Statistics of Income 1962

U.S. *Business* TAX RETURNS

- Sole Proprietorships
- Partnerships
- Corporations

Prepared under the direction of the
Commissioner of Internal Revenue
by the Statistics Division



U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE
Publication No. 438 (8-65)

INTERNAL REVENUE SERVICE

SHELDON S. COHEN, *Commissioner*
BERTRAND M. HARDING, *Deputy Commissioner*
WILLIAM H. SMITH, *Assistant Commissioner (Planning and Research)*

STATISTICS DIVISION

VITO NATRELLA, *Director*
JAMES M. JARRETT, *Assistant Director*
THOMAS F. McHUGH, *Chief, Income, Finance, and Wealth Branch*
TED E. McHOLD, *Chief, Statistical Techniques Branch*
HERMAN E. GUTERMAN, *Associate Chief, Statistical Techniques Branch*
ROBERT J. TOLLIVER, *Chief, Systems Planning and Review Branch*

This report on business tax returns was prepared under the direction of William J. Smith, Jr., Supervisory Statistician in the Income, Finance, and Wealth Branch, assisted by James N. Harris.

Other branches of the Statistics Division assisted in development of the sample design and the computer systems design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical and computer processing of the data were conducted by the service centers at Ogden, Utah; Kansas City, Missouri; Lawrence, Massachusetts; Chamblee, Georgia; and Philadelphia, Pennsylvania.

UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON: 1965

For sale by the Superintendent of Documents, U. S. Government Printing Office, Washington, D. C., 20402 - Price $2. 25 (paper cover)

THIS PAGE IS INTENTIONALLY BLANK.

LETTER OF TRANSMITTAL

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., July 22, 1965.

Dear Mr. Secretary:

This report, *Statistics of Income—1962, U. S. Business Tax Returns,* is prepared in partial fulfillment of section 6108 of the Internal Revenue Code of 1954, which directs that statistics be published annually on the operation of income tax laws. Financial statistics are presented for more than ten million noncorporate businesses filing sole proprietorship and partnership business returns and for more than one and a quarter million corporations with accounting periods ended July 1962 through June 1963.

Statistics for items of business income and expense, reported on returns, are classified by the principal industrial activity of the business, by size distributions of receipts and profits, and for partnerships and corporations by size distributions of total assets. Statistics are available for the first time in this report series on inventory valuation methods, investment credit, receipts to inventory ratios, and sources of income of individuals who reported net farm profit or loss.

Statistics for corporations are included in the report primarily to complement those for sole proprietorships and partnerships; more extensive corporation statistics are available in *Statistics of Income—Corporation Income Tax Returns.*



Commissioner of Internal Revenue.

Hon. Henry H. Fowler,
Secretary of the Treasury.

THIS PAGE IS INTENTIONALLY BLANK.

CONTENTS

	Page
Guide to tables - by subject	vi
U. S. Business Tax Returns, 1962	3
Summary of 1962 data	3
All businesses	3
Sole proprietorships	3
Partnerships	4
Corporations	5
Changes in law and procedures	6
Explanation of terms	6
Description of the samples and limitations of the data	12
Tables:	
Corporate and noncorporate businesses	25
Sole proprietorships	31
Partnerships	117
Corporations	229
Historical data, 1945-62	328
Facsimiles of tax return forms and instructions used, 1962	350
Index	405

GUIDE TO TABLES . . . BY SUBJECT

CORPORATE AND NONCORPORATE BUSINESSES

	Table	Page
Industrial Distribution:		
Selected industries - Number, receipts, and selected deductions for corporate and noncorporate businesses separately and combined	1	26

SOLE PROPRIETORSHIPS

	Table	Page
Industrial Distributions:		
Industries - Number of businesses, receipts, profits, depreciation, inventory	2	32
Selected industries - Income statements	5	58
Size Distributions:		
Business receipts:		
Selected industries - Number of businesses, receipts, profits, depreciation, inventory	3	34
Industrial division - Income statements	6	63
Net profit or loss:		
Selected industries - Number of businesses, receipts, profits, depreciation, inventory	4	46
Industrial division - Income statements	7	76
Ratios:		
Net profit to business receipts	8	81
Business receipts to inventory	9	86
Inventory Valuation Methods and Write-downs.	10	88
Investment Credit	C	4
State Statistics	11	89
Income Sources of Sole Proprietors Engaged in Farming by:		
States	12	104
Size of adjusted gross income and net profit	13	114
Size of adjusted gross income and net loss	14	115
Historical Statistics 1945-62	42-44	330-334

PARTNERSHIPS

	Table	Page
Industrial Distributions:		
Industries - Number of partnerships, receipts, profits, depreciation, inventory	15	118
Selected industries - Income statements	19	162
Size Distributions:		
Business receipts:		
Selected industries - Number of partnerships, receipts, profits, depreciation, inventory	16	120
Industrial division - Income statements	20	168
Net profit or loss:		
Selected industries - Number of partnerships, receipts, profits, depreciation, inventory	17	136
Industrial division - Income statements	21	181
Total assets:		
Selected industries - Number of partnerships, receipts, profits, depreciation, total assets, inventory	18	152
Industrial division - Income statements	22	187
Ratios:		
Net profit to business receipts	23	200
Business receipts to inventory	24	204
Inventory Valuation Methods and Write-downs.	25	206
Investment Credit	E	5
State Statistics	26, 27	207, 225
Number of Partners in Partnerships	28	226
Historical Statistics 1945-1962	45-47	337-341

CORPORATIONS

	Table	Page
Industrial Distributions:		
Industries - Number of returns, receipts, income, depreciation, total assets, inventory	29	230
Selected industries - Income statements	33, 34	276, 281
Size Distributions:		
Business receipts:		
Selected industries - Number of returns, receipts, depreciation, income, total assets, inventory	30	233
Industrial division - Income statements	35	286
Net income or deficit:		
Selected industries - Number of returns, receipts, income, depreciation, inventory	31	250
Industrial division - Income statements	36	299
Total assets:		
Selected industries - Number of returns, receipts, depreciation, income, inventory and total assets	32	266
Industrial division - Income statements	37	312
Ratios:		
Net income to business receipts	38	318
Business receipts to inventory	39	322
Inventory Valuation Methods	40	325
Investment Credit	G	6
Profitability Data	41	326
Historical Statistics 1945-62	48-50	343-347

U.S. Business Tax Returns, 1962

THIS PAGE IS INTENTIONALLY BLANK.

U.S. BUSINESS TAX RETURNS, 1962

This volume in the *Statistics of Income* series contains financial data from 1962 tax returns of 9,183,000 sole proprietorships and 932,000 partnerships. To provide measures of total business activity, selected data for the 1,268,000 corporations active that year are also included. The statistics were derived from samples of unaudited tax returns filed by sole proprietorships and partnerships for the accounting period ended December 31, 1962, and by corporations for accounting periods ended on various dates in the period, July 1, 1962 through June 30, 1963.

This report is the major source of *Statistics of Income* financial information for noncorporate businesses; more complete corporation income tax return data are published annually in *Statistics of Income, Corporation Income Tax Returns.*

The basic tables in this report are arranged in four sections; one for corporate and noncorporate businesses, and one each for the three types of business organization. The topics covered by the basic tables are indicated in the Guide to Tables on page vi.

SUMMARY OF 1962

All Businesses

Combined receipts of $1,146 billion were reported for 1962 on tax returns filed by 11.4 million businesses. As indicated in table A, receipts were 7.3 percent more than were reported on returns for 1961, while the number of business returns was practically unchanged. Associated with the increase in receipts was an expansion in inventories of 5.0 percent during this period. At the same time, depreciation charged against income in 1962 was 12.8 percent higher than in the previous year. This increase reflected the adoption, particularly by corporations, of the shorter lives for depreciable property which became available in 1962 under Revenue Procedure 62-21.

Table A.—CORPORATE AND NONCORPORATE BUSINESSES: NUMBER, BUSINESS RECEIPTS, DEPRECIATION, AND INVENTORY, 1962 AND 1961

Selected items	1962	1961	Increase or decrease (-) (Percent)
TOTAL BUSINESS ORGANIZATIONS	(1)	(2)	(3)
Number	11,382,809	11,371,007	0.1
Business receipts.....million dollars	1,145,844	1,068,337	7.3
Depreciation.....million dollars	36,967	32,778	12.8
Inventory, end-of-year.....million dollars	115,727	110,253	5.0
Corporate			
Number	1,268,042	1,190,286	6.5
Business receipts.....million dollars	895,120	823,943	8.6
Depreciation.....million dollars	27,553	23,688	16.3
Inventory, end-of-year.....million dollars	100,327	94,818	5.8
Noncorporate			
Number	10,114,767	10,180,721	-0.6
Business receipts.....million dollars	250,724	244,394	2.6
Depreciation.....million dollars	9,414	9,090	3.6
Inventory, end-of-year.....million dollars	15,400	15,435	-0.2

The manner in which 1962 receipts, inventory levels, depreciation, and other selected financial indicators were distributed among more than 30 industrial groupings of businesses, with details on the corporate and noncorporate areas, is provided in table 1 on page 26.

Sole Proprietorships

Of the 11.4 million businesses filing tax returns in 1962, 9.2 million were sole proprietorships. As table B indicates, these firms reported receipts of $178 billion and profits (less loss) of $24 billion for 1962. Compared with 1961, receipts and profits (less losses) in 1962 were 4.4 percent and 5.3 percent higher, respectively, although the number of sole proprietorships was slightly lower. The table also indicates the manner in which the increases in receipts and profits were distributed by industrial division.

Table B.—SOLE PROPRIETORSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1962 AND 1961

Industrial division	Number of businesses			Business receipts			Net profit (less loss)[1]		
	1962	1961	Percent increase or decrease (-)	1962 (Million dollars)	1961 (Million dollars)	Percent increase or decrease (-)	1962 (Million dollars)	1961 (Million dollars)	Percent increase or decrease (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions	9,182,586	9,241,755	-0.6	178,420	170,981	4.4	23,895	22,697	5.3
Agriculture, forestry, and fisheries	3,444,116	3,487,190	-1.2	30,200	27,915	8.2	3,696	3,622	2.0
Mining	34,987	35,549	-1.6	987	1,209	-18.4	[2]64	[2]13	[2]
Construction	687,187	678,456	1.3	15,539	14,488	7.3	2,108	1,998	5.5
Manufacturing	180,805	194,325	-7.0	6,710	6,600	1.7	654	661	-1.1
Transportation, communication, and sanitary services	283,955	286,672	-1.0	4,241	4,100	3.4	642	570	12.6
Wholesale and retail trade	1,888,602	1,942,804	-2.8	88,977	85,639	3.9	5,837	5,580	4.6
Wholesale trade	319,131	328,130	-2.8	16,953	16,973	-0.1	1,453	1,409	3.1
Retail trade	1,514,774	1,563,939	-3.2	68,440	65,158	5.0	4,187	3,975	5.3
Wholesale and retail trade not allocable	54,697	50,735	7.8	3,584	3,508	2.2	196	196	-
Finance, insurance, and real estate	472,674	461,649	2.4	5,172	5,279	-2.0	1,638	1,548	5.8
Services	2,132,751	2,075,689	2.7	26,079	24,355	7.1	9,289	8,580	8.3
Nature of business not allocable	57,509	79,421	-27.6	513	1,400	-63.4	94	151	-37.8

[1]See paragraph in Explanation of Terms for brief description of "Net profit."
[2]Net loss exceeds net profit. Percent not applicable.
NOTE: Amounts are rounded and may not add to total. Percentages in columns (6) and (9) are computed on values to the nearest thousand dollars.

Table C.—INVESTMENT CREDIT CLAIMED ON INDIVIDUAL INCOME TAX RETURNS OF SOLE PROPRIETORS, 1962

Industrial division	All sole proprietorships claiming investment credit		Sole proprietorships with net profit claiming investment credit	
	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)
All industrial divisions	979,377	155,326	840,199	130,827
Agriculture, forestry, and fisheries	476,236	78,788	385,626	64,175
Mining	6,336	3,137	3,853	1,867
Construction	45,979	7,512	42,397	7,098
Manufacturing	23,010	6,106	20,624	5,567
Transportation, communication, and sanitary services	21,642	7,115	19,421	6,405
Wholesale and retail trade	186,607	26,428	170,429	23,525
Wholesale trade	26,424	4,409	24,142	3,990
Retail trade	153,827	20,926	140,589	18,599
Wholesale and retail trade not allocable	6,356	1,093	5,698	936
Finance, insurance, and real estate	30,615	3,104	27,383	2,508
Services	185,167	22,709	167,626	19,375
Nature of business not allocable	3,785	427	2,840	307

Investment credit

The tax credit for investment in certain new and used depreciable property, which became available in 1962, was reported on 979 thousand individual income tax returns of sole proprietors. As table C indicates, the credit taken amounted to $155 million and was used by both those with profitable and nonprofitable sole proprietorship operations.

There are limitations in relating the data on investment credit in the table to sole proprietorship businesses as such. The data were obtained from the Form 1040, Individual Income Tax Return of Schedule C and F filers, and therefore probably reflect some investment in property for partnerships, estates, trusts, or small business corporations in which sole proprietors also had an ownership interest.

Nonfarm income of farmers

For the first time in the *U. S. Business Tax Return* series, this report for 1962 presents detailed statistics on the extent to which individuals engaged in farming depended on income from various other sources. The statistics are contained in tables 12, 13, and 14, pages pages 104-115.

As the tables indicate, the 3.3 million income tax returns of sole proprietor farmers for 1962 indicated wage and salary income of $6.9 billion, more than twice the amount reported for net farm income. However, the relationship between these two income sources definitely varied by state, as table 14 shows. In Iowa for example, the relationship was just the opposite of that for the nation as a whole.

In tables 13 and 14, the relationship between farm income and other types of income is shown for farmers with various levels of farm profit or loss compared with the level of their total income reportable for tax purposes (adjusted gross income).

Inventory valuation methods

Also presented for the first time in this report series, are measures of how sole proprietors value inventories. These data are contained in table 10, page 88. As the table indicates, the cost method of valuing inventories was cited as the most important for those sole proprietors supplying this information.

Partnerships

Receipts and profits of partnerships, unlike those of sole proprietorships, declined in 1962. As table D indicates, there was also a decline, though relatively slight, in the number of partnerships. While declines in the number of partnerships occurred in all industrial divisions but one, declines in receipts and profits were not nearly so widespread.

Investment credit

The investment credit for property acquired by a partnership is not attributable to the partnership since, under the provisions of the law, its income as such is not subject to tax. The credit is apportioned among each of the partners to be applied against their own income tax on the basis of their pro rata share of the investment in the property.

The partnership is not required to file Form 3468, Investment Credit. It is required, however, to furnish information on the amount of investment allocated to each partner by type and life of the property.

Table D.—ACTIVE PARTNERSHIPS: NUMBER, BUSINESS RECEIPTS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1962 AND 1961

Industrial division	Number of partnerships			Business receipts			Net profit (less loss)[1]		
	1962	1961	Percent increase or decrease (-)	1962 (Million dollars)	1961 (Million dollars)	Percent increase or decrease (-)	1962 (Million dollars)	1961 (Million dollars)	Percent increase or decrease (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions	932,181	938,966	-0.7	72,304	73,413	-1.5	8,513	8,689	-2.0
Agriculture, forestry, and fisheries	133,647	136,532	-2.1	4,983	4,610	8.1	655	610	7.4
Mining	15,040	15,939	-5.7	912	985	-7.4	[2]4	[2]8	([2])
Construction	58,164	62,290	-6.6	6,805	7,433	-8.5	594	690	-13.9
Manufacturing	43,091	44,462	-3.1	6,654	6,846	-2.8	595	567	4.9
Transportation, communication, and sanitary services	17,032	18,100	-5.9	996	1,167	-14.7	124	146	-15.1
Wholesale and retail trade	267,493	277,567	-3.6	36,580	37,389	-2.2	2,199	2,224	-1.1
Wholesale trade	40,960	41,950	-2.4	12,357	12,843	-3.8	573	603	-5.0
Retail trade	220,585	228,775	-3.6	23,226	23,421	-0.8	1,564	1,553	0.7
Wholesale and retail trade not allocable	5,948	6,842	-13.1	997	1,125	-11.4	62	68	-8.8
Finance, insurance, and real estate	229,400	207,678	10.5	4,976	4,902	1.5	952	1,118	-14.9
Services	166,737	171,278	-2.7	10,380	9,985	4.0	3,394	3,312	2.5
Nature of business not allocable	1,577	5,120	-69.2	18	96	-81.3	4	30	-86.7

[1]See paragraph in Explanation of Terms for brief description of "Net profit."
[2]Net loss exceeds net profit. Percent not applicable.

NOTE: Percentages in columns (6) and (9) are computed on values to nearest thousand dollars.

Table E.—ACTIVE PARTNERSHIPS: NUMBER, TENTATIVE INVESTMENT CREDIT, AND COST OF ELIGIBLE PROPERTY, BY INDUSTRIAL DIVISION

Industrial division	Number of partnerships	Partnerships reporting—					Partnerships reporting both tentative investment credit and cost of property			Partnerships reporting only tentative investment credit	
		Tentative investment credit			Cost of eligible property						
		Number of partnerships	Percent of all active partnerships	Amount (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)	Number of partnerships	Tentative investment credit (Thousand dollars)	Cost of eligible property (Thousand dollars)	Number of partnerships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
All industrial divisions, total	932,181	78,938	8.5	33,976	73,663	635,929	73,504	30,970	635,272	5,434	3,006
Agriculture, forestry, and fisheries	133,647	18,627	13.9	7,045	17,491	121,483	17,461	6,471	121,428	1,166	574
Mining	15,040	1,995	13.3	3,272	1,780	61,996	1,775	2,815	61,991	220	457
Construction	58,164	4,389	7.5	2,551	4,091	58,355	4,061	2,377	58,156	328	174
Manufacturing	43,091	5,013	11.6	3,292	4,774	59,463	4,774	3,076	59,463	239	216
Transportation, communication, and sanitary services	17,032	1,553	9.1	1,146	1,386	27,207	1,381	1,072	27,059	[1]	[1]
Wholesale and retail trade, total	267,493	22,809	8.5	5,623	21,408	100,101	21,341	4,988	99,921	1,468	635
Wholesale trade	40,960	4,464	10.9	1,292	4,180	27,229	4,176	1,145	27,205	288	147
Retail trade	220,585	17,769	8.1	4,150	16,698	69,702	16,635	3,684	69,546	1,134	466
Wholesale and retail trade not allocable	5,948	576	9.7	181	530	3,170	530	159	3,170	[1]	[1]
Finance, insurance, and real estate	229,400	5,590	2.4	2,761	5,149	59,538	5,139	2,341	59,526	451	420
Services	166,737	18,962	11.4	8,286	17,584	147,786	17,572	7,830	147,728	1,390	456
Nature of business not allocable	1,577	-	-	-	-	-	-	-	-	-	-
PARTNERSHIPS WITH NET PROFIT											
All industrial divisions, total	718,459	66,651	9.3	25,932	62,204	472,594	62,050	23,455	471,942	4,601	2,477
Agriculture, forestry, and fisheries	101,664	14,987	14.7	5,672	14,111	98,458	14,081	5,163	98,403	906	509
Mining	8,944	1,232	13.8	2,052	1,096	31,598	1,096	1,670	31,598	136	382
Construction	49,019	3,798	7.7	2,154	3,533	48,881	3,503	2,048	48,682	295	106
Manufacturing	35,119	4,295	12.2	2,847	4,067	51,028	4,067	2,635	51,028	228	212
Transportation, communication, and sanitary services	13,046	1,368	10.5	970	1,227	23,527	1,222	907	23,379	[1]	[1]
Wholesale and retail trade, total	217,842	20,144	9.2	4,600	18,935	85,808	18,868	4,206	85,628	1,276	394
Wholesale trade	33,535	3,875	11.6	1,106	3,598	23,806	3,594	978	23,782	281	128
Retail trade	179,328	15,736	8.8	3,327	14,850	59,089	14,787	3,083	58,933	949	244
Wholesale and retail trade not allocable	4,979	533	10.7	167	487	2,913	487	145	2,913	[1]	[1]
Finance, insurance, and real estate	155,547	4,025	2.6	1,307	3,713	17,059	3,703	905	17,047	322	402
Services	136,389	16,802	12.3	6,330	15,522	116,235	15,510	5,921	116,177	1,292	409
Nature of business not allocable	889	-	-	-	-	-	-	-	-	-	-

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table F.—ACTIVE CORPORATION RETURNS: NUMBER, BUSINESS RECEIPTS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1962 AND 1961

Industrial division	Number of active corporation returns			Business receipts			Net income (less deficit)[1]		
	1962	1961	Percent increase or decrease (-)	1962 (Million dollars)	1961 (Million dollars)	Percent increase or decrease (-)	1962 (Million dollars)	1961 (Million dollars)	Percent increase or decrease (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions	1,268,042	1,190,286	6.5	895,120	823,943	8.6	49,606	45,894	8.1
Agriculture, forestry, and fisheries	22,130	18,981	16.6	5,978	5,077	17.7	161	110	46.4
Mining	13,539	13,731	-1.4	11,955	11,616	2.9	794	862	-7.9
Construction	90,604	83,791	8.1	40,311	36,743	9.7	617	509	21.2
Manufacturing	183,149	173,558	5.5	399,660	369,911	8.0	25,351	22,494	12.7
Transportation, communication, electric, gas, and sanitary services	52,701	49,048	7.4	71,092	66,322	7.2	8,011	1,487	7.0
Wholesale and retail trade	388,852	364,947	6.6	293,118	266,419	10.0	5,172	4,564	13.3
Wholesale trade	132,372	123,412	7.3	142,730	130,588	9.3	2,420	2,287	5.8
Retail trade	245,187	230,243	6.5	143,687	130,057	10.5	2,640	2,152	22.7
Wholesale and retail trade not allocable	11,293	11,292	-	6,701	5,774	16.1	112	125	-10.4
Finance, insurance, and real estate	359,229	340,210	5.6	46,295	43,216	7.1	8,681	8,982	-3.4
Services	150,082	137,955	8.8	26,608	24,563	8.3	833	890	-6.4
Nature of business not allocable	7,756	8,065	-3.8	103	76	35.5	[2]14	[2]4	-

[1]See paragraph in Explanation of Terms for brief description of "Net income."
[2]Net deficit exceeds net income. Percent not applicable.

For purposes of this report, information on partnership investment eligible for the credit was obtained only for the total amount; no attempt was made to obtain details on how the total was allocated to each partner or how it was distributed by type or life of the property. Information on total tentative investment credit was also obtained since many returns, though not required to do so, did furnish this information.

As table E shows, 74 thousand partnerships reported a total of $635 million in property cost or investment to be allocated among the partners. As the table further indicates, nearly all of these partnerships also reported the tentative investment credit which amounted to $31 million. About 60 percent of the investment and the tentative credit was attributable to partnerships in three industrial divisions: Agriculture, forestry, and fisheries, Wholesale and retail trade, and Services.

Corporations

Corporate receipts and net income (less deficit) increased to record highs in 1962, as did the number of active corporations. As table F indicates, while receipts increased in all industrial divisions, net income (less

deficit) increased in only five divisions. The 1962 to 1963 movements in net income (less deficit) reflected changes in the law, particularly Revenue Procedure 62-21 which allowed corporations to use shorter lives for assets in determining depreciation changes.

Investment credit

Investment credit against tax for purchases of certain depreciable assets was claimed on 249,000 of the 704,256 corporation returns with net income in 1962. As table G indicates, the credit amounted to $834 million, over half of which was claimed by corporations in manufacturing.

Table G.—ACTIVE CORPORATION RETURNS: NUMBER OF RETURNS CLAIMING INVESTMENT CREDIT AND INVESTMENT CREDIT CLAIMED BY INDUSTRIAL DIVISION

	Total number of returns with net income	Returns claiming investment credit	
		Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)
All industrial divisions	704,256	249,366	833,687
Agriculture, forestry, and fisheries	10,527	4,451	3,616
Mining	5,758	2,700	16,082
Construction	44,754	17,407	16,325
Manufacturing	108,947	62,512	420,813
Transportation, communication, electric, gas, and sanitary services	29,702	13,678	259,221
Wholesale and retail trade	214,784	87,299	66,196
Wholesale trade	80,790	33,078	17,354
Retail trade	127,934	51,702	46,919
Wholesale and retail trade not allocable	6,060	2,519	1,923
Finance, insurance, and real estate	218,528	35,842	29,510
Services	70,057	25,439	21,887
Nature of business not allocable	1,199	(1)	(1)

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the totals.

Inventory valuation methods

The methods used by corporations to value their inventories, shown for the first time in this report, are indicated in table 40, page 325. Of the $100 billion in end-of-year inventory reported, $85 billion was identified as to method of valuation. The table indicates that the most important valuation method used by corporations as measured by the dollar amount of inventories was lower-of-cost-or-market.

CHANGES IN LAW AND PROCEDURES IN 1962

The comparability of the statistics in this report for 1962 with those for previous years was affected by Revenue Procedure 62-21, which sets forth new procedures for determining the lives of depreciable property, and by the 1962 Revenue Act (PL 87-834) provisions, in particular those relating to the tax credit allowed for investment in certain depreciable property. Revenue Procedure 62-21, which was effective in July 1962, provides generally shorter guideline lives for depreciable property, thereby making available greater depreciation deductions than could previously be taken. The Revenue Act of 1962 allows a credit against tax equal to 7 percent (3 percent in the case of a public utility) of the qualified investment in certain new and used depreciable property acquired after 1961. The credit is allowed for the first year the property is placed in service and is subject to certain limitations. In determining depreciation of such property, its basis must be reduced by the amount of the tax credit before limitations.

EXPLANATION OF TERMS

The following explanations of terms are designed to describe for the user how the statistics are affected by federal income tax law, regulations, and procedures; by taxpayer reporting practices; and by the procedures used in statistically processing tax return data. Since the references to income tax law are made within a statistical framework, they should not be construed as interpretations of the Internal Revenue Code and related regulations, procedures, and policies.

Adjusted gross income

Adjusted gross income, which is reported on page 1 of Form 1040 Individual Income Tax Returns, represents gross income of the taxpayer from various sources, including business minus the following deductions: trade and business expenses; employee business expenses; 50 percent of the excess of net long-term capital gain over net short-term capital loss; losses from sale or exchange of property; deductions attributable to rental or royalty property; certain deductions of life tenants and income beneficiaries of property. When adjusted gross income is used as a classifier in the tables, the "With no adjusted gross income" class includes returns with both zero adjusted gross income and returns with adjusted gross deficit.

Advertising

This deduction for promotional activities, directed toward the sale of goods and services in the course of the business activity, is separately identified on the corporation income tax form. The statistics for this deduction for corporations also include amounts reported as a cost of sales or of operations where identified.

Amortization

The sum of (1) deductions taken in lieu of depreciation for Government-certified emergency facilities for the national defense (under section 168 of the 1954 Code), and (2) the amounts of deferred expenses written off in 1962 for research and experimental expenditures (section 174), exploration and development expenditures (sections 615 and 616), organizational expenditures (section 248), and trade-mark and trade-name expenditures (section 177). The amounts shown in the statistics include amortization reported as a manufacturing or operating cost.

Each type of deduction comprising amortization was elective. Because of the choice of treating some amortizable expenditures as fully deductible current expenses and because of the nature of the various expenditures being written off, most of the deduction was attributable to the writeoff of emergency facilities.

The amounts deducted for 1962 for emergency facilities were based on facilities certified in 1957 or later.

New certifications after August 22, 1957, were limited to facilities used to produce new or specialized defense items, to provide research, development, or experimental services for the Department of Defense or Atomic Energy Commission, and to provide for the primary processing of uranium ore under a Government-sponsored program to discover new sources of uranium ore. No facilities could be certified as emergency facilities after December 31, 1959.

Bad debts

Bad debts may be deducted when there is reasonable certainty that they are uncollectible, or a reasonable deduction may be taken through an addition to a reserve for bad debts. Taxpayers may elect either method. Once elected, however, the approval of the Commissioner of Internal Revenue is necessary to effect a change. A debt which is deducted as uncollectible, if subsequently collected, must be reported as income for the year in which collected.

Business receipts

The term, business receipts, is used in this report to designate for each form of business organization the gross receipts, less allowances, rebates, and returns, from the principal business activity. The term reflects income arising out of the sale of goods and services and in some cases other income, such as dividends, interest, rents, and royalties, when such income constitutes the principal business activity. An example of the latter would be rental income in the case of real estate operators or manufacturers who lease instead of sell their product.

Capital gain (or loss)

Capital gains (or losses) are includable in the income of a corporation, but are excluded from the income, as such, of a sole proprietorship and partnership. The sole proprietor or partner reports capital gains, even though they may arise from business assets (see explanation below), as separate "nonbusiness" income. A capital gain or loss generally arises from the sale or exchange of capital assets as these are defined in the law. However, under certain circumstances gains from other than capital assets, often referred to as "1231 gains", may also be recognized as capital gains. Capital assets are defined by law as all property held with some exceptions. These exceptions include the following: (1) property, such as inventories, depreciable assets, and receivables, used in the trade or business; (2) certain U. S. Government obligations; and (3) copyrights and creative works.

Capital gains and losses are considered long-term if the capital assets were held for more than six months prior to their sale. Short-term capital gains or losses result from the sale (or exchange) of capital assets held six months or less. Both short-term and long-term losses are deductible from long-term gains when computing the alternative tax which is at the maximum effective rate of 25 percent for this type of income.

Casualty losses

A casualty loss deduction may be taken, for losses due to a sudden, unusual, or unexpected cause. The amount of loss deductible is limited to the difference between the value of the property immediately prior to the casualty and the value of the property immediately after the casualty with the difference reduced by any insurance coverage.

Charitable contributions or gift deductions

These are allowed on corporation returns but sole proprietorships and partnerships are not permitted to take them as a business deduction. However, individuals are allowed this deduction on the Form 1040.

For corporations, deductions for charitable contributions are limited by law to five percent of the net income (before this deduction). The deduction may include a carryover of excess contributions from the two preceding years. No contributions or gifts are reported for tax purposes by mutual insurance companies since, by law, they report only investment expenses.

Compensation of officers

This corporation business expense includes amounts reported in the income statement of the return or in supporting schedules for salaries and wages, stock, bonuses, or bonds if identified as paid to officers for personal services rendered.

Compiled net profit (or loss)

For corporations, compiled net profit or loss, before income tax, is shown as the difference between total compiled receipts, including wholly tax-exempt interest, and total compiled deductions. While net profit takes tax-exempt interest into account, net income as used in this report does not, and is defined as the difference between total taxable receipts and total compiled deductions. Total compiled deductions is the sum of the ordinary and necessary business expenses recognized for tax purposes, plus cost of sales and operations and net loss from sales of other than capital assets.

Cost of goods sold

This deduction for sole proprietorships and partnerships, reflects operations involving merchandise as an income-producing factor. It represents the sum of opening inventory, merchandise purchased, labor, and material and supply costs, less closing inventory. In transcribing these data from returns for this report, identifiable amounts of such items as taxes paid, depreciation, depletion, amortization, advertising, and contributions under pension plans were excluded from cost of goods sold and transferred to their respective deduction categories.

For an explanation of the comparable deduction for corporations, see Cost of sales and operations.

Cost of sales and operations (corporations)

This deduction, for corporations, generally comprises the direct costs incurred by the corporation in producing

goods or providing services. Included were costs of materials used in manufacturing, cost of goods purchased for resale, direct labor, and operating expenses.

Operating expenses which were part of the cost of goods sold typically included excise and related taxes only if the corporation treated these taxes as part of the sales price of their product. (See Business receipts.) When these taxes were identified in cost of goods sold schedules, they were added to the statistics shown for the separate deduction for taxes paid. Similarly, operating expenses for depreciation, depletion; amortization, advertising, contributions, to pension plans, and contributions to other employee benefit plans, were transferred to their respective deduction headings when identified in cost of sales and operations.

Cost of sales and operations excluded certain security and real estate costs when net receipts were shown for these items. (See Business receipts.)

Depletion

The Internal Revenue Code authorizes a deduction from income for depletion of a wasting asset such as a mineral deposit, or a stand of timber, to recover its cost. Owners, operating or not, lessors, or taxpayers holding fractional or overriding royalty interest may claim this deduction. There are two basic types of depletion, cost and percentage; no distinction between them is made for this report. The cost method is based on the relationship between the value of the wasting asset "taken out" and the estimated number of units in the deposit. Percentage depletion, which is not applicable to timber, is computed as a percentage of the net income or profit, or on receipts, whichever is smaller. Percentage depletion ordinarily permits recovery of much more than cost. Percentages vary with types of deposit, and are set forth in the Internal Revenue Code.

The depletion allowance is applicable only to income from the extractive process, e.g., no depletion is allowable on the proceeds of the sale of a coal mine.

Depreciable assets

This figure as reported by partnerships and corporations, on the end-of-year balance sheet is, in general, the gross amount of buildings and other fixed depreciable assets. Depreciable property is generally defined as tangible assets, such as plant and equipment having a useful life of more than one year. Included are assets certified as emergency facilities which are eligible for amortization. In some instances, the reported amount includes fully depreciated or fully amortized assets, and assets for which no depreciation deduction has been taken, such as assets under construction.

Depreciation

Depreciation is a deduction of a reasonable allowance for the exhaustion, wear and tear, or obsolescence of property used in a trade or business, or of property held for the production of income. This deduction is computed by a number of methods, including accelerated depreciation methods allowed by the 1954 Code for depreciating tangible property acquired after December 31, 1953, and the additional first-year depreciation allowance taken on property purchased after December 31, 1957.

Revenue Procedure 62-21, applicable to income tax returns filed on or after July 12, 1962, set forth optional guidelines for depreciation and an objective test for use in determining the reasonableness of the depreciation deduction. But, the new procedure did not replace the existing rules issued in 1942, nor did it replace arrangements or established procedures agreed upon either in addition to or in place of the 1942 rules, if a business preferred to continue using them.

The useful lives suggested as guidelines in the new procedure represented a substantial revision of the previous set of suggested lives issued in 1942. The procedure provided new and shorter suggested lives by broad industry groupings, rather than on the item-by-item basis without regard to industry, as previously authorized. One guideline life applied to all assets in each of approximately 75 asset classes. In general, a single industry guideline class covered all the production machinery and equipment in that industry. But certain asset types in general use, such as office equipment, were covered by guideline classes that cut across industry lines. A business could elect to have the procedure apply to some asset classes, but not to others. However, once made, the election was applicable to all of a business's assets in a given class.

The central objective of the new procedure was to facilitate the adoption of useful lives even shorter than those outlined or shorter than those currently in use, so long as the lives were consistent with retirement and replacement practices actually used by the business. For this purpose as well as to justify continued use of the guideline useful lives, a "reserve ratio" test was included in the new procedure. This ratio was based on the approximate relationship between group lives and replacement practices and, in addition to the lives used, took into consideration the depreciation methods utilized and the rate of growth of the business's assets. The reserve ratio, computed for each guideline class, was equal to the current and prior year depreciation on the assets in the class, divided by the cost of these assets. In general, the slower the rate of asset replacement, the higher the ratio. Ranges within which the resulting ratios could fall without being challenged were also provided.

Distributions to stockholders

Distributions to stockholders consisted of distributions of the corporation's own stock, and of cash and other assets, generally reported as part of the analysis of earned surplus and undivided profits. In those instances where a corporation reported one total for distributions to stockholders and did not identify this distribution as cash or stock, the total was treated as a distribution to stockholders in cash and assets other than in the company's own stock.

For small business corporations for which an election was made to be taxed through stockholders, the statistics do not include amounts taxed to stockholders but not distributed in 1961-62. Conversely, the statistics do include amounts previously taxed to stockholders but retained in the corporation until distribution in 1961-62.

The statistics shown exclude liquidating dividends paid.

Dividends

Dividends received from domestic corporations were distinguished in the income statement from dividends received from foreign corporations. While the full amount was reported in arriving at net income, most domestic dividends as well as those foreign dividends deemed earned in the United States (by resident foreign corporations), were recognized in computing the special deduction from net income for intercorporate dividends received. (See Statutory special deductions.) Domestic dividends not qualifying for the deduction were treated as Other receipts, described under separate heading. The sources of dividends received by small business corporations electing to be taxed through shareholders were not reported, but were treated as dividends from domestic corporations.

Form 1120-S, small business return of income

This form is filed by domestic corporations, with no more than ten shareholders, electing under subchapter S, Chapter 1 of the Internal Revenue Code, to be taxed at the shareholder level.

Gross profit

Gross profit, shown for sole proprietorships and partnerships in this report, equals business receipts less cost of goods sold.

Income (or loss) from other partnerships, syndicates, etc.

This is the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses.

Income subject to tax

Income subject to tax is the amount upon which the corporation income tax is imposed, and for many companies is smaller than net income. In arriving at income subject to tax, most corporations are allowed, in addition to the deductions used in determining net income, certain additional deductions: dividends received deduction, dividends paid on certain preferred stock of public utilities, net operating loss carryforward, and Western Hemisphere Trade Corporation deduction.

Income tax

Corporation income tax is the gross amount of liability reported on the tax return before credit for foreign taxes paid or accrued and before the investment credit. It consists of normal tax, surtax, and alternative tax, as well as the tax imposed on the excess of net long-term capital gain over net short-term capital loss of regulated investment companies, and a special tax applicable under prescribed conditions to certain mutual insurance company gross income. It also includes the two percent additional tax on consolidated returns.

Industrial classification

Industrial classification in *Statistics of Income* conforms to the structure presented in the 1957 edition of the Standard Industrial Classification Manual issued by the Office of Statistical Standards, Bureau of the Budget, Executive Office of the President.

The classification scheme was applied on a legal entity or ownership basis for *Statistics of Income*. Certain combinations of the more than 900 industry groups in the Standard Industrial Classification were made. For this report, these are combined to form 103 industrial groups for sole proprietorships and partnerships, and 96 for corporations.

Each business return or schedule is classified according to the business activity accounting for the largest percentage of receipts. To that extent, the industry coverage is not necessarily all-inclusive. For example, "Hotels" also includes the business receipts of the restaurant facilities that are operated as part of the hotel services, and therefore, these restaurants are not included in "Eating and drinking places" in Retail trade.

In the sole proprietorship area, when a Form 1040 has more than one schedule C or F, each schedule is treated as a separate sole proprietorship to the extent that it can be identified as engaging in a business activity different from the others. As an illustration, two schedules C with the same Form 1040, one identified by the taxpayer as a beauty shop and the other a farm, would each be assigned to the appropriate *Statistics of Income* industry group and treated for statistical purposes as two sole proprietorships. In contrast, if both schedules were identified by the taxpayer as having the same business activity, e.g., each a farm, the two schedules would be combined and treated as one sole proprietorship.

Interest income

This item for partnerships includes interest received by the business from all sources except: (a) interest wholly exempt from tax; (b) interest on tax-free covenant bonds; and (c) partially tax-exempt interest.

Interest on Government obligations

This item is separately identified only in the corporation section of this report. For obligations issued by the United States or its instrumentalities on or after March 1, 1941, the interest received is wholly taxable. Interest on United States savings bonds and Treasury bonds owned in excess of the principal amount of $5,000 issued prior to March 1, 1941, and interest on obligations of the United States issued prior to March 1, 1941, is subject to surtax only.

Interest on obligations of a State, Territory, United States possession, or their political subdivision or of the District of Columbia, and interest on United States obligations issued on or before September 1, 1917, and on all postal savings is wholly tax-exempt. Amounts shown are less amortizable bond premium.

Interest (paid or accrued)

This deduction is permitted for interest paid or accrued in connection with business indebtedness. Included are amounts paid by a partnership to a partner, acting in other than his capacity as a partner, for the use of capital. Included in the statistics for corporations is interest paid on deposits and withdrawable shares by banking and savings institutions.

Inventories

Inventories are goods on hand held for sale, and raw materials, or supplies which will physically become a part of merchandise intended for sale.

For corporations, inventory data are obtained from the tax return balance sheet. For partnerships and sole proprietorships, inventory data are obtained from the cost of goods sold schedule, since balance sheet data are not furnished by many partnerships and are not required for sole proprietorships.

Investment credit

The Revenue Act of 1962, enacted October 16, 1962, allowed an individual, estate, trust, or corporation a credit against income tax for investment in certain depreciable property acquired after December 31, 1961 for tax years ended after that date. In the case of partnerships and small business corporations the credit was claimed by the partner or shareholder.

The credit was allowable for the first year that qualifying property was placed in service, and was applicable to (1) tangible personal property, and (2) real property (except buildings and their structural components), if the real property was used as an integral part of manufacturing or production, or was used in furnishing transportation, communications, electrical energy, gas, water, or sewage disposal services, or constituted a research or storage facility used in connection with any of these activities.

Investment credit could not be claimed for (1) certain property used predominantly outside the United States, (2) property used for lodging, (3) property used by certain tax-exempt organizations, (4) property leased to or owned by governmental units, or (5) property consisting of livestock.

The tentative investment credit, statistics for which are shown only for partnerships in this report, was equal to seven percent of qualified investment. However, for public utility property, corporations were asked to compute tentative credit on Form 3468 as three percent of qualified investment.

Qualified investment was a prescribed proportion of the cost of property having a useful life of four years or more and otherwise eligible for the investment credit. Qualified investment took into account purchases of new property and to a limited extent, purchases of used property. The cost of used property taken into account could not exceed $50,000. Qualified investment equaled the sum of the full amount invested in property with a useful life of at least eight years, two-thirds of the amount invested in property with a useful life of at least six years but less than eight years, and one-third of the amount invested in property with a useful life of at least four years but less than six years.

Notwithstanding the amount of the tentative or earned credit, the amount of credit that could be used for a year was limited. It could not exceed the income tax liability, but if tax was more than $25,000, the credit could not exceed $25,000 plus 25 percent of the tax above this amount. Also, the income tax against which the credit could be used was first reduced by foreign tax credit dividends received credit, and retirement income credit.

Small business corporations electing to be taxed through shareholders and partnerships were allowed to allocate the cost of property eligible for investment credit pro rata among the shareholders and partners. These businesses were required to attach a statement to their returns showing the allocation of investment to the partners or shareholders by amount, type, and life of property.

Net farm profit (or loss)

The net farm profit (or loss) of a partnership is the incidental partnership income from farming. If the principal income of the partnership is from farming, the data are shown as Net profit (or loss).

Net gain (or loss), sales other than capital assets

This account consists of gains and losses from the sale or exchange of property other than (a) capital assets and assets defined in section 1231 of the Code, and (b) losses on small business stock as provided in section 1244.

Net income (or deficit)

On corporation returns, net income (or deficit) is the difference between gross taxable receipts and the sum of cost of goods sold and other business deductions. Gross taxable receipts are business receipts and investment income. Investment income includes dividends, interest, royalties, net capital gains, net gain from sales of noncapital assets, and other income.

The concept of net income for corporations is not strictly comparable with the concept of net profit for sole proprietorships or partnerships. For further discussion on this point see the explanation of net profit below.

Net profit (or loss)

On sole proprietorship returns net profit (or loss) represents the difference between business receipts and the sum of cost of goods sold and other business deductions. For partnerships, net profit (or loss) represents the difference between total receipts and sum of cost of goods sold and business deductions. Total receipts, as explained below under that heading, include in addition to business receipts investment income attributable to the partnership.

In this report, the term net profit is used for both sole proprietorships and partnerships, although in concept the term is not strictly comparable for the two forms of business organization. For example, investment income is reflected in partnership profit but not in sole proprietorship net profit. A further difference is that salaries paid to the owner(s) are a business deduction for a partnership but not for a sole proprietorship.

Nonqualifying dividends

In this report, the term nonqualifying dividends applies to partnerships only. These are taxable dividends included in total receipts for which the individual partner is not entitled to a separate exclusion or credit.

Number of business organizations

Number of business organizations as used in *Statistics of Income* reports represents the number of businesses operated as sole proprietorships by individuals, the number of active partnerships, and the number of active corporation returns.

Other deductions

Other deductions comprised (1) business expenses which were not allocable to a specific deduction item on the return form, and, (2) certain amounts for corporations only, which were given special treatment in the course of statistical processing.

The first category included such items as administrative, general, and selling expenses; bonuses and commissions; delivery, freight, and shipping expenses; sales discounts; travel and entertainment expenses; and similar items.

The second category for corporations included salaries and wages not reported as a cost of sales and operations and not reported as a part of another deduction item; reported amounts of negative income; business deductions not itemized on life insurance company returns and certain reserve and other deductions unique to these companies; and losses by abandonment, theft, fire, storm, or other casualty. Casualty and theft losses excluded any losses on capital assets and on real and depreciable property if such assets were held for more than six months and if any compensation from insurance was received for such losses.

Other employee benefit plans

This is separately identified only on the corporation income tax return, and represents payments by employers to employee death plans, health or accident and sickness plans, and other welfare plans. The statistics for this item include any identifiable amounts reported as a cost of sales or operations. Excluded were deductions claimed for contributions to pension plans and certain other deferred compensation plans.

Other income (less loss)

For individuals with income from farming and other sources, this amount includes such amounts as pension, annuity, rent, royalty, estate or trust and unidentified other income or losses.

Other interest (income)

Other interest shown on corporation returns consisted of income received on loans, notes, mortgages, bonds, bank deposits, and corporate bonds less amortizable bond premium.

Other receipts

For corporations this item included amounts not elsewhere reported on the return, such as: profits from sales of commodities other than the principal commodity in which the corporation dealt; income from minor operations; cash discounts; income from claims, license rights, and judgments; net amount earned under operating agreements; profit from commissaries; profit on prior years' collections (installment basis); profit on purchase of corporation's own bonds; recoveries of losses and bad debts previously claimed for tax purposes; refunds for cancellation of contracts; and income from sales of scrap, salvage, or waste.

Payments to partners

This account shows guaranteed payments made to a partner for services or the use of capital where such payments are determined without regard to income of the partnership.

Pension, profit-sharing, and annuity plans

Pension, profit-sharing, stock bonus, annuity, or other deferred compensation plan payments by employers were deductible on the corporation income tax return under Code section 404. The Code imposed limitations on the amounts deductible for the taxable year and provided a carryforward feature for certain amounts paid in excess of the limitation. The statistics include identifiable amounts reported as a cost of sales or operations.

Rental income

This income statement item for partnerships and corporations includes rents received by the business as incidental income. Where rents are the principal income of the business as in Finance, they are considered business receipts. Data are shown for gross rent; the related depreciation, repair and other costs are shown as deductions.

Rent paid on business property

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.

Repairs

This deduction includes cost of labor and supplies, and other costs necessary for incidental repairs to the property. It does not include capital expenditures which add to the property value, improvements which appreciably prolong its life, or expenditures for restoring or replacing property.

Royalties

For partnerships and corporations this income consists of gross amounts received for the use of property or the exhaustion of the value of property. Included are earnings from such sources as copyrights, patents, trademarks, and natural resources under lease such as timber, mineral mines, and oil wells.

Salaries and wages

This item consists of those salaries and wages not included as a deduction for "cost of labor" in the Cost of goods sold schedule. Salaries to partners, to the

taxpayer if a sole proprietor, and compensation of corporate officers are not included in this amount. For corporations, this deduction is included in "Other Deductions" because in many cases it was combined with other expense items on the return from and could not be separately identified.

State data

Classification of sole proprietorship and partnership data by State was based on the district in which the returns were filed. Internal revenue districts, or groups of districts, are identical with State boundaries. Statistics for the U. S. in the state tables differ slightly from those in other tables, due to slight variations in the weighting procedures used to derive the estimates. For partnerships an additional source of difference arose from the exclusion of returns with addresses outside the 50 states from the state tables. For sole proprietorships these returns were included in the state tables in the "Other" category.

Statutory special deductions

Statutory special deductions as shown in this report for corporations include the deductions claimed for (1) net operating losses of prior years, (2) intercorporate dividends received, (3) dividends paid on certain preferred stock of public utilities, and (4) Western Hemisphere trade corporations. These deductions are those which, by law, are allowed in addition to the ordinary and necessary business deductions and they are therefore shown in the statistics as deductions from net income.

For many corporations, net income less the statutory special deductions equalled Income subject to tax.

Statistics for statutory special deductions were subject to certain limitations inherent in the methods of reporting these amounts. For example, where there was no net income to reduce (and consequently no income subject to tax), the special deduction for dividends received may not have been reported even though the deduction was allowable as part of the statutory net operating loss.

Taxes paid (or accrued)

State and local taxes paid or accrued on business property or incurred in conducting business are allowable deductions. Also included in the amounts shown are Federal import and excise duties and taxes. Excluded, however, are: (1) Federal income and excess profits taxes; (2) estate, inheritance, legacy, succession, and gift taxes; (3) income and profits taxes paid to a foreign country or possession of the United States if any portion was claimed as a tax paid on tax-free covenant bonds; and (4) unidentifiable amounts of taxes reported in cost of sales and operations.

Total assets

Total assets for partnerships and corporation returns are derived from end-of-year balance sheet schedules. The classification of corporation returns with "zero assets" is restricted to (1) returns of liquidating or dissolving corporations which have disposed of all assets and are filing final income tax returns, (2) merging corporations whose assets have been included in the returns of the acquiring corporations, and (3) foreign corporations doing business in the United States unless they are foreign insurance companies providing balance sheet information for United States branches.

Corporation balance sheet statistics include estimates of assets for the small number of companies which failed to report them. These estimates are based on assets data on returns of comparable corporations.

Partnership balance sheet data are furnished only for those businesses reporting asset and liability statistics. No estimates have been made for those partnerships failing to report the information.

Total compiled deductions

Total compiled deductions comprised (1) the ordinary and necessary business deductions from gross income, (2) the cost of sales and operations, and, (3) net loss from sales of noncapital assets. These deductions were applied against Total compiled receipts in arriving at Compiled net profit or loss shown in this report.

For mutual insurance companies (other than life or marine, and other fire insurance companies issuing perpetual policies), total compiled deductions, reflecting the statutory reporting requirements, were limited to investment expenses but also included net loss from sales of noncapital assets.

Total compiled receipts

Total compiled receipts on corporation returns are gross taxable receipts before deduction of cost of goods sold, cost of operations, and net loss from sales of property other than capital assets. The figure also includes nontaxable interest, but excludes all other nontaxable income recognized by the corporation.

Total compiled receipts for mutual insurance companies (other than life or marine, and other than fire insurance companies issuing perpetual policies) consisted only of gross investment income and did not include premium income. By law, these mutual companies reported only items of investment income and expense in their income statements.

Total receipts

This item for partnerships represents the sum of business receipts and investment income such as interest, rents, royalties, nonqualifying dividends, net gain from sale or exchange of property other than capital assets, income from farms and other partnerships, and other income. For purposes of this report, total receipts do not reflect net losses from the foregoing sources.

DESCRIPTION OF THE SAMPLES AND LIMITATIONS OF THE DATA

Description of the Samples

The data presented in this report are based on stratified systematic samples selected before audit of returns and schedules for accounting periods ended July 1962

through June 1963. The calendar year accounting period ended December 1962 was used for nearly all sole proprietorship and most partnership returns but for somewhat less than half the corporate returns.

The samples were designed to fit the regular numbering and grouping procedures used to process returns for collection and audit purposes in each of the 62 district offices and the Office of International Operations in Washington, D. C.

District office classifications were combined when necessary to yield strata for sampling purposes. The basis for stratification for each of the three types of returns is as follows: Sole Proprietorships - size of adjusted gross income reported on Individual Income Tax Returns, Form 1040 and presence of business income; Partnerships - size of business receipts or total income; Corporations - type of corporation return, and size of total assets or net income.

The statistics in the basic tables of this report include only active returns. An active partnership or corporation, for *Statistics of Income*, has at least one income or deduction item reported on the return form. The returns of inactive partnerships and corporations were included, however, in the count of the total number of returns and the number of returns in the sample as given in tables I and J. Also excluded from the tables and not counted in the totals were tentative returns, amended returns not associated with the original return, returns in the Form 990 series of exempt organizations, returns of partnerships and sole proprietorships electing to be taxed as corporations, returns of nonresident foreign corporations, and returns of fiduciaries reporting business data on Form 1041.

The following are brief descriptions of the samples for each of the three types of business. The descriptions for sole proprietorships and corporations contain references to reports which will contain more detailed information about these samples.

Sole proprietorships

The sample of 203,481 Forms 1040 with schedules C or F or the taxpayer's equivalent schedule was selected from a population of 10,380,327 individual returns with business income.

Individual returns with business income which showed adjusted gross income of $100,000 or more were selected at a one-to-one rate. Various sample rates other than one-to-one were prescribed for the other returns included in the sample. The number of returns in the population, in the sample, and the sampling rates are shown in table H.

Following the selection of the sample, there was, in some cases, reclassification of sample returns between the business and nonbusiness categories. For example, as shown in table H, 84,414 returns were selected for the sample (column 2) from the 8,446,088 population of returns (column 1) originally classified for revenue processing as business returns with adjusted gross income of less than $10,000. For *Statistics of Income* purposes, 247 returns were reclassified as nonbusiness, leaving 84,167 returns (column 5) in the business category.

Not all returns with business income, were included in the basic tables.

Adjustments were made principally to exclude (1) schedules C or F filed by partners for the sole purpose of reporting self-employment income, and (2) schedules C or F in which *Statistics of Income* industrial activity definitions were not met. These adjustments reduced to 9,182,586 the number of sole proprietorships shown in this publication.

A description of the sample of individual income tax returns on which the data for sole proprietorships are based is included in the report: *Statistics of Income—Individual Income Tax Returns, 1962.*

Partnerships

The sample of 64,604 Forms 1065 was selected from a population of 945,685 partnership returns. These figures reflect an adjustment to exclude duplicate returns sometimes submitted by more than one partner. A further adjustment for inactive returns reduced the estimated number of active partnerships shown in the basic tables to 932,181.

Table H.—SOLE PROPRIETORSHIPS: NUMBER OF FORM 1040 RETURNS IN POPULATION AND IN SAMPLE, PRESCRIBED AND ACHIEVED SAMPLING RATES, AND NUMBER OF FORM 1040 BUSINESS RETURNS IN SAMPLE AND IN POPULATION BY SAMPLE STRATUM, 1962

Sample stratum (Size of adjusted gross income)	Total				Business,[1] number in—	
	Number in—		Sampling rates			
	Population	Sample	Prescribed	Achieved	Sample	Population[2]
	(1)	(2)	(3)	(4)	(5)	(6)
Grand total	44,564,153	448,161	-	-	203,481	10,380,327
Business returns, total	10,136,446	201,573	-	-	200,737	10,105,482
Under $10,000	8,446,088	84,414	.0100	.0100	84,167	8,421,750
$10,000 under $30,000	1,466,714	43,886	.0300	.0299	43,724	1,461,256
$30,000 under $100,000	210,053	59,682	.3000	.2841	59,377	209,007
$100,000 or more	13,591	13,591	1.0000	1.0000	13,469	13,469
Nonbusiness returns, total	34,038,225	243,198	-	-	1,668	152,580
Under $10,000	28,830,099	58,459	.0020	.0020	249	122,799
$10,000 under $50,000	5,131,384	153,314	.0300	.0299	842	28,182
$50,000 under $100,000	62,640	17,323	.3000	.2765	390	1,412
$100,000 or more	14,102	14,102	1.0000	1.0000	187	187
Prior year delinquent returns, total	389,482	3,390	-	-	1,076	122,265
Under $50,000	389,348	3,256	.0100	.0084	1,022	122,211
$50,000 or more	134	134	1.0000	1.0000	54	54

[1]Data in columns (5) and (6) opposite business returns in the stub exclude such returns subsequently reclassified after the sampling stage as nonbusiness returns; data opposite nonbusiness returns in the stub represents returns subsequently reclassified as business returns.
[2]Estimated by multiplying the reciprocal of the achieved sampling rate (column 4) by the number in the sample (column 5).

Table 1.—PARTNERSHIPS: NUMBER OF FORMS 1065 IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1962

Sample stratum (Size of business receipts)	Number of returns in[1]—		Sampling rate	
	Population	Sample	Prescribed	Achieved
	(1)	(2)	(3)	(4)
Form 1065, total	945,685	64,604	-	-
Business receipts, or total income:				
Under $200,000	882,027	35,880	.0400	.0407
$200,000 under $500,000	43,483	8,549	.2000	.1966
$500,000 under $5,000,000[2]	19,306	19,306	1.0000	1.0000
$5,000,000 or more[3]	869	869	1.0000	1.0000

[1]Adjusted for duplicate returns and includes inactive partnership returns.
[2]Excluding returns with total assets of $5,000,000 or more.
[3]Including returns with business receipts or total income $500,000 under $5,000,000 having total assets of $5,000,000 or more.

Partnership returns with business receipts or total income (which is defined as business receipts plus investment income less cost of goods sold) of $500,000 or more were selected at a one-to-one rate. Various sample rates other than one-to-one were prescribed for the other returns included in the sample. The number of returns in the population, in the sample, and the sampling rates are shown in table I.

Corporations Form 1120, 1120L, 1120M, 1120S, and 1120F (resident)

The sample of 179,319 returns in the Form 1120 series was selected from a population of 1,318,531 corporation income tax returns. An adjustment for inactive corporations reduced the estimated number of corporations in the basic tables to 1,268,042.

Corporation returns with total assets or net income of $1,000,000 or more were selected at a one-to-one rate. Various sample rates other than one-to-one were prescribed for other returns included in the sample. The number of returns in the population, in the sample, and the sampling rates are shown in table J.

Table J.—CORPORATIONS: NUMBER OF FORMS 1120, 1120-F (RESIDENT ONLY), 1120-L, 1120-M, AND 1120-S, IN POPULATION, NUMBER OF RETURNS IN SAMPLE, AND PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM

Sample stratum (Size of total assets)	Number of returns in[1]—		Sampling rate	
	Population	Sample	Prescribed	Achieved
	(1)	(2)	(3)	(4)
Corporation returns, total	1,318,531	179,319	-	-
Forms 1120, 1120-L, 1120-M, 1120-F	1,193,438	166,894	-	-
Assets zero or not reported	56,309	5,313	0.1000	0.0944
Under $100,000	601,434	29,256	0.0500	0.0486
$100,000 under $1,000,000	442,938	39,618	0.1000	0.0894
$1,000,000 under $10,000,000[2]	79,779	79,779	1.0000	1.0000
$10,000,000 or more[3]	12,928	12,928	1.0000	1.0000
Forms 1120-S, total	125,093	12,425	-	-
Under $1,000,000, zero or not reported	118,477	5,809	0.0500	0.0490
$1,000,000 under $10,000,000	6,603	6,603	1.0000	1.0000
$10,000,000 or more[3]	13	13	1.0000	1.0000

[1]Includes returns of inactive corporations.
[2]Includes special types of returns such as consolidated returns, personal holding company schedules, life and mutual insurance companies returns, resident foreign corporation returns, returns with overpayment of tax and returns filed under Section 1361, regardless of size of total assets.
[3]Or returns with net income or deficit of $1,000,000 or more.

A detailed description of the sample of corporation income tax returns will be included in the report: *Statistics of Income—Corporation Income Tax Returns, 1962.*

Method of estimation

The total number of individual returns with business schedules, partnership returns, and corporation returns in the populations were determined from counts made in each of the Internal Revenue district offices and submitted to the Statistics Division.

The adequacy of response by sampling stratum or class for each district office was reviewed by applying for each district office the prescribed sample rate to the number of returns and comparing this expected sample size with the number of sample returns actually received from each office. When receipts of returns appeared to be inadequate, a followup procedure was employed to obtain the missing returns. Estimates for all returns were determined by multiplying the sample data by national weights obtained by dividing the total number of returns in a sampling stratum or class by the number of sample returns received in that stratum or class, and then summarizing the data for all classes.

Limitations of the Data

Sampling variability

The relative sampling variability of an estimate is the sampling variability expressed as a percent of the estimate. The sampling variability at the two standard deviation level when added to and subtracted from the estimate, provides the upper and lower limits within which 19 out of 20 estimates derived from similarly selected samples would be expected to fall. Relative sampling variabilities of selected estimates for sole proprietorships, partnerships, and corporations by selected industries are shown in tables K, L, and M.

Data were deleted from tables where sampling variability was considered excessive. Where such deletions were made, the applicable tables have been footnoted. The absence of statistics for items, indicated by means of a dash, may be interpreted in several ways. If the statistics were based on returns sampled at the 100 percent rate, the dash indicates no returns with the particular characteristics. But if the statistics were based on returns sampled at less than the 100 percent rate, either there were no returns in the population with the particular characteristic, or, because of their rarity, instances of the characteristics were not present among the sample returns.

Response and other nonsampling errors

In processing returns for collection purposes in the district offices and in processing the samples of returns for statistical purposes, several steps were taken to reduce taxpayer-reporting errors and errors introduced in data processing operations. A large proportion of the returns were mathematically verified, but not audited, before they were made available for sample selection. Corrections resulting from mathematical verification of the taxpayer's entries are reflected in the statistics.

In transcribing and tabulating the information from the sample returns, additional checks were imposed to improve the quality of the resulting estimates. Returns

Table K.—SOLE PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY OF SELECTED FREQUENCY ESTIMATES, AT THE TWO STANDARD DEVIATION LEVEL, BY INDUSTRIAL GROUPS

Industrial group	Total		Business receipts		Depreciation		Net profit		Net loss[1]	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industrial groups	9,182,586	0.26	9,051,036	0.27	6,550,863	0.48	7,245,222	0.42	1,925,904	1.31
Agriculture, forestry, and fisheries	3,444,116	0.87	3,376,333	0.88	2,674,392	1.03	2,404,486	1.11	1,037,727	1.85
Farms	3,319,262	0.89	3,254,989	0.90	2,584,945	1.06	2,302,494	1.14	1,014,967	1.87
Field crop farms	1,280,251	1.64	1,266,433	1.65	980,075	1.90	974,710	1.90	304,736	3.61
Livestock farms	1,641,685	1.41	1,631,631	1.42	1,325,440	1.59	1,104,924	1.78	536,362	2.64
Other farms	397,326	2.98	356,925	3.15	279,430	3.54	222,860	4.05	173,869	4.51
Agricultural services, hunting, trapping, and forestry	101,488	6.08	98,514	6.13	74,124	7.13	83,223	6.61	18,161	15.45
Horticultural services	43,291	9.54	42,983	9.59	30,731	11.38	38,751	10.15	4,540	28.06
Offices of veterinarians and animal hospitals	12,670	14.18	12,603	14.23	11,491	14.71	12,231	14.42	(2)	(2)
Other agriculture, forestry, and services	45,527	9.32	42,928	9.43	31,902	11.27	32,241	10.69	13,182	18.78
Fisheries	23,366	12.57	22,830	12.77	15,323	15.32	18,769	14.16	4,599	27.53
Mining and quarrying	34,987	9.11	31,515	9.54	26,064	10.30	19,025	12.26	15,859	13.70
Crude petroleum and natural gas	23,561	10.54	22,599	10.79	18,303	11.66	13,120	14.21	10,442	15.78
Other mining, including quarrying	11,426	17.50	8,915	19.72	7,761	20.98	5,905	23.71	5,417	26.10
Construction	687,187	2.26	682,609	2.27	426,119	2.87	628,881	2.37	57,539	8.18
General contractors	116,522	5.39	115,418	5.42	90,379	6.07	100,693	5.77	15,797	15.21
Special trade contractors	542,883	2.59	539,832	2.60	319,636	3.37	503,747	2.69	38,501	10.13
Plumbing, heating, and air conditioning	59,449	7.88	59,179	7.89	43,490	9.17	54,123	8.27	5,226	26.37
Electrical work	42,352	9.17	42,214	9.19	28,380	11.03	38,100	9.66	4,252	29.63
Other special trade contractors	441,082	2.90	438,439	2.91	247,766	3.86	411,524	3.01	29,023	11.80
Contractors not allocable	27,782	11.58	27,359	11.66	16,104	15.05	24,441	12.33	3,241	34.25
Manufacturing	180,805	4.42	177,509	4.47	134,444	5.00	145,119	4.91	35,482	10.29
Food and kindred products, including beverages	17,818	13.97	17,647	14.05	14,218	15.49	14,555	15.33	3,263	33.83
Textile mill products	2,261	38.04	2,261	38.04	1,471	45.00	1,904	41.60	(2)	(2)
Apparel, other finished products made from fabrics, and similar materials	7,820	20.28	7,583	20.57	5,600	23.11	6,872	21.51	848	63.92
Lumber and wood products, except furniture	46,656	9.21	45,652	9.32	34,387	10.77	38,303	10.22	8,353	21.34
Furniture and fixtures	9,630	19.50	9,393	19.76	7,147	22.53	7,144	22.54	2,483	38.90
Printing, publishing, and allied industries	29,523	11.35	29,048	11.46	22,924	11.89	23,782	12.23	5,741	29.19
Chemicals and allied products	3,159	30.01	3,125	30.27	2,046	36.07	2,314	34.31	845	61.07
Leather and leather products	1,402	50.11	1,401	50.11	1,161	55.12	1,164	54.98	(2)	(2)
Stone, clay, and glass products	6,187	23.02	6,052	23.30	4,073	27.45	4,472	26.70	1,713	45.42
Primary metal industries	1,153	51.30	1,154	51.30	850	60.00	1,020	54.31	(2)	(2)
Fabricated metal products, except machinery and transportation equipment	9,173	18.40	8,806	18.83	7,056	20.78	7,092	20.81	2,081	39.21
Machinery, except electrical and transportation equipment	16,396	13.50	16,228	13.58	13,535	14.54	13,611	14.61	2,786	35.10
Electrical machinery, equipment, and supplies	2,775	33.07	2,638	34.50	2,145	37.11	2,308	36.48	(2)	(2)
Transportation equipment	3,792	30.75	3,792	30.75	2,887	34.71	2,545	37.41	1,247	53.89
Other manufacturing industries	23,060	12.58	22,729	12.69	14,944	14.71	18,033	14.43	4,927	25.61
Transportation, communication, and sanitary services	283,955	3.68	282,761	3.69	218,173	4.11	231,482	4.03	52,265	9.13
Motor freight transportation and warehousing	199,985	4.35	199,047	4.36	158,849	4.85	160,198	4.78	39,783	10.53
Other transportation	72,261	7.66	72,010	7.69	49,933	8.58	61,684	8.29	10,374	20.45
Communication, water supply, and sanitary services	11,709	17.34	11,704	17.34	9,391	19.15	9,600	19.13	2,108	40.99
Wholesale and retail trade	1,888,602	1.29	1,876,460	1.29	1,339,227	1.56	1,535,639	1.44	351,914	3.40
Wholesale trade	319,131	3.22	315,089	3.23	207,984	3.93	270,439	3.44	48,354	9.14
Groceries and related products	44,629	8.80	44,491	8.82	34,317	10.00	39,766	9.30	4,863	27.47
Electrical goods	4,842	24.95	4,808	25.08	3,868	27.71	4,100	26.73	741	68.02
Hardware, plumbing and heating and cooling equipment, and supplies	5,160	24.11	5,127	24.22	3,208	29.05	4,439	25.64	722	69.25
Beer, wine, and distilled alcoholic beverages	3,208	29.85	3,175	30.11	2,253	33.91	2,756	32.08	(2)	(2)
Dry goods and apparel	11,682	18.13	11,548	18.25	6,733	24.68	9,770	19.94	1,912	43.31
Drugs, chemicals and allied products	6,730	22.44	6,495	22.82	3,691	29.64	5,163	25.18	1,566	48.91
Lumber and construction materials	9,021	18.91	9,017	18.92	6,803	21.70	7,715	20.40	1,306	50.23
Machinery, equipment, and supplies	17,911	14.10	17,014	13.51	12,748	15.52	14,289	14.54	3,422	41.15
Motor vehicles and automotive equipment	11,535	18.66	11,534	18.66	8,527	19.56	9,751	18.28	1,784	67.61
Farm products—raw materials	17,533	13.84	17,132	13.96	12,015	16.46	14,008	15.36	3,424	32.13
Other wholesalers	186,880	4.20	184,748	4.22	113,821	5.32	158,682	4.50	28,162	11.67
Retail trade	1,514,774	1.48	1,507,183	1.50	1,092,423	1.76	1,223,834	1.65	290,529	3.76
Food	321,517	3.52	320,076	3.53	242,096	4.08	269,245	3.80	52,172	9.52
Grocery stores, meat, fish, fruit, and vegetable markets	267,872	3.89	266,905	3.90	202,763	4.49	223,867	4.20	43,905	10.39
Bakeries	13,980	17.40	13,780	17.52	11,812	19.07	11,952	17.49	2,028	61.24
Other food stores	39,665	9.72	39,391	9.76	27,521	11.58	33,426	10.58	6,239	24.72
General merchandise	136,359	5.43	135,578	5.45	76,521	7.10	106,564	6.11	29,596	11.93
Apparel and accessories	64,811	7.64	64,803	7.64	46,491	9.08	52,759	8.31	12,044	19.15
Furniture, home furnishings, and equipment	78,914	6.78	78,341	6.81	63,003	7.59	63,528	7.56	15,387	15.45
Automotive dealers	65,549	7.43	64,571	7.49	40,331	8.91	49,073	8.37	16,478	15.91
Gasoline service stations	197,076	4.36	196,910	4.36	152,040	4.96	167,681	4.73	29,395	11.42
Eating and drinking places	298,230	3.55	295,849	3.56	222,679	4.07	233,199	4.00	65,031	7.90
Building materials	25,027	11.67	24,952	11.69	19,735	13.00	20,222	12.86	4,805	27.64
Hardware and farm equipment	36,292	9.98	36,125	10.01	29,726	10.60	30,109	10.94	6,182	24.39
Sporting goods stores and bicycle shops	12,347	16.81	12,348	16.81	9,136	19.51	8,386	20.03	3,961	30.75
Fuel and ice dealers	18,721	13.79	18,621	13.82	13,400	16.03	15,928	14.87	2,793	36.73
Antique and secondhand stores	31,385	11.88	31,279	11.90	16,050	16.04	22,063	13.98	9,317	23.91
Drug and proprietary stores	33,918	9.05	33,818	9.06	30,475	9.44	31,680	9.24	2,238	41.11
Liquor stores	24,753	11.39	24,649	11.41	19,891	12.53	21,195	12.13	3,557	32.50
News dealers and stands; cigar stores and stands	22,868	13.95	22,868	13.95	12,087	19.00	21,064	14.01	1,805	66.93
Florists	16,258	14.91	16,255	14.91	12,780	16.73	13,570	16.26	2,688	37.43
Jewelry stores	20,367	13.22	20,266	13.24	15,578	15.00	16,785	14.50	3,482	32.57
Other retail trade	110,382	5.83	109,874	5.84	70,404	7.14	80,783	6.77	29,598	11.51
Wholesale and retail trade not allocable	54,697	8.41	54,188	8.46	38,818	9.55	41,366	9.52	13,030	18.14

Table K.—SOLE PROPRIETORSHIPS: RELATIVE SAMPLING VARIABILITY OF SELECTED FREQUENCY ESTIMATES, AT THE TWO STANDARD DEVIATION LEVEL, BY INDUSTRIAL GROUPS—Continued

Industrial group	Total		Business receipts		Depreciation		Net profit		Net loss[1]	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Finance, insurance, and real estate	472,674	2.58	460,334	2.62	297,695	3.25	391,224	2.82	80,575	6.63
Credit agencies other than banks	5,242	21.45	5,199	21.58	2,643	29.81	4,580	23.01	662	59.21
Security and commodity brokers, dealers, exchanges, and services	19,507	12.39	18,315	12.71	10,246	17.10	13,499	14.55	5,874	23.66
Insurance agents, brokers, and services	168,355	4.38	166,733	4.40	103,904	5.53	152,217	4.55	15,703	15.88
Real estate	237,732	3.71	228,736	3.79	151,894	4.66	185,644	4.18	51,882	8.23
Operators (except developers)	36,459	9.70	35,949	9.77	29,232	10.74	22,310	12.48	14,148	15.48
Lessors	14,579	15.20	14,356	15.31	8,855	19.33	10,139	18.40	4,439	26.85
Agents, brokers, and managers	169,375	4.42	161,553	4.53	104,671	5.65	138,674	4.84	30,497	10.96
Other real estate	17,319	13.11	16,878	13.25	9,136	17.71	14,521	14.21	2,798	33.81
Other finance, insurance, and real estate	41,838	8.75	41,351	8.79	29,008	10.04	35,284	9.49	6,454	22.68
Services	2,132,751	1.16	2,112,425	1.17	1,411,573	1.44	1,847,426	1.26	283,073	3.66
Lodging services	121,350	5.53	120,698	5.55	99,835	6.10	79,610	6.87	41,640	9.40
Hotels	12,728	16.75	12,627	16.81	10,145	18.77	8,303	20.59	4,425	28.75
Tourist courts and motels	40,165	9.44	40,117	9.45	35,368	10.03	25,548	11.74	14,616	15.85
Rooming houses, camps, and other lodging places	68,457	7.51	67,954	7.54	54,322	8.45	45,759	9.29	22,599	12.83
Personal services	500,975	2.79	499,324	2.79	344,560	3.34	450,458	2.92	50,286	9.60
Laundries, laundry services, and cleaning and dyeing plants	85,318	7.03	84,880	7.05	64,467	7.98	68,170	7.68	17,148	17.12
Photographic studios, including commercial photography	27,019	12.32	26,718	12.41	21,546	14.00	20,351	14.51	6,669	23.30
Beauty and barber shops, including schools	298,737	3.62	298,066	3.63	208,115	4.30	279,409	3.73	19,227	15.44
Shoe repair shops, shoe shine parlors, and hat cleaning shops	22,498	13.71	22,465	13.73	13,129	18.49	21,561	14.06	938	63.97
Funeral services and crematories	14,009	14.29	14,002	14.30	13,149	14.71	12,682	14.76	1,328	53.46
Other personal services	53,394	8.90	53,193	8.92	24,154	13.00	48,285	9.24	4,976	32.84
Business services	226,871	3.90	222,716	3.95	123,526	5.21	195,211	4.21	31,492	10.67
Advertising	15,104	14.66	15,090	14.67	8,956	18.76	13,381	15.48	1,723	45.15
Mercantile consumer credit, collection and adjustment agencies	4,114	29.31	4,115	29.31	2,333	37.72	3,715	30.96	[2]	[2]
Services to dwelling and other buildings	34,352	10.47	34,252	10.49	18,278	14.16	32,166	10.83	2,186	41.26
Other business services	173,301	4.46	169,259	4.52	93,959	5.95	145,949	4.86	27,183	11.50
Automotive services	139,145	5.31	138,215	5.33	98,352	6.30	121,592	5.66	17,452	15.53
Automobile parking	5,316	30.36	5,316	30.36	1,617	42.80	4,635	27.18	[2]	[2]
Automobile repair shops	121,543	5.69	120,687	5.71	87,856	6.74	107,432	6.07	14,111	16.51
Other automotive services, including rentals	12,286	16.77	12,212	16.85	8,879	19.39	9,525	19.09	2,661	35.55
Repair services, except automotive	182,279	4.63	181,875	4.64	119,261	5.74	152,864	5.06	29,246	11.63
Recreational services	110,695	5.66	107,054	5.77	69,258	7.10	77,386	6.77	33,076	10.41
Motion picture production, distribution, and service industries	3,664	28.16	3,319	29.23	2,158	36.24	2,606	33.15	1,059	53.07
Motion picture theatres	4,641	27.20	4,435	27.73	3,402	31.33	2,792	34.24	1,848	44.48
Bowling alleys and billiard and pool parlors	10,091	19.24	9,957	19.38	6,969	23.04	7,996	21.74	2,095	41.24
Other amusement and recreational services	92,299	6.22	89,343	6.34	56,729	7.86	63,992	7.47	28,074	11.32
Professional services	770,039	1.84	765,060	1.85	517,638	2.12	712,419	1.91	56,405	7.67
Medical and other health services	408,685	2.51	406,687	2.52	285,795	2.72	386,892	2.55	21,414	13.52
Offices of physicians, surgeons, and oculists	152,960	3.33	152,291	3.33	137,546	3.43	143,747	3.32	9,173	19.43
Offices of dentists and dental surgeons	82,898	5.34	82,552	5.35	71,114	5.52	80,620	5.38	2,273	38.89
Medical and dental laboratories	10,621	16.99	10,384	17.16	7,976	19.26	9,285	17.92	1,203	55.36
Other medical and health services	162,206	4.73	161,460	4.74	69,159	6.79	153,240	4.84	8,765	22.75
Legal services	132,891	4.37	132,094	4.39	88,500	5.03	121,149	4.57	11,408	15.43
Educational services	81,640	6.69	81,573	6.70	47,186	8.73	73,678	7.07	7,662	21.09
Engineering and architectural services	48,424	7.24	46,713	7.37	29,854	9.08	40,315	7.91	8,106	18.13
Accounting, auditing, and bookkeeping services	98,399	5.57	97,993	5.58	66,303	6.80	90,385	5.80	7,815	20.50
Other services	81,397	6.92	77,483	7.05	39,143	9.62	57,886	8.06	23,476	13.52
Nature of business not allocable	57,509	8.75	51,090	9.24	23,176	13.34	41,940	10.42	11,470	19.08

[1]Excludes 11,460 Sole Proprietorship returns with breakevens.
[2]Estimates not shown separately because of high sampling variability. However, data are included in the appropriate totals.

with data not on appropriate return lines, and returns with obvious errors were edited and the data properly transcribed. Mechanical transcribing to punch cards was verified by the process of repeat punching, and, prior to tabulating, tests for consistency were applied while the information was being processed through the electronic computer system.

An extensive system of sample management and control was used to insure the selection of the prescribed samples. Sample controls were maintained on a district basis using the most detailed Internal Revenue Service numbering and grouping system for classifying returns. Name control files which are historical records of the tax return information for very large taxpayers provided a further check on the completeness of the samples.

Practical operating considerations allowed a reasonable tolerance in controlling the selection of the sample returns and the processing of the data.

Table L.—ACTIVE PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY OF SELECTED FREQUENCY ESTIMATES, AT THE TWO STANDARD DEVIATION LEVEL, BY INDUSTRIAL GROUPS

Industrial group	Total		Business receipts		Payments to partners		Depreciation		Net profit		Net loss[1]	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industrial groups	932,181	0.12	906,552	0.21	119,510	2.45	735,554	0.52	718,459	0.55	213,722	1.81
Agriculture, forestry, and fisheries	133,647	2.43	128,943	2.48	7,384	10.84	109,724	2.72	101,664	2.84	31,981	5.29
Farms	122,703	2.56	118,497	2.61	5,283	12.91	100,171	2.87	93,796	2.98	28,905	5.59
Field crop farms	32,903	5.23	32,509	5.25	1,177	27.28	29,402	5.53	26,252	5.87	6,651	11.80
Livestock farms	61,339	3.77	60,010	3.81	2,428	19.08	52,141	4.10	46,916	4.34	14,422	7.97
Other farms	28,461	5.62	25,978	5.88	1,678	23.01	18,628	6.95	20,628	6.61	7,832	10.89
Horticultural services	2,082	21.19	2,082	21.19	270	59.06	1,811	22.72	1,712	23.36	370	50.44
Offices of veterinarians and animal hospitals	1,535	24.69	1,535	24.69	197	69.25	1,412	25.74	1,486	25.10	(2)	(2)
Fisheries	1,553	24.11	1,503	24.48	357	49.07	1,404	25.28	965	30.46	588	39.41
Other agriculture, forestry, and services	5,774	12.05	5,326	12.49	1,277	25.18	4,926	13.02	3,705	14.86	2,069	20.63
Mining	15,040	7.66	13,379	8.10	2,038	20.32	11,630	8.67	8,944	9.88	6,096	12.22
Crude petroleum and natural gas	11,459	8.84	10,198	9.35	1,224	26.00	8,759	10.06	6,690	11.54	4,770	13.83
Other mining, including quarrying	3,581	15.52	3,181	16.38	814	32.57	2,871	17.18	2,254	19.22	1,326	26.23
Construction	58,164	3.74	57,513	3.76	10,507	8.93	45,731	4.23	49,019	4.09	9,144	9.76
General contractors	18,949	6.44	18,526	6.50	3,549	14.78	14,412	7.31	15,240	7.15	3,709	14.93
Special trade contractors	36,279	4.88	36,100	4.89	6,711	11.41	29,218	5.43	31,301	5.26	4,976	13.51
Plumbing, heating, and air conditioning	6,066	11.95	6,041	11.97	1,086	27.89	5,313	12.71	5,359	12.69	706	35.56
Electrical work	2,805	17.53	2,804	17.52	584	38.81	2,236	19.52	2,330	19.17	474	43.31
Other special trade contractors	27,408	5.67	27,255	5.68	5,041	13.23	21,669	6.37	23,612	6.11	3,796	15.54
Contractors not allocable	2,936	17.68	2,887	17.82	247	61.69	2,101	20.91	2,478	19.26	459	44.62
Manufacturing	43,091	4.25	42,373	4.28	9,029	8.91	37,393	4.54	35,119	4.69	7,974	10.46
Food and kindred products, including beverages	5,061	11.65	4,987	11.70	1,404	20.58	4,624	12.01	3,849	12.97	1,212	25.95
Textile mill products	750	30.67	750	30.65	194	57.01	692	31.67	660	32.40	(2)	(2)
Apparel and other finished products made from fabrics, and similar materials	3,334	14.62	3,286	14.69	503	31.41	2,889	15.39	2,971	15.39	364	46.35
Lumber and wood products, except furniture	7,258	10.79	7,056	10.93	1,147	25.51	6,285	11.54	6,039	11.82	1,219	26.58
Furniture and fixtures	2,233	19.62	2,233	19.62	429	43.75	2,012	20.57	1,816	21.66	417	46.39
Printing, publishing, and allied industries	6,429	11.67	6,307	11.78	1,415	24.26	5,264	12.85	5,208	12.89	1,222	27.60
Chemicals and allied products	728	32.74	728	32.74	98	72.28	655	34.13	636	35.03	(2)	(2)
Leather and leather products	400	45.42	400	45.42	(2)	(2)	373	46.91	366	47.76	(2)	(2)
Stone, clay, and glass products	1,991	20.43	1,990	20.43	534	38.74	1,803	21.41	1,595	22.63	395	47.42
Primary metal industries	708	32.49	683	32.91	151	65.53	618	34.60	564	36.77	144	69.20
Fabricated metal products, except machinery and transportation equipment	3,285	15.72	3,235	15.82	726	30.43	2,987	16.37	2,678	17.16	606	38.94
Machinery, except electrical and transportation equipment	5,275	12.68	5,225	12.74	1,148	26.21	4,560	13.57	4,558	13.58	717	35.64
Electrical machinery, equipment, and supplies	495	39.36	446	40.94	(2)	(2)	397	42.70	298	46.87	198	68.90
Transportation equipment	668	34.91	669	34.91	158	69.20	593	36.77	496	39.47	(2)	(2)
Other manufacturing industries	4,476	13.53	4,378	13.66	920	28.59	3,641	14.80	3,385	15.28	1,091	28.98
Transportation, communication, and sanitary services	17,032	7.21	16,737	7.27	3,010	16.94	14,713	7.75	13,046	8.21	3,986	15.22
Motor freight transportation and warehousing	11,364	8.85	11,315	8.86	1,986	20.72	9,972	9.43	8,982	9.92	2,382	19.70
Other transportation	3,364	16.28	3,167	16.76	586	38.67	2,781	17.94	2,327	19.47	1,037	29.77
Communication, water supply, and sanitary services	2,304	19.86	2,255	20.07	438	45.45	1,960	21.47	1,737	22.76	567	40.69
Wholesale and retail trade	267,493	1.51	265,481	1.52	53,041	3.71	223,183	1.69	217,842	1.72	49,649	4.14
Wholesale trade	40,960	4.10	40,605	4.11	8,205	8.60	31,459	4.54	33,535	4.46	7,424	10.59
Groceries and related products	7,383	9.15	7,383	9.15	1,566	18.13	6,054	9.67	6,213	9.73	1,169	25.94
Electrical goods	868	29.23	868	29.23	212	56.61	739	31.07	712	31.51	(2)	(2)
Hardware, plumbing, heating and cooling equipment, and supplies	613	28.69	613	28.69	195	51.49	584	28.95	547	29.53	(2)	(2)
Beer, wine, and distilled alcoholic beverages	1,242	21.86	1,242	21.88	333	37.35	1,077	22.69	993	23.59	249	55.38
Dry goods and apparel	1,557	20.50	1,557	20.50	281	37.19	1,158	22.68	1,373	21.55	184	65.07
Drugs, chemicals, and allied products	532	35.91	532	35.91	(2)	(2)	454	37.84	448	38.25	(2)	(2)
Lumber and construction materials	1,630	20.78	1,630	20.78	362	38.86	1,284	22.63	1,365	22.39	265	55.12
Machinery, equipment, and supplies	3,095	15.81	3,046	15.91	754	31.05	2,144	18.16	2,465	17.38	630	37.57
Motor vehicles and automotive equipment	2,762	16.93	2,738	16.99	723	32.40	2,384	17.99	2,278	18.45	485	42.40
Farm products—raw materials	3,480	12.94	3,475	12.96	717	26.67	2,527	14.49	2,788	14.14	692	31.51
Other wholesalers	17,798	6.55	17,521	6.60	2,968	14.98	13,054	7.45	14,353	7.19	3,444	15.99
Retail trade	220,585	1.73	219,051	1.74	43,699	4.19	187,039	1.91	179,328	1.96	41,256	4.59
Food	38,047	4.55	37,924	4.55	6,039	11.12	33,478	4.82	32,805	4.88	5,242	12.87
Grocery stores, meat, fish, fruit and vegetable markets	33,283	4.83	33,185	4.84	5,316	11.69	29,231	5.11	28,935	5.17	4,348	14.03
Bakeries	2,072	20.95	2,072	20.95	265	57.75	1,974	21.45	1,719	22.98	353	51.07
Other food stores	2,692	18.51	2,667	18.59	458	44.72	2,273	20.11	2,151	20.66	541	41.76
General merchandise	11,584	8.60	11,559	8.61	2,387	18.54	9,738	9.32	8,774	9.80	2,809	18.07
Apparel and accessories	14,547	7.69	14,473	7.71	3,485	15.51	12,305	8.33	11,684	8.53	2,863	17.96
Furniture, home furnishings, and equipment	14,461	7.68	14,436	7.69	3,183	15.97	12,266	8.29	11,530	8.56	2,931	17.58
Automotive dealers	15,612	6.68	15,439	6.70	4,273	11.34	12,224	7.27	12,568	7.28	3,044	16.63
Gasoline service stations	29,257	5.47	29,183	5.48	5,019	13.38	25,014	5.92	24,415	5.99	4,842	13.83
Eating and drinking places	42,112	4.57	41,817	4.58	5,961	12.24	35,947	4.95	33,691	5.12	8,422	10.47
Building materials	5,301	12.14	5,178	12.25	1,369	22.52	4,655	12.79	3,972	13.69	1,329	25.97
Hardware and farm equipment	9,830	9.00	9,756	9.03	2,937	16.17	8,573	9.54	7,964	9.90	1,866	21.71
Sporting goods stores and bicycle shops	1,410	25.39	1,410	25.39	362	49.90	1,237	27.05	860	32.30	550	41.10
Fuel and ice dealers	2,126	19.81	2,076	20.01	391	44.95	1,938	20.69	1,824	21.20	302	55.30
Antique and secondhand stores	1,744	23.10	1,719	23.27	204	66.99	1,056	29.59	1,247	27.31	497	43.39
Drug and proprietary stores	7,888	10.18	7,888	10.18	2,753	17.11	7,453	10.45	7,242	10.60	646	36.79
Liquor stores	5,612	12.10	5,587	12.13	1,075	27.02	4,956	12.79	4,982	12.79	630	37.65
News dealers and stands; cigar stores and stands	781	33.90	781	33.90	(2)	(2)	534	40.55	750	34.67	(2)	(2)
Florists	2,854	13.95	2,799	18.13	489	43.04	2,377	19.66	2,327	19.86	526	41.98
Jewelry stores	2,988	17.39	2,939	17.53	752	34.58	2,521	18.86	2,463	19.11	525	42.04
Other retail trade	14,431	7.78	14,087	7.87	2,925	17.00	10,767	8.94	10,230	9.20	4,201	14.77
Wholesale and retail trade not allocable	5,948	11.28	5,825	11.37	1,137	24.20	4,685	12.36	4,979	12.16	969	29.99

Table L.—ACTIVE PARTNERSHIPS: RELATIVE SAMPLING VARIABILITY OF SELECTED FREQUENCY ESTIMATES, AT THE TWO STANDARD DEVIATION LEVEL, BY INDUSTRIAL GROUPS—Continued

Industrial group	Total		Business receipts		Payments to partners		Depreciation		Net profit		Net loss[1]	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Finance, insurance, and real estate	229,400	1.74	217,078	1.80	10,284	9.19	158,948	2.19	155,547	2.22	73,853	3.41
Credit agencies other than banks	2,565	18.89	2,516	19.07	460	44.53	1,063	29.11	2,186	20.45	379	49.33
Security and commodity brokers, dealers, exchanges, and services	4,077	13.54	3,447	14.42	605	26.19	960	23.00	2,691	15.97	1,386	25.05
Insurance agents, brokers, and service	12,735	8.40	12,710	8.41	2,491	18.90	8,362	10.34	11,776	8.74	958	31.01
Real estate	167,181	2.13	161,426	2.18	5,272	13.08	142,443	2.35	111,601	2.70	55,580	3.97
Operators (except developers) and lessors	149,244	2.29	145,137	2.33	3,713	15.72	134,202	2.44	98,004	2.92	51,241	4.15
Operators	76,622	3.34	75,977	3.36	2,566	18.88	72,563	3.44	47,122	4.34	29,501	5.54
Lessors	72,622	3.45	69,161	3.54	1,147	28.48	61,639	3.77	50,882	4.17	21,740	6.49
Agents, brokers, and managers	6,440	11.90	6,065	12.26	714	35.80	4,267	14.63	5,228	13.21	1,212	27.55
Other real estate	11,497	8.66	10,224	9.16	845	31.47	3,974	14.51	8,369	10.11	3,128	16.95
Other finance, insurance, and real estate	42,842	4.56	36,979	4.92	1,456	25.19	6,120	12.29	27,293	5.76	15,549	7.71
Services	166,737	2.11	163,889	2.13	24,070	5.97	133,862	2.40	136,389	2.37	30,351	5.43
Lodging services	14,422	7.91	14,248	7.96	2,023	20.84	12,976	8.34	9,412	9.84	5,009	13.45
Hotels	3,446	16.02	3,421	16.08	512	40.20	2,947	17.27	2,329	19.64	1,117	27.75
Tourist courts and motels	5,518	12.85	5,517	12.85	811	32.78	5,167	13.27	3,554	16.04	1,964	21.55
Rooming houses, camps, and other lodging places	5,458	13.06	5,310	13.24	700	36.41	4,862	13.84	3,529	16.24	1,928	22.04
Personal services	34,630	5.08	34,435	5.09	5,321	13.05	29,396	5.52	28,138	5.65	6,493	11.97
Laundries, laundry services, and cleaning and dyeing plants	14,511	7.92	14,386	7.95	2,076	20.70	12,919	8.40	10,338	9.38	4,172	14.94
Photographic studios, including commercial photography	1,386	25.78	1,386	25.78	278	57.43	1,141	28.36	1,164	28.09	222	65.00
Beauty and barber shops, including schools	13,093	8.41	13,020	8.43	2,169	20.71	10,532	9.38	11,856	8.84	1,237	27.52
Shoe repair shops, shoe shine parlors, and hat cleaning shops	916	31.96	917	31.96	[2]	[2]	646	38.01	744	35.43	172	74.04
Funeral services and crematories	3,248	16.67	3,249	16.67	601	38.58	3,101	17.05	2,954	17.45	295	56.54
Other personal services	1,476	25.06	1,477	25.06	147	79.96	1,057	29.54	1,082	29.21	394	48.84
Business services	18,348	7.00	17,604	7.14	2,556	18.61	13,136	8.26	14,149	7.96	4,197	14.89
Advertising	1,546	23.82	1,522	24.00	264	55.33	1,215	26.71	1,215	26.71	311	52.63
Mercantile and consumer credit, collection, and adjusting agencies	640	37.72	566	40.01	[2]	[2]	296	54.35	492	42.78	147	79.96
Services to dwellings and other buildings	1,762	22.89	1,761	22.89	388	48.23	1,244	27.14	1,491	24.84	270	59.06
Other business services	14,400	7.93	13,755	8.11	1,824	22.14	10,381	9.33	10,951	9.08	3,449	16.44
Automotive services	16,932	7.32	16,809	7.35	2,780	18.10	14,110	8.02	14,591	7.89	2,342	19.93
Automobile parking	1,020	30.23	995	30.60	105	91.76	577	40.01	867	32.83	153	77.53
Automobile repair shops	14,580	7.90	14,531	7.92	2,555	18.96	12,299	8.61	12,749	8.45	1,832	22.59
Other automotive services, including rentals	1,332	26.13	1,283	26.60	120	81.60	1,234	27.11	975	30.53	357	50.55
Repair services, except automotive	9,443	9.91	9,389	9.94	1,497	24.92	7,624	11.03	7,889	10.84	1,555	24.57
Recreational services	14,142	7.98	13,280	8.23	1,984	21.23	10,293	9.37	8,251	10.45	5,891	12.46
Motion picture production, distribution, and service industries	781	32.26	681	34.15	[2]	[2]	330	50.79	416	43.67	365	47.84
Motion picture theaters	1,767	22.53	1,743	22.68	277	55.40	1,252	26.74	1,110	28.23	657	37.42
Bowling alleys and billiard and pool parlors	2,664	18.54	2,541	18.97	474	44.30	2,217	20.29	1,768	22.96	897	31.47
Other amusement and recreational services	8,930	10.13	8,315	10.49	1,157	27.99	6,494	11.87	4,957	13.66	3,972	15.31
Professional services	57,637	3.75	56,990	3.78	7,719	10.33	45,465	4.23	53,111	3.91	4,528	14.22
Medical and other health services	20,071	6.48	19,841	6.52	1,982	20.40	16,898	7.08	18,313	6.78	1,760	22.77
Offices of physicians, surgeons, and oculists	10,457	9.01	10,305	9.08	472	41.47	8,583	9.93	10,035	9.19	423	46.98
Offices of dentists and dental surgeons	1,538	24.32	1,538	24.32	[2]	[2]	1,439	25.10	1,488	24.72	[2]	[2]
Medical and dental laboratories	1,921	21.76	1,867	22.09	441	45.18	1,644	23.49	1,572	24.00	349	51.65
Other medical and health services	6,155	11.64	6,131	11.66	909	29.44	5,232	12.72	5,218	12.57	938	30.92
Legal services	21,418	6.27	21,271	6.29	2,235	19.29	15,823	7.24	19,997	6.48	1,421	25.58
Educational services	1,289	26.73	1,264	26.99	[2]	[2]	895	31.92	988	30.49	300	55.67
Engineering and architectural services	6,325	11.46	6,153	11.60	1,189	25.60	4,776	12.99	5,732	11.99	593	39.05
Accounting, auditing, and bookkeeping services	8,534	10.15	8,461	10.19	2,133	19.96	7,073	11.11	8,081	10.42	454	45.12
Other services	1,183	27.92	1,134	28.50	190	67.44	862	32.62	848	33.12	336	51.91
Nature of business not allocable	1,577	24.41	1,159	28.46	[2]	[2]	370	50.44	889	32.49	688	37.01

[1]Includes 4,260 partnership returns with breakevens.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table M.—ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING VARIABILITY OF SELECTED FREQUENCY ESTIMATES, AT THE TWO STANDARD DEVIATION LEVEL, BY INDUSTRIAL GROUP

Industrial group	Total		Business receipts		Net long-term gain reduced by net short-term capital loss		Net gain, sales, noncapital assets		Net loss, sales, noncapital assets		Dividends received - domestic corporations		Depreciation	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industrial groups	1,268,042	0.12	1,069,273	0.32	152,531	1.60	53,452	3.11	53,859	2.97	85,966	2.10	1,053,103	0.33
Agriculture, forestry, and fisheries	22,130	5.18	21,105	5.30	4,805	10.41	599	31.10	1,089	22.62	2,043	15.45	19,996	5.44
Mining	13,539	6.34	11,456	6.75	2,850	11.94	385	33.36	1,072	21.59	1,089	17.53	10,897	6.87
Metal mining	1,154	22.04	448	31.14	125	47.25	4	-	62	81.14	68	54.97	561	27.82
Bituminous coal and lignite mining	2,205	16.18	2,059	16.72	434	32.14	(1)	(1)	106	72.16	104	35.92	1,876	17.34
Crude petroleum and natural gas	6,592	9.26	5,690	9.76	1,393	16.83	227	42.38	717	27.29	662	24.90	5,309	10.03
Mining and quarrying of nonmetallic minerals and anthracite mining	3,588	11.68	3,259	12.07	898	21.73	(1)	(1)	187	44.45	255	31.60	3,151	12.24
Construction	90,604	2.53	85,132	2.60	10,752	6.82	1,221	20.43	4,627	11.01	2,881	12.18	76,179	2.75
General contractors	43,208	3.63	39,212	3.78	5,945	8.74	642	26.49	2,153	15.57	1,586	15.12	33,832	4.04
General building contractors	33,151	4.23	29,723	4.43	3,104	12.40	361	36.24	1,454	19.45	1,023	19.17	24,988	4.80
Highway and street contractors, and heavy construction contractors	9,801	7.30	9,283	7.43	2,804	12.37	280	38.81	698	25.83	559	24.70	8,659	7.64
General contractors not allocable	256	47.64	206	52.50	(1)	(1)	1	-	1	-	4	-	185	54.15
Special trade contractors	46,132	3.69	45,078	3.73	4,732	10.85	556	32.39	2,441	15.62	1,295	19.82	41,803	3.88
Contractors not allocable	1,264	23.44	842	28.11	(1)	(1)	(1)	(1)	(1)	(1)	-	-	544	34.99
Manufacturing	183,149	1.61	177,231	1.63	28,899	3.54	2,651	12.60	11,068	6.05	12,840	5.13	166,556	1.67
Beverage industries	3,207	12.41	3,132	12.48	917	19.93	104	60.31	213	39.24	366	28.81	3,013	12.58
Food and kindred products	16,796	5.53	16,530	5.56	3,797	9.73	314	35.60	1,462	16.34	1,719	14.64	16,052	5.62
Tobacco manufactures	187	43.98	190	43.98	30	-	-	-	9	-	(1)	(1)	188	44.45
Textile mill products	6,202	8.72	5,998	8.80	1,146	15.55	64	58.41	464	25.18	549	21.68	5,762	8.91
Apparel and other finished products made from fabrics and similar materials	17,684	5.72	17,323	5.77	1,376	17.39	171	51.89	677	26.90	903	21.11	15,551	6.03
Lumber and wood products, except furniture	9,178	7.70	8,983	7.78	2,111	14.67	142	54.67	499	31.56	365	29.77	8,627	7.92
Furniture and fixtures	5,986	9.44	5,931	9.47	861	20.55	90	69.68	418	35.12	279	30.38	5,680	9.64
Paper and allied products	3,581	11.00	3,470	11.08	783	18.46	(1)	(1)	229	32.52	368	25.15	3,439	11.10
Printing, publishing and allied industries	21,698	5.22	20,565	5.34	2,720	12.48	287	41.08	1,099	20.35	1,976	14.15	18,158	5.62
Chemicals and allied products	11,032	7.02	10,657	7.12	1,308	14.81	171	46.12	627	24.05	677	19.61	9,442	7.40
Petroleum refining and related industries	1,058	20.74	1,008	20.88	193	36.93	(1)	(1)	77	65.39	84	25.56	953	21.33
Rubber and miscellaneous plastics products	4,754	10.83	4,650	10.91	598	23.62	(1)	(1)	200	43.11	265	36.34	4,511	11.05
Leather and leather products	2,590	14.26	2,518	14.33	306	29.36	(1)	(1)	119	57.16	232	34.17	2,383	14.69
Stone, clay, and glass products	8,358	7.81	8,093	7.90	1,838	14.63	111	59.61	523	29.09	737	22.24	7,930	7.94
Primary metal industries	4,637	9.94	4,422	10.00	980	16.99	(1)	(1)	404	28.45	532	25.45	4,199	10.14
Fabricated metal products (including ordnance), except machinery and transportation equipment	18,993	5.27	18,569	5.31	3,145	11.04	264	40.68	1,181	17.77	1,293	16.28	17,846	5.40
Machinery, except electrical and transportation equipment	19,458	5.34	18,876	5.40	3,500	10.66	401	33.54	1,199	19.60	1,043	17.15	17,967	5.49
Electrical machinery, equipment and supplies	8,133	8.01	7,583	8.15	977	17.77	92	60.03	580	25.99	308	29.73	7,306	8.25
Transportation equipment, except motor vehicles	2,357	14.76	2,286	14.90	366	26.32	(1)	(1)	234	39.99	120	49.25	2,206	15.13
Motor vehicles and motor vehicle equipment	2,242	14.61	2,227	14.64	545	25.28	(1)	(1)	166	48.45	133	39.75	2,076	14.90
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	4,267	11.57	4,066	11.81	521	25.00	7	-	211	42.06	281	37.94	3,907	11.93
Other manufacturing industries	10,751	7.52	10,154	7.68	881	22.27	(1)	(1)	477	29.98	567	27.39	9,360	7.96
Transportation, communication, electric, gas, and sanitary services	52,701	3.31	50,547	3.37	8,095	7.67	1,069	23.07	3,055	13.31	2,401	12.56	47,496	3.47
Transportation	39,736	3.88	38,188	3.96	6,581	8.62	1,012	24.10	2,593	14.83	1,601	15.76	35,961	4.07
Railroad transportation	474	23.48	441	24.18	134	27.87	22	-	36	59.36	96	31.87	391	24.03
Motor freight transportation and warehousing	20,769	5.39	20,322	5.45	4,300	10.83	473	33.92	1,418	20.12	905	22.31	19,276	5.57
Water transportation	4,181	11.57	3,738	12.06	459	27.33	(1)	(1)	213	49.03	236	38.18	3,567	12.34
Transportation by air	1,662	19.27	1,532	20.05	350	40.28	(1)	(1)	124	69.36	7	-	1,428	20.87
Other transportation	12,650	7.19	12,155	7.32	1,338	19.56	339	45.15	802	27.30	357	33.02	11,299	7.58
Communication	6,662	8.94	6,345	9.11	526	27.64	(1)	(1)	250	38.52	497	28.04	6,036	9.32
Electric and gas companies and systems	1,951	15.66	1,924	15.76	417	29.65	(1)	(1)	95	53.03	177	31.13	1,845	15.95
Water supply and sanitary services	4,352	11.74	4,090	11.99	571	29.23	(1)	(1)	117	63.90	126	55.55	3,654	12.70
Wholesale and retail trade	388,852	1.04	378,667	1.06	37,711	3.53	4,567	10.74	14,765	5.94	20,211	4.71	342,830	1.13
Wholesale trade	132,372	1.98	127,433	2.01	15,342	5.36	1,895	16.58	5,993	8.86	9,454	6.72	109,502	2.15
Groceries and related products	16,099	6.00	15,869	6.04	2,113	14.85	289	45.36	886	23.14	1,303	18.26	13,908	6.37
Meats and meat products	2,382	15.92	2,336	16.12	270	45.11	(1)	(1)	215	50.14	127	64.52	2,146	16.62
Poultry and poultry products, fish and sea foods, and other groceries and related products	13,717	6.49	13,533	6.53	1,843	15.69	255	48.17	671	25.99	1,176	19.00	11,762	6.91
Electrical goods, hardware, plumbing, and heating and cooling equipment and supplies	14,585	6.15	14,191	6.21	1,412	16.38	221	51.59	725	25.13	624	24.02	12,806	6.48
Electrical goods	7,099	8.84	6,882	8.93	484	27.05	(1)	(1)	428	32.25	263	39.25	6,093	9.43
Hardware, plumbing, heating and cooling equipment and supplies	7,486	8.61	7,309	8.68	928	20.55	(1)	(1)	297	40.05	361	30.11	6,713	8.96
Other wholesalers	101,688	2.29	97,373	2.33	11,817	6.15	1,385	18.91	4,382	10.39	7,527	7.58	82,788	2.50
Beer, wine, and distilled alcoholic beverages	3,201	12.88	3,149	12.98	578	27.72	9	-	213	48.45	294	35.55	3,005	13.20
Dry goods and apparel	8,510	8.28	8,042	8.45	496	29.91	(1)	(1)	207	52.00	685	26.97	5,857	9.60
Drugs, chemicals, and allied products	5,915	10.16	5,661	10.33	466	29.96	(1)	(1)	239	41.24	430	33.59	4,401	11.47
Lumber and construction materials	7,725	8.44	7,394	8.54	1,068	20.32	222	50.00	287	36.33	365	34.92	6,571	8.92
Machinery, equipment, and supplies	17,022	5.77	16,638	5.82	2,161	14.36	225	41.17	871	23.07	983	21.51	14,484	6.16
Motor vehicles and automotive equipment	7,685	8.62	7,541	8.67	1,186	20.06	180	59.80	459	32.33	319	36.03	6,994	8.94
Farm products - raw materials	5,332	9.90	5,159	10.04	751	23.75	88	67.16	340	37.99	957	19.48	4,806	10.31
Wholesalers, not elsewhere classified	45,613	3.53	43,205	3.61	5,072	9.50	553	29.38	1,737	16.77	3,470	11.23	36,188	3.89
Wholesalers not allocable	685	30.46	584	32.84	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	482	36.28

Footnote at end of table.

Table M.—ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING VARIABILITY OF SELECTED FREQUENCY ESTIMATES, AT THE TWO STANDARD DEVIATION LEVEL, BY INDUSTRIAL GROUP—Continued

Industrial group	Total		Business receipts		Net long-term gain reduced by net short-term capital loss		Net gain, sales, noncapital assets		Net loss, sales, noncapital assets		Dividends received - domestic corporation		Depreciation	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued														
Retail trade	245,187	1.43	240,611	1.45	20,883	4.92	2,474	14.63	8,177	8.29	9,938	6.94	223,860	1.51
Food	18,085	5.89	17,731	5.95	1,225	19.77	194	52.10	795	25.77	775	25.62	16,773	6.11
General merchandise	15,814	6.12	15,580	6.17	1,651	16.71	131	62.56	654	27.73	997	19.87	13,977	6.46
Department stores	4,146	10.66	4,062	10.75	454	24.63	(1)	(1)	118	40.66	476	24.39	3,958	10.85
Mail order houses	1,096	24.11	1,049	24.65	(1)	(1)	3	-	(1)	(1)	(1)	(1)	624	30.31
Limited price variety stores	2,557	16.15	2,576	16.15	152	60.22	-	-	(1)	(1)	98	69.37	2,298	17.08
Merchandise vending operators, direct selling organizations, and other general merchandise stores	8,015	8.88	7,893	8.95	955	23.58	(1)	(1)	411	37.62	317	39.35	7,097	9.40
Apparel and accessories	29,128	4.64	28,706	4.67	1,242	21.26	181	59.47	596	30.68	1,104	21.85	26,381	4.86
Furniture, home furnishings, and equipment	23,332	5.17	22,935	5.21	1,671	17.57	220	50.43	867	26.57	758	24.36	21,089	5.41
Automotive dealers and gasoline service stations	41,602	3.65	40,793	3.69	5,903	8.94	757	24.79	1,727	17.66	1,650	15.98	38,316	3.79
Motor vehicle dealers	25,822	4.48	25,283	4.52	4,194	10.19	545	28.50	1,088	21.73	1,181	18.55	23,625	4.63
Tire, battery, and accessory dealers, and miscellaneous aircraft, marine, and automotive dealers	8,622	8.54	8,450	8.64	922	24.65	149	62.97	336	41.05	115	60.87	8,083	8.83
Gasoline service stations	7,158	9.58	7,060	9.65	787	26.80	(1)	(1)	303	44.48	354	36.51	6,608	9.96
Eating and drinking places	38,178	4.16	37,086	4.20	1,662	19.29	159	62.70	1,006	24.85	578	30.49	34,914	4.34
Building materials, hardware, and farm equipment	27,450	4.62	27,235	4.65	3,806	11.34	467	33.25	919	24.48	1,688	16.61	25,663	4.77
Building materials	16,951	5.83	16,819	5.86	2,700	13.33	296	40.46	593	30.31	1,180	18.97	15,862	6.01
Hardware and farm equipment	10,499	7.69	10,416	7.73	1,106	21.59	171	57.85	326	41.54	508	33.25	9,801	7.95
Other retail stores	50,768	3.53	49,760	3.56	3,691	12.45	365	39.72	1,598	19.25	2,356	15.16	46,036	3.70
Drug stores and proprietary stores	12,423	7.41	12,199	7.44	577	32.76	(1)	(1)	257	49.92	781	27.70	11,635	7.61
Liquor stores	6,132	10.63	6,054	10.71	371	41.81	(1)	(1)	(1)	(1)	(1)	(1)	5,619	11.13
Jewelry stores	4,529	11.49	4,465	11.53	218	48.31	(1)	(1)	118	65.78	183	46.31	3,972	12.13
Secondhand, book, sporting goods, and farm supply stores, and fuel and ice dealers, and other retail stores	27,684	4.80	27,042	4.86	2,525	14.85	252	48.75	1,102	22.99	1,274	20.03	24,810	5.06
Retail trade not allocable	830	27.22	785	27.98	32	96.46	-	-	(1)	(1)	(1)	(1)	711	29.10
Wholesale and retail trade not allocable	11,293	7.21	10,623	7.39	1,486	18.12	198	53.76	595	30.16	819	22.83	9,468	7.75
Finance, insurance, and real estate	359,229	1.05	202,144	1.47	45,295	2.78	40,536	3.61	11,902	6.05	38,729	3.07	262,657	1.25
Banking	14,818	2.14	14,469	2.08	8,368	.85	379	9.70	1,862	3.37	2,930	2.21	14,400	1.96
Credit agencies other than banks	52,445	2.93	23,521	3.88	7,804	7.24	1,702	13.83	1,983	13.07	4,057	8.71	27,644	3.58
Holding and other investment companies	12,826	5.67	1,523	16.58	3,351	8.95	140	47.25	485	30.39	8,509	6.58	3,194	10.32
Holding and other investment companies except real estate investment trust, 1960 Act	12,759	5.68	1,495	16.67	3,347	8.96	140	47.25	484	30.45	8,507	6.58	3,150	10.38
Real estate investment trusts, 1960 Act	(1)	(1)	(1)	(1)	(1)	-	-	-	(1)	-	(1)	-	(1)	(1)
Security and commodity brokers, dealers, exchanges and services	4,183	11.91	1,836	18.02	694	26.71	1,926	16.83	392	38.06	1,426	18.41	2,700	14.17
Insurance carriers	4,316	5.38	3,188	6.98	1,310	5.18	79	47.31	191	32.87	2,216	4.17	2,500	7.34
Life insurance companies	1,632	-	1,578	-	494	-	12	-	37	-	952	-	1,094	-
Mutual insurance (except life) and other insurance carriers	2,684	8.60	1,610	13.82	816	8.31	67	55.79	154	40.77	1,264	7.31	1,406	13.04
Insurance agents, brokers, and service	21,385	5.54	20,920	5.60	1,426	19.22	235	51.53	755	28.31	2,334	15.11	15,862	6.37
Real estate except lessors of real property other than buildings	242,819	1.39	134,820	1.94	21,257	4.77	35,929	3.89	6,064	9.69	16,640	5.24	193,433	1.57
Lessors of real property except buildings	6,437	9.36	1,867	15.16	1,085	20.55	146	61.72	170	58.64	617	27.15	2,924	13.24
Services	150,082	1.94	140,999	2.01	13,860	6.32	2,397	15.42	6,094	9.79	5,679	9.60	125,176	2.14
Lodging services	15,014	6.16	14,229	6.33	1,498	18.79	181	54.38	400	36.33	414	31.68	13,526	6.45
Personal services	25,563	5.11	25,213	5.14	2,153	16.59	458	37.74	1,000	24.49	821	25.12	24,135	5.26
Laundries, laundry services, and cleaning and dyeing plants	14,416	6.84	14,249	6.87	1,292	21.34	340	43.68	694	29.75	370	35.65	13,711	7.02
Photographic studios, including commercial photography	1,867	18.91	1,831	19.19	130	58.45	(1)	(1)	(1)	(1)	(1)	(1)	1,765	19.63
Other personal services	9,280	8.56	9,133	8.60	731	29.32	75	97.03	194	53.18	358	38.11	8,659	8.84
Business services	43,286	3.84	40,013	3.99	4,365	11.22	645	29.40	2,003	17.17	2,241	15.43	33,736	4.33
Advertising	6,578	9.97	6,334	10.12	564	30.67	94	81.40	439	37.21	515	30.58	4,966	11.29
Other business services	36,708	4.19	33,679	4.37	3,801	12.05	551	31.49	1,564	19.35	1,726	17.84	28,770	4.71
Automotive services and other repair services	21,909	5.47	21,271	5.55	2,862	14.00	575	31.00	1,356	21.42	516	31.37	19,597	5.77
Automobile repair, automobile services, and garages	15,329	6.49	14,758	6.61	2,396	15.13	447	33.71	1,158	23.03	447	33.70	13,829	6.81
Repair services, except automotive	6,580	10.30	6,513	10.35	466	36.67	(1)	(1)	198	58.15	(1)	(1)	5,768	10.99
Motion pictures	7,425	9.10	6,474	9.65	567	28.69	(1)	(1)	163	51.30	464	32.28	5,594	10.33
Motion picture production, distribution, and services industries	3,224	13.72	2,490	15.23	189	47.68	4	-	(1)	(1)	159	59.87	1,815	17.56
Motion picture theaters	4,201	12.19	3,984	12.48	378	35.83	(1)	(1)	121	64.16	305	37.92	3,779	12.77
Amusement and recreation services, except motion pictures	17,490	5.88	16,180	6.08	1,226	22.17	369	39.15	559	30.28	291	39.60	14,436	6.42
Physicians, surgeons, and oculists	273	51.86	276	51.86	-	-	-	-	-	-	-	-	201	61.03
Other services	19,122	5.87	17,343	6.15	1,189	21.84	(1)	(1)	613	31.63	932	25.54	13,951	6.88
Nature of business not allocable	7,756	9.58	1,992	17.64	264	51.96	(1)	(1)	187	58.44	(1)	(1)	1,316	21.95

Footnote at end of table.

Table M.—ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING VARIABILITY OF SELECTED FREQUENCY ESTIMATES, AT THE TWO STANDARD DEVIATION LEVEL, BY INDUSTRIAL GROUP—Continued

Industrial group	Amounts contributed under pension and other employee benefit plans		Net income		Deficit[2]		Distributions to stockholders (other than corporations' own stock)		Income subject to tax		Investment credit	
	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All industrial groups	231,967	1.28	783,195	0.54	484,847	0.88	155,372	1.59	602,127	0.67	249,014	1.19
Agriculture, forestry, and fisheries	1,919	15.60	12,734	6.78	9,396	8.11	2,125	16.32	8,411	8.08	4,474	10.55
Mining	2,012	12.77	6,445	8.90	7,094	9.04	1,926	15.00	4,499	10.23	2,697	12.37
Metal mining	107	34.91	282	41.20	872	25.99	136	56.18	159	49.84	47	45.55
Bituminous coal and lignite mining	449	30.52	967	23.32	1,238	22.34	261	42.00	609	28.50	263	37.96
Crude petroleum and natural gas	682	22.65	3,006	13.63	3,586	12.65	927	22.53	1,941	16.53	1,034	21.52
Mining and quarrying of nonmetallic minerals and anthracite mining	774	19.19	2,190	14.27	1,398	20.07	602	24.66	1,790	15.07	1,353	16.77
Construction	21,284	5.06	53,010	3.31	37,594	4.09	7,553	8.73	37,408	3.83	17,437	5.30
General contractors	7,707	7.83	23,866	4.83	19,342	5.61	3,256	12.58	17,822	5.41	8,056	7.41
General building contractors	5,172	9.94	17,597	5.75	15,554	6.32	2,120	16.36	12,820	6.55	4,782	9.97
Highway and street contractors, and heavy construction contractors	2,476	12.60	6,188	8.94	3,613	12.60	1,121	19.44	4,985	9.58	3,669	11.04
General contractors not allocable	(1)	(1)	81	88.96	175	56.25	(1)	(1)	(1)	(1)	5	-
Special trade contractors	13,531	6.61	28,732	4.66	17,400	6.21	4,243	12.17	19,351	5.52	9,346	7.59
Contractors not allocable	(1)	(1)	412	43.21	852	27.85	(1)	(1)	235	55.71	(1)	(1)
Manufacturing	64,642	2.50	120,687	1.96	62,462	3.06	29,753	3.59	93,144	2.14	62,074	2.48
Beverage industries	1,303	17.17	2,229	14.18	978	24.84	855	20.31	1,924	14.98	1,447	16.03
Food and kindred products	6,346	8.07	11,166	6.58	5,630	10.17	3,197	11.31	8,516	7.07	6,097	7.96
Tobacco manufactures	66	46.45	182	45.17	5	-	(1)	(1)	141	43.11	102	47.01
Textile mill products	2,850	11.41	4,434	9.94	1,768	17.72	988	16.16	3,657	10.50	2,450	11.95
Apparel and other finished products made from fabrics and similar materials	6,431	8.90	11,558	6.86	6,126	10.34	1,679	16.69	8,856	7.55	5,441	9.18
Lumber and wood products, except furniture	2,317	14.06	5,623	9.60	3,555	12.88	1,161	20.30	3,920	10.84	2,680	12.50
Furniture and fixtures	2,272	13.91	3,967	11.40	2,019	16.82	856	22.13	3,098	12.42	2,052	14.33
Paper and allied products	1,671	13.93	2,522	12.38	1,059	22.71	887	18.02	2,153	12.65	1,534	13.68
Printing, publishing and allied industries	6,670	8.39	14,131	6.29	7,567	9.36	3,575	11.14	10,773	6.93	6,320	8.37
Chemicals and allied products	3,105	10.89	6,992	8.34	4,040	12.66	2,052	13.47	5,586	8.88	3,432	10.17
Petroleum refining and related industries	384	27.77	724	24.05	334	40.17	299	34.52	596	24.91	444	27.64
Rubber and miscellaneous plastics products	1,597	15.75	3,301	12.50	1,453	21.22	714	23.38	2,605	13.48	1,798	15.27
Leather and leather products	1,169	19.36	1,751	16.72	839	26.96	468	28.37	1,487	17.56	1,017	19.70
Stone, clay, and glass products	2,850	11.84	5,607	9.23	2,751	14.50	1,556	16.03	4,488	9.84	3,313	10.89
Primary metal industries	2,174	12.17	3,162	11.54	1,475	19.11	1,270	16.39	2,658	11.97	2,060	12.78
Fabricated metal products (including ordnance), except machinery and transportation equipment	7,607	7.44	13,424	6.17	5,569	10.19	3,484	10.74	10,250	6.75	7,167	7.61
Machinery, except electrical and transportation equipment	6,886	7.98	13,355	6.27	6,103	10.20	3,196	10.90	10,163	6.83	6,945	7.78
Electrical machinery, equipment and supplies	2,883	11.02	4,699	10.11	3,434	13.00	1,002	18.67	3,411	11.12	2,261	12.31
Transportation equipment, except motor vehicle	737	21.79	1,408	18.36	949	24.55	277	32.04	1,011	20.26	716	22.32
Motor vehicles and motor vehicle equipment	904	19.49	1,632	16.01	610	32.37	392	28.01	1,372	16.94	1,033	18.47
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	1,467	17.41	2,672	14.19	1,595	19.86	792	23.30	2,086	15.46	1,395	17.27
Other manufacturing industries	2,953	13.18	6,148	9.62	4,603	12.04	998	20.91	4,393	10.94	2,370	13.87
Transportation, communication, electric, gas, and sanitary services	11,657	6.46	32,612	4.15	20,089	5.63	6,577	8.41	25,312	4.60	13,737	5.79
Transportation	9,404	7.45	24,479	4.89	15,257	6.51	4,184	10.95	18,669	5.49	9,098	7.30
Railroad transportation	97	22.14	290	29.62	184	38.52	156	35.29	245	29.83	121	25.26
Motor freight transportation and warehousing	6,478	9.28	13,531	6.57	7,238	9.51	2,654	14.27	10,212	7.34	6,091	9.02
Water transportation	784	21.34	2,374	14.89	1,807	18.30	479	30.47	1,875	16.39	754	23.49
Transportation by air	131	51.93	663	29.03	999	25.63	30	71.11	433	35.64	190	49.41
Other transportation	1,914	16.29	7,621	9.19	5,029	11.63	865	23.78	5,904	10.36	1,942	16.22
Communication	1,186	17.90	4,316	10.69	2,346	16.15	1,399	17.78	3,448	11.58	2,595	12.68
Electric and gas companies and systems	561	19.01	1,419	17.44	532	33.66	454	19.85	1,284	17.94	964	18.90
Water supply and sanitary services	506	29.50	2,398	15.42	1,954	18.11	540	30.27	1,911	16.88	1,080	21.33
Wholesale and retail trade	77,924	2.45	249,480	1.37	139,372	2.03	45,821	3.33	186,455	1.57	87,222	2.26
Wholesale trade	31,690	3.71	91,697	2.36	40,675	3.90	18,367	5.15	72,373	2.57	33,069	3.55
Groceries and related products	4,547	10.28	11,078	7.08	5,021	11.31	2,063	15.36	8,607	7.81	3,973	10.55
Meats and meat products	771	26.05	1,632	18.96	750	29.25	177	55.88	1,264	21.15	622	28.24
Poultry and poultry products, fish and sea foods and other groceries and related products	3,776	11.19	9,446	7.64	4,271	12.27	1,886	15.96	7,343	8.41	3,351	11.36
Electrical goods, hardware, plumbing, and heating and cooling equipment and supplies	4,188	10.13	10,081	7.20	4,504	11.80	2,117	14.27	8,416	7.64	3,954	10.29
Electrical goods	1,760	15.33	4,625	10.57	2,474	15.98	945	22.19	3,844	11.22	1,635	15.83
Hardware, plumbing, heating and cooling equipment and supplies	2,428	13.51	5,456	9.86	2,030	17.55	1,172	18.58	4,572	10.47	2,319	13.56
Other wholesalers	22,955	4.35	70,538	2.72	31,150	4.49	14,187	5.94	55,350	2.96	25,142	4.09
Beer, wine, and distilled alcoholic beverages	1,170	18.41	2,476	14.39	725	28.65	695	27.78	1,846	15.48	1,145	19.01
Dry goods and apparel	1,802	16.12	5,811	9.71	2,699	15.71	920	23.27	4,318	10.78	1,417	16.95
Drugs, chemicals, and allied products	1,323	17.86	4,078	11.90	1,837	19.37	877	23.70	3,353	12.72	1,437	17.54
Lumber and construction materials	1,985	14.90	5,278	10.06	2,447	15.52	985	22.23	4,132	10.86	1,910	14.63
Machinery, equipment, and supplies	4,115	10.47	11,845	6.76	5,177	11.06	2,370	14.66	9,333	7.36	4,454	9.83
Motor vehicles and automotive equipment	1,761	16.06	5,613	9.81	2,072	17.84	1,283	20.24	4,635	10.51	2,582	13.49
Farm products - raw materials	916	29.38	3,905	11.26	1,427	20.61	1,489	18.31	3,020	12.11	1,630	15.90
Wholesalers, not elsewhere classified	9,816	6.77	31,163	4.20	14,450	6.66	5,554	9.59	24,437	4.58	10,466	6.38
Wholesalers not allocable	67	64.15	369	40.46	316	46.12	14	-	276	47.70	(1)	(1)

Footnotes at end of table.

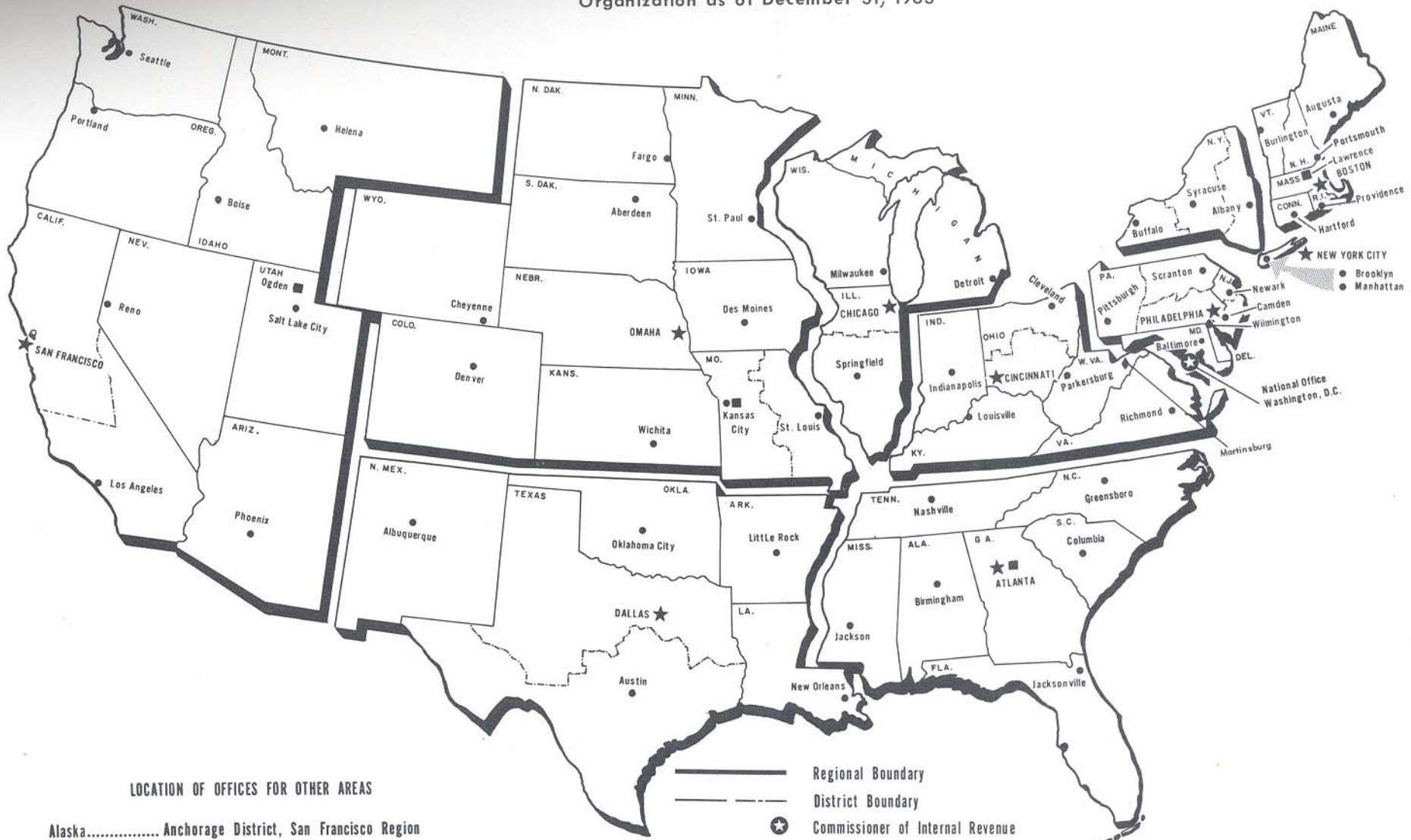
Table M.—ACTIVE CORPORATION RETURNS: RELATIVE SAMPLING VARIABILITY OF SELECTED FREQUENCY ESTIMATES, AT THE TWO STANDARD DEVIATION LEVEL, BY INDUSTRIAL GROUP—Continued

Industrial group	Amounts contributed under pension and other employee benefit plans		Net income		Deficit[2]		Distributions to stockholders (other than corporations' own stock		Income subject to tax		Investment credit	
	Number (Percent)	Relative sampling variability	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)	Number	Relative sampling variability (Percent)
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Wholesale and retail trade—Continued												
Retail trade	44,033	3.43	150,391	1.89	94,796	2.53	25,771	4.65	108,808	2.19	51,615	3.10
Food	3,862	11.95	10,247	7.69	7,838	9.24	1,629	18.89	7,273	8.84	3,933	11.38
General merchandise	3,121	12.08	10,027	7.54	5,787	10.50	2,404	14.37	7,975	8.21	4,351	10.49
Department stores	1,528	16.11	3,269	11.95	877	23.65	1,215	18.74	2,768	12.49	1,753	14.52
Mail order houses	129	57.95	623	31.59	473	37.32	102	69.70	445	36.05	140	57.45
Limited price variety stores	460	34.42	1,495	20.97	1,062	25.37	284	42.89	1,215	23.01	521	33.96
Merchandise vending operators, direct selling organizations, and other general merchandise stores	1,004	22.49	4,640	11.51	3,375	14.02	803	27.22	3,547	12.83	1,937	16.83
Apparel and accessories	5,290	10.23	19,133	5.67	9,995	8.20	2,804	14.38	14,341	6.40	5,532	9.64
Furniture, home furnishings, and equipment	3,741	11.96	13,943	6.59	9,389	8.41	2,194	16.58	9,810	7.62	3,614	11.98
Automotive dealers and gasoline service stations	8,707	7.35	27,654	4.38	13,948	6.70	4,478	10.82	19,929	4.97	11,516	6.25
Motor vehicle dealers	6,185	8.41	18,554	5.16	7,268	9.04	3,215	12.45	13,076	5.84	8,317	7.04
Tire, battery, and accessory dealers, and miscellaneous aircraft, marine, and automotive dealers	1,275	20.68	5,052	10.96	3,570	13.64	657	30.89	3,839	12.31	1,943	16.58
Gasoline service stations	1,247	21.40	4,048	12.62	3,110	14.75	606	30.44	3,014	14.31	1,256	21.70
Eating and drinking places	5,277	10.91	18,518	6.02	19,660	5.86	2,094	17.74	12,499	7.21	6,237	10.13
Building materials, hardware, and farm equipment	5,655	9.58	17,517	5.70	9,933	8.00	4,711	10.97	12,964	6.40	6,703	8.39
Building materials	3,948	11.25	10,698	7.19	6,253	10.00	3,117	13.03	8,378	7.89	4,445	10.20
Hardware and farm equipment	1,707	18.23	6,819	9.42	3,680	13.39	1,594	20.12	4,586	11.01	2,258	14.80
Other retail stores	8,272	8.06	32,923	4.39	17,845	6.11	5,407	10.77	23,707	5.06	9,606	7.68
Drug stores and proprietary stores	1,943	17.47	8,563	8.96	3,860	13.29	1,662	20.19	5,843	10.54	2,425	15.93
Liquor stores	713	29.19	3,818	13.40	2,314	17.51	409	40.92	2,734	15.49	723	29.20
Jewelry stores	795	24.92	2,751	14.44	1,778	18.90	416	38.00	1,939	16.58	682	27.44
Secondhand, book, sporting goods, and farm supply stores, and fuel and ice dealers, and other retail stores	4,821	10.65	17,791	5.96	9,893	8.23	2,920	14.38	13,191	6.77	5,776	9.77
Retail trade not allocable	(1)	(1)	429	37.06	401	40.03	(1)	(1)	310	43.04	123	68.71
Wholesale and retail trade not allocable	2,201	14.59	7,392	8.76	3,901	12.76	1,683	17.60	5,274	9.89	2,538	13.34
Finance, insurance, and real estate	32,316	2.89	227,118	1.38	132,111	1.97	49,771	2.65	189,228	1.50	35,940	2.94
Banking	7,614	1.34	13,706	1.98	1,112	15.05	11,426	1.60	13,190	1.78	9,636	1.25
Credit agencies other than banks	9,556	5.12	31,691	3.77	20,754	4.74	7,574	6.94	26,541	4.04	6,326	6.69
Holding and other investment companies	286	19.18	8,227	6.51	4,599	10.75	4,210	6.62	5,897	7.66	286	26.61
Holding and other investment companies except real estate investment trusts, 1960 Act	285	19.25	8,189	6.52	4,570	10.78	4,191	6.65	5,870	7.67	285	26.70
Real estate investment trusts, 1960 Act	(1)	-	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)	-
Security and commodity brokers, dealers, exchanges and services	762	22.62	2,075	16.34	2,108	17.33	459	30.40	1,783	17.38	598	25.60
Insurance carriers	1,312	8.84	2,880	6.48	1,436	9.63	787	13.12	2,390	7.48	859	10.04
Life insurance companies	662	-	801	-	831	-	291	-	640	-	268	-
Mutual insurance (except life) and other insurance carriers	650	17.84	2,079	8.94	605	22.61	496	20.81	1,750	10.21	591	14.59
Insurance agents, brokers, and service	3,510	12.68	14,789	6.62	6,596	10.24	2,511	15.58	10,981	7.55	3,674	12.39
Real estate except lessors of real property other than buildings	9,168	6.79	149,659	1.83	93,160	2.43	21,650	4.92	124,821	2.00	14,237	5.79
Lessors of real property except buildings	108	59.89	4,091	11.62	2,346	15.81	1,154	20.40	3,625	12.34	324	36.72
Services	20,134	5.32	79,822	2.74	70,260	2.97	11,516	7.21	56,847	3.21	25,395	4.66
Lodging services	1,276	18.68	6,754	9.18	8,260	8.36	1,087	22.26	4,500	11.02	2,205	14.76
Personal services	3,687	12.75	13,495	6.98	12,068	7.59	2,417	16.03	9,370	8.20	4,967	10.90
Laundries, laundry services, and cleaning and dyeing plants	2,171	16.47	6,629	9.95	7,787	9.48	1,251	22.02	4,328	12.02	2,277	15.79
Photographic studios, including commercial photography	282	46.34	1,052	25.39	815	28.36	165	62.02	780	29.26	345	41.58
Other personal services	1,234	22.38	5,814	10.70	3,466	14.32	1,001	25.30	4,262	12.22	2,345	16.18
Business services	6,603	9.26	25,302	5.00	17,984	6.15	3,465	13.19	18,686	5.71	8,246	8.24
Advertising	1,407	19.09	4,219	12.25	2,359	17.20	708	28.50	3,213	13.74	1,372	19.52
Other business services	5,196	10.59	21,083	5.50	15,625	6.60	2,757	14.89	15,473	6.29	6,874	9.10
Automotive services and other repair services	2,846	14.80	13,204	7.00	8,705	8.87	1,180	22.82	9,498	8.10	3,792	12.31
Automobile repair, automobile services, and garages	1,938	17.94	9,436	8.19	5,893	10.71	887	25.96	6,877	9.37	2,681	14.31
Repair services, except automotive	908	26.26	3,768	13.56	2,812	15.90	293	47.70	2,621	16.11	1,111	23.99
Motion pictures	1,206	21.18	3,808	12.57	3,617	13.22	875	26.56	2,867	14.29	1,094	21.62
Motion picture production, distribution, and service industries	341	34.89	1,471	19.79	1,753	19.00	97	60.95	1,190	22.04	324	38.27
Motion picture theaters	865	26.13	2,337	16.27	1,864	18.43	778	28.89	1,677	18.78	770	26.17
Amusement and recreation services, except motion pictures	1,038	21.17	6,793	9.42	10,697	7.56	970	24.30	4,265	11.67	2,619	16.66
Physicians, surgeons, and oculists	233	56.19	232	56.19	(1)	(1)	(1)	(1)	191	61.81	(1)	(1)
Other services	3,245	13.80	10,234	8.05	8,888	8.65	1,480	21.11	7,470	9.30	2,997	14.22
Nature of business not allocable	(1)	(1)	1,287	22.82	6,469	10.57	330	47.71	823	28.38	(1)	(1)

[1] Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2] Includes corporation breakeven returns.

Internal Revenue Regions and Districts

Organization as of December 31, 1963



LOCATION OF OFFICES FOR OTHER AREAS

Alaska..... Anchorage District, San Francisco Region

Hawaii..... Honolulu District, San Francisco Region

Puerto Rico..... Office of International Operations, National Office

THIS PAGE IS INTENTIONALLY BLANK.

BASIC TABLES

CORPORATE AND NONCORPORATE BUSINESSES

Page

1. Number, receipts, and selected deductions by selected industries..... 26

Table 1.—NUMBER, RECEIPTS, AND SELECTED DEDUCTION ITEMS, FOR SELECTED INDUSTRIES

Selected industry and item	All businesses total	Noncorporate businesses			Corporations
		Total	Sole proprietorships	Partnerships	
ALL INDUSTRIES					
Number of businesses	11,382,809	10,114,767	9,182,586	932,181	1,268,042
	(Thousand dollars)				
Business receipts	1,145,844,652	250,724,267	178,420,483	72,303,784	895,120,385
Cost of goods sold[1]	787,521,838	149,485,654	105,786,276	43,699,378	638,036,184
Rent paid	16,088,954	4,932,324	3,610,808	1,321,516	11,156,630
Interest paid	21,329,248	2,894,680	1,808,918	1,085,762	18,434,568
Repairs	11,208,655	3,385,185	2,717,282	667,903	7,823,470
Bad debts	3,911,194	404,440	271,969	132,471	3,506,754
Taxes paid	29,352,517	4,549,644	2,996,505	1,553,139	24,802,873
Amortization	773,808	92,320	17,415	74,905	681,488
Depreciation	36,967,498	9,414,051	7,200,760	2,213,291	27,553,447
Depletion	4,004,095	231,849	111,461	120,388	3,772,246
AGRICULTURE, FORESTRY, AND FISHERIES					
Number of businesses	3,599,893	3,577,763	3,444,116	133,647	22,130
	(Thousand dollars)				
Business receipts	41,160,906	35,182,989	30,200,142	4,982,847	5,977,917
Cost of goods sold[1]	25,130,444	20,803,335	17,918,750	2,884,585	4,327,109
Rent paid	924,940	810,141	684,016	126,125	114,799
Interest paid	1,104,408	1,021,343	917,632	103,711	83,065
Repairs	1,734,627	1,643,782	1,473,389	170,393	90,845
Bad debts	14,369	4,589	2,206	2,383	9,780
Taxes paid	1,247,191	1,128,535	1,003,169	125,366	118,656
Amortization	3,215	2,092	1,808	284	1,123
Depreciation	3,838,488	3,611,068	3,277,181	333,887	227,420
Depletion	14,686	3,352	1,797	1,555	11,334
MINING					
Number of businesses	63,566	50,027	34,987	15,040	13,539
	(Thousand dollars)				
Business receipts	13,855,074	1,899,817	987,483	912,334	11,955,257
Cost of goods sold[1]	7,997,796	787,068	286,453	500,615	7,210,728
Rent paid	123,795	20,926	14,600	6,326	102,869
Interest paid	207,515	29,855	18,731	11,124	177,660
Repairs	249,792	44,136	18,308	25,828	205,656
Bad debts	34,105	8,839	6,929	1,910	25,266
Taxes paid	402,523	48,759	22,103	26,656	353,764
Amortization	52,592	1,228	77	1,151	51,364
Depreciation	1,033,413	186,910	102,969	83,941	846,503
Depletion	1,084,903	165,630	83,686	81,944	919,273
CONSTRUCTION					
Number of businesses	835,955	745,351	687,187	58,164	90,604
	(Thousand dollars)				
Business receipts	62,655,437	22,344,341	15,539,360	6,804,981	40,311,096
Cost of goods sold[1]	48,588,347	14,730,607	9,445,822	5,284,785	33,857,740
Rent paid	326,435	103,049	77,997	25,052	223,386
Interest paid	353,804	123,087	88,646	34,441	230,717
Repairs	432,388	210,422	159,465	50,957	221,966
Bad debts	118,757	30,329	23,235	7,094	88,428
Taxes paid	940,836	289,103	195,483	93,620	651,733
Amortization	6,536	3,080	426	2,654	3,456
Depreciation	1,303,659	569,521	415,758	153,763	734,138
Depletion	13,687	2,151	926	1,225	11,536
General Contractors					
Number of businesses	178,679	135,471	116,522	18,949	43,208
	(Thousand dollars)				
Business receipts	35,849,740	10,598,879	6,423,735	4,175,144	25,250,861
Cost of goods sold[1]	29,896,576	8,034,151	4,566,573	3,467,578	21,862,425
Rent paid	153,591	35,159	22,451	12,708	118,432
Interest paid	246,309	71,715	47,001	24,714	174,594
Repairs	245,787	82,976	54,584	28,392	162,811
Bad debts	52,307	7,956	5,634	2,322	44,351
Taxes paid	439,640	110,236	64,766	45,470	329,404
Amortization	5,434	2,644	212	2,432	2,790
Depreciation	752,381	223,978	132,373	91,605	528,403
Depletion	12,067	990	392	598	11,077
CONSTRUCTION--Continued					
Special Trade Contractors					
Number of businesses	625,294	579,162	542,883	36,279	46,132
	(Thousand dollars)				
Business receipts	26,073,433	11,146,210	8,674,337	2,471,873	14,927,223
Cost of goods sold[1]	18,260,184	6,375,026	4,667,485	1,707,541	11,885,158
Rent paid	168,159	64,057	52,224	11,833	104,102
Interest paid	102,530	47,847	38,946	8,901	54,683
Repairs	177,694	119,129	98,951	20,178	58,565
Bad debts	63,953	20,687	17,124	3,563	43,266
Taxes paid	491,456	171,285	125,443	45,842	320,171
Amortization	1,096	436	214	222	660
Depreciation	522,921	319,987	264,344	55,643	202,934
Depletion	1,603	1,145	518	627	458
Contractors Not Allocable					
Number of business	31,982	30,718	27,782	2,936	1,264
	(Thousand dollars)				
Business receipts	732,264	599,252	441,288	157,964	133,012
Cost of goods sold[1]	431,587	321,430	211,764	109,666	110,157
Rent paid	4,685	3,833	3,322	511	852
Interest paid	4,965	3,525	2,699	826	1,440
Repairs	8,907	8,317	5,930	2,387	590
Bad debts	2,497	1,686	477	1,209	811
Taxes paid	9,740	7,582	5,274	2,308	2,158
Amortization	6	-	-	-	6
Depreciation	28,357	25,556	19,041	6,515	2,801
Depletion	17	16	16	-	1
MANUFACTURING					
Number of businesses	407,045	223,896	180,805	43,091	183,149
	(Thousand dollars)				
Business receipts	413,024,063	13,364,234	6,710,267	6,653,967	399,659,829
Cost of goods sold[1]	292,575,354	8,900,289	4,030,069	4,870,220	283,675,065
Rent paid	3,131,706	159,362	88,871	70,491	2,972,344
Interest paid	2,583,165	71,882	43,289	28,593	2,511,283
Repairs	5,604,459	130,894	78,708	52,186	5,473,565
Bad debts	645,014	27,839	14,746	13,093	617,175
Taxes paid	11,965,149	227,084	111,738	115,346	11,738,065
Amortization	228,244	4,106	2,556	1,550	224,138
Depreciation	12,777,176	358,326	216,946	141,380	12,418,850
Depletion	2,415,608	16,253	6,798	9,455	2,399,355
Food and Kindred Products, Including Beverages					
Number of businesses	42,882	22,879	17,818	5,061	20,003
	(Thousand dollars)				
Business receipts	67,317,437	3,134,848	1,452,055	1,682,793	64,182,589
Cost of goods sold[1]	51,491,244	2,423,832	1,053,221	1,370,611	49,067,412
Rent paid	346,558	18,948	9,789	9,159	327,610
Interest paid	284,866	11,332	5,304	6,028	273,534
Repairs	549,771	24,322	12,050	12,272	525,449
Bad debts	76,777	2,914	1,234	1,680	73,863
Taxes paid	2,214,151	34,281	17,143	17,138	2,179,870
Amortization	3,669	704	641	63	2,965
Depreciation	1,248,542	58,133	28,103	30,030	1,190,409
Depletion	5,914	52	-	52	5,862
Lumber and Wood Products, Except Furniture					
Number of businesses	63,092	53,914	46,656	7,258	9,178
	(Thousand dollars)				
Business receipts	10,050,028	1,950,819	1,107,693	843,126	8,099,209
Cost of goods sold[1]	7,430,556	1,161,595	545,822	615,773	6,268,961
Rent paid	65,419	13,660	8,449	5,211	51,759
Interest paid	97,631	15,835	9,259	6,576	81,796
Repairs	124,696	56,132	37,858	18,274	68,564
Bad debts	30,017	2,697	959	1,738	27,320
Taxes paid	228,207	37,037	19,437	17,600	191,170
Amortization	5,997	916	59	857	5,081
Depreciation	329,110	95,112	62,822	32,290	233,998
Depletion	220,847	10,535	3,466	7,069	210,312

Footnote at end of table.

Table 1.—NUMBER, RECEIPTS, AND SELECTED DEDUCTION ITEMS, FOR SELECTED INDUSTRIES—Continued

Selected industry and item	All businesses total	Noncorporate businesses			Corporations
		Total	Sole proprietorships	Partnerships	
MANUFACTURING—Continued					
Printing, Publishing, and Allied Industries					
Number of businesses	57,650	35,952	29,523	6,429	21,698
	(Thousand dollars)				
Business receipts	15,908,730	1,331,552	827,527	504,025	14,577,178
Cost of goods sold[1]	10,241,057	695,503	396,608	298,895	9,545,554
Rent paid	197,094	28,894	18,067	10,827	168,200
Interest paid	96,096	8,974	6,812	2,162	87,122
Repairs	79,858	9,448	6,059	3,389	70,410
Bad debts	63,313	5,994	4,804	1,190	57,319
Taxes paid	336,210	24,582	14,993	9,589	311,628
Amortization	5,141	1,717	1,567	150	3,424
Depreciation	422,006	50,026	36,113	13,913	371,980
Depletion	3,969	3,257	2,993	264	712
Machinery, Except Electrical and Transportation Equipment					
Number of businesses	41,129	21,671	16,396	5,275	19,458
	(Thousand dollars)				
Business receipts	29,613,882	1,072,467	567,426	505,041	28,541,415
Cost of goods sold[1]	19,567,708	618,007	296,059	321,948	18,949,701
Rent paid	223,199	15,152	9,013	6,139	208,047
Interest paid	215,381	5,618	3,539	2,079	209,763
Repairs	352,201	5,871	3,271	2,600	346,330
Bad debts	59,036	2,506	1,130	1,376	56,530
Taxes paid	715,546	19,471	9,148	10,323	696,075
Amortization	7,367	118	20	98	7,249
Depreciation	1,123,003	39,677	24,031	15,646	1,083,326
Depletion	786	10	-	10	776
Other Manufacturing					
Number of businesses	202,292	89,480	70,412	19,068	112,812
	(Thousand dollars)				
Business receipts	290,133,986	5,874,548	2,755,566	3,118,982	284,259,438
Cost of goods sold[1]	203,844,789	4,001,352	1,738,359	2,262,993	199,843,437
Rent paid	2,299,436	82,708	43,553	39,155	2,216,728
Interest paid	1,889,191	30,123	18,375	11,748	1,859,068
Repairs	4,497,933	35,121	19,470	15,651	4,462,812
Bad debts	415,871	13,728	6,619	7,109	402,143
Taxes paid	8,471,035	111,713	51,017	60,696	8,359,322
Amortization	206,070	651	269	382	205,419
Depreciation	9,654,515	115,378	65,877	49,501	9,539,137
Depletion	2,184,092	2,399	339	2,060	2,181,693
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES					
Number of businesses	353,688	300,987	283,955	17,032	52,701
	(Thousand dollars)				
Business receipts	76,328,643	5,236,664	4,241,309	995,355	71,091,979
Cost of goods sold[1]	42,731,392	1,380,048	834,279	545,769	41,351,344
Rent paid	1,680,142	77,847	63,551	14,296	1,602,295
Interest paid	2,734,878	58,766	49,848	8,918	2,676,112
Repairs	567,662	291,064	258,639	32,425	276,598
Bad debts	145,595	7,536	5,389	2,147	138,059
Taxes paid	4,815,314	148,251	114,306	33,945	4,667,063
Amortization	298,521	695	543	152	297,826
Depreciation	7,212,580	477,703	411,717	65,986	6,734,877
Depletion	106,103	1,303	1,302	1	104,800
Transportation					
Number of businesses	326,710	286,974	272,246	14,728	39,736
	(Thousand dollars)				
Business receipts	36,780,376	4,936,788	4,050,256	886,532	31,843,588
Cost of goods sold[1]	23,066,032	1,286,437	790,712	495,725	21,779,595
Rent paid	1,399,689	73,643	60,524	13,119	1,326,046
Interest paid	844,107	55,031	47,515	7,516	789,076
Repairs	391,152	282,318	252,279	30,039	108,834
Bad debts	45,081	6,523	4,707	1,816	38,558
Taxes paid	1,830,400	141,754	110,825	30,929	1,688,646
Amortization	87,243	503	439	64	86,740
Depreciation	3,114,351	451,138	394,434	56,704	2,663,213
Depletion	30,739	1,299	1,298	1	29,440

Selected industry and item	All businesses total	Noncorporate businesses			Corporations
		Total	Sole proprietorships	Partnerships	
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued					
Communication, Electric, Gas, and Sanitary Services					
Number of businesses	26,978	14,013	11,709	2,304	12,965
	(Thousand dollars)				
Business receipts	39,548,267	299,876	191,053	108,823	39,248,391
Cost of goods sold[1]	19,665,360	93,611	43,567	50,044	19,571,749
Rent paid	280,453	4,204	3,027	1,177	276,249
Interest paid	1,890,771	3,735	2,333	1,402	1,887,036
Repairs	176,510	8,746	6,360	2,386	167,764
Bad debts	100,514	1,013	682	331	99,501
Taxes paid	2,984,914	6,497	3,481	3,016	2,978,417
Amortization	211,278	192	104	88	211,086
Depreciation	4,098,229	26,565	17,283	9,282	4,071,664
Depletion	75,364	4	4	-	75,360
WHOLESALE AND RETAIL TRADE					
Number of businesses	2,544,947	2,156,095	1,888,602	267,493	388,852
	(Thousand dollars)				
Business receipts	418,676,042	125,557,394	88,977,310	36,580,084	293,118,648
Cost of goods sold[1]	328,265,279	94,781,450	66,859,635	27,921,815	233,483,829
Rent paid	5,894,697	1,966,559	1,464,703	501,856	3,928,138
Interest paid	1,634,652	448,853	326,301	122,552	1,185,799
Repairs	1,327,428	536,639	417,079	119,560	790,789
Bad debts	875,999	221,961	152,799	69,162	654,038
Taxes paid	4,976,554	1,523,863	1,055,360	468,503	3,452,691
Amortization	28,953	6,838	5,240	1,598	22,115
Depreciation	4,077,273	1,629,552	1,258,403	371,149	2,447,721
Depletion	34,283	12,208	8,540	3,668	22,075
Wholesale Trade					
Number of businesses	492,463	360,091	319,131	40,960	132,372
	(Thousand dollars)				
Business receipts	172,040,523	29,310,125	16,953,449	12,356,676	142,730,398
Cost of goods sold[1]	144,712,096	22,932,207	12,797,126	10,135,081	121,779,889
Rent paid	1,019,116	199,039	122,411	76,628	820,077
Interest paid	639,197	86,799	50,303	36,496	552,398
Repairs	362,297	107,481	80,163	27,318	254,816
Bad debts	353,131	50,560	28,757	21,803	302,571
Taxes paid	1,609,766	237,271	128,845	108,426	1,372,495
Amortization	8,746	1,389	1,110	279	7,357
Depreciation	1,119,075	323,815	234,061	89,754	795,260
Depletion	21,910	4,384	1,250	3,134	17,526
Groceries and related products					
Number of businesses	68,111	52,012	44,629	7,383	16,099
	(Thousand dollars)				
Business receipts	36,218,969	7,402,426	4,216,684	3,185,742	28,816,543
Cost of goods sold[1]	32,196,729	6,279,925	3,565,676	2,714,249	25,916,804
Rent paid	151,921	32,360	17,374	14,986	119,561
Interest paid	75,460	11,989	7,150	4,839	63,471
Repairs	73,249	22,354	15,833	6,521	50,895
Bad debts	43,639	7,622	3,690	3,932	36,017
Taxes paid	186,662	32,466	16,164	16,302	154,196
Amortization	1,508	582	456	126	926
Depreciation	195,411	57,258	38,710	18,548	138,153
Depletion	220	30	(2)	30	190
Machinery, equipment, and supplies					
Number of businesses	38,028	21,006	17,911	3,095	17,022
	(Thousand dollars)				
Business receipts	12,472,245	1,417,422	853,619	563,803	11,054,823
Cost of goods sold[1]	9,624,899	965,317	553,024	412,293	8,659,582
Rent paid	95,184	13,246	8,816	4,430	81,938
Interest paid	68,834	5,185	2,704	2,481	63,649
Repairs	27,199	4,688	3,185	1,503	22,511
Bad debts	42,951	3,705	2,009	1,696	39,246
Taxes paid	113,465	11,758	6,269	5,489	101,707
Amortization	1,885	217	188	29	1,668
Depreciation	113,170	18,111	12,032	6,079	95,059
Depletion	590	57	8	49	533

Footnotes at end of table.

Table 1.—NUMBER, RECEIPTS, AND SELECTED DEDUCTION ITEMS, FOR SELECTED INDUSTRIES—Continued

Selected industry and item	All businesses total	Noncorporate businesses			Corporations
		Total	Sole proprietorships	Partnerships	
WHOLESALE AND RETAIL TRADE—Continued					
Wholesale Trade—Continued					
Farm products—raw materials					
Number of businesses	26,345	21,013	17,533	3,480	5,332
	(Thousand dollars)				
Business receipts	16,989,150	4,973,005	2,553,786	2,419,219	12,016,145
Cost of goods sold[1]	15,822,470	4,499,486	2,273,086	2,226,400	11,322,984
Rent paid	44,290	9,151	4,878	4,273	35,139
Interest paid	90,883	16,680	8,053	8,627	74,203
Repairs	45,757	17,290	12,625	4,665	28,467
Bad debts	9,035	2,117	764	1,353	6,918
Taxes paid	62,168	15,179	8,793	6,386	46,989
Amortization	482	8	8	-	474
Depreciation	110,412	39,374	24,826	14,548	71,038
Depletion	427	28	-	28	399
Other wholesale trade					
Number of businesses	359,979	266,060	239,058	27,002	93,919
	(Thousand dollars)				
Business receipts	106,360,159	15,517,272	9,329,360	6,187,912	90,842,887
Cost of goods sold[1]	87,067,998	11,187,479	6,405,340	4,782,139	75,880,519
Rent paid	727,721	144,282	91,343	52,939	583,439
Interest paid	404,020	52,945	32,396	20,549	351,075
Repairs	216,092	63,149	48,520	14,629	152,943
Bad debts	257,506	37,116	22,294	14,822	221,390
Taxes paid	1,247,471	177,868	97,619	80,249	1,069,603
Amortization	4,871	582	458	124	4,289
Depreciation	700,082	209,072	158,493	50,579	491,010
Depletion	20,673	4,269	1,242	3,027	16,404
Retail Trade					
Number of businesses	1,980,546	1,735,359	1,514,774	220,585	245,187
	(Thousand dollars)				
Business receipts	235,353,695	91,666,362	68,439,778	23,226,584	143,687,333
Cost of goods sold[1]	174,928,605	68,398,541	51,356,872	17,041,669	106,530,064
Rent paid	4,728,424	1,713,197	1,298,904	414,293	3,015,227
Interest paid	941,809	343,557	260,881	82,676	598,252
Repairs	916,387	406,246	318,384	87,862	510,141
Bad debts	485,439	154,778	111,795	42,983	330,661
Taxes paid	3,206,120	1,222,691	880,520	342,171	1,983,429
Amortization	19,075	5,181	3,881	1,300	13,894
Depreciation	2,808,935	1,234,097	965,555	268,542	1,574,838
Depletion	11,419	7,716	7,240	476	3,703
Food					
Number of businesses	377,649	359,564	321,517	38,047	18,085
	(Thousand dollars)				
Business receipts	57,973,383	22,627,413	17,193,966	5,433,447	35,345,970
Cost of goods sold[1]	46,734,738	18,641,718	14,270,572	4,371,146	28,093,020
Rent paid	778,298	263,536	201,250	62,286	514,762
Interest paid	103,911	50,392	39,064	11,328	53,519
Repairs	182,858	82,301	64,441	17,860	100,557
Bad debts	27,394	16,113	13,497	2,616	11,281
Taxes paid	561,432	224,867	161,377	63,490	336,565
Amortization	3,028	647	541	106	2,381
Depreciation	612,941	254,265	198,978	55,287	358,676
Depletion	1,254	791	788	3	463
General merchandise					
Number of businesses	163,757	147,943	136,359	11,584	15,814
	(Thousand dollars)				
Business receipts	31,801,027	4,216,984	3,037,660	1,179,324	27,584,043
Cost of goods sold[1]	21,027,369	3,132,666	2,265,065	867,601	17,894,703
Rent paid	766,818	71,155	51,309	19,846	695,663
Interest paid	166,303	15,420	11,152	4,268	150,883
Repairs	122,428	17,486	13,747	3,739	104,942
Bad debts	100,558	5,783	4,254	1,529	94,775
Taxes paid	573,883	58,139	39,957	18,182	515,744
Amortization	2,801	133	110	23	2,668
Depreciation	489,496	77,506	59,400	18,106	411,990
Depletion	623	186	184	2	437

Selected industry and item	All businesses total	Noncorporate businesses			Corporations
		Total	Sole proprietorships	Partnerships	
WHOLESALE AND RETAIL TRADE—Continued					
Retail Trade—Continued					
Automotive dealers					
Number of businesses	115,605	81,161	65,549	15,612	34,444
	(Thousand dollars)				
Business receipts	44,187,247	11,085,175	7,323,425	3,761,750	33,102,072
Cost of goods sold[1]	37,720,253	9,251,031	6,114,951	3,136,080	28,469,222
Rent paid	370,717	87,451	59,054	28,397	283,266
Interest paid	200,875	55,208	39,273	15,935	145,667
Repairs	119,176	42,605	32,914	9,691	76,571
Bad debts	88,026	30,746	20,458	10,288	57,280
Taxes paid	311,730	79,083	52,847	26,236	232,647
Amortization	2,235	521	395	126	1,714
Depreciation	213,977	61,799	42,458	19,341	152,178
Depletion	636	162	123	39	474
Gasoline service stations					
Number of businesses	233,491	226,333	197,076	29,257	7,158
	(Thousand dollars)				
Business receipts	16,100,094	14,037,537	11,668,486	2,369,051	2,062,557
Cost of goods sold[1]	12,678,085	11,098,712	9,281,854	1,816,858	1,579,373
Rent paid	331,455	289,137	239,939	49,198	42,318
Interest paid	35,559	26,045	21,333	4,712	9,514
Repairs	38,492	29,652	24,989	4,663	8,840
Bad debts	27,484	23,157	19,745	3,412	4,327
Taxes paid	219,249	148,590	118,038	30,552	70,659
Amortization	310	35	6	29	275
Depreciation	148,250	117,256	97,860	19,396	30,994
Depletion	519	386	298	88	133
Eating and drinking places					
Number of businesses	378,520	340,342	298,230	42,112	38,178
	(Thousand dollars)				
Business receipts	17,337,560	10,638,846	8,430,502	2,208,344	6,698,714
Cost of goods sold[1]	9,144,250	5,883,843	4,781,231	1,102,612	3,260,407
Rent paid	702,457	368,109	290,507	77,602	334,348
Interest paid	97,361	62,432	50,151	12,281	34,929
Repairs	189,317	112,618	87,866	24,752	76,699
Bad debts	10,913	6,071	5,029	1,042	4,842
Taxes paid	497,392	291,236	220,820	70,416	206,156
Amortization	2,779	1,451	905	546	1,328
Depreciation	490,932	300,538	240,322	60,216	190,394
Depletion	1,907	1,724	1,681	43	183
Building materials, hardware, and farm equipment					
Number of businesses	103,900	76,450	61,319	15,131	27,450
	(Thousand dollars)				
Business receipts	15,696,142	6,040,438	3,987,976	2,052,462	9,655,704
Cost of goods sold[1]	11,964,372	4,571,477	3,021,746	1,549,731	7,392,895
Rent paid	162,843	63,172	44,869	18,303	99,671
Interest paid	90,611	32,506	22,968	9,538	58,105
Repairs	53,381	19,025	13,603	5,422	34,356
Bad debts	70,738	22,572	15,864	6,708	48,166
Taxes paid	227,852	82,280	50,879	31,401	145,572
Amortization	944	553	513	40	391
Depreciation	177,867	76,204	53,995	22,209	101,663
Depletion	1,332	731	556	175	601
Drug and proprietary stores					
Number of businesses	54,229	41,806	33,918	7,888	12,423
	(Thousand dollars)				
Business receipts	8,341,973	4,066,766	2,956,672	1,110,094	4,275,207
Cost of goods sold[1]	5,663,563	2,743,728	2,007,916	735,812	2,919,835
Rent paid	220,072	85,305	61,592	23,713	134,767
Interest paid	23,927	11,656	9,327	2,329	12,271
Repairs	27,008	12,899	9,723	3,176	14,109
Bad debts	8,740	4,501	2,728	1,773	4,239
Taxes paid	133,313	65,803	46,755	19,048	67,510
Amortization	872	167	53	114	705
Depreciation	97,415	50,831	38,930	11,901	46,584
Depletion	582	122	13	109	460

Footnote at end of table.

Table 1.—NUMBER, RECEIPTS, AND SELECTED DEDUCTION ITEMS, FOR SELECTED INDUSTRIES—Continued

Selected industry and items	All businesses total	Noncorporate businesses			Corporations
		Total	Sole proprietorships	Partnerships	
WHOLESALE AND RETAIL TRADE—Continued					
Retail Trade—Continued					
Other retail trade					
Number of businesses	553,395	461,760	400,806	60,954	91,635
	(Thousand dollars)				
Business receipts	43,916,269	18,953,203	13,841,091	5,112,112	24,963,066
Cost of goods sold[1]	29,995,975	13,075,366	9,613,537	3,461,829	16,920,609
Rent paid	1,395,764	485,332	350,384	134,948	910,432
Interest paid	223,262	89,898	67,613	22,285	133,364
Repairs	183,727	89,660	71,101	18,559	94,067
Bad debts	151,586	45,835	30,220	15,615	105,751
Taxes paid	681,269	272,693	189,847	82,846	408,576
Amortization	6,106	1,674	1,358	316	4,432
Depreciation	578,057	295,698	233,612	62,086	282,359
Depletion	4,566	3,614	3,597	17	952
Wholesale and Retail Trade Not Allocable					
Number of businesses	71,938	60,645	54,697	5,948	11,293
	(Thousand dollars)				
Business receipts	11,281,824	4,580,907	3,584,083	996,824	6,700,917
Cost of goods sold[1]	8,624,578	3,450,702	2,705,637	745,065	5,173,876
Rent paid	147,157	54,323	43,388	10,935	92,834
Interest paid	53,646	18,497	15,117	3,380	35,149
Repairs	48,744	22,912	18,532	4,380	25,832
Bad debts	37,429	16,623	12,247	4,376	20,806
Taxes paid	160,668	63,901	45,995	17,906	96,767
Amortization	1,132	268	249	19	864
Depreciation	149,263	71,640	58,787	12,853	77,623
Depletion	954	108	50	58	846
FINANCE, INSURANCE, AND REAL ESTATE					
Number of businesses	1,061,303	702,074	472,674	229,400	359,229
	(Thousand dollars)				
Business receipts	56,443,170	10,148,177	5,172,284	4,975,893	46,294,993
Cost of goods sold[1]	20,932,234	1,306,314	1,084,764	221,550	19,625,920
Rent paid	1,376,762	247,860	111,900	135,960	1,128,902
Interest paid	11,877,805	803,759	118,313	685,446	11,074,046
Repairs	624,318	175,701	43,788	131,913	448,617
Bad debts	1,918,199	61,544	37,367	24,177	1,856,655
Taxes paid	3,522,704	558,808	81,115	477,693	2,963,896
Amortization	35,611	11,765	1,204	10,561	23,846
Depreciation	3,306,879	936,741	247,280	689,461	2,370,138
Depletion	321,209	25,473	3,437	22,036	295,736
SERVICES					
Number of businesses	2,449,570	2,299,488	2,132,751	166,737	150,082
	(Thousand dollars)				
Business receipts	63,066,941	36,459,402	26,079,027	10,380,375	26,607,539
Cost of goods sold[1]	20,992,360	6,555,129	5,093,628	1,461,501	14,437,231
Rent paid	2,615,348	1,533,973	1,093,049	440,924	1,081,375
Interest paid	823,880	330,579	239,879	90,700	493,301
Repairs	658,484	343,699	259,401	84,298	314,785
Bad debts	143,192	39,002	26,520	12,482	104,190
Taxes paid	1,469,769	615,457	403,853	211,604	854,312
Amortization	119,864	62,509	5,554	56,955	57,355
Depreciation	3,391,401	1,620,899	1,247,634	373,265	1,770,502
Depletion	12,826	4,689	4,185	504	8,137
Lodging Services					
Number of businesses	150,786	135,772	121,350	14,422	15,014
	(Thousand dollars)				
Business receipts	4,794,723	1,920,844	1,296,743	624,101	2,873,879
Cost of goods sold[1]	1,680,203	343,963	235,264	108,699	1,336,240
Rent paid	307,186	89,572	47,632	41,940	217,614
Interest paid	269,422	119,231	83,835	35,396	150,191
Repairs	171,113	79,762	56,426	23,336	91,351
Bad debts	14,194	2,009	771	1,238	12,185
Taxes paid	296,619	111,599	71,089	40,510	185,020
Amortization	4,779	2,139	853	1,286	2,640
Depreciation	566,300	287,568	198,629	88,939	278,732
Depletion	971	15	14	1	956

Selected industry and items	All businesses total	Noncorporate businesses			Corporations
		Total	Sole proprietorships	Partnerships	
SERVICES—Continued					
Personal Services					
Number of businesses	561,168	535,605	500,975	34,630	25,563
	(Thousand dollars)				
Business receipts	8,981,139	5,556,718	4,484,462	1,072,256	3,424,421
Cost of goods sold[1]	3,016,554	1,292,136	1,056,012	236,124	1,724,418
Rent paid	462,635	324,654	276,122	48,532	137,981
Interest paid	79,066	47,575	37,827	9,748	31,491
Repairs	123,082	76,446	58,724	17,722	46,636
Bad debts	18,140	7,672	5,562	2,110	10,468
Taxes paid	222,925	111,609	85,488	26,121	111,316
Amortization	2,717	1,436	1,028	408	1,281
Depreciation	495,428	326,600	260,451	66,149	168,828
Depletion	995	756	622	134	239
Business Services					
Number of businesses	288,505	245,219	226,871	18,348	43,286
	(Thousand dollars)				
Business receipts	12,514,905	3,168,103	2,363,005	805,098	9,346,802
Cost of goods sold[1]	6,557,483	1,029,256	776,627	252,629	5,528,227
Rent paid	291,222	81,857	61,133	20,724	209,365
Interest paid	130,158	22,246	14,274	7,972	107,912
Repairs	79,268	31,782	23,810	7,972	47,486
Bad debts	37,006	5,364	3,893	1,471	31,642
Taxes paid	232,223	44,071	29,228	14,843	188,152
Amortization	8,595	1,030	547	483	7,565
Depreciation	617,704	142,129	98,816	43,313	475,575
Depletion	1,288	920	781	139	368
Automotive Services					
Number of businesses	171,406	156,077	139,145	16,932	15,329
	(Thousand dollars)				
Business receipts	5,357,607	3,303,187	2,552,191	750,996	2,054,420
Cost of goods sold[1]	2,667,201	1,735,733	1,361,842	373,891	931,468
Rent paid	253,218	113,061	81,987	31,074	140,157
Interest paid	91,242	22,052	16,251	5,801	69,190
Repairs	57,360	25,672	19,818	5,854	31,688
Bad debts	21,756	8,255	5,931	2,324	13,501
Taxes paid	130,206	57,859	42,780	15,079	72,347
Amortization	1,464	868	748	120	596
Depreciation	522,052	105,239	78,525	26,714	416,813
Depletion	368	234	234	-	134
Recreational Services					
Number of businesses	149,752	124,837	110,695	14,142	24,915
	(Thousand dollars)				
Business receipts	6,742,670	1,846,992	1,205,843	641,149	4,895,678
Cost of goods sold[1]	3,080,527	376,197	261,794	114,403	2,704,330
Rent paid	345,844	93,719	61,812	31,907	252,125
Interest paid	139,207	31,619	18,603	13,016	107,588
Repairs	108,942	34,377	23,729	10,648	74,565
Bad debts	19,691	1,355	877	478	18,336
Taxes paid	249,552	53,480	32,219	21,261	196,072
Amortization	98,928	54,422	603	53,819	44,506
Depreciation	509,401	162,516	105,771	56,745	346,885
Depletion	634	78	67	11	556
Physicians, Surgeons, and Oculists					
Number of businesses	163,690	163,417	152,960	10,457	273
	(Thousand dollars)				
Business receipts	6,116,304	6,026,404	4,868,770	1,157,634	89,900
Cost of goods sold[1]	164,139	146,453	133,919	12,534	17,686
Rent paid	249,825	247,372	196,479	50,893	2,453
Interest paid	20,714	20,593	18,213	2,380	121
Repairs	24,270	24,137	20,999	3,138	133
Bad debts	5,401	1,779	1,604	175	3,622
Taxes paid	56,977	56,056	43,449	12,607	921
Amortization	715	714	630	84	1
Depreciation	187,776	187,470	172,595	14,875	306
Depletion	410	410	410	-	-

Footnote at end of table.

Table 1.—NUMBER, RECEIPTS, AND SELECTED DEDUCTION ITEMS, FOR SELECTED INDUSTRIES—Continued

Selected industry and item	All businesses total	Noncorporate businesses			Corporations
		Total	Sole proprietorships	Partnerships	
SERVICES--Continued					
Other Services					
Number of businesses	964,263	938,561	880,755	57,806	25,702
	(Thousand dollars)				
Business receipts	18,559,593	14,637,154	9,308,013	5,329,141	3,922,439
Cost of goods sold[1]	3,826,253	1,631,391	1,268,170	363,221	2,194,862
Rent paid	705,418	583,738	367,884	215,854	121,680
Interest paid	94,071	67,263	50,876	16,387	26,808
Repairs	94,449	71,523	55,895	15,628	22,926
Bad debts	27,004	12,568	7,882	4,686	14,436
Taxes paid	281,267	180,783	99,600	81,183	100,484
Amortization	2,666	1,900	1,145	755	766
Depreciation	492,740	409,377	332,847	76,530	83,363
Depletion	8,160	2,276	2,057	219	5,884
NATURE OF BUSINESS NOT ALLOCABLE					
Number of businesses	66,842	59,086	57,509	1,577	7,756
	(Thousand dollars)				
Business receipts	634,376	531,249	513,301	17,948	103,127
Cost of goods sold[1]	308,632	241,414	232,876	8,538	67,218
Rent paid	15,129	12,607	12,121	486	2,522
Interest paid	9,141	6,556	6,279	277	2,585
Repairs	9,497	8,848	8,505	343	649
Bad debts	15,964	2,801	2,778	23	13,163
Taxes paid	12,477	9,784	9;378	406	2,693
Amortization	272	7	7	-	265
Depreciation	26,629	23,331	22,872	459	3,298
Depletion	790	790	790	-	-

[1]For corporations - cost of sales and operations.
[2]Less than $500.
NOTE: See text for explanatory statement and "Description of the Samples and Limitations of the Data."

BASIC TABLES

SOLE PROPRIETORSHIPS

	Page
2. Number of businesses, business receipts, depreciation, net profit, and inventory, by industrial group	32
3. Number of businesses, business receipts, depreciation, net profit, and inventory by selected industries and size of business receipts	34
4. Number of businesses, business receipts, depreciation, net profit, net loss, and inventory by selected industries and size of net profit or net loss	46
5. Income statement items by selected industries	58
6. Income statement items by industrial division and size of business receipts	63
7. Income statement items by industrial division and size of net profit	76
8. Number of businesses, business receipts, and net profit, by ratio of net profit to business receipts for selected industries	81
9. Number of businesses, business receipts, and inventory, by ratio of business receipts to inventory end-of-year, for selected Manufacturing, Wholesale and Retail trade industries	86
10. Inventories, by method of valuation, for selected industries	88
11. Number of businesses and selected income and deduction items, by State and industrial division	89
12. Number of returns, adjusted gross income, farm receipts, net profit or loss, other sources of income, and income tax after credits, by State and Internal Revenue District	104
13. Number of returns, adjusted gross income, farm receipts, farm net profit, other sources of income, and income tax after credits, by size of adjusted gross income and size of net profit	114
14. Number of returns, adjusted gross income, farm receipts, farm net loss, other sources of income, and income tax after credits, by size of adjusted gross income and size of net loss	115

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP

Industrial group	Businesses with and without net profit						Businesses with net profit					
					Inventory, end-of-year						Inventory, end-of-year	
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industrial groups	9,182,586	178,420,483	7,200,760	23,894,781	1,762,058	10,582,487	7,245,222	159,532,121	5,515,500	27,166,780	1,447,915	8,965,961
Agriculture, forestry, and fisheries	3,444,116	30,200,142	3,277,181	3,695,945	105,772	1,184,724	2,404,486	24,702,604	2,338,024	5,331,680	71,309	841,661
Farms	3,319,262	28,311,461	3,176,701	3,364,532	96,171	1,142,773	2,302,494	23,130,758	2,257,657	4,964,011	63,951	821,568
Field crop farms	1,280,251	9,543,102	1,216,218	1,860,384	16,910	156,857	974,710	8,181,627	943,789	2,244,689	12,612	99,082
Livestock farms	1,641,685	15,904,593	1,666,550	1,346,771	67,519	898,865	1,104,924	12,699,368	1,147,922	2,242,329	44,662	662,859
Other farms	397,326	2,863,766	293,933	157,377	11,742	87,051	222,860	2,249,763	165,946	476,993	6,677	59,627
Horticultural services	43,291	409,672	25,438	98,494	1,705	2,772	38,751	388,834	22,524	103,957	1,405	2,682
Offices of veterinarians and animal hospitals	12,670	316,029	15,233	111,967	2,536	3,101	12,231	315,437	15,019	112,578	2,402	3,098
Other agriculture, forestry, and services	45,527	963,110	44,123	72,580	4,619	35,736	32,241	687,442	30,689	97,112	3,247	14,251
Fisheries	23,366	199,870	15,686	48,372	741	342	18,769	180,133	12,135	54,022	(2)	(2)
Mining	34,987	987,483	102,969	[1]63,855	497	4,234	19,025	617,200	49,300	94,549	258	2,574
Crude petroleum and natural gas	23,561	620,089	69,948	[1]68,276	(2)	(2)	13,120	362,400	31,981	68,870	(2)	(2)
Other mining, including quarrying	11,426	367,394	33,021	4,421	(2)	(2)	5,905	254,800	17,319	25,679	(2)	(2)
Construction	687,187	15,539,360	415,758	2,108,195	92,126	568,075	628,881	14,411,959	360,575	2,231,212	82,159	436,735
General contractors	116,522	6,423,735	132,373	484,938	14,046	336,115	100,693	5,784,623	110,878	542,763	11,661	223,970
Special trade contractors	542,883	8,674,337	264,344	1,548,816	76,534	218,467	503,747	8,208,258	234,401	1,609,934	69,086	199,571
Plumbing, heating, and air conditioning	59,449	1,875,524	36,038	246,681	26,556	86,264	54,123	1,788,394	33,252	253,704	24,281	80,220
Electrical work	42,352	1,125,488	21,867	155,627	18,299	53,340	38,100	1,052,042	19,588	166,025	16,997	52,613
Other special trade contractors	441,082	5,673,325	206,439	1,146,508	31,679	78,863	411,524	5,367,822	181,561	1,190,205	27,808	66,738
Contractors not allocable	27,782	441,288	19,041	74,441	1,546	13,493	24,441	419,078	15,296	78,515	1,412	13,194
Manufacturing	180,805	6,710,267	216,946	654,001	70,408	436,381	145,119	5,813,533	180,933	729,649	55,870	291,152
Food and kindred products, including beverages	17,818	1,452,055	28,103	69,933	7,781	74,211	14,555	1,128,235	21,758	79,369	6,099	28,079
Textile mill products	2,261	142,146	1,697	[1]3,675	1,263	17,631	1,904	87,753	1,019	9,369	(2)	(2)
Apparel and other finished products made from fabrics and similar materials	7,820	469,066	4,713	43,685	3,957	24,683	6,872	459,206	4,419	45,394	3,546	24,392
Lumber and wood products, except furniture	46,656	1,107,693	62,822	94,957	5,595	66,103	38,303	889,376	49,218	109,216	4,406	20,576
Furniture and fixtures	9,630	283,821	7,367	24,179	4,144	23,039	7,144	242,580	5,731	29,911	3,066	17,077
Printing, publishing, and allied industries	29,523	827,527	36,113	118,538	13,687	32,321	23,782	771,533	32,254	124,793	11,827	27,701
Chemicals and allied products	3,159	192,732	4,202	16,678	2,020	21,127	2,314	184,129	3,802	17,720	1,682	20,633
Leather and leather products	1,402	58,141	549	6,397	861	5,547	1,164	56,620	503	6,626	(2)	(2)
Stone, clay, and glass products	6,187	261,557	10,947	24,990	3,177	14,616	4,472	247,804	10,144	26,562	2,361	11,755
Primary metal industries	1,153	57,093	2,227	8,021	(2)	(2)	1,020	54,417	2,197	8,091	(2)	(2)
Fabricated metal products, except machinery and transportation equipment	9,173	347,042	10,591	47,075	4,718	24,486	7,092	318,031	8,752	50,918	3,546	20,180
Machinery, except electrical and transportation equipment	16,396	567,426	24,031	98,928	6,191	26,190	13,611	504,626	20,473	106,542	5,234	20,204
Electrical machinery, equipment, and supplies	2,775	113,492	2,222	15,508	2,081	8,307	2,308	108,738	2,176	15,951	1,836	7,563
Transportation equipment	3,792	187,653	4,635	8,998	1,902	20,346	2,545	168,610	3,854	11,772	1,092	17,927
Other manufacturing industries	23,060	642,823	16,727	79,789	12,331	75,693	18,033	591,875	14,633	87,415	9,011	63,407
Transportation, communication, and sanitary services	283,955	4,241,309	411,717	642,210	5,240	16,942	231,482	3,711,428	321,277	730,785	4,320	14,863
Motor freight transportation and warehousing	199,985	3,219,985	331,106	469,514	2,583	9,200	160,198	2,784,113	259,076	535,572	2,209	8,359
Other transportation	72,261	830,271	63,328	143,993	2,216	6,964	61,684	763,849	50,608	157,194	1,670	5,726
Communication, water supply, and sanitary services	11,709	191,053	17,283	28,703	(2)	(2)	9,600	163,466	11,593	38,019	(2)	(2)
Wholesale and retail trade	1,888,602	88,977,310	1,258,403	5,836,878	1,197,757	7,854,551	1,535,639	80,514,561	1,067,439	6,445,813	991,165	6,947,422
Wholesale trade	319,131	16,953,449	234,061	1,453,479	94,312	951,262	270,439	15,779,629	204,176	1,539,636	77,915	877,178
Groceries and related products	44,629	4,216,684	38,710	198,355	15,702	87,855	39,766	3,875,126	32,967	207,968	14,204	81,253
Electrical goods	4,842	326,174	4,148	34,346	1,670	43,329	4,100	317,686	3,553	35,157	1,433	40,562
Hardware, plumbing, heating and cooling equipment, and supplies	5,160	298,818	3,683	32,289	2,293	34,539	4,439	269,332	3,008	32,947	1,945	31,538
Beer, wine, and distilled alcoholic beverages	3,208	615,159	5,240	26,375	1,995	21,779	2,756	585,898	4,790	27,446	1,686	19,224
Dry goods and apparel	11,682	464,889	4,979	62,006	3,352	53,564	9,770	442,279	4,340	64,757	2,787	51,501
Drugs, chemicals, and allied products	6,730	191,786	2,772	21,879	3,905	21,128	5,163	188,706	2,607	23,750	3,151	18,914
Lumber and construction materials	9,021	527,824	10,187	45,870	1,651	24,730	7,715	500,697	8,357	48,521	1,303	22,279
Machinery, equipment, and supplies	17,911	853,619	12,032	93,905	8,365	84,559	14,289	811,694	11,095	105,418	6,900	76,758
Motor vehicles and automotive equipment	11,535	831,873	10,300	59,215	7,259	115,482	9,751	748,064	9,675	65,944	6,510	106,734
Farm products - raw materials	17,533	2,553,786	24,826	70,746	5,701	129,385	14,008	2,333,364	21,271	78,528	4,471	121,925
Other wholesalers	186,880	6,072,837	117,184	808,493	42,419	334,912	158,682	5,706,783	102,513	849,200	33,525	306,490
Retail trade	1,514,774	68,439,778	965,555	4,187,489	1,066,729	6,548,880	1,223,834	61,562,016	814,832	4,684,986	884,223	5,783,329
Food	321,517	17,193,966	198,978	768,555	249,464	972,939	269,245	15,367,112	168,352	853,705	213,588	851,576
Grocery stores, meat, fish, fruit, and vegetable markets	267,872	15,787,590	164,493	629,347	220,730	933,572	223,867	14,045,593	139,205	704,877	188,741	816,128
Bakeries	13,980	459,533	13,625	49,769	7,975	8,283	11,952	425,783	11,742	52,823	7,208	7,914
Other food stores	39,665	946,843	20,860	89,439	20,759	31,084	33,426	895,736	17,405	96,005	17,639	27,534
General merchandise	136,359	3,037,660	59,400	235,269	71,448	522,029	106,564	2,769,528	50,172	265,508	55,106	449,424
Apparel and accessories	64,811	2,733,774	31,482	223,191	48,777	663,860	52,759	2,493,297	26,866	263,382	40,878	598,982
Furniture, home furnishings, and equipment	78,914	3,127,131	54,691	261,991	56,977	516,360	63,528	2,859,717	47,162	293,649	46,106	459,579
Automotive dealers	65,549	7,323,425	42,458	232,928	44,273	764,866	49,073	6,407,971	36,357	278,396	34,183	670,662
Gasoline service stations	197,076	11,668,486	97,860	558,375	156,835	403,277	167,681	10,677,850	85,962	605,823	137,360	365,229
Eating and drinking places	298,230	8,430,502	240,322	700,488	188,258	194,528	233,199	7,391,003	194,751	803,898	154,547	167,943
Building materials	25,027	1,407,055	24,607	98,526	17,591	216,885	20,222	1,305,300	21,263	115,362	14,159	191,777
Hardware and farm equipment	36,292	2,580,921	29,388	134,176	31,282	673,676	30,109	2,329,689	25,308	151,416	26,366	584,172

Footnotes at end of table.

Table 2.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and retail trade—Continued												
Retail trade—Continued												
Sporting goods stores and bicycle shops	12,347	308,446	5,697	23,606	10,778	77,716	8,386	274,417	4,365	31,091	7,518	63,399
Fuel and ice dealers	18,721	733,413	20,953	66,300	6,600	17,126	15,928	675,806	18,762	69,001	5,396	15,148
Antique and secondhand stores	31,385	409,276	8,783	44,266	21,184	97,291	22,063	367,896	6,534	53,610	14,335	78,625
Drug and proprietary stores	33,918	2,956,672	38,930	304,772	31,458	540,687	31,680	2,874,278	38,079	310,950	29,620	519,354
Liquor stores	24,753	1,683,547	15,980	126,371	22,222	194,917	21,195	1,568,209	14,414	132,854	19,733	183,708
News dealers and stands; cigar stores and stands	22,868	416,842	5,781	49,570	6,350	17,921	21,064	396,754	5,161	50,753	5,883	16,692
Florists	16,258	381,364	12,188	41,671	10,398	20,071	13,570	340,890	10,049	45,485	8,288	14,928
Jewelry stores	20,367	562,119	8,336	74,809	18,150	228,108	16,785	518,352	7,206	80,184	15,440	202,797
Other retail trade	110,382	3,485,179	69,721	242,625	74,684	426,623	80,783	2,943,947	54,069	279,919	55,717	349,334
Wholesale and retail trade not allocable	54,697	3,584,083	58,787	195,910	36,716	354,409	41,366	3,172,916	48,431	221,191	29,027	286,915
Finance, insurance, and real estate	472,674	5,172,284	247,280	1,638,461	4,302	82,108	391,224	4,780,621	177,395	1,768,651	3,505	62,486
Credit agencies other than banks	5,242	82,989	3,302	24,264	(2)	(2)	4,580	76,556	1,407	35,895	(2)	(2)
Security and commodity brokers, dealers, exchanges, and services	19,507	361,908	6,405	69,757	(2)	(2)	13,499	301,655	4,305	78,573	(2)	(2)
Insurance agents, brokers, and services	168,355	1,810,667	61,245	746,070	(2)	(2)	152,217	1,764,603	55,327	762,108	(2)	(2)
Real estate	237,732	2,360,598	149,665	615,528	3,077	71,661	185,644	2,120,298	93,672	696,658	2,627	55,176
Operators (except developers) and lessors	51,038	333,085	71,252	26,999	676	6,434	32,449	232,195	32,205	67,140	(2)	(2)
Operators	36,459	275,527	57,700	19,939	(2)	(2)	22,310	187,645	25,357	50,093	(2)	(2)
Lessors	14,579	57,558	13,552	7,060	(2)	(2)	10,139	44,550	6,848	17,047	-	-
Agents, brokers, and managers	169,375	1,302,952	64,424	517,885	769	18,190	138,674	1,224,760	54,241	546,996	629	7,334
Other real estate	17,319	724,561	13,989	70,644	1,632	47,037	14,521	663,343	7,226	82,522	1,561	46,490
Other finance, insurance, and real estate	41,838	556,122	26,663	182,842	452	942	35,284	517,509	22,684	195,417	(2)	(2)
Services	2,132,751	26,079,027	1,247,634	9,289,343	279,018	415,323	1,847,426	24,536,355	1,003,976	9,724,645	234,964	355,399
Lodging services	121,350	1,296,743	198,629	99,570	10,905	19,270	79,610	962,850	123,894	177,729	6,502	13,437
Hotels	12,728	263,819	20,182	12,512	2,785	5,287	8,303	211,923	12,689	26,426	2,446	4,768
Tourist courts and motels	40,165	633,066	121,582	56,487	3,637	8,455	25,548	466,575	79,697	89,919	2,442	6,152
Rooming houses, camps, and other lodging places	68,457	399,858	56,865	30,571	4,483	5,528	45,759	284,352	31,508	61,384	1,614	2,517
Personal services	500,975	4,484,462	260,451	1,147,840	92,825	73,129	450,458	4,165,078	203,488	1,200,883	82,878	65,946
Laundries, laundry services, and cleaning and dyeing plants	85,318	1,382,893	130,615	175,234	9,886	10,210	68,170	1,192,374	86,336	207,187	7,331	8,832
Photographic studios, including commercial photography	27,019	315,724	15,350	66,306	7,821	12,714	20,351	287,036	13,110	73,539	6,179	9,974
Beauty and barber shops, including schools	298,737	1,906,183	63,116	684,385	52,383	11,407	279,409	1,844,808	57,665	691,530	48,539	10,751
Shoe repair shops, shoe shine parlors, and hat cleaning shops	22,498	155,848	3,439	47,087	12,666	12,235	21,561	152,005	3,288	47,896	12,362	12,032
Funeral services and crematories	14,009	524,012	40,760	112,421	6,959	21,931	12,682	503,849	37,433	114,674	6,258	20,361
Other personal services	53,394	199,802	7,171	62,407	3,110	4,632	48,285	185,006	5,656	66,097	2,209	3,996
Business services	226,871	2,363,005	98,816	580,653	13,779	40,459	195,211	2,124,775	78,577	637,263	10,487	20,624
Advertising	15,104	332,533	7,106	62,524	619	766	13,381	307,468	6,560	65,577	516	706
Mercantile and consumer credit, collection, and adjustment agencies	4,114	42,226	1,301	11,209	(2)	(2)	3,715	40,908	1,195	11,563	(2)	(2)
Services to dwellings and other buildings	34,352	326,248	11,024	74,906	2,183	1,833	32,166	279,300	10,004	79,042	1,845	1,707
Other business services	173,301	1,661,998	79,385	432,014	10,877	37,858	145,949	1,497,099	60,818	481,081	8,026	18,209
Automotive services	139,145	2,552,191	78,525	381,025	50,265	113,437	121,592	2,423,828	68,913	396,609	44,726	106,371
Automobile parking	5,316	70,119	1,547	14,165	971	1,441	4,635	65,879	1,329	15,431	(2)	(2)
Automobile repair shops	121,543	2,316,611	57,980	341,503	48,569	110,852	107,432	2,208,456	52,106	353,161	43,660	104,186
Other automotive services, including rentals	12,286	165,461	18,998	25,357	725	1,144	9,525	149,493	15,478	28,017	(2)	(2)
Repair services, except automotive	182,279	1,344,804	52,658	339,877	77,008	103,919	152,864	1,262,673	44,838	357,100	62,921	92,549
Recreational services	110,695	1,205,843	105,771	111,295	13,382	29,934	77,386	991,792	59,278	216,724	10,117	26,603
Motion picture production, distribution, and service industries	3,664	59,107	2,104	13,075	(2)	(2)	2,606	56,333	1,648	16,742	(2)	(2)
Motion picture theaters	4,641	111,093	8,361	7,992	619	153	2,792	84,667	6,392	11,485	(2)	(2)
Bowling alleys and billiard and pool parlors	10,091	168,420	22,457	11,371	3,512	1,933	7,996	119,639	10,224	20,758	2,868	1,274
Other amusement and recreational services	92,299	867,223	72,849	78,857	8,714	27,208	63,992	731,153	41,014	167,739	6,463	24,676
Professional services	770,039	12,420,276	438,475	6,445,365	16,852	24,829	712,419	12,218,493	413,800	6,532,964	14,879	21,765
Medical and other health services	408,685	8,621,842	310,808	4,693,600	12,805	14,276	386,892	8,531,126	297,867	4,721,303	11,634	12,947
Offices of physicians, surgeons, and oculists	152,960	4,868,770	172,595	2,890,405	2,657	1,968	143,747	4,829,544	167,878	2,905,699	2,554	1,938
Offices of dentists and dental surgeons	82,898	2,115,180	70,478	1,091,936	1,352	492	80,620	2,111,516	69,439	1,094,906	1,252	482
Medical and dental laboratories	10,621	185,144	5,707	65,230	2,765	2,957	9,285	180,083	5,277	65,795	2,231	2,635
Other medical and health services	162,206	1,452,748	62,028	646,029	6,031	8,859	153,240	1,409,983	55,273	654,903	5,597	7,892
Legal services	132,891	2,003,222	57,138	1,083,015	(2)	(2)	121,149	1,973,518	53,912	1,100,007	(2)	(2)
Educational services	81,640	329,282	19,988	107,722	2,150	6,846	73,678	296,606	16,572	112,822	1,790	6,293
Engineering and architectural services	48,424	771,402	21,145	217,482	1,335	2,566	40,315	731,194	18,086	251,558	960	1,387
Accounting, auditing, and bookkeeping services	98,399	694,528	29,396	343,546	418	442	90,385	686,049	27,363	347,274	418	442
Other services	81,397	411,703	14,309	183,718	4,002	10,346	57,886	386,866	11,188	205,373	2,454	8,104
Nature of business not allocable	57,509	513,301	22,872	93,603	6,938	20,149	41,940	443,860	16,581	109,796	4,365	13,669

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIES												
Total	9,182,586	178,420,483	7,200,760	23,894,781	1,762,058	10,582,487	7,245,222	159,532,121	5,515,500	27,166,780	1,447,915	8,965,961
Under $5,000	4,266,312	8,358,779	932,763	1,764,119	308,552	313,178	3,035,120	6,526,526	435,054	2,947,269	184,177	153,714
$5,000 under $10,000	1,472,371	10,600,732	947,785	2,843,634	190,396	365,484	1,252,118	9,031,123	697,416	3,255,801	147,844	239,335
$10,000 under $25,000	1,679,769	26,774,948	1,917,680	6,095,192	398,192	1,175,229	1,477,997	23,628,477	1,563,518	6,647,957	332,302	887,053
$25,000 under $50,000	850,722	29,894,073	1,300,318	5,612,705	357,630	1,691,576	765,763	26,939,717	1,084,597	5,978,220	318,432	1,454,791
$50,000 under $100,000	472,221	32,599,539	945,223	4,229,531	278,045	2,152,000	432,090	29,883,254	792,580	4,488,052	256,783	1,958,769
$100,000 under $200,000	208,341	28,433,327	576,210	2,080,898	149,426	2,149,348	190,704	26,024,846	484,930	2,238,552	139,281	1,923,373
$200,000 under $500,000	81,190	23,790,545	359,390	1,021,746	60,231	1,759,189	73,268	21,436,830	302,461	1,156,414	55,337	1,548,057
$500,000 under $1,000,000	15,442	10,512,308	135,222	280,096	11,904	629,208	14,218	9,631,396	114,705	311,469	10,831	530,821
$1,000,000 under $5,000,000	4,610	6,817,032	53,543	120,246	3,472	323,457	3,886	5,826,427	38,381	134,751	2,894	260,812
$5,000,000 or more	61	639,200	2,356	7,454	35	12,076	58	603,525	1,858	8,295	34	9,236
Receipts not reported	131,547	-	30,270	[1]160,840	4,175	11,742	-	-	-	-	-	-
AGRICULTURE, FORESTRY, AND FISHERIES												
Total	3,444,116	30,200,142	3,277,181	3,695,945	105,772	1,184,724	2,404,486	24,702,604	2,338,024	5,331,680	71,309	841,661
Under $5,000	1,931,503	3,718,641	574,507	176,335	31,961	76,136	1,190,268	2,598,492	231,041	936,174	13,555	35,217
$5,000 under $10,000	632,353	4,558,203	600,185	817,763	19,991	122,433	515,217	3,732,463	436,876	1,046,853	14,377	75,517
$10,000 under $25,000	591,185	9,054,613	1,102,304	1,634,038	27,821	288,666	511,368	7,853,854	905,726	1,880,027	23,190	229,298
$25,000 under $50,000	154,691	5,264,762	527,173	714,513	14,161	263,858	133,006	4,527,159	425,076	850,538	11,621	211,889
$50,000 under $100,000	47,055	3,180,787	266,600	323,149	6,408	151,122	40,221	2,707,445	213,069	409,353	5,341	119,572
$100,000 under $200,000	13,733	1,833,618	108,669	93,501	2,396	100,271	10,209	1,341,113	78,812	141,369	1,737	57,649
$200,000 under $500,000	4,453	1,285,683	56,727	2,622	1,312	106,567	3,197	943,277	29,187	45,805	919	67,820
$500,000 under $1,000,000	895	632,436	17,201	11,711	505	46,178	663	476,951	14,321	15,004	303	21,725
$1,000,000 under $5,000,000	458	631,804	6,388	4,712	379	28,448	334	487,830	3,838	6,317	265	22,696
$5,000,000 or more	4	39,595	151	[1]8	1	278	3	34,020	78	240	1	278
Receipts not reported	67,786	-	17,276	[1]82,391	837	767	-	-	-	-	-	-
Farms												
Total	3,319,262	28,311,461	3,176,701	3,364,532	96,171	1,142,773	2,302,494	23,130,758	2,257,657	4,964,011	63,951	821,568
Under $5,000	1,863,999	3,588,437	559,126	129,832	29,843	74,778	1,137,781	2,487,730	222,225	874,621	12,582	34,931
$5,000 under $10,000	611,866	4,418,574	589,148	759,286	18,882	121,399	496,428	3,603,800	427,916	986,556	13,476	74,692
$10,000 under $25,000	574,033	8,781,756	1,081,595	1,553,220	25,377	285,757	495,500	7,599,497	887,742	1,795,413	20,954	226,587
$25,000 under $50,000	145,483	4,946,727	510,417	640,702	12,559	261,829	124,415	4,229,299	410,286	772,423	10,119	209,975
$50,000 under $100,000	42,510	2,871,202	249,348	275,937	5,108	143,901	35,942	2,415,115	197,942	357,568	4,141	115,840
$100,000 under $200,000	12,292	1,628,581	100,093	75,669	1,879	85,745	9,010	1,175,399	71,449	122,951	1,427	54,155
$200,000 under $500,000	3,831	1,100,254	50,769	[1]5,947	1,123	101,438	2,584	760,604	23,341	36,742	730	62,691
$500,000 under $1,000,000	669	493,088	15,621	9,800	397	43,610	545	399,458	13,187	12,735	295	20,581
$1,000,000 under $5,000,000	302	448,822	4,320	3,610	235	23,503	286	425,836	3,491	4,762	226	21,838
$5,000,000 or more	3	34,020	78	240	1	278	3	34,020	78	240	1	278
Receipts not reported	64,274	-	16,186	[1]77,817	(2)	(2)	-	-	-	-	-	-
Field crop farms												
Total	1,280,251	9,543,102	1,216,218	1,860,384	16,910	156,857	974,710	8,181,627	943,789	2,244,689	12,612	99,082
Under $5,000	775,808	1,516,734	216,161	240,937	4,255	6,276	539,774	1,152,964	102,901	440,964	2,152	4,349
$5,000 under $10,000	224,534	1,613,069	218,272	377,188	4,704	19,069	194,311	1,400,492	173,218	432,929	3,301	13,689
$10,000 under $25,000	197,597	3,008,354	403,176	735,785	4,591	37,344	179,437	2,738,359	353,129	782,933	4,329	33,221
$25,000 under $50,000	49,912	1,686,753	209,246	322,343	1,858	26,671	45,240	1,527,190	181,760	353,019	1,744	24,437
$50,000 under $100,000	14,688	972,516	106,995	153,894	1,017	18,259	13,166	869,647	92,968	170,654	804	15,441
$100,000 under $200,000	3,062	407,637	33,367	34,178	256	6,189	2,268	295,127	24,867	47,793	253	6,154
$200,000 under $500,000	597	169,848	16,900	6,817	(2)	(2)	383	110,140	7,232	11,495	(2)	(2)
$500,000 under $1,000,000	223	147,506	8,426	2,586	100	22,847	118	67,023	7,108	4,221	-	-
$1,000,000 under $5,000,000	13	20,685	606	681	4	850	13	20,685	606	681	4	850
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	13,817	-	3,069	[1]14,025	-	-	-	-	-	-	-	-
Other farms												
Total	2,039,011	18,768,359	1,960,483	1,504,148	79,261	985,916	1,327,784	14,949,131	1,313,868	2,719,322	51,339	722,486
Under $5,000	1,088,191	2,071,703	342,965	[1]111,105	25,588	68,502	598,007	1,334,766	119,324	433,657	10,430	30,582
$5,000 under $10,000	387,332	2,805,505	370,876	382,098	14,178	102,330	302,117	2,203,308	254,698	553,627	10,175	61,003
$10,000 under $25,000	376,436	5,773,402	678,419	817,435	20,786	248,413	316,063	4,861,138	534,613	1,012,480	16,625	193,366
$25,000 under $50,000	95,571	3,259,974	301,171	318,359	10,701	235,158	79,175	2,702,109	228,526	419,404	8,375	185,538
$50,000 under $100,000	27,822	1,898,686	142,353	122,043	4,091	125,642	22,776	1,545,468	104,974	186,914	3,337	100,399
$100,000 under $200,000	9,230	1,220,944	66,726	41,491	1,623	79,556	6,742	880,272	46,582	75,158	1,174	48,001
$200,000 under $500,000	3,234	930,406	33,869	[1]12,764	998	82,086	2,201	650,464	16,109	25,247	705	61,750
$500,000 under $1,000,000	446	345,582	7,195	7,214	297	20,763	427	332,435	6,079	8,514	295	20,581
$1,000,000 under $5,000,000	289	428,137	3,714	2,929	231	22,653	273	405,151	2,885	4,081	222	20,988
$5,000,000 or more	3	34,020	78	240	1	278	3	34,020	78	240	1	278
Receipts not reported	50,457	-	13,117	[1]63,792	(2)	(2)	-	-	-	-	-	-
Other Agriculture, Forestry, and Fisheries												
Total	124,854	1,888,681	100,480	331,413	9,601	41,951	101,992	1,571,846	80,367	367,669	7,358	20,093
Under $5,000	67,504	130,204	15,381	46,503	2,118	1,358	52,487	110,762	8,816	61,553	973	286
$5,000 under $10,000	20,487	139,629	11,037	58,477	1,109	1,034	18,789	128,663	8,960	60,297	(2)	(2)
$10,000 under $25,000	17,152	272,857	20,709	80,818	2,444	2,909	15,868	254,357	17,984	84,614	2,236	2,711
$25,000 under $50,000	9,208	318,035	16,756	73,811	1,602	2,029	8,591	297,860	14,790	78,115	1,502	1,914
$50,000 under $100,000	4,545	309,585	17,252	47,212	1,300	7,221	4,279	292,330	15,127	51,785	1,200	3,732
$100,000 under $200,000	1,441	205,037	8,376	17,832	517	14,526	1,199	165,714	7,363	18,418	310	3,494
$200,000 under $500,000	622	185,429	5,958	8,569	(2)	(2)	613	182,673	5,846	9,063	(2)	(2)
$500,000 under $1,000,000	226	139,348	1,580	1,911	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 under $5,000,000	156	182,982	2,068	1,102	144	4,945	48	61,994	347	1,555	39	858
$5,000,000 or more	1	5,575	73	[1]248	-	-	-	-	-	-	-	-
Receipts not reported	3,512	-	1,090	[1]4,574	(2)	(2)	-	-	-	-	-	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MINING												
Total	34,987	987,483	102,969	[1]63,855	497	4,234	19,025	617,200	49,300	94,549	258	2,574
Under $5,000	14,562	21,956	4,437	[1]10,514	(2)	(2)	8,467	14,253	1,268	6,782	-	-
$5,000 under $10,000	4,015	29,069	5,284	[1]5,178	-	-	2,676	18,877	1,510	7,755	-	-
$10,000 under $25,000	5,033	83,144	10,122	[1]4,435	-	-	3,397	56,083	4,616	15,419	-	-
$25,000 under $50,000	3,754	137,512	18,399	[1]19,373	(2)	(2)	1,793	62,997	5,556	13,691	(2)	(2)
$50,000 under $100,000	2,093	150,334	16,179	[1]10,477	(2)	(2)	1,327	89,478	7,764	15,310	(2)	(2)
$100,000 under $200,000	1,251	178,356	19,537	[1]509	214	2,132	857	118,668	9,239	12,807	210	2,127
$200,000 under $500,000	633	195,519	14,288	[1]966			366	102,289	11,096	12,379		
$500,000 under $1,000,000	103	81,049	8,071	4,512			84	66,748	6,520	6,813		
$1,000,000 under $5,000,000	70	101,566	4,535	[1]3,068	4	263	57	78,829	1,522	3,361	4	263
$5,000,000 or more	1	8,978	209	232	-	-	1	8,978	209	232	-	-
Receipts not reported	3,472	-	1,908	[1]14,079	(2)	(2)	-	-	-	-	-	-
CONSTRUCTION												
Total	687,187	15,539,360	415,758	2,108,195	92,126	568,075	628,881	14,411,959	360,575	2,231,212	82,159	436,735
Under $5,000	324,990	668,726	38,512	369,619	11,703	14,236	297,051	626,957	26,711	391,069	8,825	9,943
$5,000 under $10,000	99,753	716,482	36,175	284,992	10,500	12,180	92,665	664,937	29,121	297,446	8,979	6,899
$10,000 under $25,000	119,837	1,947,483	81,317	448,491	23,851	45,621	112,433	1,826,991	71,816	469,810	21,946	37,695
$25,000 under $50,000	65,340	2,293,288	76,255	332,183	17,750	64,039	59,204	2,071,878	64,572	350,405	15,901	45,378
$50,000 under $100,000	40,363	2,816,366	66,980	299,099	14,196	96,156	37,615	2,622,387	59,396	312,934	13,788	88,060
$100,000 under $200,000	21,939	2,990,384	57,712	210,876	8,840	134,640	20,449	2,780,911	54,901	227,072	8,303	129,529
$200,000 under $500,000	8,730	2,590,447	35,928	120,414	4,181	158,999	7,840	2,346,961	33,178	133,213	3,686	96,431
$500,000 under $1,000,000	1,265	830,505	14,797	32,843	654	18,064	1,247	818,120	14,492	33,040	651	17,967
$1,000,000 under $5,000,000	389	661,545	6,373	14,096	83	20,479	373	628,683	5,534	15,475	79	4,597
$5,000,000 or more	4	24,134	854	748	1	236	4	24,134	854	748	1	236
Receipts not reported	4,577	-	855	[1]5,166	(2)	(2)	-	-	-	-	-	-
General Contractors												
Total	116,522	6,423,735	132,373	484,938	14,046	336,115	100,693	5,784,623	110,878	542,763	11,661	223,970
Under $5,000	24,568	58,102	5,915	22,711	1,287	5,031	19,960	51,092	2,971	27,935	1,053	3,223
$5,000 under $10,000	13,812	101,604	7,854	32,085			12,446	91,174	5,760	36,679		
$10,000 under $25,000	25,289	428,960	17,732	86,315	1,902	18,160	22,561	383,807	15,760	93,883	1,468	14,264
$25,000 under $50,000	18,680	659,334	19,920	78,760	2,012	25,032	15,990	563,780	14,386	86,299	1,505	10,615
$50,000 under $100,000	15,757	1,127,277	23,741	94,634	3,258	45,913	14,057	1,007,886	19,479	104,108	2,987	39,208
$100,000 under $200,000	11,280	1,554,123	23,127	89,225	3,140	88,513	10,402	1,423,224	22,010	101,712	2,803	83,706
$200,000 under $500,000	5,164	1,568,954	19,931	57,037	2,072	127,276	4,443	1,381,532	17,737	64,560	1,644	65,732
$500,000 under $1,000,000	571	365,830	7,981	14,715	155	4,580	553	353,445	7,676	14,912	152	4,483
$1,000,000 under $5,000,000	292	535,417	5,084	10,809	52	18,385	277	504,549	4,245	11,927	48	2,503
$5,000,000 or more	4	24,134	854	748	1	236	4	24,134	854	748	1	236
Receipts not reported	1,105	-	234	[1]2,101	(2)	(2)	-	-	-	-	-	-
Special Trade Contractors												
Total	542,883	8,674,337	264,344	1,548,816	76,534	218,467	503,747	8,208,258	234,401	1,609,934	69,086	199,571
Under $5,000	287,650	585,112	30,477	335,414	11,016	10,715	266,197	552,987	22,149	350,256	8,306	7,269
$5,000 under $10,000	80,890	576,634	26,672	238,399	9,866	10,660	75,672	539,529	22,351	244,880	8,445	6,350
$10,000 under $25,000	89,802	1,445,016	60,198	345,582	21,582	27,102	85,459	1,375,064	53,299	359,106	20,211	23,361
$25,000 under $50,000	43,483	1,529,329	50,320	236,896	15,204	34,704	40,138	1,407,454	44,260	247,343	13,862	30,460
$50,000 under $100,000	23,664	1,625,007	39,802	198,990	10,671	48,248	22,717	1,556,248	38,338	202,930	10,534	46,857
$100,000 under $200,000	10,200	1,367,891	32,616	115,476	5,526	44,121	9,588	1,289,317	30,922	119,185	5,326	43,817
$200,000 under $500,000	3,391	975,134	15,754	59,810	1,972	26,939	3,223	919,439	15,198	65,086	1,905	25,915
$500,000 under $1,000,000	657	444,086	6,595	17,600	466	13,448	657	444,086	6,595	17,600	466	13,448
$1,000,000 under $5,000,000	97	126,128	1,289	3,287	31	2,094	96	124,134	1,289	3,548	31	2,094
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	3,049	-	621	[1]2,638	(2)	(2)	-	-	-	-	-	-
Plumbing, heating, and air conditioning												
Total	59,449	1,875,524	36,038	246,681	26,556	86,264	54,123	1,788,394	33,252	253,704	24,281	80,220
Under $5,000	15,513	35,872	1,821	13,024	3,104	2,513	13,171	31,524	1,291	14,752	2,336	1,015
$5,000 under $10,000	7,880	57,110	1,771	17,712	1,908	1,572	7,009	50,944	1,456	18,648	1,541	1,097
$10,000 under $25,000	16,055	260,414	7,318	59,414	8,242	12,169	15,518	253,324	7,051	60,136	7,805	9,745
$25,000 under $50,000	10,521	377,024	8,438	53,620	6,499	13,176	9,450	339,810	7,273	56,123	5,962	11,944
$50,000 under $100,000	6,259	432,704	7,764	53,709	4,342	22,292	6,158	423,299	7,617	54,078	4,342	22,292
$100,000 under $200,000	1,746	234,910	3,647	23,903	1,450	16,720	1,646	222,977	3,408	24,031	1,350	16,503
$200,000 under $500,000	909	260,828	3,230	18,108	723	11,763	876	251,848	3,153	18,164	690	11,612
$500,000 under $1,000,000	268	169,242	1,818	6,528	239	5,336	268	169,242	1,818	6,528	239	5,336
$1,000,000 under $5,000,000	28	47,420	185	983	16	676	27	45,426	185	1,244	16	676
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-
Electrical work												
Total	42,352	1,125,488	21,867	155,627	18,299	53,340	38,100	1,052,042	19,588	166,025	16,997	52,613
Under $5,000	15,577	32,075	1,526	9,300	3,203	4,488	12,805	27,017	969	11,045	2,401	4,249
$5,000 under $10,000	6,338	47,377	1,922	16,019	3,135	3,328	5,937	44,891	1,741	17,179	2,935	3,045
$10,000 under $25,000	8,841	144,241	3,667	35,002	4,514	6,599	8,507	136,787	3,549	35,703	4,314	6,414
$25,000 under $50,000	5,696	190,596	4,361	34,649	3,470	8,573	5,496	183,719	3,966	35,640	3,370	8,553
$50,000 under $100,000	3,097	223,406	4,517	30,085	1,921	10,379	2,796	203,313	3,766	30,783	1,921	10,379
$100,000 under $200,000	1,884	246,245	3,405	20,855	1,555	14,292	1,877	245,125	3,392	20,999	1,555	14,292
$200,000 under $500,000	725	205,001	2,255	8,761	447	5,127	625	174,643	1,998	13,458	447	5,127
$500,000 under $1,000,000	53	33,023	170	1,097	50	353	53	33,023	170	1,097	50	353
$1,000,000 under $5,000,000	4	3,524	37	121	4	201	4	3,524	37	121	4	201
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	(2)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)
CONSTRUCTION—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Other special trade contractors												
Total	441,082	5,673,325	206,439	1,146,508	31,679	78,863	411,524	5,367,822	181,561	1,190,205	27,808	66,738
Under $5,000	256,560	517,165	27,130	313,090	4,709	3,714	240,221	494,446	19,889	324,459	3,569	2,005
$5,000 under $10,000	66,672	472,147	22,979	204,668	4,823	5,760	62,726	443,694	19,154	209,053	3,969	2,208
$10,000 under $25,000	64,906	1,040,361	49,213	251,166	8,826	8,334	61,434	984,953	42,699	263,267	8,092	7,202
$25,000 under $50,000	27,266	961,709	37,521	148,627	5,235	12,955	25,192	883,925	33,021	155,580	4,530	9,963
$50,000 under $100,000	14,308	968,897	27,521	115,196	4,408	15,577	13,763	929,636	26,955	118,069	4,271	14,186
$100,000 under $200,000	6,570	886,736	25,564	70,718	2,521	13,109	6,065	821,215	24,122	74,155	2,421	13,022
$200,000 under $500,000	1,757	509,305	10,269	32,941	802	10,049	1,722	492,948	10,047	33,464	768	9,176
$500,000 under $1,000,000	336	241,821	4,607	9,975	177	7,759	336	241,821	4,607	9,975	177	7,759
$1,000,000 under $5,000,000	65	75,184	1,067	2,183	11	1,217	65	75,184	1,067	2,183	11	1,217
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	2,642	-	568	[1]2,056	(2)	(2)	-	-	-	-	-	-
Contractors Not Allocable												
Total	27,782	441,288	19,041	74,441	1,546	13,493	24,441	419,078	15,296	78,515	1,412	13,194
Under $5,000	12,772	25,512	2,120	11,494	(2)	(2)	10,894	22,878	1,591	12,878	-	-
$5,000 under $10,000	5,051	38,244	1,649	14,508	-	-	4,547	34,234	1,010	15,887	-	-
$10,000 under $25,000	4,746	73,507	3,387	16,594	1,168	6,657	4,413	68,120	2,757	16,821	1,068	6,368
$25,000 under $50,000	3,177	104,625	6,015	16,527			3,076	100,644	5,926	16,763		
$50,000 under $100,000	942	64,082	3,437	5,475			841	58,253	1,579	5,896		
$100,000 under $200,000	459	68,370	1,969	6,175	174	2,006	459	68,370	1,969	6,175	174	2,006
$200,000 under $500,000	175	46,359	243	3,567	(2)	(2)	174	45,990	243	3,567	(2)	(2)
$500,000 under $1,000,000	37	20,589	221	528	(2)	(2)	37	20,589	221	528	(2)	(2)
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	-	(2)	-	-	-	-	-	-	-	-
MANUFACTURING												
Total	180,805	6,710,267	216,946	654,001	70,408	436,381	145,119	5,813,533	180,933	729,649	55,870	291,152
Under $5,000	64,802	123,042	12,169	24,432	15,391	11,039	45,079	95,824	5,340	39,812	8,797	5,028
$5,000 under $10,000	21,224	154,452	10,270	44,312	6,307	6,645	18,526	134,405	7,700	48,771	4,992	4,486
$10,000 under $25,000	35,005	575,552	31,523	121,721	14,200	28,322	31,339	519,917	27,326	129,789	12,312	22,652
$25,000 under $50,000	25,949	903,362	37,943	124,216	14,004	33,553	23,038	803,448	32,992	134,508	12,237	27,158
$50,000 under $100,000	15,336	1,090,379	40,376	128,669	8,606	48,807	13,571	962,317	35,249	134,929	7,749	39,325
$100,000 under $200,000	9,603	1,356,959	39,704	116,486	6,828	101,944	8,643	1,218,371	35,757	122,580	6,002	71,032
$200,000 under $500,000	4,173	1,278,764	24,299	73,981	3,097	100,310	3,819	1,162,009	21,042	80,303	2,790	68,866
$500,000 under $1,000,000	1,131	776,487	16,627	12,370	1,038	80,692	926	643,722	12,472	26,654	834	33,938
$1,000,000 under $5,000,000	288	442,513	3,235	9,995	266	24,087	177	264,763	2,986	11,831	157	18,667
$5,000,000 or more	1	8,757	69	472	-	-	1	8,757	69	472	-	-
Receipts not reported	3,293	-	731	[1]2,653	(2)	(2)	-	-	-	-	-	-
Food and Kindred Products, Including Beverages												
Total	17,818	1,452,055	28,103	69,933	7,781	74,211	14,555	1,128,235	21,758	79,369	6,099	28,079
Under $5,000	3,020	6,309	423	1,758	1,276	905	2,077	4,907	157	2,348	871	854
$5,000 under $10,000	1,509	11,728	576	2,326			1,309	10,136	323	2,662		
$10,000 under $25,000	3,519	61,188	2,895	8,310	1,108	1,196	2,950	52,272	2,198	9,529	974	1,048
$25,000 under $50,000	4,504	157,674	3,972	19,518	1,968	3,280	4,004	139,814	3,138	21,596	1,568	2,120
$50,000 under $100,000	2,202	159,213	3,486	10,123	1,096	2,606	1,861	132,361	2,863	11,086	989	2,331
$100,000 under $200,000	1,265	181,026	4,290	8,990	882	19,083	1,031	145,707	2,780	9,801	648	6,058
$200,000 under $500,000	1,069	338,036	6,484	9,012	833	34,104	865	267,770	4,531	10,726	633	6,473
$500,000 under $1,000,000	416	298,783	5,020	8,993	375	6,474	416	298,783	5,020	8,993	375	6,474
$1,000,000 under $5,000,000	144	238,098	884	1,142	143	6,560	42	76,485	748	2,628	41	2,721
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-
Lumber and Wood Products, Except Furniture												
Total	46,656	1,107,693	62,822	94,957	5,595	66,103	38,303	889,376	49,218	109,216	4,406	20,576
Under $5,000	19,878	40,119	4,831	10,394	775	354	15,583	32,668	2,251	13,420	(2)	(2)
$5,000 under $10,000	7,138	51,760	4,506	13,225	(2)	(2)	6,537	46,892	3,428	13,948	(2)	(2)
$10,000 under $25,000	8,902	145,278	10,922	21,691	1,102	1,646	7,965	131,880	9,733	23,560	1,001	1,198
$25,000 under $50,000	5,086	176,070	12,387	14,887	1,271	2,048	4,382	150,195	10,057	17,360	1,067	1,667
$50,000 under $100,000	2,362	163,797	11,410	12,762	674	8,269	1,962	135,100	10,007	15,397	(2)	(2)
$100,000 under $200,000	1,590	230,304	9,299	13,760	747	10,153	1,290	184,739	8,433	14,593	546	5,102
$200,000 under $500,000	500	146,148	1,936	8,544	263	3,424	498	145,400	1,929	8,574	261	3,328
$500,000 under $1,000,000	178	126,965	6,688	525	152	38,240	74	47,580	3,095	1,928	49	4,115
$1,000,000 under $5,000,000	18	27,252	385	243	11	1,014	12	14,922	285	436	7	715
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	1,004	-	458	[1]1,074	-	-	-	-	-	-	-	-
Printing, Publishing, and Allied Industries												
Total	29,523	827,527	36,113	118,538	13,687	32,321	23,782	771,533	32,254	124,793	11,827	27,701
Under $5,000	10,378	17,788	1,850	1,033	3,315	2,395	6,573	13,961	926	3,883	2,235	1,307
$5,000 under $10,000	2,349	17,813	999	4,403	941	527	1,977	14,768	846	5,234	904	402
$10,000 under $25,000	6,403	109,548	5,772	25,701	2,939	6,259	6,060	105,395	5,369	26,300	2,736	6,016
$25,000 under $50,000	5,204	179,973	8,906	31,356	3,486	6,766	4,969	171,556	8,752	31,666	3,252	6,212
$50,000 under $100,000	3,221	220,381	9,650	27,834	2,036	6,406	2,720	185,792	7,499	29,201	1,735	3,964
$100,000 under $200,000	1,320	191,670	7,099	20,768	842	4,958	1,315	190,896	7,072	20,809	838	4,792
$200,000 under $500,000												
$500,000 under $1,000,000	173	90,354	1,794	7,624	128	5,010	168	89,165	1,790	7,700	127	5,008
$1,000,000 under $5,000,000												
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	(2)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING—Continued												
Machinery, Except Electrical and Transportation Equipment												
Total	16,396	567,426	24,031	98,928	6,191	26,190	13,611	504,626	20,473	106,542	5,234	20,204
Under $5,000	4,983	10,288	1,332	2,518	905	406	3,444	8,173	578	3,542	537	191
$5,000 under $10,000	1,735	12,040	1,199	4,511	[2]	[2]	1,428	10,214	943	4,897	[2]	[2]
$10,000 under $25,000	4,034	67,292	4,409	21,415	2,195	3,035	3,711	62,162	3,955	22,616	1,876	2,547
$25,000 under $50,000	2,660	89,017	4,583	19,747	1,310	2,212	2,423	80,759	4,059	20,497	1,176	2,046
$50,000 under $100,000	1,658	121,313	4,452	23,386	862	3,789	1,554	114,318	4,196	23,488	829	3,272
$100,000 under $200,000	705	105,398	3,600	15,701	497	6,732	705	105,398	3,600	15,701	497	6,732
$200,000 under $500,000	403	114,517	3,850	7,133	280	6,471	299	79,848	2,587	11,017	180	3,153
$500,000 under $1,000,000	40	24,841	416	2,563	34	1,582	40	24,841	416	2,563	34	1,582
$1,000,000 under $5,000,000	9	13,963	83	1,592	8	1,842	6	10,156	70	1,749	5	560
$5,000,000 or more	1	8,757	69	472	-	-	1	8,757	69	472	-	-
Receipts not reported	[2]	-	[2]	[2]	-	-	-	-	-	-	-	-
Other Manufacturing												
Total	70,412	2,755,566	65,877	271,645	37,154	237,556	54,868	2,519,763	57,230	309,729	28,304	194,592
Under $5,000	26,543	48,538	3,733	8,729	9,757	7,496	17,402	36,115	1,428	16,619	5,090	2,861
$5,000 under $10,000	8,493	61,111	2,990	19,847	4,029	4,525	7,275	52,395	2,160	22,030	3,051	3,177
$10,000 under $25,000	12,147	192,246	7,525	44,604	6,856	16,186	10,653	168,208	6,071	47,784	5,725	11,843
$25,000 under $50,000	8,495	300,628	8,095	38,708	5,969	19,247	7,260	261,124	6,986	43,389	5,174	15,113
$50,000 under $100,000	5,893	425,675	11,378	54,564	3,938	27,737	5,474	394,746	10,684	55,757	3,722	25,908
$100,000 under $200,000	4,723	648,561	15,416	57,267	3,860	61,018	4,302	591,631	13,872	61,676	3,473	48,348
$200,000 under $500,000	2,092	646,376	10,935	44,383	1,646	54,740	2,053	636,493	10,905	45,001	1,642	54,343
$500,000 under $1,000,000	470	307,477	4,304	[1]1,761	457	33,646	369	254,097	3,742	11,120	356	21,017
$1,000,000 under $5,000,000	80	124,954	1,382	6,353	71	11,982	80	124,954	1,382	6,353	71	11,982
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	1,476	-	119	[1]1,049	[2]	[2]	-	-	-	-	-	-
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES												
Total	283,955	4,241,309	411,717	642,210	5,240	16,942	231,482	3,711,428	321,277	730,785	4,320	14,863
Under $5,000	119,769	280,662	36,790	75,323	773	667	90,386	227,761	21,621	96,853	[2]	[2]
$5,000 under $10,000	64,125	458,411	51,956	131,951			55,759	397,203	39,338	146,309	[2]	[2]
$10,000 under $25,000	64,933	1,048,406	128,369	204,297	1,600	3,972	55,448	898,262	99,903	227,835	1,400	3,079
$25,000 under $50,000	19,308	644,164	68,298	102,939	946	1,330	17,300	581,594	58,930	110,540	808	543
$50,000 under $100,000	10,046	687,413	58,841	69,830	1,243	5,268	8,483	575,147	45,865	79,682	1,109	5,069
$100,000 under $200,000	2,935	392,171	29,855	31,605	559	4,565	2,512	338,247	22,756	36,840	518	4,425
$200,000 under $500,000	1,325	392,358	23,067	23,510			1,310	388,044	22,739	23,840		
$500,000 under $1,000,000	203	143,067	10,661	1,122	-	-	165	112,214	7,125	5,519	-	-
$1,000,000 under $5,000,000	120	194,657	3,135	3,319	19	1,128	119	192,956	3,000	3,367	19	1,128
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	1,191	-	745	[1]1,686	[2]	[2]	-	-	-	-	-	-
Motor Freight Transportation, and Warehousing												
Total	199,985	3,219,985	331,106	469,514	2,583	9,200	160,198	2,784,113	259,076	535,572	2,209	8,359
Under $5,000	71,979	170,024	22,422	37,836			51,412	130,273	11,993	52,174		
$5,000 under $10,000	46,377	334,918	41,763	83,822	1,167	2,568	39,081	281,336	30,276	95,854	1,034	2,547
$10,000 under $25,000	53,922	871,649	109,790	167,303			46,097	752,204	86,698	186,575		
$25,000 under $50,000	15,887	527,941	56,423	84,918	808	1,385	14,367	481,093	49,533	90,222	708	717
$50,000 under $100,000	7,411	511,896	43,735	54,792			6,232	424,117	35,001	60,182		
$100,000 under $200,000	2,324	313,231	26,332	23,111	497	4,238	1,913	260,824	19,522	26,870	456	4,098
$200,000 under $500,000	919	267,158	18,536	16,888			905	263,082	18,208	17,218		
$500,000 under $1,000,000	153	113,397	8,714	[1]636	-	-	116	83,114	5,178	3,758	-	-
$1,000,000 under $5,000,000	76	109,771	2,802	2,671	11	997	75	108,070	2,667	2,719	11	997
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	937	-	589	[1]1,191	[2]	[2]	-	-	-	-	-	-
Other Transportation, Communication, Water Supply, and Sanitary Services												
Total	83,970	1,021,324	80,611	172,696	2,657	7,742	71,284	927,315	62,201	195,213	2,111	6,504
Under $5,000	47,790	110,638	14,368	37,487	306	52	38,974	97,488	9,628	44,679		
$5,000 under $10,000	17,748	123,493	10,193	48,129	900	2,019	16,678	115,867	9,062	50,455	832	1,151
$10,000 under $25,000	11,011	176,757	18,579	36,994			9,351	146,058	13,205	41,260		
$25,000 under $50,000	3,421	116,223	11,875	18,021	509	491	2,933	100,501	9,397	20,318	1,209	4,895
$50,000 under $100,000	2,635	175,517	15,106	15,038	872	4,722	2,251	151,030	10,864	19,500		
$100,000 under $200,000	611	78,940	3,523	8,494	[2]	[2]	599	77,423	3,234	9,970	[2]	[2]
$200,000 under $500,000	406	125,200	4,531	6,622	[2]	[2]	405	124,962	4,531	6,622	[2]	[2]
$500,000 under $1,000,000	50	29,670	1,947	1,758	-	-	49	29,100	1,947	1,761	-	-
$1,000,000 under $5,000,000	44	84,886	333	648	8	131	44	84,886	333	648	8	131
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	[2]	-	[2]	[2]	-	-	-	-	-	-	-	-
WHOLESALE AND RETAIL TRADE												
Total	1,888,602	88,977,310	1,258,403	5,836,878	1,197,757	7,854,551	1,535,639	80,514,561	1,067,439	6,445,813	991,165	6,947,422
Under $5,000	413,133	866,154	47,935	96,927	137,351	162,552	270,638	619,051	23,194	204,909	71,745	73,337
$5,000 under $10,000	222,517	1,624,942	56,554	255,532	105,205	185,867	172,983	1,267,419	39,788	325,353	76,752	121,429
$10,000 under $25,000	409,547	6,807,734	171,277	847,515	260,768	703,077	338,497	5,652,275	130,389	981,847	209,488	511,948
$25,000 under $50,000	352,677	12,681,273	234,374	1,201,199	274,285	1,234,035	312,412	11,263,267	202,132	1,313,634	244,188	1,082,488
$50,000 under $100,000	269,157	18,828,025	269,596	1,396,562	231,984	1,759,019	247,147	17,372,492	241,978	1,481,994	214,750	1,623,612
$100,000 under $200,000	138,542	18,968,838	224,569	1,103,264	124,521	1,748,735	129,042	17,699,119	206,255	1,148,380	116,979	1,604,528
$200,000 under $500,000	56,534	16,535,943	162,709	669,427	49,815	1,343,140	51,655	15,065,536	147,905	703,040	46,132	1,265,173
$500,000 under $1,000,000	11,183	7,606,550	62,481	193,421	9,408	472,657	10,522	7,112,606	55,175	199,092	8,788	449,591
$1,000,000 under $5,000,000	3,119	4,542,925	26,499	81,911	2,630	228,780	2,696	3,972,825	20,058	83,929	2,312	206,826
$5,000,000 or more	48	514,926	587	3,374	32	11,330	47	489,971	565	3,635	31	8,490
Receipts not reported	12,145	-	1,822	[1]12,254	1,758	5,359	-	-	-	-	-	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale Trade												
Total	319,131	16,953,449	234,061	1,453,479	94,312	951,262	270,439	15,779,629	204,176	1,539,636	77,915	877,178
Under $5,000	102,654	212,369	16,642	58,693	13,136	15,024	75,416	174,369	9,689	82,751	5,954	5,419
$5,000 under $10,000	48,568	348,091	17,234	138,817	7,228	15,917	44,321	317,622	15,114	147,244	5,966	11,992
$10,000 under $25,000	63,348	1,000,957	37,259	335,257	14,843	46,739	57,686	914,859	31,768	350,728	11,754	31,875
$25,000 under $50,000	37,072	1,339,354	33,928	271,216	16,188	81,058	34,097	1,232,397	28,105	280,154	14,446	70,227
$50,000 under $100,000	25,217	1,765,826	28,338	197,195	14,717	120,744	22,900	1,618,060	25,908	210,255	13,420	111,112
$100,000 under $200,000	19,638	2,740,449	32,437	184,638	13,675	206,399	18,514	2,575,750	29,640	188,697	12,923	197,329
$200,000 under $500,000	12,872	3,872,870	31,895	155,736	9,377	207,394	12,043	3,616,625	30,266	161,029	8,958	203,306
$500,000 under $1,000,000	3,986	2,663,111	22,428	77,429	3,172	148,017	3,934	2,629,114	22,103	77,823	3,124	145,124
$1,000,000 under $5,000,000	1,703	2,611,581	12,979	38,036	1,457	101,003	1,497	2,326,947	11,323	38,587	1,351	95,879
$5,000,000 or more	32	398,841	282	2,107	20	7,755	31	373,886	260	2,368	19	4,915
Receipts not reported	4,041	-	639	[1]5,645	499	1,212	-	-	-	-	-	-
Groceries and related products												
Total	44,629	4,216,684	38,710	198,355	15,702	87,855	39,766	3,875,126	32,967	207,968	14,204	81,253
Under $5,000	7,108	16,150	1,091	2,767	868	1,156	4,994	12,390	600	5,626	(2)	(2)
$5,000 under $1,000	4,022	29,666	1,827	9,784			3,585	26,246	1,241	10,214	(2)	(2)
$10,000 under $25,000	7,800	130,882	4,069	23,343	1,899	2,287	7,127	121,785	3,723	23,942	1,694	1,855
$25,000 under $50,000	8,738	326,398	5,783	36,160	3,840	8,037	8,034	300,538	4,779	37,636	3,539	6,824
$50,000 under $100,000	7,012	505,833	5,595	38,563	3,230	9,992	6,807	494,562	4,989	38,797	3,027	8,856
$100,000 under $200,000	4,545	646,044	6,112	30,650	2,211	12,563	4,290	605,294	5,500	32,410	2,092	10,935
$200,000 under $500,000	3,864	1,116,732	7,138	33,856	2,599	23,791	3,663	1,062,465	6,878	34,575	2,398	23,241
$500,000 under $1,000,000	951	616,423	3,481	14,366	751	18,870	916	595,363	3,232	14,527	717	17,981
$1,000,000 under $5,000,000	449	818,491	3,577	9,537	303	10,844	348	646,418	1,989	9,897	302	10,815
$5,000,000 or more	2	10,065	36	344	1	315	2	10,065	36	344	1	315
Receipts not reported	(2)	-	(2)	(2)	-	-	-	-	-	-	-	-
Machinery, equipment, and supplies												
Total	17,911	853,619	12,032	93,905	8,365	84,559	14,289	811,694	11,095	105,418	6,900	76,758
Under $5,000	3,523	7,322	802	799	827	757	2,106	5,090	570	2,176	(2)	(2)
$5,000 under $10,000	2,354	17,160	688	3,381	509	1,128	1,817	13,280	619	4,935	(2)	(2)
$10,000 under $25,000	3,488	55,051	1,497	15,437	1,269	4,680	3,184	49,967	1,407	17,195	1,002	2,901
$25,000 under $50,000	3,059	108,304	2,401	17,672	2,150	10,012	2,841	100,138	2,034	20,563	1,942	8,403
$50,000 under $100,000	2,136	151,076	1,863	15,612	1,497	26,063	1,899	131,144	1,767	19,151	1,364	23,977
$100,000 under $200,000	1,648	235,826	2,795	23,511	1,330	20,054	1,640	234,976	2,763	23,634	1,322	19,333
$200,000 under $500,000	705	207,188	1,527	13,576	557	15,971	705	207,188	1,527	13,576	557	15,971
$500,000 under $1,000,000	93	61,762	418	3,709	88	4,843	89	59,981	373	3,717	85	4,526
$1,000,000 under $5,000,000	8	9,930	35	471	5	839	8	9,930	35	471	5	839
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-
Farm products—raw materials												
Total	17,533	2,553,786	24,826	70,746	5,701	129,385	14,008	2,333,364	21,271	78,528	4,471	121,925
Under $5,000	4,491	10,922	803	2,678	1,152	2,597	3,111	8,476	500	3,525	581	1,718
$5,000 under $10,000	2,539	18,087	730	6,486			2,272	16,180	604	7,114		
$10,000 under $25,000	1,807	31,077	1,179	8,275	641	1,965	1,567	26,501	1,129	8,571	504	1,563
$25,000 under $50,000	2,178	83,572	3,838	9,079	941	8,240	1,807	70,081	2,827	10,096	938	7,990
$50,000 under $100,000	1,363	97,729	1,611	4,752			1,156	86,122	1,253	5,974		
$100,000 under $200,000	1,957	279,639	3,876	11,883	894	20,605	1,583	220,737	3,204	12,641	654	19,906
$200,000 under $500,000	1,550	503,621	5,125	8,440	965	28,252	1,269	403,574	4,126	10,928	887	26,799
$500,000 under $1,000,000	680	453,924	2,194	7,210	392	17,529	677	451,433	2,180	7,300	392	17,529
$1,000,000 under $5,000,000	554	836,477	5,368	11,431	507	43,524	554	836,477	5,368	11,431	507	43,524
$5,000,000 or more	13	238,738	102	687	9	5,736	12	213,783	80	948	8	2,896
Receipts not reported	(2)	-	-	(2)	(2)	(2)	-	-	-	-	-	-
Other wholesale trade												
Total	239,058	9,329,360	158,493	1,090,473	64,544	649,463	202,376	8,759,445	138,843	1,147,722	52,340	597,242
Under $5,000	87,532	177,975	13,946	52,449	11,164	12,446	65,205	148,413	8,019	71,424	5,229	4,471
$5,000 under $10,000	39,653	283,178	13,989	119,166	6,044	13,353	36,647	261,916	12,650	124,981	5,120	10,361
$10,000 under $25,000	50,253	783,947	30,514	288,202	11,475	39,276	45,808	716,606	25,509	301,020	8,991	26,741
$25,000 under $50,000	23,097	821,080	21,906	208,305	9,557	61,044	21,415	761,640	18,465	211,859	8,461	53,437
$50,000 under $100,000	14,706	1,011,188	19,269	138,268	9,049	76,449	13,038	906,232	17,899	146,333	8,091	70,289
$100,000 under $200,000	11,488	1,578,940	19,654	118,594	9,240	153,177	11,001	1,514,743	18,173	120,012	8,855	147,155
$200,000 under $500,000	6,753	2,045,329	18,105	99,864	5,256	139,380	6,406	1,943,398	17,735	101,950	5,116	137,295
$500,000 under $1,000,000	2,262	1,531,002	16,335	52,144	1,941	106,775	2,252	1,522,337	16,318	52,279	1,930	105,088
$1,000,000 under $5,000,000	692	946,683	3,999	16,597	642	45,796	587	834,122	3,931	16,788	537	40,701
$5,000,000 or more	17	150,038	144	1,076	10	1,704	17	150,038	144	1,076	10	1,704
Receipts not reported	2,605	-	632	[1]4,192	(2)	(2)	-	-	-	-	-	-
Retail trade												
Total	1,514,774	68,439,778	965,555	4,187,489	1,066,729	6,548,880	1,223,834	61,562,016	814,832	4,684,986	884,223	5,783,329
Under $5,000	297,848	628,816	29,702	38,676	118,969	139,391	188,703	431,080	13,162	117,757	63,499	66,545
$5,000 under $10,000	166,685	1,225,859	37,973	109,987	94,450	160,182	123,528	913,909	23,603	168,699	68,161	102,882
$10,000 under $25,000	336,828	5,655,754	129,996	494,177	239,471	629,459	273,431	4,619,309	95,452	609,753	192,700	465,231
$25,000 under $50,000	308,249	11,074,746	193,092	903,768	252,643	1,122,717	271,749	9,792,866	167,494	1,001,481	224,844	984,546
$50,000 under $100,000	236,599	16,549,189	232,958	1,159,366	210,890	1,581,213	217,755	15,293,163	208,885	1,228,239	195,694	1,465,432
$100,000 under $200,000	113,192	15,413,419	178,334	872,699	105,694	1,464,312	105,323	14,380,758	164,619	911,676	99,307	1,340,395
$200,000 under $500,000	39,937	11,499,723	116,994	468,887	36,976	1,037,859	36,196	10,408,763	104,508	495,544	34,020	977,674
$500,000 under $1,000,000	6,517	4,506,761	33,090	106,358	5,570	290,621	6,043	4,122,123	29,656	110,440	5,133	276,447
$1,000,000 under $5,000,000	1,310	1,787,286	11,992	38,956	1,068	117,729	1,093	1,501,820	7,207	40,423	856	100,899
$5,000,000 or more	13	98,225	246	974	9	3,278	13	98,225	246	974	9	3,278
Receipts not reported	7,596	-	1,178	[1]6,359	989	2,119	-	-	-	-	-	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grocery stores, meat, fish, fruit, and vegetable markets												
Total	267,872	15,787,590	164,493	629,347	220,730	933,572	223,867	14,045,593	139,205	704,877	188,741	816,128
Under $5,000	25,641	62,243	2,087	2,719	14,211	11,903	16,322	41,791	1,010	8,445	8,314	6,240
$5,000 under $10,000	26,810	196,933	3,180	10,569	18,414	18,548	19,334	142,670	2,083	17,403	14,074	15,079
$10,000 under $25,000	60,745	1,045,817	15,597	58,287	48,807	84,027	49,392	861,770	10,274	73,262	39,355	63,582
$25,000 under $50,000	65,862	2,412,531	26,718	133,765	57,116	170,701	58,862	2,163,735	23,149	151,537	51,848	146,782
$50,000 under $100,000	49,064	3,467,049	35,777	176,502	44,737	214,687	44,987	3,194,474	32,122	185,110	41,217	194,855
$100,000 under $200,000	25,525	3,497,484	32,590	128,839	24,477	202,776	23,650	3,253,189	31,065	135,563	22,769	189,402
$200,000 under $500,000	10,966	3,244,458	32,387	87,267	10,722	158,811	9,299	2,739,762	26,029	99,051	9,154	135,217
$500,000 under $1,000,000	2,047	1,473,266	13,197	23,465	2,005	59,902	1,780	1,270,625	10,848	25,725	1,772	53,119
$1,000,000 under $5,000,000	241	344,673	2,614	8,614	237	11,832	237	334,441	2,551	8,645	234	11,467
$5,000,000 or more	4	43,136	74	136	4	385	4	43,136	74	136	4	385
Receipts not reported	967	-	272	[1]816	-	-	-	-	-	-	-	-
General merchandise												
Total	136,359	3,037,660	59,400	235,269	71,448	522,029	106,564	2,769,528	50,172	265,508	55,106	449,424
Under $5,000	66,398	98,966	6,611	13,286	18,734	17,029	46,461	75,641	2,978	21,588	9,746	8,224
$5,000 under $10,000	15,174	110,438	4,316	14,000	8,571	20,732	12,120	88,181	3,303	18,430	6,458	10,564
$10,000 under $25,000	22,066	355,161	8,880	43,278	14,513	51,943	18,434	294,195	7,323	48,798	11,522	38,079
$25,000 under $50,000	14,259	490,028	7,703	40,395	12,459	100,759	12,880	441,739	6,139	45,646	11,383	87,764
$50,000 under $100,000	11,005	770,989	11,047	58,590	10,582	154,939	10,550	739,933	10,522	61,375	10,131	151,679
$100,000 under $200,000	4,902	646,623	11,043	39,621	4,757	109,371	4,458	589,759	10,541	42,715	4,313	89,480
$200,000 under $500,000	1,606	442,000	7,325	21,831	1,532	57,147	1,495	417,699	6,941	22,196	1,421	53,976
$500,000 under $1,000,000	143	88,970	1,978	3,464	109	4,819	143	88,970	1,978	3,464	109	4,819
$1,000,000 under $5,000,000	23	28,371	414	1,149	23	4,588	22	27,297	391	1,162	22	4,419
$5,000,000 or more	1	6,114	56	134	1	420	1	6,114	56	134	1	420
Receipts not reported	782	-	27	[1]479	(2)	(2)	-	-	-	-	-	-
Apparel and accessories												
Total	64,811	2,733,774	31,482	223,191	48,777	663,860	52,759	2,493,297	26,866	263,382	40,878	598,982
Under $5,000	10,884	25,225	1,023	1,733	4,591	19,250	7,299	18,518	441	5,994	2,719	12,557
$5,000 under $10,000	7,957	58,122	1,293	10,559	3,917	18,808	5,745	42,178	938	13,563	2,639	9,700
$10,000 under $25,000	13,998	233,897	3,381	18,981	11,063	78,881	10,578	179,798	2,331	25,825	8,213	55,616
$25,000 under $50,000	13,901	501,218	4,962	48,265	12,557	155,351	12,058	435,785	4,025	55,900	10,913	134,677
$50,000 under $100,000	11,408	774,857	8,524	59,819	10,242	175,869	10,699	735,501	7,895	75,962	10,128	175,073
$100,000 under $200,000	5,176	673,733	7,065	57,435	5,071	146,469	5,103	665,133	6,906	58,002	5,033	144,405
$200,000 under $500,000	1,356	382,147	4,670	23,146	1,212	56,675	1,153	331,809	3,766	24,864	1,109	54,397
$500,000 under $1,000,000	115	70,171	490	2,692	115	9,673	115	70,171	490	2,692	115	9,673
$1,000,000 under $5,000,000	8	9,053	56	455	8	2,267	8	9,053	56	455	8	2,267
$5,000,000 or more	1	5,351	18	125	1	617	1	5,351	18	125	1	617
Receipts not reported	(2)	-	-	(2)	-	-	-	-	-	-	-	-
Furniture, home furnishings, and equipment												
Total	78,914	3,127,131	54,691	261,991	56,977	516,360	63,528	2,859,717	47,162	293,649	46,106	459,579
Under $5,000	16,951	37,744	2,797	3,255	6,784	6,199	11,267	27,759	1,687	8,866	3,333	2,096
$5,000 under $10,000	9,267	68,082	2,381	8,584	5,804	8,527	7,178	53,348	1,741	12,934	4,166	5,452
$10,000 under $25,000	20,490	336,641	10,241	41,844	15,824	57,733	16,662	274,975	8,191	50,772	12,778	44,347
$25,000 under $50,000	12,745	462,157	9,657	44,091	11,108	81,202	11,001	399,549	8,354	50,054	9,598	67,224
$50,000 under $100,000	11,251	800,958	13,086	66,610	10,308	140,059	10,040	720,014	11,324	70,200	9,203	120,860
$100,000 under $200,000	5,417	743,507	9,761	54,971	5,014	123,610	5,165	707,197	9,162	57,919	4,900	120,816
$200,000 under $500,000	2,106	598,746	6,252	38,834	2,021	90,153	2,102	597,579	6,243	38,853	2,018	89,907
$500,000 under $1,000,000	102	65,162	351	3,344	99	8,431	102	65,162	351	3,344	99	8,431
$1,000,000 under $5,000,000	11	14,134	109	707	11	446	11	14,134	109	707	11	446
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	574	-	56	[1]249	(2)	-	-	-	-	-	-	-
Automotive dealers												
Total	65,549	7,323,425	42,458	232,928	44,273	764,866	49,073	6,407,971	36,357	278,396	34,183	670,662
Under $5,000	13,030	28,660	930	515	5,627	11,145	6,922	16,728	323	6,024	2,098	3,026
$5,000 under $10,000	5,457	39,173	499	2,982	2,565	6,334	4,145	30,271	143	6,425	1,958	5,062
$10,000 under $25,000	8,957	148,663	1,989	4,832	5,967	23,758	6,523	106,910	1,321	13,555	4,340	15,010
$25,000 under $50,000	8,973	331,166	3,491	19,525	6,649	51,185	7,165	264,592	2,988	25,566	5,279	37,302
$50,000 under $100,000	10,181	733,273	8,215	42,509	8,825	121,198	8,725	632,900	7,350	46,372	7,673	107,320
$100,000 under $200,000	7,810	1,097,902	6,996	43,937	6,464	123,223	6,524	923,865	6,330	51,545	5,483	99,313
$200,000 under $500,000	6,893	2,091,996	11,152	57,287	5,662	225,204	6,009	1,809,612	9,352	64,627	5,253	217,259
$500,000 under $1,000,000	2,498	1,767,229	6,264	39,992	1,739	130,277	2,398	1,668,189	6,060	41,517	1,639	123,673
$1,000,000 under $5,000,000	763	1,041,739	2,757	21,456	561	69,882	655	911,280	2,392	22,186	457	60,841
$5,000,000 or more	7	43,624	98	579	3	1,856	7	43,624	98	579	3	1,856
Receipts not reported	980	-	67	[1]686	(2)	(2)	-	-	-	-	-	-
Gasoline service stations												
Total	197,076	11,668,486	97,860	558,375	156,835	403,277	167,681	10,677,850	85,962	605,823	137,360	365,229
Under $5,000	13,964	39,535	860	4,201	6,383	3,746	9,447	29,234	544	7,224	4,240	2,422
$5,000 under $10,000	12,038	90,035	1,851	3,817	7,031	7,816	8,179	62,099	1,438	8,814	4,636	4,347
$10,000 under $25,000	35,424	603,990	7,486	37,269	24,001	30,913	27,889	478,057	5,747	46,010	18,986	24,417
$25,000 under $50,000	47,508	1,733,061	16,198	87,842	38,922	68,448	40,172	1,471,379	13,446	102,616	34,031	59,087
$50,000 under $100,000	54,003	3,832,903	30,215	204,917	48,418	126,009	50,011	3,556,889	27,285	213,278	45,167	118,046
$100,000 under $200,000	28,340	3,823,994	29,371	167,018	26,794	114,346	26,760	3,627,017	27,106	171,779	25,418	107,764
$200,000 under $500,000	5,353	1,358,381	10,719	47,273	5,011	45,354	4,944	1,266,588	9,236	49,898	4,607	42,501
$500,000 under $1,000,000	260	156,616	870	5,009	256	5,701	260	156,616	870	5,009	256	5,701
$1,000,000 under $5,000,000	19	29,971	290	1,195	19	944	19	29,971	290	1,195	19	944
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	-	(2)	-	-	-	-	-	-	-	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Eating and drinking places												
Total	298,230	8,430,502	240,322	700,488	188,258	194,528	233,199	7,391,003	194,751	803,898	154,547	167,943
Under $5,000	44,966	122,838	4,797	[1]3,720	15,686	3,734	24,547	72,026	1,563	14,180	8,143	1,774
$5,000 under $10,000	40,574	298,896	11,789	15,317	20,357	7,519	28,098	208,659	5,915	31,000	13,809	3,784
$10,000 under $25,000	93,202	1,554,630	46,210	135,454	59,594	35,848	75,567	1,268,921	33,001	165,594	48,925	28,280
$25,000 under $50,000	74,668	2,596,657	72,733	259,515	56,352	62,836	66,206	2,314,731	63,757	279,491	50,289	56,595
$50,000 under $100,000	32,504	2,184,301	64,980	184,010	27,643	45,851	29,881	2,013,447	56,591	196,270	25,582	42,636
$100,000 under $200,000	7,657	1,011,431	26,500	72,030	6,489	25,626	6,846	906,422	22,023	76,771	6,052	22,734
$200,000 under $500,000	2,136	563,782	10,553	35,519	1,740	11,200	1,912	508,830	9,572	36,582	1,617	10,297
$500,000 under $1,000,000	130	85,254	2,217	3,422	118	1,151	130	85,254	2,217	3,422	118	1,151
$1,000,000 under $5,000,000	12	12,713	112	588	12	692	12	12,713	112	588	12	692
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	2,381	-	431	[1]1,647	(2)	(2)	-	-	-	-	-	-
Building materials												
Total	25,027	1,407,055	24,607	98,526	17,591	216,885	20,222	1,305,300	21,263	115,362	14,159	191,777
Under $5,000	3,891	8,217	300	740	2,006	2,803	2,576	6,121	194	1,936	1,034	821
$5,000 under $10,000	2,649	20,977	1,018	1,630	1,311	6,681	1,749	13,536	421	3,372	(2)	(2)
$10,000 under $25,000	5,591	95,405	2,958	9,118	3,562	17,469	4,477	77,360	1,711	14,608	2,806	10,244
$25,000 under $50,000	4,428	158,364	4,112	9,507	3,420	26,889	3,550	129,169	3,375	14,897	2,846	20,771
$50,000 under $100,000	4,571	312,527	5,706	22,053	3,714	46,844	4,163	286,859	5,280	24,616	3,406	43,535
$100,000 under $200,000	2,500	357,596	5,633	28,360	2,289	53,284	2,396	341,491	5,503	28,715	2,185	52,139
$200,000 under $500,000	1,178	338,005	3,657	21,723	1,141	45,925	1,167	334,800	3,574	21,739	1,130	45,449
$500,000 under $1,000,000	96	59,740	539	3,335	93	4,063	96	59,740	539	3,335	93	4,063
$1,000,000 under $5,000,000	48	56,224	666	2,144	48	12,839	48	56,224	666	2,144	48	12,839
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-
Hardware and farm equipment												
Total	36,292	2,580,921	29,388	134,176	31,282	673,676	30,109	2,329,689	25,308	151,416	26,366	584,172
Under $5,000	4,215	11,576	522	[1]281	1,981	5,410	2,249	7,461	204	1,591	905	2,283
$5,000 under $10,000	2,702	18,926	561	391	1,835	13,295	2,001	14,348	390	3,162	1,234	10,521
$10,000 under $25,000	7,347	126,304	2,770	12,266	7,079	52,733	6,042	104,469	2,165	14,684	5,774	43,531
$25,000 under $50,000	7,369	276,957	4,576	28,285	7,024	91,277	7,062	265,517	4,243	29,007	6,717	88,058
$50,000 under $100,000	6,852	484,097	7,025	33,026	6,110	120,763	5,836	417,650	5,758	35,669	5,231	105,598
$100,000 under $200,000	4,520	631,928	6,707	28,495	4,248	188,035	3,977	556,287	5,790	33,666	3,707	148,141
$200,000 under $500,000	2,816	838,924	6,196	26,673	2,672	176,636	2,646	777,953	5,785	27,987	2,502	160,937
$500,000 under $1,000,000	278	162,759	747	4,600	274	21,431	274	160,183	742	4,676	274	21,431
$1,000,000 under $5,000,000	26	29,450	249	963	26	3,969	22	25,821	231	974	22	3,672
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-
Drug and proprietary stores												
Total	33,918	2,956,672	38,930	304,772	31,458	540,687	31,680	2,874,278	38,079	310,950	29,620	519,354
Under $5,000	1,809	8,683	223	[1]754	1,168	5,154	1,176	6,023	145	901	(2)	(2)
$5,000 under $10,000											(2)	(2)
$10,000 under $25,000	3,907	70,923	1,478	10,969	3,173	13,983	3,807	68,715	1,449	11,252	3,073	13,679
$25,000 under $50,000	5,767	216,587	2,534	24,685	5,359	56,379	5,066	192,703	2,228	27,096	4,659	51,911
$50,000 under $100,000	11,803	858,041	11,443	100,123	11,265	177,929	11,203	816,438	11,036	101,233	10,765	163,979
$100,000 under $200,000	8,313	1,139,686	14,550	118,689	8,225	189,254	8,213	1,128,425	14,525	119,347	8,125	188,131
$200,000 under $500,000	2,037	532,900	7,015	47,061	1,986	76,745	2,033	532,122	7,009	47,067	1,982	76,596
$500,000 under $1,000,000	180	127,419	1,656	3,775	180	20,372	180	127,419	1,656	3,775	180	20,372
$1,000,000 under $5,000,000	2	2,433	31	279	2	213	2	2,433	31	279	2	213
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	-	(2)	(2)	(2)	-	-	-	-	-	-
Liquor stores												
Total	24,753	1,683,547	15,980	126,371	22,222	194,917	21,195	1,568,209	14,414	132,854	19,733	183,708
Under $5,000	1,073	3,228	66	178	632	1,217	870	2,535	57	336	1,134	2,137
$5,000 under $10,000	1,370	9,745	264	95	1,269	3,673	(2)	(2)	(2)	(2)		
$10,000 under $25,000	4,122	75,912	848	4,242	3,218	11,599	2,973	54,627	497	6,187	2,502	9,456
$25,000 under $50,000	5,559	207,615	2,326	15,127	5,218	22,808	4,821	179,526	1,819	16,815	4,684	19,500
$50,000 under $100,000	7,926	562,449	5,208	44,649	7,489	63,677	7,388	527,590	5,090	46,419	7,054	61,160
$100,000 under $200,000	3,571	501,301	4,965	39,080	3,407	51,859	3,418	476,628	4,529	39,190	3,374	51,537
$200,000 under $500,000	921	247,106	1,683	19,450	883	30,766	917	246,006	1,675	19,530	879	30,600
$500,000 under $1,000,000	93	59,111	536	2,991	92	7,436	93	59,111	536	2,991	92	7,436
$1,000,000 under $5,000,000	14	17,080	84	759	14	1,882	14	17,080	84	759	14	1,882
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	-	(2)	-	-	-	-	-	-	-	-
Other retail trade												
Total	285,973	7,703,015	165,944	682,055	176,878	924,223	223,957	6,839,581	135,293	758,871	137,424	776,371
Under $5,000	95,927	188,238	9,626	16,617	41,866	55,299	60,167	131,940	4,128	41,342	22,099	24,642
$5,000 under $10,000	41,786	308,195	10,681	42,230	22,676	44,751	33,678	248,816	6,992	52,299	17,476	32,307
$10,000 under $25,000	60,979	1,008,411	28,158	117,637	42,670	170,572	51,087	849,512	21,442	139,206	34,426	118,990
$25,000 under $50,000	47,210	1,688,405	38,082	192,766	36,459	234,882	42,906	1,534,441	33,971	202,856	32,597	214,875
$50,000 under $100,000	26,031	1,767,745	31,732	166,558	21,557	193,388	24,272	1,651,468	28,632	171,735	20,137	180,691
$100,000 under $200,000	9,461	1,288,234	23,153	94,224	8,459	136,459	8,813	1,205,345	21,139	96,464	7,948	126,533
$200,000 under $500,000	2,569	861,278	15,385	42,823	2,394	63,243	2,519	846,003	15,326	43,150	2,348	60,538
$500,000 under $1,000,000	575	391,064	4,245	10,269	490	17,365	472	310,683	3,369	10,490	386	16,578
$1,000,000 under $5,000,000	143	201,445	4,610	647	107	8,175	43	61,373	294	1,329	7	1,217
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	1,292	-	272	[1]1,716	(2)	(2)	-	-	-	-	-	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Wholesale and Retail Trade Not Allocable												
Total	54,697	3,584,083	58,787	195,910	36,716	354,409	41,366	3,172,916	48,431	221,191	29,027	286,915
Under $5,000	12,631	24,969	1,591	[1]442	5,246	8,137	6,519	13,602	343	4,401	2,292	1,373
$5,000 under $10,000	7,264	50,992	1,347	6,728	3,527	9,768	5,134	35,888	1,071	9,410	2,625	6,555
$10,000 under $25,000	9,371	151,023	4,022	18,081	6,454	26,879	7,380	118,107	3,169	21,366	5,034	14,842
$25,000 under $50,000	7,356	267,173	7,354	26,215	5,454	30,260	6,566	238,004	6,533	31,999	4,898	27,715
$50,000 under $100,000	7,341	513,010	8,300	40,001	6,377	57,062	6,492	461,269	7,185	43,500	5,636	47,068
$100,000 under $200,000	5,712	814,970	13,798	45,927	5,152	78,024	5,205	742,611	11,996	48,007	4,749	66,804
$200,000 under $500,000	3,725	1,163,350	13,820	44,804	3,462	97,887	3,416	1,040,148	13,131	46,467	3,154	84,193
$500,000 under $1,000,000	680	436,678	6,963	9,634	666	34,019	545	361,369	3,416	10,829	531	28,020
$1,000,000 under $5,000,000	106	144,058	1,528	4,919	105	10,048	106	144,058	1,528	4,919	105	10,048
$5,000,000 or more	3	17,860	59	293	3	297	3	17,860	59	293	3	297
Receipts not reported	[2]	-	[2]	[2]	[2]	[2]	-	-	-	-	-	-
FINANCE, INSURANCE, AND REAL ESTATE												
Total	472,674	5,172,284	247,280	1,638,461	4,302	82,108	391,224	4,780,621	177,395	1,768,651	3,505	62,486
Under $5,000	251,312	469,588	56,250	162,288	555	2,837	195,316	407,639	32,389	222,907	721	3,217
$5,000 under $10,000	86,658	619,851	41,742	317,007	[2]	[2]	81,326	582,719	34,169	329,249		
$10,000 under $25,000	80,539	1,246,723	63,126	595,984	1,042	15,816	75,915	1,175,424	52,472	614,472	840	2,409
$25,000 under $50,000	26,494	903,595	34,165	307,658	822	7,919	24,776	843,663	24,557	319,314	752	7,709
$50,000 under $100,000	9,636	651,951	19,214	161,386	[2]	[2]	8,674	585,927	13,719	168,331	[2]	[2]
$100,000 under $200,000	3,739	513,395	17,249	59,159	572	9,202	3,351	464,695	9,171	65,960	567	8,878
$200,000 under $500,000	1,613	458,063	12,701	34,302	163	19,481	1,561	446,061	10,192	35,668	162	19,473
$500,000 under $1,000,000	272	172,522	637	9,959	56	5,523	232	139,191	620	10,224	19	1,813
$1,000,000 under $5,000,000	73	117,659	376	2,277	47	6,207	72	116,365	105	2,417	47	6,207
$5,000,000 or more	1	18,937	1	109	1	232	1	18,937	1	109	1	232
Receipts not reported	12,337	-	1,819	[1]11,668	[2]	[2]	-	-	-	-	-	-
Insurance Agents, Brokers, and Services												
Total	168,355	1,810,667	61,245	746,070	[2]	[2]	152,217	1,764,603	55,327	762,108	[2]	[2]
Under $5,000	84,577	157,565	12,739	73,728	[2]	[2]	72,212	143,889	9,234	82,420	[2]	[2]
$5,000 under $10,000	33,322	240,925	12,447	135,709	-	-	32,096	233,292	11,247	138,277	-	-
$10,000 under $25,000	34,075	529,544	20,983	286,670	[2]	[2]	33,407	517,906	20,509	288,280	[2]	[2]
$25,000 under $50,000	10,154	343,522	8,293	145,953	-	-	10,012	338,501	8,186	146,324	-	-
$50,000 under $100,000	3,095	204,967	3,395	62,258	-	-	2,985	197,894	3,143	62,926	-	-
$100,000 under $200,000	886	119,053	1,600	21,570	[2]	[2]	879	118,030	1,594	21,606	[2]	[2]
$200,000 under $500,000	538	162,636	1,113	16,234	-	-	538	162,636	1,113	16,234	-	-
$500,000 under $1,000,000	85	49,055	291	5,860	[2]	[2]	85	49,055	291	5,860	[2]	[2]
$1,000,000 under $5,000,000	3	3,400	10	181	-	-	3	3,400	10	181	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	1,620	-	374	[1]2,093	-	-	-	-	-	-	-	-
Real Estate Operators (Except Developers) and Lessors												
Total	51,038	333,085	71,252	26,999	676	6,434	32,449	232,195	32,205	67,140	[2]	[2]
Under $5,000	36,464	59,986	16,159	1,839	539	5,221	22,455	41,803	5,795	18,231	[2]	[2]
$5,000 under $10,000	6,633	46,322	10,321	7,568			5,194	35,164	5,310	12,306	[2]	[2]
$10,000 under $25,000	4,554	75,440	17,258	8,509			3,094	54,263	9,527	15,302	[2]	[2]
$25,000 under $50,000	1,878	65,852	11,509	2,728			1,135	39,416	3,206	10,108	[2]	[2]
$50,000 under $100,000	486	33,028	5,124	4,336	-	-	386	26,947	2,782	6,437	-	-
$100,000 under $200,000	193	25,874	5,312	1,117	[2]	[2]	129	18,051	2,815	2,744	[2]	[2]
$200,000 under $500,000	[2]	[2]	[2]	[2]	-	-	[2]	[2]	[2]	[2]	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	2	4,602	271	[1]112	-	-	1	3,308	-	28	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	733	-	95	[1]623	[2]	[2]	-	-	-	-	-	-
Real Estate Agents, Brokers and Managers												
Total	169,375	1,302,952	64,424	517,885	769	18,190	138,674	1,224,760	54,241	546,996	629	7,334
Under $5,000	95,975	190,799	20,748	77,106	544	14,626	75,715	170,767	13,907	93,548	514	6,317
$5,000 under $10,000	31,951	226,951	13,568	126,746			30,723	218,725	12,688	128,492		
$10,000 under $25,000	23,254	348,135	14,017	180,999			22,502	337,860	13,451	184,369		
$25,000 under $50,000	7,352	247,632	7,759	84,681			7,063	237,277	7,383	86,516		
$50,000 under $100,000	2,298	149,866	3,862	38,621			2,054	134,517	3,549	38,935		
$100,000 under $200,000	553	78,099	1,002	10,417	225	3,564	451	66,757	922	10,621	[2]	[2]
$200,000 under $500,000	148	37,919	2,310	3,619			148	37,919	2,310	3,619	[2]	[2]
$500,000 under $1,000,000	18	10,308	21	482			14	7,695	21	603	[2]	[2]
$1,000,000 under $5,000,000	4	13,243	10	293	-	-	4	13,243	10	293	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	7,822	-	1,127	[1]5,079	-	-	-	-	-	-	-	-
Other Finance, Insurance, and Real Estate												
Total	83,906	1,725,580	50,359	347,507	2,616	56,994	67,884	1,559,063	35,622	392,407	2,232	53,312
Under $5,000	34,296	61,238	6,604	9,615	929	4,615	24,934	51,180	3,453	28,708	788	4,561
$5,000 under $10,000	14,752	105,653	5,406	46,984			13,313	95,538	4,924	50,174		
$10,000 under $25,000	18,656	293,604	10,868	119,806			16,912	265,395	8,985	126,521		
$25,000 under $50,000	7,110	246,589	6,604	74,296	618	3,542	6,566	228,469	5,782	76,366	548	3,332
$50,000 under $100,000	3,757	264,090	6,833	56,171	393	11,549	3,249	226,569	4,245	60,033	289	11,196
$100,000 under $200,000	2,107	290,369	9,335	26,055	394	7,508	1,892	261,857	3,840	30,989	393	7,275
$200,000 under $500,000	832	235,527	4,075	12,812	156	18,923	820	232,263	3,999	13,831	155	18,915
$500,000 under $1,000,000	169	113,159	325	3,617	[2]	[2]	133	82,441	308	3,761	[2]	[2]
$1,000,000 under $5,000,000	64	96,414	85	1,915	47	6,207	64	96,414	85	1,915	47	6,207
$5,000,000 or more	1	18,937	1	109	1	232	1	18,937	1	109	1	232
Receipts not reported	2,162	-	223	[1]3,873	[2]	[2]	-	-	-	-	-	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
SERVICES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	2,132,751	26,079,027	1,247,634	9,289,343	279,018	415,323	1,847,426	24,536,355	1,003,976	9,724,645	234,964	355,399
Under $5,000	1,111,113	2,152,743	158,026	848,955	108,275	42,972	909,872	1,890,303	91,842	1,020,726	79,702	28,061
$5,000 under $10,000	335,834	2,397,362	143,300	980,872	46,840	34,927	307,963	2,197,030	107,359	1,036,263	41,532	28,516
$10,000 under $25,000	368,787	5,933,607	324,811	2,229,955	67,591	86,911	345,156	5,575,705	267,084	2,308,497	62,015	78,044
$25,000 under $50,000	199,365	6,956,797	298,353	2,828,925	34,739	83,378	191,480	6,691,675	266,968	2,864,265	32,112	76,636
$50,000 under $100,000	77,565	5,127,037	205,541	1,853,003	14,553	74,619	74,291	4,916,265	174,060	1,876,290	13,300	68,167
$100,000 under $200,000	15,674	2,075,276	75,527	456,724	5,238	48,296	14,825	1,951,252	64,725	473,486	4,804	46,133
$200,000 under $500,000	3,610	1,023,807	29,098	96,117	1,263	23,919	3,409	954,907	26,643	119,601	1,263	23,919
$500,000 under $1,000,000	382	264,162	4,642	13,639	232	5,802	371	256,314	3,875	14,604	225	5,495
$1,000,000 under $5,000,000	93	124,363	3,002	7,004	(2)	(2)	58	84,176	1,338	8,054	(2)	(2)
$5,000,000 or more	2	23,873	485	2,527	-	-	1	18,728	82	2,859	-	-
Receipts not reported	20,326	-	4,849	[1]28,378	(2)	(2)	-	-	-	-	-	-
Lodging Services												
Total	121,350	1,296,743	198,629	99,570	10,905	19,270	79,610	962,850	123,894	177,729	6,502	13,437
Under $5,000	64,754	133,722	27,944	[1]1,921	1,544	924	39,669	88,221	10,918	25,668	(2)	(2)
$5,000 under $10,000	21,112	153,879	26,445	10,146	1,502	1,477	14,076	102,680	13,768	25,103	(2)	(2)
$10,000 under $25,000	21,095	337,682	52,878	31,507	3,581	3,303	15,025	243,207	34,791	49,908	2,235	1,717
$25,000 under $50,000	9,667	337,535	47,817	36,729	2,566	6,429	7,794	273,862	36,588	44,680	2,105	4,686
$50,000 under $100,000	3,389	213,658	30,818	14,803	1,420	6,029	2,513	160,212	17,932	21,681	1,171	5,871
$100,000 under $200,000	559	76,843	9,454	7,546	283	992	447	60,092	7,982	8,061	181	678
$200,000 under $500,000	110	31,140	2,078	1,948	(2)	(2)	76	23,203	1,328	2,087	(2)	(2)
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	5	113	(2)	(2)	(2)	(2)	5	113
$1,000,000 under $5,000,000	5	8,677	301	259	-	-	5	8,677	301	259	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	653	-	462	[1]1,584	-	-	-	-	-	-	-	-
Hotels												
Total	12,728	263,819	20,182	12,512	2,785	5,287	8,303	211,923	12,689	26,426	2,446	4,768
Under $5,000	3,174	7,658	916	[2]2,289	(2)	(2)	1,470	4,022	212	774	(2)	(2)
$5,000 under $10,000	2,224	16,480	1,961	[1]1,205	(2)	(2)	1,072	7,803	309	1,640	-	-
$10,000 under $25,000	3,437	58,782	4,813	2,908	(2)	(2)	2,492	42,797	2,922	6,880	(2)	(2)
$25,000 under $50,000	2,677	96,566	6,581	7,094	1,234	2,483	2,270	82,430	5,326	9,483	1,234	2,483
$50,000 under $100,000	935	60,897	4,740	2,985			823	52,729	2,989	4,355	(2)	(2)
$100,000 under $200,000	179	22,525	1,001	3,192	650	2,056	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 under $500,000	1	911	146	[1]145	-	-	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	(2)	-	-	-	-	-	-	-	-
Tourist courts and motels												
Total	40,165	633,066	121,582	56,487	3,637	8,455	25,548	466,575	79,697	89,919	2,442	6,152
Under $5,000	13,801	31,228	10,385	[1]5,993	(2)	(2)	6,149	15,081	2,805	4,402	-	-
$5,000 under $10,000	8,794	66,604	15,416	2,017	(2)	(2)	5,990	45,725	7,894	10,521	(2)	(2)
$10,000 under $25,000	10,003	157,048	29,992	23,755	1,605	1,254	7,735	124,632	21,929	28,645	1,101	911
$25,000 under $50,000	5,130	175,056	30,996	23,119	1,020	3,539	4,081	141,544	25,176	27,043	1,104	4,922
$50,000 under $100,000	1,951	124,278	24,062	7,871	676	3,495	1,295	84,657	13,207	13,157		
$100,000 under $200,000	(2)	(2)	(2)	(2)			294	49,397	8,532	5,925	34	156
$200,000 under $500,000	62	16,173	1,901	1,071			4	5,539	154	226	4	62
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	4	62	-	-	-	-	-	-
$1,000,000 under $5,000,000	4	5,539	154	226	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	48	-	4	[1]26	-	-	-	-	-	-	-	-
Other lodging places												
Total	68,457	399,858	56,865	30,571	4,483	5,528	45,759	284,352	31,508	61,384	1,614	2,517
Under $5,000	47,779	94,836	16,643	6,361	1,111	682	32,050	69,118	7,901	20,492		
$5,000 under $10,000	10,094	70,795	9,068	9,334	1,202	1,176	7,014	49,152	5,565	12,942		
$10,000 under $25,000	7,655	121,852	18,073	4,844	1,476	1,739	4,798	75,778	9,940	14,383	1,339	1,030
$25,000 under $50,000	1,860	65,913	10,240	6,516	686	1,787	1,443	49,888	6,086	8,154		
$50,000 under $100,000	564	43,324	2,260	5,013	-	-	453	37,278	1,869	5,380	(2)	(2)
$100,000 under $200,000					(2)	(2)					-	-
$200,000 under $500,000	-	-	-	-	-	-	-	-	-	-	(2)	(2)
$500,000 under $1,000,000	1	3,138	147	33	1	51	1	3,138	147	33	1	51
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	(2)	-	-	-	-	-	-	-	-
Personal Services												
Total	500,975	4,484,462	260,451	1,147,840	92,825	73,129	450,458	4,165,078	203,488	1,200,883	82,878	65,946
Under $5,000	285,878	649,058	35,045	285,919	43,706	9,158	251,197	597,615	24,013	305,146	37,284	7,753
$5,000 under $10,000	102,862	713,213	37,097	295,843	19,585	8,069	97,037	672,675	27,542	303,293	18,580	7,375
$10,000 under $25,000	73,811	1,142,523	79,487	271,845	17,186	15,224	67,949	1,053,476	59,471	286,799	15,499	13,186
$25,000 under $50,000	24,291	827,044	48,211	156,835	7,361	14,197	22,837	775,883	40,380	160,234	6,890	13,704
$50,000 under $100,000	9,455	646,382	38,711	85,029	3,428	15,053	8,583	592,012	31,476	90,106	3,193	12,824
$100,000 under $200,000	2,585	334,038	15,052	40,503	1,283	6,579	2,361	305,752	14,331	42,026	1,159	6,391
$200,000 under $500,000	408	107,485	4,018	10,164	(2)	(2)	403	106,426	3,918	10,473	(2)	(2)
$500,000 under $1,000,000	89	58,004	2,414	2,132	71	2,279	85	54,524	2,161	2,346	68	2,143
$1,000,000 under $5,000,000	6	6,715	196	460	1	79	6	6,715	196	460	1	79
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	1,650	-	220	[1]890	-	-	-	-	-	-	-	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES—Continued												
Laundries, laundry services, and cleaning and dyeing plants												
Total	85,318	1,382,893	130,615	175,234	9,886	10,210	68,170	1,192,374	86,336	207,187	7,331	8,832
Under $5,000	26,546	66,053	8,213	9,100	1,375	278	18,998	49,040	3,257	16,555	(2)	(2)
$5,000 under $10,000	20,494	150,816	17,872	28,992	2,439	1,136	16,899	125,099	9,584	34,865	2,135	1,127
$10,000 under $25,000	24,232	384,239	49,884	60,167	3,692	1,572	20,168	324,571	32,125	70,682	2,409	811
$25,000 under $50,000	8,460	287,837	23,520	41,850	1,772	3,272	7,618	256,378	17,729	44,200	1,672	3,112
$50,000 under $100,000	3,800	256,212	20,446	23,102			3,366	231,316	14,048	26,774		
$100,000 under $200,000	1,135	147,030	6,513	8,517	531	1,582	911	118,744	5,792	10,040	407	1,394
$200,000 under $500,000	135	36,728	1,615	2,343	(2)	(2)	135	36,728	1,615	2,343	(2)	(2)
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 under $5,000,000	5	5,039	171	249	-	-	5	5,039	171	249	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	(2)	-	-	-	-	-	-	-	-
Beauty and barber shops, including schools												
Total	298,737	1,906,183	63,116	684,385	52,383	11,407	279,409	1,844,808	57,665	691,530	48,539	10,751
Under $5,000	186,560	459,474	19,789	227,107	30,633	4,524	169,831	436,127	16,371	232,533	26,994	4,010
$5,000 under $10,000	65,004	437,702	13,265	221,524	10,938	1,968	64,163	431,934	13,021	221,911	10,838	1,938
$10,000 under $25,000	35,769	537,804	16,964	156,584	7,856	2,649	35,128	526,968	15,927	157,230	7,852	2,648
$25,000 under $50,000	8,293	282,209	7,673	58,226	2,514	1,671	8,051	274,262	7,292	58,536	2,414	1,560
$50,000 under $100,000	2,039	131,209	3,624	15,029			1,835	117,732	3,290	15,263		
$100,000 under $200,000	368	46,780	1,544	4,586	442	595	368	46,780	1,544	4,586	441	595
$200,000 under $500,000	29	8,657	189	1,273			29	8,657	189	1,273		
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	-	-
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	671	-	37	[1]142	-	-	-	-	-	-	-	-
Other personal services												
Total	116,920	1,195,386	66,720	288,221	30,556	51,512	102,879	1,127,896	59,487	302,166	27,008	46,363
Under $5,000	72,772	123,531	7,043	49,712	11,698	4,356	62,368	112,448	4,385	56,058	9,656	3,589
$5,000 under $10,000	17,304	124,695	5,960	45,327	6,208	4,965	15,975	115,642	4,937	46,517	5,607	4,310
$10,000 under $25,000	13,810	220,480	12,639	55,094	5,638	11,003	12,653	201,937	11,419	58,887	5,238	9,727
$25,000 under $50,000	7,538	256,998	17,018	56,759	3,969	11,673	7,168	245,243	15,359	57,498	3,698	11,451
$50,000 under $100,000	3,616	258,961	14,641	46,898	2,178	12,344	3,382	242,964	14,138	48,069	1,944	10,115
$100,000 under $200,000	1,082	140,228	6,995	27,400	673	4,731	1,082	140,228	6,995	27,400	673	4,731
$200,000 under $500,000	244	62,100	2,214	6,548	190	2,352	239	61,041	2,114	6,857	190	2,352
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 under $5,000,000	1	1,676	25	211	1	79	1	1,676	25	211	1	79
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	(2)	-	-	-	-	-	-	-	-
Business Services												
Total	226,871	2,363,005	98,816	580,653	13,779	40,459	195,211	2,124,775	78,577	637,263	10,487	20,624
Under $5,000	141,348	241,080	18,219	100,873	5,640	1,561	119,462	214,497	11,453	123,493	3,907	630
$5,000 under $10,000	34,416	246,556	14,612	112,045	2,110	2,388	31,999	230,101	11,536	117,480	1,468	1,032
$10,000 under $25,000	27,608	431,016	19,954	160,632	2,490	4,354	25,739	402,428	17,152	173,527	1,985	3,094
$25,000 under $50,000	9,661	333,753	11,724	90,264	1,263	4,051	9,068	314,045	10,412	91,942	1,125	3,483
$50,000 under $100,000	7,033	471,401	18,507	76,441	1,409	8,969	6,755	453,633	16,374	81,054	1,409	8,969
$100,000 under $200,000	1,823	256,366	6,105	27,035	486	3,799	1,507	204,909	4,537	29,074	386	2,211
$200,000 under $500,000	621	186,286	6,908	14,001	(2)	(2)	515	149,588	6,494	14,691	(2)	(2)
$500,000 under $1,000,000	160	123,751	431	2,135	111	1,022	156	121,797	405	2,149	107	851
$1,000,000 under $5,000,000	43	54,068	1,379	720	34	13,672	9	15,049	132	994	1	35
$5,000,000 or more	1	18,728	82	2,859	-	-	1	18,728	82	2,859	-	-
Receipts not reported	4,157	-	895	[1]6,352	(2)	(2)	-	-	-	-	-	-
Automotive Services												
Total	139,145	2,552,191	78,525	381,025	50,265	113,437	121,592	2,423,828	68,913	396,609	44,726	106,371
Under $5,000	50,115	107,223	7,275	31,251	7,921	5,005	39,551	90,959	4,309	37,254	5,093	3,042
$5,000 under $10,000	23,418	173,799	6,433	49,258	6,423	5,091	21,392	158,701	5,417	51,295	5,470	3,894
$10,000 under $25,000	36,004	582,687	23,435	117,796	17,253	21,540	33,473	545,771	20,570	122,104	16,414	20,283
$25,000 under $50,000	18,598	647,649	18,448	95,012	11,550	23,164	17,485	612,126	16,969	97,345	10,876	21,741
$50,000 under $100,000	6,991	460,383	11,013	52,956	4,579	18,100	6,614	437,389	9,958	53,264	4,338	16,879
$100,000 under $200,000	2,226	301,802	6,546	23,707	1,952	24,351	2,215	300,234	6,440	23,864	1,952	24,351
$200,000 under $500,000	817	247,660	4,520	10,572	546	14,012	817	247,660	4,520	10,572	546	14,012
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 under $5,000,000	4	4,199	313	232	4	201	4	4,199	313	232	4	201
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	931	-	125	[1]438	(2)	(2)	-	-	-	-	-	-
Recreational Services												
Total	110,695	1,205,843	105,771	111,295	13,382	29,934	77,386	991,792	59,278	216,724	10,117	26,603
Under $5,000	63,213	112,122	12,972	4,151	3,484	1,692	41,650	81,728	4,937	35,254	1,803	322
$5,000 under $10,000	16,959	122,142	10,101	19,460	1,572	822	13,832	99,186	6,705	32,573	1,238	680
$10,000 under $25,000	15,243	234,201	20,216	33,894	4,066	5,466	12,281	189,747	12,107	50,245	3,472	4,262
$25,000 under $50,000	6,873	243,918	21,402	19,560	2,211	4,593	5,559	198,294	12,888	34,472	1,870	4,497
$50,000 under $100,000	3,311	223,866	18,301	28,051	1,443	9,644	2,802	190,419	10,936	33,470	1,236	9,198
$100,000 under $200,000	1,043	140,156	13,444	8,117	448	5,815	877	117,223	6,615	20,319	340	5,742
$200,000 under $500,000	386	106,670	6,057	6,125	(2)	(2)	364	100,243	4,868	7,812	(2)	(2)
$500,000 under $1,000,000	22	14,125	563	1,790	5	22	20	12,622	221	2,382	5	22
$1,000,000 under $5,000,000	2	3,498	418	[1]579	-	-	1	2,330	1	197	-	-
$5,000,000 or more	1	5,145	403	[1]332	-	-	-	-	-	-	-	-
Receipts not reported	3,642	-	1,894	[1]8,942	-	-	-	-	-	-	-	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES—Continued												
Medical and Other Health Services												
Total	408,685	8,621,842	310,808	4,693,600	12,805	14,276	386,892	8,531,126	297,867	4,721,303	11,634	12,947
Under $5,000	131,085	293,718	12,768	181,475	1,473	481	116,663	273,083	7,782	196,279	(2)	(2)
$5,000 under $10,000	46,445	330,384	18,278	170,432	1,467	926	43,560	309,194	15,036	174,087	1,367	899
$10,000 under $25,000	93,617	1,609,158	70,997	843,154	5,491	4,874	91,793	1,581,032	67,188	848,058	5,257	3,952
$25,000 under $50,000	94,668	3,356,885	118,676	1,895,986	3,239	4,395	94,025	3,338,904	118,194	1,897,837	3,239	4,395
$50,000 under $100,000	36,064	2,341,947	71,151	1,318,206	1,035	3,590	36,049	2,340,762	71,065	1,318,374	1,035	3,590
$100,000 under $200,000	4,311	545,037	15,969	248,272			4,304	543,772	15,934	248,290		
$200,000 under $500,000	475	125,500	2,483	35,220			474	125,166	2,481	35,226		
$500,000 under $1,000,000	17	10,273	134	2,097	-	-	17	10,273	134	2,097	-	-
$1,000,000 under $5,000,000	7	8,940	53	1,055	-	-	7	8,940	53	1,055	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	1,996	-	299	[1]2,297	(2)	(2)	-	-	-	-	-	-
Offices of physicians, surgeons, and oculists												
Total	152,960	4,868,770	172,595	2,890,405	2,657	1,968	143,747	4,829,544	167,878	2,905,699	2,554	1,938
Under $5,000	18,838	40,986	4,608	6,031	(2)	(2)	12,457	31,922	2,318	14,972	(2)	(2)
$5,000 under $10,000	12,786	95,105	6,997	43,433	(2)	(2)	11,886	89,033	6,057	44,381	(2)	(2)
$10,000 under $25,000	38,307	673,778	31,668	384,842	908	567	37,543	662,854	30,522	387,719	908	567
$25,000 under $50,000	54,010	1,958,439	68,824	1,214,619	839	760	53,516	1,945,619	68,767	1,215,864	839	760
$50,000 under $100,000	25,041	1,639,836	48,680	1,015,273	306	462	25,037	1,639,490	48,645	1,015,330	306	462
$100,000 under $200,000	3,008	376,535	10,077	198,621			3,008	376,535	10,077	198,621		
$200,000 under $500,000	288	75,449	1,412	26,954			288	75,449	1,412	26,954		
$500,000 under $1,000,000	10	6,278	66	1,406	-	-	10	6,278	66	1,406	-	-
$1,000,000 under $5,000,000	2	2,364	14	452	-	-	2	2,364	14	452	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	(2)	-	-	-	-	-	-	-	-
Offices of dentists and dental surgeons												
Total	82,898	2,115,180	70,478	1,091,936	1,352	492	80,620	2,111,516	69,439	1,094,906	1,252	482
Under $5,000	7,318	19,336	1,384	5,333	(2)	(2)	5,522	17,217	631	6,898	(2)	(2)
$5,000 under $10,000	8,044	60,406	2,233	28,994	-	-	7,914	59,334	2,010	29,543	-	-
$10,000 under $25,000	31,347	540,657	18,734	289,119	1,087	421	31,340	540,518	18,704	289,142	1,087	421
$25,000 under $50,000	28,454	982,545	33,231	518,883			28,454	982,545	33,231	518,883		
$50,000 under $100,000	6,810	432,403	13,015	218,032	65	58	6,810	432,403	13,015	218,032	65	58
$100,000 under $200,000	549	68,911	1,678	29,917			549	68,911	1,678	29,917		
$200,000 under $500,000	30	7,894	140	2,200	-	-	29	7,560	138	2,206	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	2	3,028	32	285	-	-	2	3,028	32	285	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-
Other medical and health services												
Total	172,827	1,637,892	67,735	711,259	8,796	11,816	162,525	1,590,066	60,550	720,698	7,828	10,527
Under $5,000	104,929	233,396	6,776	170,111	1,169	442	98,684	223,944	4,833	174,409	(2)	(2)
$5,000 under $10,000	25,615	174,873	9,048	98,005	1,067	783	23,760	160,827	6,969	100,163	967	756
$10,000 under $25,000	23,963	394,723	20,595	169,193	3,945	4,098	22,910	377,660	17,962	171,197	3,711	3,176
$25,000 under $50,000	12,204	415,901	16,621	162,484	1,951	3,423	12,055	410,740	16,196	163,090	1,951	3,423
$50,000 under $100,000	4,213	269,708	9,456	84,901	475	1,328	4,202	268,869	9,405	85,012	475	1,328
$100,000 under $200,000	754	99,591	4,214	19,734	189	1,742	747	98,326	4,179	19,752	189	1,742
$200,000 under $500,000	157	42,157	931	6,066			157	42,157	931	6,066		
$500,000 under $1,000,000	7	3,995	68	691	-	-	7	3,995	68	691	-	-
$1,000,000 under $5,000,000	3	3,548	7	318	-	-	3	3,548	7	318	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	982	-	19	[1]244	-	-	-	-	-	-	-	-
Repair Services, Except Automotive												
Total	182,279	1,344,804	52,658	339,877	77,008	103,919	152,864	1,262,673	44,838	357,100	62,921	92,549
Under $5,000	112,979	200,505	14,835	62,242	40,250	20,517	87,539	172,680	9,039	72,930	27,971	14,975
$5,000 under $10,000	30,859	218,381	9,994	76,116	13,109	14,774	28,754	203,160	8,897	78,340	12,171	13,156
$10,000 under $25,000	27,275	409,385	13,720	123,450	16,112	30,556	26,440	398,201	13,396	125,355	15,778	30,140
$25,000 under $50,000	8,176	272,901	7,572	49,370	5,833	23,296	7,643	254,599	7,314	51,164	5,399	20,997
$50,000 under $100,000	1,737	116,857	3,248	14,657	1,023	8,503	1,637	107,258	2,988	15,067	(2)	(2)
$100,000 under $200,000	851	126,775	3,204	14,244	680	6,273	851	126,775	3,204	14,244	680	6,273
$200,000 under $500,000												
$500,000 under $1,000,000												
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-
Legal Services												
Total	132,891	2,003,222	57,138	1,083,015	(2)	(2)	121,149	1,973,518	53,912	1,100,007	(2)	(2)
Under $5,000	43,078	81,745	5,067	30,261	(2)	(2)	33,778	71,511	2,930	41,278	(2)	(2)
$5,000 under $10,000	25,365	189,104	7,614	107,386	(2)	(2)	24,367	181,860	7,200	110,905	(2)	(2)
$10,000 under $25,000	41,118	671,105	22,418	385,097	-	-	40,560	663,028	21,904	386,723	-	-
$25,000 under $50,000	16,736	569,327	14,567	332,668	-	-	16,655	566,000	14,519	332,797	-	-
$50,000 under $100,000	4,793	320,409	5,323	163,673	(2)	(2)	4,789	320,117	5,315	163,691	(2)	(2)
$100,000 under $200,000	820	110,906	1,492	47,159	-	-	816	110,376	1,481	47,242	-	-
$200,000 under $500,000	163	44,525	513	12,988	-	-	163	44,525	513	12,988	-	-
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 under $5,000,000	4	5,537	20	2,116	-	-	4	5,537	20	2,116	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	(2)	-	-	-	-	-	-	-	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 3.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES--Continued												
Educational Services												
Total	81,640	329,282	19,988	107,722	2,150	6,846	73,678	296,606	16,572	112,822	1,790	6,293
Under $5,000	70,322	107,956	8,258	61,967	837	634	64,015	102,111	6,673	65,229		
$5,000 under $10,000	6,077	41,744	3,029	16,663	838	1,801	5,276	36,526	2,209	17,649	1,438	2,016
$10,000 under $25,000	3,532	53,348	3,307	13,241			2,917	44,497	2,640	13,622		
$25,000 under $50,000	722	26,325	1,123	6,623								
$50,000 under $100,000					475	4,411	1,137	59,456	2,254	11,378	352	4,277
$100,000 under $200,000	920	99,909	4,257	9,249								
$200,000 under $500,000							333	54,016	2,796	4,944		
$500,000 under $1,000,000					-	-					-	-
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	(2)	-	-	-	-	-	-	-	-
Engineering and Architectural Services												
Total	48,424	771,402	21,145	217,482	1,335	2,566	40,315	731,194	18,086	251,558	960	1,387
Under $5,000	24,616	43,912	3,289	15,263	645	432	19,065	37,787	1,651	22,085	538	205
$5,000 under $10,000	6,478	49,816	2,464	27,934	438	403	6,234	47,819	2,198	29,224		
$10,000 under $25,000	8,414	135,529	5,176	61,763			8,080	130,253	4,825	63,599		
$25,000 under $50,000	4,058	141,397	3,994	53,177			3,942	138,020	3,930	53,973		
$50,000 under $100,000	1,723	119,851	2,110	35,028	252	1,731	1,608	113,487	1,824	35,173	422	1,182
$100,000 under $200,000	1,034	139,113	2,272	28,588			1,030	138,489	2,253	28,737		
$200,000 under $500,000	354	103,582	1,019	[1]4,349			321	87,137	1,019	16,304		
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	-	-
$1,000,000 under $5,000,000	20	28,933	297	1,487	-	-	20	28,933	297	1,487	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	1,712	-	335	[1]2,385	-	-	-	-	-	-	-	-
Accounting, Auditing, and Bookkeeping Services												
Total	98,399	694,528	29,396	343,546	418	442	90,385	686,049	27,363	347,274	418	442
Under $5,000	65,245	91,817	6,872	52,137			57,829	85,630	5,165	54,755		
$5,000 under $10,000	13,240	95,238	5,666	59,279			13,099	94,121	5,498	59,361		
$10,000 under $25,000	13,567	213,196	9,778	120,113	418	442	13,526	212,433	9,676	120,542	418	442
$25,000 under $50,000	3,796	128,935	3,457	59,941			3,791	128,765	3,452	60,051		
$50,000 under $100,000	1,912	127,936	3,032	44,789			1,908	127,694	3,027	44,806		
$100,000 under $200,000					-	-					-	-
$200,000 under $500,000	232	37,406	545	7,759	-	-	232	37,406	545	7,759	-	-
$500,000 under $1,000,000					-	-	-				-	-
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	(2)	(2)	-	-	-	-	-	-	-	-
Other Services												
Total	81,397	411,703	14,309	183,718	4,002	10,346	57,886	386,866	11,188	205,373	2,454	8,104
Under $5,000	58,480	89,885	5,382	25,337	2,542	2,237	39,454	74,481	2,972	41,355	1,170	357
$5,000 under $10,000	8,663	63,106	1,567	36,310	938	302	8,337	61,007	1,353	36,953		
$10,000 under $25,000	7,503	113,777	3,445	67,463			7,373	111,632	3,364	68,015	1,247	5,636
$25,000 under $50,000	2,119	71,128	1,362	32,760	484	5,601	2,003	66,124	1,355	32,994		
$50,000 under $100,000	574	38,879	1,878	15,002			574	38,879	1,878	15,002		
$100,000 under $200,000	143	30,619	269	9,382	-	-	142	30,434	240	9,395	-	-
$200,000 under $500,000					(2)	(2)					(2)	(2)
$500,000 under $1,000,000	1	513	1	405	-	-	1	513	1	405	-	-
$1,000,000 under $5,000,000	2	3,796	25	1,254	-	-	2	3,796	25	1,254	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	3,912	-	380	[1]4,195	(2)	(2)	-	-	-	-	-	-
NATURE OF BUSINESS NOT ALLOCABLE												
Total	57,509	513,301	22,872	93,603	6,938	20,149	41,940	443,860	16,581	109,796	4,365	13,669
Under $5,000	35,128	57,267	4,137	20,754	2,679	1,771	28,043	46,246	1,648	28,037	1,007	298
$5,000 under $10,000	5,892	41,960	2,319	16,383	808	1,355	5,003	36,070	1,555	17,802	(2)	(2)
$10,000 under $25,000	4,903	77,686	4,831	17,626	1,319	2,844	4,444	69,966	4,186	20,261	1,111	1,928
$25,000 under $50,000	3,144	109,320	5,358	20,445	918	3,461	2,754	94,036	3,814	21,325	811	2,988
$50,000 under $100,000	970	67,247	1,896	8,310	(2)	(2)	761	51,796	1,480	9,229	(2)	(2)
$100,000 under $200,000	925	124,330	3,388	9,792	558	4,341	816	112,470	3,314	10,058	453	3,789
$200,000 under $500,000	127	35,491	678	2,858	(2)	(2)	119	33,276	584	3,084	(2)	(2)
$500,000 under $1,000,000					(2)	(2)					(2)	(2)
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	6,420	-	265	[1]2,565	(2)	(2)	-	-	-	-	-	-

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS

Selected industries and size of net profit or net loss	Businesses with net profit						Businesses without net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIES												
Total	7,245,222	159,532,121	5,515,500	27,166,780	1,447,915	8,965,961	1,937,364	18,888,362	1,685,260	3,271,999	314,143	1,616,526
Under $2,000	3,759,066	25,023,558	1,427,361	3,050,548	526,999	1,392,722	1,541,574	8,491,233	815,547	955,395	229,491	606,844
$2,000 under $5,000	1,974,676	40,477,508	1,619,083	6,449,280	470,210	2,438,347	272,893	4,608,735	382,000	826,669	59,592	390,186
$5,000 under $10,000	928,556	39,524,688	1,196,893	6,406,624	299,241	2,328,073	69,229	2,836,082	185,615	472,153	15,931	256,406
$10,000 under $15,000	277,371	19,031,948	491,787	3,358,401	82,870	1,135,459	19,465	1,146,748	81,859	232,423	4,011	134,001
$15,000 under $20,000	126,741	11,242,343	261,891	2,182,353	33,440	605,628	8,236	568,328	47,707	141,573	2,361	62,158
$20,000 under $25,000	66,973	7,210,132	172,529	1,491,334	15,818	382,814	4,342	219,171	32,976	96,276	683	29,226
$25,000 under $50,000	96,823	12,860,519	270,179	3,197,118	17,284	552,446	7,167	557,046	70,711	244,032	1,156	94,940
$50,000 under $100,000	13,970	3,406,901	60,649	880,432	1,912	107,112	2,097	169,604	33,030	141,629	186	7,209
$100,000 under $250,000	1,007	682,401	14,310	129,634	137	23,004	794	196,534	27,255	109,470	127	30,139
$250,000 or more	39	72,123	818	21,056	4	356	107	79,025	7,363	52,379	6	3,971
Breakeven	-	-	-	-	-	-	11,460	15,856	1,197	-	599	1,446
AGRICULTURE, FORESTRY, AND FISHERIES												
Total	2,404,486	24,702,604	2,338,024	5,331,680	71,309	841,661	1,039,630	5,497,538	939,157	1,635,735	34,463	343,063
Under $2,000	1,555,420	7,631,529	811,942	1,215,325	26,400	162,465	846,913	2,675,584	475,781	546,554	23,991	98,769
$2,000 under $5,000	598,438	8,012,171	804,286	1,894,533	25,556	311,254	138,121	1,307,671	200,872	408,669	6,367	89,073
$5,000 under $10,000	192,300	5,028,093	444,393	1,287,512	13,193	212,409	32,084	618,905	93,208	216,270	1,873	34,397
$10,000 under $15,000	35,946	1,862,162	137,124	432,672	3,458	60,533	9,806	333,082	48,514	117,967	796	43,545
$15,000 under $20,000	12,501	864,231	60,642	214,512	1,388	37,869	4,370	156,161	26,422	74,449	714	22,343
$20,000 under $25,000	4,976	487,042	29,222	110,453	585	21,774	1,941	102,721	21,555	42,287	204	22,289
$25,000 under $50,000	4,380	609,826	40,901	140,595	638	25,386	3,094	158,709	36,785	104,922	366	24,998
$50,000 under $100,000	480	154,286	8,253	29,867	80	5,616	1,016	62,826	20,437	68,332	143	5,758
$100,000 under $250,000	43	50,175	1,211	5,572	11	4,355	360	70,913	12,404	48,049	4	760
$250,000 or more	2	3,039	50	639	-	-	19	5,533	2,306	8,236	5	1,131
Breakeven	-	-	-	-	-	-	1,906	5,433	873	-	-	-
Farms												
Total	2,302,494	23,130,758	2,257,657	4,964,011	63,951	821,568	1,016,768	5,180,703	919,044	1,599,479	32,220	321,205
Under $2,000	1,504,594	7,407,431	793,242	1,172,831	24,458	161,348	828,377	2,615,542	467,836	535,143	22,508	96,469
$2,000 under $5,000	568,126	7,651,870	781,907	1,793,368	23,446	306,072	135,137	1,099,251	195,204	399,763	5,826	74,546
$5,000 under $10,000	179,841	4,663,095	429,729	1,202,151	11,518	206,751	31,383	606,012	91,009	211,405	1,769	34,314
$10,000 under $15,000	31,364	1,653,619	126,968	376,035	2,548	58,707	9,524	323,220	47,674	114,449	796	43,545
$15,000 under $20,000	10,352	683,343	52,315	177,837	1,014	34,202	4,240	149,246	25,268	72,158	606	18,831
$20,000 under $25,000	3,927	350,153	25,982	86,856	351	20,708	1,892	97,346	21,156	41,135	200	21,801
$25,000 under $50,000	3,813	534,997	38,495	122,301	538	24,105	3,041	153,437	35,765	103,052	364	24,247
$50,000 under $100,000	438	139,163	7,871	27,353	68	5,352	1,003	62,369	20,228	67,466	142	5,561
$100,000 under $250,000	38	46,701	1,148	4,893	10	4,323	350	64,009	11,982	46,672	4	760
$250,000 or more	1	386	-	386	-	-	19	5,533	2,306	8,236	5	1,131
Breakeven	-	-	-	-	-	-	1,802	4,738	616	-	-	-
Field crop farms												
Total	974,710	8,181,627	943,789	2,244,689	12,612	99,082	305,541	1,361,475	272,429	384,305	4,298	57,775
Under $2,000	638,289	2,399,355	285,379	500,691	4,366	17,810	260,167	710,381	152,598	155,016	2,722	4,825
$2,000 under $5,000	222,117	2,484,659	297,368	703,292	4,412	33,749	33,020	225,132	50,229	97,505	1,024	6,871
$5,000 under $10,000	85,495	1,812,215	205,222	578,481	2,228	19,785	7,326	127,289	26,721	48,972	329	25,346
$10,000 under $15,000	17,720	660,713	73,211	213,867	873	10,338	1,931	126,400	11,308	23,571		
$15,000 under $20,000	6,194	317,695	34,769	106,117			825	47,892	6,697	14,230		
$20,000 under $25,000	2,297	166,361	16,438	51,163	399	8,383	595	70,973	12,325	13,084	223	20,733
$25,000 under $50,000	2,363	284,249	26,686	75,602	298	7,688	741	44,084	8,872	22,522		
$50,000 under $100,000	225	51,891	4,346	14,137	(1)	(1)	126	6,893	3,386	8,682		
$100,000 under $250,000	10	4,489	370	1,339	2	244	6	799	158	723	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	(1)	-	-	-
Other farms												
Total	1,327,784	14,949,131	1,313,868	2,719,322	51,339	722,486	711,227	3,819,228	646,615	1,215,174	27,922	263,430
Under $2,000	866,305	5,008,076	507,863	672,140	20,092	143,538	568,210	1,905,161	315,238	380,127	19,786	91,644
$2,000 under $5,000	346,009	5,167,211	484,539	1,090,076	19,034	272,323	102,117	874,119	144,975	302,258	4,802	67,675
$5,000 under $10,000	94,346	2,850,880	224,507	623,670	9,290	186,966	24,057	478,723	64,288	162,433	1,553	31,873
$10,000 under $15,000	13,644	992,906	53,757	162,168	1,675	48,369	7,593	196,820	36,366	90,878	1,287	39,444
$15,000 under $20,000	4,158	365,648	17,546	71,720	703	28,085	3,415	101,354	18,571	57,928		
$20,000 under $25,000	1,630	183,792	9,544	35,693	263	18,442	1,297	26,373	8,831	28,051	90	3,200
$25,000 under $50,000	1,450	250,748	11,809	46,699	(1)	(1)	2,300	109,353	26,893	80,530	355	24,145
$50,000 under $100,000	(1)	(1)	(1)	(1)	(1)	(1)	877	55,476	16,842	58,784	40	3,558
$100,000 under $250,000	28	42,212	778	3,554	8	4,079	344	63,210	11,824	45,949	4	760
$250,000 or more	1	386	-	386	-	-	19	5,533	2,306	8,236	5	1,131
Breakeven	-	-	-	-	-	-	998	3,106	481	-	-	-
Other Agriculture, Forestry, and Fisheries												
Total	101,992	1,571,846	80,367	367,669	7,358	20,093	22,862	316,835	20,113	36,256	2,243	21,858
Under $2,000	50,826	224,098	18,700	42,494	1,942	1,117	18,536	60,042	7,945	11,411	1,483	2,300
$2,000 under $5,000	30,312	360,301	22,379	101,165	2,110	5,182	2,984	208,420	5,668	8,906	645	14,610
$5,000 under $10,000	12,459	364,998	14,664	85,361	1,675	5,658	983	22,755	3,039	8,383	-	-
$10,000 under $15,000	4,582	208,543	10,156	56,637	910	1,826					(1)	(1)
$15,000 under $20,000	2,149	180,888	8,327	36,675			179	12,290	1,553	3,443	(1)	(1)
$20,000 under $25,000	1,049	136,889	3,240	23,597	720	6,278	66	5,729	1,229	2,736	2	751
$25,000 under $50,000	567	74,829	2,406	18,294			10	6,904	422	1,377	1	197
$50,000 under $100,000	(1)	(1)	(1)	(1)			-	-	-	-	-	-
$100,000 under $250,000	5	3,474	63	679	1	32	(1)	(1)	(1)	-	-	-
$250,000 or more	1	2,703	50	253	-	-						
Breakeven	-	-	-	-	-	-						

Footnote at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Selected industries and size of net profit or net loss	Businesses with net profit						Businesses without net profit					
					Inventory, end-of-year						Inventory, end-of-year	
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Number of businesses	Amount (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MINING												
Total	19,025	617,200	49,300	94,549	258	2,574	15,962	370,283	53,669	158,404	(1)	(1)
Under $2,000	10,088	50,320	5,392	6,849	-	-	7,652	84,060	6,726	5,749	(1)	(1)
$2,000 under $5,000	4,301	96,938	7,536	14,014			3,376	43,810	8,633	10,830	(1)	(1)
$5,000 under $10,000	2,183	117,443	14,091	15,491			1,817	27,450	4,187	13,255	-	-
$10,000 under $15,000	1,289	116,903	5,207	15,412	222	1,424	775	25,902	5,279	9,187	-	-
$15,000 under $20,000	427	31,223	2,046	7,446			262	22,940	2,655	4,823	(1)	(1)
$20,000 under $25,000	141	15,964	1,402	3,109			451	13,224	2,025	9,808	-	-
$25,000 under $50,000	(1)	(1)	(1)	(1)	35	1,135	712	48,915	8,180	26,157	(1)	(1)
$50,000 under $100,000	138	54,096	4,038	9,565			620	68,287	8,111	41,567	(1)	(1)
$100,000 under $250,000	65	65,584	4,892	8,218	1	15	155	13,386	4,609	19,350	(1)	(1)
$250,000 or more	3	3,445	154	1,479	-	-	38	21,685	3,264	17,678	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	-	-	-	-
CONSTRUCTION												
Total	628,881	14,411,959	360,575	2,231,212	82,159	436,735	58,306	1,127,401	55,183	123,017	9,967	131,340
Under $2,000	285,703	1,568,443	67,217	266,524	20,230	44,431	43,546	434,652	28,938	25,617	6,669	21,900
$2,000 under $5,000	210,690	3,427,614	101,707	689,904	27,473	139,973	8,988	270,330	12,205	28,273	1,995	28,531
$5,000 under $10,000	95,603	3,970,253	91,277	649,883	21,918	108,521	3,009	191,029	6,288	21,675	608	7,662
$10,000 under $15,000	20,503	1,901,142	37,138	245,681	6,306	56,471	586	44,732	1,703	7,024	374	1,310
$15,000 under $20,000	8,488	1,343,363	23,042	144,729	3,362	29,955	445	30,164	1,092	7,717	72	1,316
$20,000 under $25,000	3,773	656,048	13,885	83,973	1,318	18,872	281	12,664	1,994	6,050	-	-
$25,000 under $50,000	3,641	1,203,902	19,467	118,025	1,385	33,350	651	113,970	1,968	23,358	207	54,343
$50,000 under $100,000	442	274,943	4,701	27,157	155	2,979	21	10,450	459	1,435	5	36
$100,000 under $250,000	(1)	(1)	(1)	(1)	(1)	(1)	11	11,258	398	1,607	4	15,873
$250,000 or more	1	7,325	235	350	-	-	1	1,994	-	261	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	(1)	-	(1)	(1)
General Contractors												
Total	100,693	5,784,623	110,878	542,763	11,661	223,970	15,829	639,112	21,495	57,825	2,385	112,145
Under $2,000	28,054	515,787	16,565	26,333	2,320	17,111	9,480	188,012	9,589	6,854		
$2,000 under $5,000	35,630	1,167,534	23,797	117,409	3,648	86,763	3,665	162,692	4,222	12,487		
$5,000 under $10,000	23,727	1,532,989	27,886	167,127	3,558	63,994	1,522	142,238	2,515	11,154	2,136	41,524
$10,000 under $15,000	7,429	814,610	15,025	88,692	980	27,049						
$15,000 under $20,000	2,974	649,489	8,276	51,450			484	32,775	1,026	7,560		
$20,000 under $25,000	1,175	233,455	5,717	25,890	1,146	26,993						
$25,000 under $50,000	1,445	638,383	8,819	47,567			619	89,368	3,302	17,126	-	-
$50,000 under $100,000	227	177,465	2,808	13,835							(1)	(1)
$100,000 under $250,000	(1)	(1)	(1)	(1)	(1)	(1)	16	10,389	451	1,147	(1)	(1)
$250,000 or more	1	7,325	235	350	-	-	10	11,113	357	1,497	(1)	(1)
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-
							(1)	(1)	(1)	-	(1)	(1)
Special Trade Contractors												
Total	503,747	8,208,258	234,401	1,609,934	69,086	199,571	39,136	466,079	29,943	61,118	7,448	18,896
Under $2,000	244,996	978,162	47,716	228,774	17,610	24,086	31,700	237,856	18,252	17,702	5,661	10,253
$2,000 under $5,000	168,362	2,154,294	72,050	550,454	23,425	52,048	4,623	95,317	5,845	13,845	1,208	6,239
$5,000 under $10,000	67,802	2,321,470	59,577	455,055	17,960	40,829	1,313	47,813	3,276	9,508		
$10,000 under $15,000	12,599	1,042,078	21,572	151,230	5,259	29,349					579	2,404
$15,000 under $20,000	5,306	670,998	14,476	89,740	2,687	18,939						
$20,000 under $25,000	2,324	376,236	6,926	51,785	1,028	12,866	864	79,387	2,436	19,692	-	-
$25,000 under $50,000	2,141	556,670	10,037	68,886	1,013	20,054					-	-
$50,000 under $100,000	211	97,010	1,891	13,134	(1)	(1)					-	-
$100,000 under $250,000	(1)	(1)	(1)	(1)	(1)	(1)					-	-
$250,000 or more	-	-	-	-	-	-	1	145	41	110	-	-
Breakeven	-	-	-	-	-	-	1	1,994	-	261	-	-
							(1)	(1)	(1)	-	-	-
Plumbing, heating, and air conditioning												
Total	54,123	1,788,394	33,252	253,704	24,281	80,220	5,326	87,130	2,786	7,023	2,275	6,044
Under $2,000	17,514	140,955	4,384	16,918	5,041	6,264	4,075	52,627	1,580	2,322	1,733	2,717
$2,000 under $5,000	19,650	404,561	9,721	65,595	8,676	19,121					(1)	(1)
$5,000 under $10,000	11,445	462,882	8,828	78,156	6,700	13,279	1,146	29,355	1,085	4,277	-	-
$10,000 under $15,000	3,059	341,446	5,095	36,844	1,945	15,473					(1)	(1)
$15,000 under $20,000	1,361	151,170	2,084	23,138	1,057	10,242					(1)	(1)
$20,000 under $25,000	(1)	(1)	(1)	(1)	(1)	(1)						
$25,000 under $50,000	558	160,803	1,647	18,362	385	6,421	(1)	-	-	-	-	-
$50,000 under $100,000	61	32,363	212	3,922	(1)	(1)		(1)	(1)	(1)	-	-
$100,000 under $250,000	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	1	1,994	-	261	-	-
							(1)	(1)	(1)	-	-	-
Electrical work												
Total	38,100	1,052,042	19,588	166,025	16,997	52,613	4,252	73,446	2,279	10,398	1,302	727
Under $2,000	15,639	85,343	2,818	13,130	4,970	10,287	3,369	15,527	1,361	1,893	969	410
$2,000 under $5,000	11,108	224,340	4,545	39,537	5,148	17,549	(1)	(1)	(1)	(1)	(1)	(1)
$5,000 under $10,000	7,970	367,354	6,478	53,299	4,674	13,922	(1)	(1)	(1)	(1)	(1)	(1)
$10,000 under $15,000	1,545	109,296	2,059	18,826	1,274	4,675	(1)	(1)	-	(1)	(1)	(1)
$15,000 under $20,000	779	87,659	1,487	12,854				-	-	-	-	-
$20,000 under $25,000	659	91,231	1,157	14,677	663	3,620		-	-	-	-	-
$25,000 under $50,000	(1)	(1)	(1)	(1)	268	2,560	(1)		(1)	(1)	-	-
$50,000 under $100,000	(1)	(1)	(1)	(1)			(1)	(1)	(1)	(1)	-	-
$100,000 under $250,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Selected industries and size of net profit or net loss	Businesses with net profit						Businesses without net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
CONSTRUCTION--Continued												
Other special trade contractors												
Total	411,524	5,367,822	181,561	1,190,205	27,808	66,738	29,558	305,503	24,878	43,697	3,871	12,125
Under $2,000	211,843	751,864	40,514	198,726	7,599	7,535	24,256	169,702	15,311	13,487	2,959	7,126
$2,000 under $5,000	137,604	1,525,393	57,784	445,322	9,601	15,378	3,151	52,428	4,856	9,556		
$5,000 under $10,000	48,387	1,491,234	44,271	323,600	6,586	13,628	972	34,972	2,527	7,165	912	4,999
$10,000 under $15,000	7,995	591,336	14,418	95,560	2,040	9,201						
$15,000 under $20,000	3,166	432,169	10,905	53,748	1,285	7,003						
$20,000 under $25,000	1,192	197,592	4,511	26,623	696	13,989	644	47,843	2,133	13,379	-	-
$25,000 under $50,000	1,217	319,882	7,551	38,872							-	-
$50,000 under $100,000	116	53,813	1,474	7,162			-	-	-	-	-	-
$100,000 under $250,000	(1)	(1)	(1)	(1)	(1)	(1)	1	145	41	110	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	(1)	-	-	-
Contractors Not Allocable												
Total	24,441	419,078	15,296	78,515	1,412	13,194	3,341	22,210	3,745	4,074	(1)	(1)
Under $2,000	12,653	74,494	2,936	11,417	1,100	8,094	2,366	8,784	1,097	1,061	(1)	(1)
$2,000 under $5,000	6,698	105,786	5,860	22,041			700	12,321	2,138	1,941	-	-
$5,000 under $10,000	4,074	115,794	3,814	27,701			174	978	497	1,013	-	-
$10,000 under $15,000	475	44,454	541	5,759	(1)	(1)	-	-	-	-	-	-
$15,000 under $20,000					(1)	(1)	-	-	-	-	-	-
$20,000 under $25,000	541	78,550	2,145	11,597	(1)	(1)	-	-	-	-	-	-
$25,000 under $50,000							-	-	-	-	-	-
$50,000 under $100,000					(1)	(1)	(1)	(1)	(1)	(1)	-	-
$100,000 under $250,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	(1)	-	-	-
MANUFACTURING												
Total	145,119	5,813,533	180,933	729,649	55,870	291,152	35,686	896,734	36,013	75,648	14,538	145,229
Under $2,000	61,210	483,766	25,185	51,290	16,855	24,605	27,252	232,671	15,760	14,723	9,500	27,983
$2,000 under $5,000	39,569	1,167,697	47,632	132,413	14,400	58,099	5,485	127,138	6,422	17,439	2,745	12,851
$5,000 under $10,000	25,583	1,381,129	37,928	178,795	12,899	73,480	1,513	126,771	5,484	10,752	1,244	34,364
$10,000 under $15,000	8,769	736,458	22,608	105,819	5,228	35,451	666	277,294	5,150	8,206	559	47,308
$15,000 under $20,000	4,294	634,020	14,811	74,175	2,525	31,697	214	17,604	518	3,345	170	2,038
$20,000 under $25,000	2,391	404,193	9,399	52,551	1,741	19,916	111	9,525	493	2,534	101	2,262
$25,000 under $50,000	2,783	706,227	17,183	92,717	1,843	33,357	128	45,976	1,433	4,697	115	5,141
$50,000 under $100,000	454	231,778	4,777	29,254	337	11,370	9	5,271	132	536	2	144
$100,000 under $250,000	59	48,309	1,196	7,818	40	3,089	104	54,095	621	13,416	102	13,138
$250,000 or more	7	19,956	214	4,817	2	88	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	-	-	-	-
Food and Kindred Products, Including Beverages												
Total	14,555	1,128,235	21,758	79,369	6,099	28,079	3,263	323,820	6,345	9,436	1,682	46,132
Under $2,000	4,208	77,925	2,172	3,780	1,541	1,805	2,012	41,149	1,767	1,446		
$2,000 under $5,000	4,971	216,792	4,268	16,621	1,975	5,645					1,679	45,454
$5,000 under $10,000	3,568	357,603	6,631	25,846	1,332	8,523	1,243	280,001	4,498	7,475		
$10,000 under $15,000	1,006	132,593	2,451	11,629	991	6,214					-	-
$15,000 under $20,000	(1)	(1)	(1)	(1)								
$20,000 under $25,000	90	33,518	542	1,995	215	4,282	1	18	1	24	-	-
$25,000 under $50,000	(1)	(1)	(1)	(1)			5	1,115	68	171	1	95
$50,000 under $100,000	45	51,509	767	3,054	38	1,398	-	-	-	-	-	-
$100,000 under $250,000	8	6,230	302	973	6	170	2	1,537	11	320	2	583
$250,000 or more	1	3,221	20	753	1	42	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-
Lumber and Wood Products, Except Furniture												
Total	38,303	889,376	49,218	109,216	4,406	20,576	8,353	218,317	13,604	14,259	1,189	45,527
Under $2,000	22,200	150,864	10,349	18,805	1,838	2,160	6,485	63,140	5,869	3,852		
$2,000 under $5,000	11,112	304,910	20,086	36,556	1,341	3,052	1,242	40,168	1,897	4,052		
$5,000 under $10,000	3,263	183,150	7,915	20,965							1,183	45,295
$10,000 under $15,000	749	57,714	3,622	9,040	1,123	12,209	616	105,115	5,681	5,839		
$15,000 under $20,000												
$20,000 under $25,000	659	106,143	2,887	12,558							-	-
$25,000 under $50,000												
$50,000 under $100,000	320	86,595	4,359	11,292	95	2,656	7	6,882	57	259	(1)	(1)
$100,000 under $250,000					(1)	(1)	2	3,012	43	152	5	231
$250,000 or more	-	-	-	-	1	41	1	(2)	57	105	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-
Printing, Publishing, and Allied Industries												
Total	23,782	771,533	32,254	124,793	11,827	27,701	5,741	55,994	3,859	6,256	1,860	4,620
Under $2,000	9,121	73,271	3,820	6,558	3,870	5,381	4,646	36,530	2,644	1,979	1,285	2,207
$2,000 under $5,000	6,153	145,197	7,751	20,950	2,872	6,664	939	11,713	686	2,734		
$5,000 under $10,000	5,069	216,013	9,629	36,301	2,777	4,638					574	2,273
$10,000 under $15,000	1,828	135,085	4,932	22,153	1,248	4,816	152	7,481	521	1,434		
$15,000 under $20,000											-	-
$20,000 under $25,000	1,545	176,300	5,486	33,687	1,029	5,537	2	234	4	46	1	140
$25,000 under $50,000							2	36	4	63	-	-
$50,000 under $100,000	57	21,777	547	3,630	26	495	-	-	-	-	-	-
$100,000 under $250,000	8	3,155	81	1,035	5	170	-	-	-	-	-	-
$250,000 or more	1	735	8	479	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Selected industries and size of net profit or net loss	Businesses with net profit						Businesses without net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING--Continued												
Machinery, Except Electrical, and Transportation Equipment												
Total	13,611	504,626	20,473	106,542	5,234	20,204	2,785	62,800	3,558	7,614	957	5,986
Under $2,000	4,049	25,410	1,927	3,482	875	771	2,208	17,214	1,373	1,145	(1)	(1)
$2,000 under $5,000	2,670	43,018	2,966	8,620	909	1,561					-	-
$5,000 under $10,000	3,483	98,569	3,813	25,354	1,773	3,530	469	7,110	909	2,429	(1)	(1)
$10,000 under $15,000	1,452	71,441	3,084	17,316	582	3,347					(1)	(1)
$15,000 under $20,000	851	62,974	2,879	14,491	479	2,246	-	-	-	-	-	-
$20,000 under $25,000	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
$25,000 under $50,000	452	75,322	2,533	15,187	215	2,801	(1)	(1)	(1)	(1)	(1)	(1)
$50,000 under $100,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
$100,000 under $250,000	9	6,141	166	1,234	7	315	-	-	-	-	-	-
$250,000 or more	3	13,421	76	2,247	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-
Other Manufacturing												
Total	54,868	2,519,763	57,230	309,729	28,304	194,592	15,544	235,803	8,647	38,084	8,850	42,964
Under $2,000	21,632	156,296	6,917	18,665	8,731	14,488	11,901	74,638	4,107	6,302	6,334	11,829
$2,000 under $5,000	14,663	457,780	12,561	49,666	7,303	41,177	2,264	33,660	1,821	7,473	1,438	4,717
$5,000 under $10,000	10,200	525,794	9,940	70,329	6,213	48,116	598	20,075	701	3,773	582	1,727
$10,000 under $15,000	3,734	339,625	8,519	45,681	2,585	24,594	257	35,466	530	3,034	(1)	(1)
$15,000 under $20,000	1,841	288,608	5,213	32,097	1,282	22,750					(1)	(1)
$20,000 under $25,000	959	186,151	3,763	21,268	(1)	(1)					(1)	(1)
$25,000 under $50,000	1,585	417,725	7,767	52,538	1,205	21,675	320	71,575	1,488	17,502	(1)	(1)
$50,000 under $100,000	222	115,753	1,894	14,045	198	7,864					(1)	(1)
$100,000 under $250,000	30	29,452	546	4,102	21	2,393					(1)	(1)
$250,000 or more	2	2,579	110	1,338	1	46	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	-	-	-	-
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES												
Total	231,482	3,711,428	321,277	730,785	4,320	14,863	52,473	529,881	90,440	88,575	920	2,079
Under $2,000	114,790	727,620	82,977	101,529	1,270	3,238	40,329	258,507	39,652	24,031		
$2,000 under $5,000	76,769	1,047,330	98,326	249,848	1,704	6,373	9,018	145,421	28,704	28,194		
$5,000 under $10,000	29,010	896,711	74,158	197,723	805	1,079	1,851	35,032	7,491	11,699	915	1,978
$10,000 under $15,000	6,549	374,097	24,512	79,017			524	22,476	4,311	5,834		
$15,000 under $20,000	2,347	242,892	14,540	40,004	419	1,836	118	6,697	746	2,037		
$20,000 under $25,000	661	78,955	8,101	14,456			146	12,318	754	3,175	-	-
$25,000 under $50,000	1,227	271,632	14,237	38,500	110	1,677	231	17,358	4,988	7,175	(1)	(1)
$50,000 under $100,000	106	56,024	3,300	6,983	(1)	(1)	7	458	105	383	(1)	(1)
$100,000 under $250,000	23	16,167	1,126	2,725	-	-	38	30,313	3,616	4,529	-	-
$250,000 or more	-	-	-	-	-	-	5	434	47	1,518	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	(1)	-	-	-
Motor Freight Transportation, and Warehousing												
Total	160,198	2,784,113	259,076	535,572	2,209	8,359	39,787	435,872	72,030	66,058	374	841
Under $2,000	76,588	562,569	66,480	68,349	(1)	(1)	30,125	204,107	30,955	18,087	(1)	(1)
$2,000 under $5,000	51,674	748,578	79,035	169,738			7,333	122,288	24,011	22,319	(1)	(1)
$5,000 under $10,000	23,736	690,656	62,737	162,467	1,383	3,226	1,546	31,191	6,516	9,840	(1)	(1)
$10,000 under $15,000	4,947	277,758	19,673	59,542			487	21,995	4,089	5,379	-	-
$15,000 under $20,000	1,758	167,652	10,478	29,615			(1)	(1)	(1)	(1)	-	-
$20,000 under $25,000	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	-	-
$25,000 under $50,000	972	236,572	12,604	29,978	(1)	(1)	82	9,271	1,822	2,436	(1)	(1)
$50,000 under $100,000	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
$100,000 under $250,000	13	10,759	1,009	1,586	-	-	37	30,283	3,536	4,394	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	(1)	-	-	-
Other Transportation, Communication, Water Supply and Sanitary Services												
Total	71,284	927,315	62,201	195,213	2,111	6,504	12,686	94,009	18,410	22,517	546	1,238
Under $2,000	38,202	165,051	16,497	33,180	1,336	4,902	10,204	54,400	8,697	5,944		
$2,000 under $5,000	25,095	298,752	19,291	80,110			1,685	23,133	4,693	5,875		
$5,000 under $10,000	5,274	206,055	11,421	35,256			(1)	(1)	(1)	(1)	545	1,204
$10,000 under $15,000	1,602	96,339	4,839	19,475	708	1,224	(1)	(1)	(1)	(1)		
$15,000 under $20,000	589	75,240	4,062	10,389			78	2,038	282	1,326		
$20,000 under $25,000	218	28,017	3,634	4,735			13	439	121	283	-	-
$25,000 under $50,000	255	35,060	1,633	8,522	67	378	149	8,087	3,166	4,739	-	-
$50,000 under $100,000	39	17,393	707	2,407			7	458	105	383	(1)	(1)
$100,000 under $250,000	10	5,408	117	1,139			1	30	80	135	-	-
$250,000 or more	-	-	-	-	-	-	5	434	47	1,518	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	(1)	-	-	-
WHOLESALE AND RETAIL TRADE												
Total	1,535,639	80,514,561	1,067,439	6,445,813	991,165	6,947,422	352,963	8,462,749	190,964	608,935	206,592	907,129
Under $2,000	648,699	10,933,378	192,327	542,205	353,807	1,063,953	264,989	3,760,374	93,889	164,492	149,802	418,581
$2,000 under $5,000	469,418	20,881,711	290,081	1,569,760	325,728	1,790,022	63,168	2,280,651	53,560	198,060	42,541	246,528
$5,000 under $10,000	277,834	22,088,871	291,147	1,925,740	209,066	1,822,390	15,950	1,546,004	28,641	110,820	9,789	157,184
$10,000 under $15,000	76,965	10,124,755	120,867	927,887	57,247	939,426	4,338	381,145	6,824	51,548	2,080	31,117
$15,000 under $20,000	30,753	5,558,107	61,798	530,048	22,318	489,102	1,510	291,078	3,280	26,210	1,135	35,530
$20,000 under $25,000	14,177	3,655,623	44,907	315,700	10,477	308,064	594	45,137	1,459	13,560	346	4,317
$25,000 under $50,000	16,026	5,641,190	55,284	515,739	11,341	438,700	1,318	122,571	3,002	39,965	437	8,667
$50,000 under $100,000	1,650	1,384,639	9,716	103,434	1,115	82,507	29	9,008	125	1,682	18	1,050
$100,000 under $250,000	116	244,770	1,308	15,039	65	13,025	18	1,557	162	2,337	10	263
$250,000 or more	1	1,517	4	261	1	233	1	24,955	22	261	1	2,840
Breakeven	-	-	-	-	-	-	1,048	269	-	-	433	1,052

Footnote at end of table.

Table 4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Selected industries and size of net profit or net loss	Businesses with net profit						Businesses without net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
WHOLESALE AND RETAIL TRADE--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale Trade												
Total	270,439	15,779,629	204,176	1,539,636	77,915	877,178	48,692	1,173,820	29,885	86,157	16,397	74,084
Under $2,000	96,246	1,226,170	27,305	81,706	19,963	54,563	36,454	494,089	15,910	20,928	11,417	34,317
$2,000 under $5,000	75,024	2,649,995	39,676	255,372	22,167	169,344	8,588	420,605	10,552	27,674	3,818	23,441
$5,000 under $10,000	55,397	3,672,201	50,053	388,281	18,296	178,528	1,618	83,397	783	12,034	609	3,443
$10,000 under $15,000	21,114	2,346,356	28,505	257,622	7,994	141,250	1,274	97,429	1,228	14,304	204	4,385
$15,000 under $20,000	10,295	1,633,897	19,097	177,737	3,835	90,894	197	34,408	1,007	3,596	178	2,753
$20,000 under $25,000	5,226	1,363,263	16,807	116,294	2,410	94,474	22	1,836	176	452	18	560
$25,000 under $50,000	6,251	2,009,342	18,400	202,368	2,818	109,716	190	14,641	206	5,549	13	1,405
$50,000 under $100,000	818	741,774	3,730	51,505	400	31,041	3	1,968	1	259	2	16
$100,000 under $250,000	67	135,114	599	8,490	31	7,135	8	289	-	1,100	4	19
$250,000 or more	1	1,517	4	261	1	233	1	24,955	22	261	1	2,840
Breakeven	-	-	-	-	-	-	(1)	(1)	-	-	(1)	(1)
Groceries and related products												
Total	39,766	3,875,126	32,967	207,968	14,204	81,253	4,863	341,558	5,743	9,613	1,498	6,602
Under $2,000	11,620	275,205	4,872	11,426	3,107	4,343	3,597	55,940	3,153	2,329	937	2,364
$2,000 under $5,000	14,732	977,054	9,104	50,170	5,100	21,435					(1)	(1)
$5,000 under $10,000	8,787	988,178	8,911	60,670	3,807	14,700	1,263	285,069	2,583	7,222	(1)	(1)
$10,000 under $15,000	2,457	450,589	4,526	30,089	1,288	13,180					(1)	(1)
$15,000 under $20,000	872	430,444	2,064	15,042	378	10,205	1	(2)	-	16	-	-
$20,000 under $25,000	(1)	(1)	(1)	(1)	(1)	(1)	2	549	7	46	2	66
$25,000 under $50,000	758	522,487	2,231	24,049	382	12,272	-	-	-	-	-	-
$50,000 under $100,000	(1)	(1)	(1)	(2)	(1)	(1)	-	-	-	-	-	-
$100,000 under $250,000	8	14,121	94	1,125	(1)	(1)	-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-
Machinery, equipment and supplies												
Total	14,289	811,694	11,095	105,418	6,900	76,758	3,622	41,925	937	11,513	1,465	7,801
Under $2,000	3,820	44,453	1,266	3,650	1,453	5,420	2,114	3,941	260	1,310	647	1,231
$2,000 under $5,000	3,771	114,949	2,352	12,990	1,951	23,027	853	23,029	395	2,703	709	5,537
$5,000 under $10,000	3,252	202,038	2,375	23,398	1,526	7,727					-	-
$10,000 under $15,000	1,587	146,010	2,240	19,440	844	15,199	451	14,726	282	6,804	(1)	(1)
$15,000 under $20,000	855	105,054	969	14,664	556	7,569					(1)	(1)
$20,000 under $25,000	(1)	(1)	(1)	(1)	(1)	(1)					(1)	(1)
$25,000 under $50,000	496	97,592	1,108	15,760	313	8,985						
$50,000 under $100,000	76	32,988	273	4,967	48	3,045	-	-	-	-	-	-
$100,000 under $250,000	8	4,738	38	944	7	406	(1)	(1)	-	(1)	(1)	(1)
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	-	-	-	-
Farm products-raw materials												
Total	14,008	2,333,364	21,271	78,528	4,471	121,925	3,525	220,422	3,555	7,782	1,230	7,460
Under $2,000	5,561	324,008	2,426	5,177	1,185	5,379	2,766	107,111	992	2,248	944	1,501
$2,000 under $5,000	3,457	240,393	2,182	11,770	837	23,847						
$5,000 under $10,000	2,751	494,312	5,747	19,043	1,212	18,503	651	84,778	2,511	5,089	181	2,008
$10,000 under $15,000	1,015	358,585	2,493	12,838	563	12,646						
$15,000 under $20,000	597	123,212	2,051	10,068								
$20,000 under $25,000	316	266,256	3,945	6,978	612	50,678						
$25,000 under $50,000							-	-	-	-	-	-
$50,000 under $100,000	304	458,516	2,312	11,605			(1)	(1)	(1)	(1)	(1)	(1)
$100,000 under $250,000					59	8,308	-	-	-	-	-	-
$250,000 or more	7	68,082	115	1,049	3	2,564	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	1	24,955	22	261	1	2,840
							(1)	-	-	-	(1)	(1)
Other wholesale trade												
Total	202,376	8,759,445	138,843	1,147,722	52,340	597,242	36,682	569,915	19,650	57,249	12,204	52,221
Under $2,000	75,245	582,504	18,741	61,453	14,218	39,421	27,977	327,097	11,505	15,041	8,889	29,221
$2,000 under $5,000	53,064	1,317,599	26,038	180,442	14,279	101,035	6,631	118,485	6,691	21,514	2,806	15,793
$5,000 under $10,000	40,607	1,987,673	33,020	285,170	11,751	137,598	938	46,132	547	6,264	367	2,362
$10,000 under $15,000	16,055	1,391,172	19,246	195,255	5,299	100,225	976	68,045	580	10,832		
$15,000 under $20,000	7,971	975,187	14,013	137,963	2,692	65,840						
$20,000 under $25,000	4,053	911,322	11,747	90,242	1,859	51,479	116	7,925	326	2,935	107	4,817
$25,000 under $50,000	4,759	1,153,191	13,009	154,965	1,978	79,903						
$50,000 under $100,000	577	391,107	2,673	36,599	246	17,757						
$100,000 under $250,000	44	48,173	352	5,372	17	3,751	3	1,968	1	259	2	16
$250,000 or more	1	1,517	4	261	1	233	4	166	-	404	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-
Retail Trade							(1)	(1)	-	-	(1)	(1)
Total	1,223,834	61,562,016	814,832	4,684,986	884,223	5,783,329	290,940	6,877,762	150,723	497,497	182,506	765,551
Under $2,000	536,954	9,404,746	158,018	447,220	324,951	975,360	218,741	3,137,141	75,015	137,460	132,942	362,209
$2,000 under $5,000	383,992	17,686,674	241,404	1,279,589	296,621	1,579,666	52,687	1,798,242	41,577	164,079	37,674	210,618
$5,000 under $10,000	212,800	17,502,228	225,844	1,466,824	182,512	1,564,340	13,141	1,266,553	22,867	90,485	8,231	124,884
$10,000 under $15,000	52,412	7,180,590	85,292	628,920	46,327	737,624	3,026	264,824	4,766	36,800	1,838	23,014
$15,000 under $20,000	19,449	3,670,320	39,165	334,900	17,581	374,289	1,308	256,587	2,254	22,527	952	32,742
$20,000 under $25,000	8,438	2,167,732	27,019	187,711	7,732	202,624	570	43,079	1,273	13,060	327	3,699
$25,000 under $50,000	9,009	3,289,486	32,047	287,893	7,846	299,302	1,027	104,198	2,703	30,919	423	7,262
$50,000 under $100,000	734	553,191	5,342	45,738	620	44,329	20	6,036	118	1,042	14	925
$100,000 under $250,000	46	107,049	701	6,191	33	5,795	9	1,042	150	1,125	5	138
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	411	60	-	-	(1)	(1)

Footnote at end of table.

Table 4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Selected industries and size of net profit or net loss	Businesses with net profit						Businesses without net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE--Continued												
Grocery stores, meat, fish, fruit, and vegetable markets												
Total	223,867	14,045,593	139,205	704,877	188,741	816,128	44,005	1,741,997	25,288	75,530	31,989	117,444
Under $2,000	106,545	2,616,511	29,772	96,455	86,806	205,410	32,921	793,116	12,971	21,977	23,855	63,646
$2,000 under $5,000	76,223	4,951,885	49,005	250,944	64,616	293,698	8,289	425,683	5,673	25,642	6,075	26,736
$5,000 under $10,000	31,717	3,567,047	35,081	210,997	28,273	188,250	1,913	406,284	4,720	14,402	1,411	18,578
$10,000 under $15,000	6,332	1,393,872	12,895	76,210	6,132	67,361	478	52,468	843	5,915	444	3,657
$15,000 under $20,000	1,517	535,894	4,732	26,090	1,447	25,017	(1)	(1)	(1)	(1)	(1)	(1)
$20,000 under $25,000	769	368,890	3,082	17,289	758	14,348	(1)	(1)	(1)	(1)	(1)	(1)
$25,000 under $50,000	707	536,622	4,022	23,359	652	19,676	(1)	(1)	(1)	(1)	(1)	(1)
$50,000 under $100,000	55	69,500	560	3,326	55	2,225	-	-	-	-	-	-
$100,000 under $250,000	2	5,372	56	207	2	143	-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	-	-	-	-	-
General merchandise												
Total	106,564	2,769,528	50,172	265,508	55,106	449,424	29,795	268,132	9,228	30,239	16,342	72,605
Under $2,000	69,259	544,468	12,400	43,290	27,784	81,985	25,698	104,384	5,177	11,168	13,349	29,176
$2,000 under $5,000	21,917	782,365	11,638	72,973	15,288	146,148	2,716	91,542	2,346	9,141	2,224	24,958
$5,000 under $10,000	10,905	696,941	11,541	74,789	8,092	116,953	1,017	50,773	1,435	7,237	613	12,621
$10,000 under $15,000	2,639	351,638	6,449	31,269	2,402	54,301					(1)	(1)
$15,000 under $20,000	971	145,735	2,024	16,479	834	20,853					(1)	(1)
$20,000 under $25,000	383	97,236	2,667	8,842	280	7,211	164	21,393	270	2,693	(1)	(1)
$25,000 under $50,000	409	110,504	2,422	13,029	378	16,714					(1)	(1)
$50,000 under $100,000	80	34,527	975	4,703	47	4,839						
$100,000 under $250,000	1	6,114	56	134	1	420						
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-
Apparel and accessories												
Total	52,759	2,493,297	26,866	263,382	40,878	598,982	12,052	240,477	4,616	40,191	7,899	64,878
Under $2,000	18,015	296,686	3,427	16,639	10,959	106,467	7,462	81,483	1,708	5,120	4,885	31,024
$2,000 under $5,000	16,286	547,977	6,429	56,463	12,710	145,875	2,955	51,634	1,146	9,395	2,217	21,287
$5,000 under $10,000	12,570	786,675	7,997	90,154	11,736	177,558	778	38,833	860	4,852		
$10,000 under $15,000	3,152	372,226	3,850	38,237	2,962	80,283						
$15,000 under $20,000	1,415	194,251	1,991	24,581	1,375	39,764						
$20,000 under $25,000	558	96,812	1,168	12,368	487	18,199	849	68,472	902	20,666	796	12,472
$25,000 under $50,000	(1)	(1)	(1)	(1)	(1)	(1)						
$50,000 under $100,000	41	21,759	224	2,521	41	3,444	-	-	-	-	-	-
$100,000 under $250,000	1	5,351	18	125	1	617	1	37	-	158	1	95
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	-	-	-	-
Furniture, home furnishings, and equipment												
Total	63,528	2,859,717	47,162	293,649	46,106	459,579	15,386	267,414	7,529	31,658	10,871	56,781
Under $2,000	24,762	391,685	10,336	22,799	13,822	66,703	10,674	135,955	4,191	6,710	7,588	31,729
$2,000 under $5,000	19,587	553,232	12,351	66,206	15,102	100,252	2,899	54,716	1,693	8,861	2,110	12,952
$5,000 under $10,000	12,030	818,201	11,042	84,478	10,751	131,822	1,303	44,476	1,101	9,002	898	9,388
$10,000 under $15,000	4,203	474,244	5,763	50,034	3,657	75,914	468	27,367	481	5,989	(1)	(1)
$15,000 under $20,000	1,439	238,031	2,904	25,438	1,358	39,033	-	-	-	-	-	-
$20,000 under $25,000	553	101,517	1,360	12,250	516	11,609	35	3,851	57	842	-	-
$25,000 under $50,000	893	244,450	3,042	28,562	843	30,968	7	1,049	6	254	(1)	(1)
$50,000 under $100,000	61	38,357	364	3,832	57	3,278	-	-	-	-	-	-
$100,000 under $250,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-
Automotive dealers												
Total	49,073	6,407,971	36,357	278,396	34,183	670,662	16,476	915,454	6,101	45,468	10,090	94,204
Under $2,000	18,208	512,085	4,146	15,873	10,445	101,721	10,477	203,943	1,635	6,330	6,544	34,096
$2,000 under $5,000	13,921	1,280,149	8,870	47,189	10,213	166,293	3,314	218,925	2,389	10,479	1,798	29,298
$5,000 under $10,000	9,220	1,526,187	8,969	65,582	7,214	136,955	1,685	237,861	995	11,566	1,038	15,122
$10,000 under $15,000	3,532	843,074	4,751	42,879	2,819	85,320	393	49,512	533	4,550		
$15,000 under $20,000	1,742	622,334	2,807	30,015	1,460	50,406	348	173,920	340	6,139	691	14,274
$20,000 under $25,000	868	394,063	2,610	19,376	(1)	(1)	(1)	(1)	(1)	(1)		
$25,000 under $50,000	1,430	964,780	3,424	46,380	1,121	79,609	18	2,801	60	658	14	558
$50,000 under $100,000	133	201,676	604	8,628	96	11,353	7	5,068	81	396	5	856
$100,000 under $250,000	19	63,623	176	2,474	11	3,518	-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-
Gasoline service stations												
Total	167,681	10,677,850	85,962	605,823	137,360	365,229	29,395	990,636	11,898	47,448	19,475	38,048
Under $2,000	61,861	1,856,741	18,076	57,354	44,149	73,322	21,841	582,619	6,206	15,550	14,301	23,681
$2,000 under $5,000	64,166	3,880,457	29,914	215,006	55,203	133,703	5,876	303,191	4,537	17,976	4,428	10,009
$5,000 under $10,000	34,046	3,537,555	27,039	228,697	31,200	113,321	1,263	51,680	321	8,027		
$10,000 under $15,000	5,783	875,816	6,638	68,366	5,041	25,069	(1)	(1)	(1)	(1)	741	4,287
$15,000 under $20,000	1,369	345,791	2,665	22,782	1,336	13,405	(1)	(1)	(1)	(1)		
$20,000 under $25,000							-	-	-	-	-	-
$25,000 under $50,000	456	181,490	1,630	13,618	431	6,409	(1)	(1)	(1)	(1)	(1)	(1)
$50,000 under $100,000							-	-	-	-	-	-
$100,000 under $250,000							-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Selected industries and size of net profit or net loss	Businesses with net profit						Businesses without net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Eating and drinking places												
Total	233,199	7,391,003	194,751	803,898	154,547	167,943	65,031	1,039,499	45,571	103,410	33,711	26,585
Under $2,000	103,779	1,526,056	43,448	90,562	56,269	36,158	49,166	601,781	24,306	32,071	24,152	16,635
$2,000 under $5,000	77,166	2,367,124	64,011	254,122	55,490	56,469	12,806	281,758	12,023	39,896	7,725	6,523
$5,000 under $10,000	40,847	2,159,047	56,018	280,489	33,568	47,437	2,106	107,789	5,579	14,262	1,259	1,708
$10,000 under $15,000	7,459	646,456	15,700	88,517	6,241	16,561	488	29,305	667	5,799		
$15,000 under $20,000	1,988	259,170	6,035	33,623	1,506	4,197						
$20,000 under $25,000	859	166,159	3,524	18,811	674	3,120						
$25,000 under $50,000	1,039	236,637	5,253	33,675	745	3,288	465	18,866	2,996	11,382	575	1,719
$50,000 under $100,000	58	27,242	715	3,590	51	700						
$100,000 under $250,000	(1)	(1)	(1)	(1)	(1)	(1)						
$250,000 or more	-	-	-	-	-	-						
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-
Building materials												
Total	20,222	1,305,300	21,263	115,362	14,159	191,777	4,805	101,755	3,344	16,836	3,432	25,108
Under $2,000	6,041	91,632	2,783	5,107	3,527	17,140	2,654	35,743	1,188	1,840	1,949	10,886
$2,000 under $5,000	6,527	273,106	5,564	21,876	4,589	36,939	996	36,501	853	3,179	885	7,829
$5,000 under $10,000	4,657	310,270	4,794	31,981	3,403	55,715	811	18,189	955	5,896	557	5,721
$10,000 under $15,000	1,228	176,601	3,138	14,975	991	24,856	(1)	(1)	(1)	(1)	(1)	(1)
$15,000 under $20,000					790	19,362	(1)	(1)	(1)	(1)	(1)	(1)
$20,000 under $25,000	1,722	419,644	4,553	38,224			(1)	(1)	(1)	(1)	(1)	(1)
$25,000 under $50,000					819	34,840	(1)	(1)	(1)	(1)		
$50,000 under $100,000	45	30,597	320	2,918	38	2,802	-	-	-	-	-	-
$100,000 under $250,000	2	3,450	111	281	2	123	-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-
Hardware and farm equipment												
Total	30,109	2,329,689	25,308	151,416	26,366	584,172	6,183	251,232	4,080	17,240	4,916	89,504
Under $2,000	8,705	248,086	3,673	8,109	6,628	80,529	3,496	54,314	1,506	2,407	2,808	15,899
$2,000 under $5,000	10,348	569,947	6,684	34,075	9,213	165,096	1,729	61,688	1,056	5,236	1,358	14,702
$5,000 under $10,000	7,409	767,896	7,884	52,018	6,967	176,138						
$10,000 under $15,000	2,283	405,881	3,686	27,042	2,279	95,844						
$15,000 under $20,000	835	174,473	1,817	14,607	794	40,014	958	135,230	1,518	9,597	750	58,903
$20,000 under $25,000					(1)	(1)						
$25,000 under $50,000	496	142,785	1,321	13,516	176	12,489						
$50,000 under $100,000	32	19,248	231	1,937	32	3,981						
$100,000 under $250,000	1	1,373	12	112	1	86	-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-
Drug and proprietary stores												
Total	31,680	2,874,278	38,079	310,950	29,620	519,354	2,238	82,394	851	6,178	1,838	21,333
Under $2,000	3,410	92,120	1,758	2,850	2,969	26,427	836	32,932	343	731	738	12,547
$2,000 under $5,000	6,320	315,856	5,217	23,049	5,519	70,568	1,168	37,542	470	3,875	967	7,562
$5,000 under $10,000	10,160	811,448	10,538	73,504	9,693	152,371	(1)	(1)	(1)	(1)	(1)	(1)
$10,000 under $15,000	5,003	509,241	6,426	61,386	4,829	97,695	-	-	-	-	-	-
$15,000 under $20,000	3,539	463,389	5,846	61,868	3,472	76,494	-	-	-	-	-	-
$20,000 under $25,000	1,591	324,863	4,286	35,161	1,554	46,501	-	-	-	-	-	-
$25,000 under $50,000	1,596	333,182	3,858	49,146	1,530	46,986	-	-	-	-	-	-
$50,000 under $100,000	57	20,263	104	3,477	50	1,944	-	-	-	-	-	-
$100,000 under $250,000	4	3,916	46	509	4	368	-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-
Liquor stores												
Total	21,195	1,568,209	14,414	132,854	19,733	183,708	3,558	115,338	1,566	6,483	2,489	11,209
Under $2,000	4,880	101,832	812	3,936	4,209	14,301	2,798	86,048	1,217	2,615	2,040	8,843
$2,000 under $5,000	7,004	372,806	4,274	23,593	6,634	40,732	551	17,994	282	1,588	(1)	(1)
$5,000 under $10,000	5,190	425,023	3,725	37,298	5,019	51,406	(1)	(1)	(1)	(1)	(1)	(1)
$10,000 under $15,000	2,449	298,931	3,104	29,474	2,281	35,727	(1)	(1)	-	(1)	-	-
$15,000 under $20,000	787	128,006	945	13,763	716	12,299	-	-	-	-	-	-
$20,000 under $25,000	551	118,263	896	12,411	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$25,000 under $50,000	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-
$50,000 under $100,000	32	20,047	70	2,185	31	1,773	-	-	-	-	-	-
$100,000 under $250,000	1	2,112	12	116	1	256	-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-
Other retail trade												
Total	223,957	6,839,581	135,293	758,871	137,424	776,371	62,016	863,434	30,651	76,816	39,454	147,852
Under $2,000	111,489	1,126,844	27,387	84,246	57,384	165,197	50,718	424,823	14,567	30,941	30,733	84,047
$2,000 under $5,000	64,527	1,791,770	37,447	214,093	42,044	223,893	9,388	217,068	9,109	28,811	7,543	46,762
$5,000 under $10,000	34,049	2,095,938	41,216	236,841	26,596	216,414	1,323	207,300	5,962	8,782	740	14,404
$10,000 under $15,000	8,349	832,610	12,892	100,481	6,693	78,693	(1)	(1)	(1)	(1)	(1)	(1)
$15,000 under $20,000	2,947	387,990	5,852	49,696	2,493	33,445	(1)	(1)	(1)	(1)	(1)	(1)
$20,000 under $25,000	1,450	287,518	5,284	32,108	1,259	26,126	-	-	-	-	-	-
$25,000 under $50,000	1,012	256,287	4,100	32,488	843	25,246	(1)	(1)	(1)	(1)	(1)	(1)
$50,000 under $100,000	127	54,509	1,044	7,753	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$100,000 under $250,000	7	6,115	71	1,185	3	95	(1)	(1)	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	-	-	(1)	(1)

Footnote at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Selected industries and size of net profit or net loss	Businesses with net profit						Businesses without net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade Not Allocable												
Total	41,366	3,172,916	48,431	221,191	29,027	286,915	13,331	411,167	10,356	25,281	7,689	67,494
Under $2,000	15,499	302,462	7,004	13,279	8,893	34,030	9,794	129,144	2,964	6,104	5,443	22,055
$2,000 under $5,000	10,402	545,042	9,001	34,799	6,940	41,012	1,893	61,804	1,431	6,307	1,049	12,469
$5,000 under $10,000	9,637	914,442	15,250	70,635	8,258	79,522	1,191	196,054	4,991	8,301	949	28,857
$10,000 under $15,000	3,439	597,809	7,070	41,345	2,926	60,552	(1)	(1)	(1)	(1)	(1)	(1)
$15,000 under $20,000	1,009	253,890	3,536	17,411	902	23,919	(1)	(1)	(1)	(1)	(1)	(1)
$20,000 under $25,000	(1)	(1)	(1)	(1)	(1)	(1)	2	222	10	48	1	58
$25,000 under $50,000	766	342,362	4,837	25,478	677	29,682	(1)	(1)	(1)	(1)	(1)	(1)
$50,000 under $100,000	98	89,674	644	6,191	95	7,137	(1)	(1)	(1)	(1)	(1)	(1)
$100,000 under $250,000	3	2,607	8	358	1	95	1	226	12	112	1	106
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	-	-	(1)	(1)
FINANCE, INSURANCE, AND REAL ESTATE												
Total	391,224	4,780,621	177,395	1,768,651	3,505	62,486	81,450	391,663	69,885	130,190	797	19,622
Under $2,000	177,527	602,270	40,656	139,571	1,150	5,230	66,561	194,226	29,175	38,521	573	7,691
$2,000 under $5,000	100,301	915,524	43,747	334,078	1,279	25,669	9,195	83,175	16,407	27,900	108	409
$5,000 under $10,000	66,312	1,125,613	41,764	473,540	584	16,111	3,206	43,396	10,092	22,324	1	1
$10,000 under $15,000	26,491	770,437	21,297	319,225	285	5,107	904	30,386	3,166	10,603	105	9,950
$15,000 under $20,000	10,022	427,379	9,647	170,766	75	1,526	150	3,182	790	2,441	-	-
$20,000 under $25,000	4,576	269,059	9,545	102,713	67	2,150	58	3,122	235	1,308	-	-
$25,000 under $50,000	5,179	477,916	8,566	170,228	51	4,369	317	26,438	8,081	10,438	5	1,472
$50,000 under $100,000	746	152,129	1,909	48,298	13	2,092	161	2,458	473	12,465	-	-
$100,000 under $250,000	66	36,454	263	8,707	1	232	24	4,985	1,452	3,936	5	99
$250,000 or more	4	3,840	1	1,525	-	-	1	7	2	254	-	-
Breakeven	-	-	-	-	-	-	873	288	12	-	-	-
Insurance Agents, Brokers, and Services												
Total	152,217	1,764,603	55,327	762,108	(1)	(1)	16,138	46,064	5,918	16,038	(1)	(1)
Under $2,000	63,313	158,163	9,605	49,273	(1)	(1)	13,388	24,357	4,028	7,038	(1)	(1)
$2,000 under $5,000	36,909	295,746	13,442	124,516	-	-	1,815	14,448	1,297	5,042	-	-
$5,000 under $10,000	30,734	428,973	15,738	219,369	-	-					-	-
$10,000 under $15,000	12,030	320,849	7,720	146,088	-	-	492	7,021	575	3,602	-	-
$15,000 under $20,000	4,495	161,656	3,607	76,503	(1)	(1)					-	-
$20,000 under $25,000	2,152	118,099	2,135	48,239	(1)	(1)	-	-	-	-	-	-
$25,000 under $50,000	2,227	201,146	2,381	72,870	(1)	(1)	(1)	(1)	(1)	(1)	-	-
$50,000 under $100,000	332	71,670	638	21,649	-	-	(1)	(1)	(1)	(1)	-	-
$100,000 under $250,000	23	7,338	60	2,970	-	-	-	-	-	-	-	-
$250,000 or more	2	963	1	631	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	-	-	-	-
Real Estate Operators (Except Developers) and Lessors												
Total	32,449	232,195	32,205	67,140	(1)	(1)	18,589	100,890	39,046	40,141	(1)	(1)
Under $2,000	23,265	63,999	11,065	15,177	(1)	(1)	13,584	37,344	14,035	8,125	(1)	(1)
$2,000 under $5,000	6,206	53,212	6,914	18,674	(1)	(1)	3,052	25,470	10,411	9,390	-	-
$5,000 under $10,000	1,812	47,733	6,970	12,569	(1)	(1)	1,321	19,296	7,354	9,327	(1)	(1)
$10,000 under $15,000					-	-	342	6,398	1,857	3,845	-	-
$15,000 under $20,000	969	40,635	4,011	13,431	-	-	75	2,239	755	1,223	-	-
$20,000 under $25,000					-	-	16	663	140	351	-	-
$25,000 under $50,000	164	20,828	2,634	5,122	-	-	170	5,657	2,861	4,674	-	-
$50,000 under $100,000	31	4,944	466	1,899	-	-	11	602	292	700	-	-
$100,000 under $250,000	2	844	145	268	-	-	16	3,220	1,341	2,506	(1)	(1)
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	2	1	-	-	-	-
Real Estate Agents, Brokers, and Managers												
Total	138,674	1,224,760	54,241	546,996	629	7,334	30,701	78,192	10,183	29,111	140	10,856
Under $2,000	65,803	204,780	14,314	54,931	(1)	(1)	27,704	56,717	7,648	16,136	36	61
$2,000 under $5,000	38,637	271,231	15,670	129,233	(1)	(1)	2,199	11,514	1,628	6,956		
$5,000 under $10,000	21,227	290,012	10,699	150,653	(1)	(1)	340	2,648	485	2,161	-	-
$10,000 under $15,000	7,762	184,519	6,079	92,630	-	-					(1)	(1)
$15,000 under $20,000	2,806	98,597	2,790	47,372	-	-	252	7,086	391	3,694	-	-
$20,000 under $25,000	1,116	68,828	3,185	25,023	(1)	(1)					-	-
$25,000 under $50,000	1,191	78,695	1,395	38,289	(1)	(1)					(1)	(1)
$50,000 under $100,000	122	26,583	142	7,573	(1)	(1)	2	108	19	164	-	-
$100,000 under $250,000	10	1,515	7	1,292	-	-	-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	(1)	-	-	-
Other Finance, Insurance, and Real Estate												
Total	67,884	1,559,063	35,622	392,407	2,232	53,312	16,022	166,517	14,737	44,900	384	3,682
Under $2,000	25,146	175,328	5,672	20,190	(1)	(1)	11,885	75,808	3,463	7,222	377	3,047
$2,000 under $5,000	18,549	295,335	7,721	61,655	845	21,102	2,129	31,743	3,071	6,512	-	-
$5,000 under $10,000	12,539	358,895	8,357	90,949	(1)	(1)	1,135	17,287	1,807	8,439		
$10,000 under $15,000	6,031	241,077	4,721	72,728	285	5,107					(1)	(1)
$15,000 under $20,000	2,492	154,127	2,332	42,926			356	20,204	925	4,424	-	-
$20,000 under $25,000	1,236	78,488	3,949	27,764	146	8,590					-	-
$25,000 under $50,000	1,597	177,247	2,156	53,947			132	18,021	5,204	5,277	1	277
$50,000 under $100,000	261	48,932	663	17,177			143	1,669	154	11,342	-	-
$100,000 under $250,000	31	26,757	51	4,177	1	232	8	1,765	111	1,430	1	8
$250,000 or more	2	2,877	-	894	-	-	1	7	2	254	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	-	-	-	-

Footnote at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Selected industries and size of net profit or net loss	Businesses with net profit						Businesses without net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES												
Total	1,847,426	24,536,355	1,003,976	9,724,645	234,964	355,399	285,325	1,542,672	243,658	435,302	44,054	59,924
Under $2,000	877,935	2,949,550	198,433	705,579	105,401	85,385	235,297	807,834	122,983	131,367	36,144	26,822
$2,000 under $5,000	466,519	4,793,212	220,378	1,535,082	72,791	104,216	33,583	340,101	52,577	101,376	5,418	10,780
$5,000 under $10,000	235,956	4,813,327	197,812	1,652,919	39,986	91,249	9,573	238,574	29,620	63,962	2,077	20,949
$10,000 under $15,000	100,001	3,098,321	122,105	1,222,015	9,834	35,236	1,746	30,309	6,657	20,568	89	425
$15,000 under $20,000	57,475	2,110,874	74,221	993,168	3,420	13,409	1,059	38,009	12,197	18,603	136	183
$20,000 under $25,000	36,091	1,627,897	55,327	804,352	1,552	11,631	756	20,434	4,446	17,476	28	332
$25,000 under $50,000	62,899	3,857,303	109,365	2,098,659	1,791	12,500	701	20,465	6,192	26,804	12	217
$50,000 under $100,000	9,932	1,091,048	23,769	624,430	181	1,633	233	10,839	3,179	15,158	16	187
$100,000 under $250,000	597	161,872	2,406	76,456	7	105	83	9,974	3,967	16,132	1	4
$250,000 or more	21	32,951	160	11,985	1	35	41	24,417	1,722	23,856	-	-
Breakeven	-	-	-	-	-	-	2,253	1,716	118	-	(1)	(1)
Lodging Services												
Total	79,610	962,850	123,894	177,729	6,502	13,437	41,740	333,893	74,735	78,159	4,403	5,833
Under $2,000	53,681	275,198	38,466	37,357	2,169	1,669	30,951	191,993	39,549	20,416	2,861	2,647
$2,000 under $5,000	17,200	330,036	40,803	56,277	2,568	7,299	7,048	68,708	16,218	22,543	1,041	2,181
$5,000 under $10,000	5,992	183,709	23,253	41,103	1,301	2,475	2,749	47,742	11,689	18,289	478	950
$10,000 under $15,000	1,765	81,213	11,119	21,272	419	1,661	503	10,364	1,735	5,864	(1)	(1)
$15,000 under $20,000	623	41,185	5,080	10,594			226	4,497	2,496	4,971	-	-
$20,000 under $25,000	141	12,574	1,645	3,159							(1)	(1)
$25,000 under $50,000	179	27,539	2,685	5,996	37	193	153	8,830	2,696	5,149	-	-
$50,000 under $100,000	27	10,352	640	1,719	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$100,000 under $250,000	2	1,044	203	252	-	-	3	1,243	207	391	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	-	-	-	-
Hotels												
Total	8,303	211,923	12,689	26,426	2,446	4,768	4,425	51,896	7,493	13,914	(1)	(1)
Under $2,000	3,922	50,730	3,257	3,366	(1)	(1)	2,529	21,230	3,046	1,486	(1)	(1)
$2,000 under $5,000	2,758	85,134	4,966	8,927	1,067	2,453	842	8,410	997	2,923	(1)	(1)
$5,000 under $10,000	1,254	43,517	2,653	8,448							(1)	(1)
$10,000 under $15,000					871	2,011					-	-
$15,000 under $20,000											-	-
$20,000 under $25,000	369	32,542	1,813	5,685	-	-	1,054	22,256	3,450	9,505	-	-
$25,000 under $50,000					(1)	(1)					-	-
$50,000 under $100,000					-	-					(1)	(1)
$100,000 under $250,000	-	-	-	-	-	-					-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-
Tourist courts and motels												
Total	25,548	466,575	79,697	89,919	2,442	6,152	14,617	166,491	41,885	33,432	1,195	2,303
Under $2,000	12,098	88,328	17,143	9,590	(1)	(1)	10,015	97,259	21,391	8,035	857	922
$2,000 under $5,000	8,105	163,562	28,042	27,601	1,067	3,373	2,996	34,098	9,607	9,392	(1)	(1)
$5,000 under $10,000	3,547	103,080	17,526	24,282	538	903	1,166	21,635	6,062	7,076	(1)	(1)
$10,000 under $15,000	1,107	48,709	8,623	13,351							(1)	(1)
$15,000 under $20,000	(1)	(1)	(1)	(1)							-	-
$20,000 under $25,000	97	10,086	1,596	2,234	170	1,322	438	13,167	4,764	8,683	-	-
$25,000 under $50,000	(1)	(1)	(1)	(1)							-	-
$50,000 under $100,000	15	8,008	571	1,074							(1)	(1)
$100,000 under $250,000	2	1,044	203	252	-	-	2	332	61	246	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-
Other lodging places												
Total	45,759	284,352	31,508	61,384	1,614	2,517	22,698	115,506	25,357	30,813	2,869	3,011
Under $2,000	37,661	136,140	18,066	24,401	1,001	845	18,407	73,504	15,112	10,895	1,804	1,502
$2,000 under $5,000	6,337	81,340	7,795	19,749			3,210	26,200	5,614	10,228		
$5,000 under $10,000	1,191	37,112	3,074	8,373			750	13,199	3,735	5,323	1,058	1,486
$10,000 under $15,000	483	18,934	2,068	6,323	613	1,672	231	2,601	896	4,367	-	-
$15,000 under $20,000											(1)	(1)
$20,000 under $25,000	87	10,826	505	2,538							-	-
$25,000 under $50,000							-	-	-	-	-	-
$50,000 under $100,000							-	-	-	-	-	-
$100,000 under $250,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	-	-	-	-
Personal Services												
Total	450,458	4,165,078	203,488	1,200,883	82,878	65,946	50,517	319,384	56,963	53,043	9,947	7,183
Under $2,000	240,424	845,022	53,143	211,509	41,410	15,756	43,021	178,485	28,367	20,711	7,968	3,058
$2,000 under $5,000	152,400	1,407,701	62,477	498,916	25,661	13,270	5,688	69,121	15,287	16,469	1,471	1,067
$5,000 under $10,000	45,906	1,099,790	46,942	303,662	11,220	18,150	1,158	53,852	7,233	8,046	499	2,860
$10,000 under $15,000	7,707	400,769	21,132	90,774	2,527	8,504	172	3,523	419	2,011		
$15,000 under $20,000	1,889	135,824	6,620	31,888	983	3,974	(1)	(1)	(1)	(1)	-	-
$20,000 under $25,000	931	84,544	4,719	20,474	522	2,342	(1)	(1)	(1)	(1)	(1)	(1)
$25,000 under $50,000	1,092	160,392	7,512	36,148	497	3,316	(1)	(1)	(1)	(1)	(1)	(1)
$50,000 under $100,000	96	22,928	762	5,801	58	634	(1)	(1)	(1)	(1)	(1)	(1)
$100,000 under $250,000	13	8,108	181	1,711			-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	-	-	-	-

Footnote at end of table.

SOLE PROPRIETORSHIPS

Table 4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Selected industries and size of net profit or net loss	Businesses with net profit						Businesses without net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year: Number of businesses	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES—Continued												
Laundries, laundry services and cleaning and dyeing plants												
Total	68,170	1,192,374	86,336	207,187	7,331	8,832	17,148	190,519	44,279	31,953	2,555	1,378
Under $2,000	33,107	251,616	24,749	30,097	3,171	2,242	11,764	83,171	18,289	7,792	1,349	196
$2,000 under $5,000	22,945	348,163	27,334	75,184	2,072	1,037	4,154	51,904	13,536	11,700	871	303
$5,000 under $10,000	9,438	345,395	20,951	63,701	1,702	2,695	947	41,204	6,600	6,485	(1)	(1)
$10,000 under $15,000	2,150	166,421	9,570	26,004	(1)	(1)					(1)	(1)
$15,000 under $20,000	(1)	(1)	(1)	(1)	-	-					-	-
$20,000 under $25,000	(1)	(1)	(1)	(1)	(1)	(1)	283	14,240	5,854	5,976	(1)	(1)
$25,000 under $50,000	192	51,592	2,338	5,737	(1)	(1)					-	-
$50,000 under $100,000	-	-	-	-	-	-					(1)	(1)
$100,000 under $250,000	5	2,711	69	489	-	-	-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-
Beauty and barber shops, including schools												
Total	279,409	1,844,808	57,665	691,530	48,539	10,751	19,328	61,375	5,451	7,145	3,844	656
Under $2,000	143,022	420,798	19,381	131,350	26,644	4,978	19,045	58,102	5,063	6,638	3,843	656
$2,000 under $5,000	107,228	805,146	22,545	351,399	16,047	3,387	(1)	(1)	(1)	(1)	-	-
$5,000 under $10,000	26,184	468,913	11,573	170,168	5,114	1,714	-	-	-	-	-	-
$10,000 under $15,000	2,454	101,066	3,024	28,106			-	-	-	-	-	-
$15,000 under $20,000							-	-	-	-	-	-
$20,000 under $25,000	430	30,893	695	7,188	734	672	-	-	-	-	-	-
$25,000 under $50,000							(1)	(1)	(1)	(1)	(1)	(1)
$50,000 under $100,000	91	17,992	447	3,319			-	-	-	-	-	-
$100,000 under $250,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	-	-	-	-
Other personal services												
Total	102,879	1,127,896	59,487	302,166	27,008	46,363	14,041	67,490	7,233	13,945	3,548	5,149
Under $2,000	64,295	172,608	9,013	50,062	11,595	8,536	12,212	37,212	5,015	6,281	2,776	2,206
$2,000 under $5,000	22,227	254,392	12,598	72,333	7,542	8,846	1,352	14,489	1,366	4,291		
$5,000 under $10,000	10,284	285,482	14,418	69,793	4,404	13,741	343	15,490	758	3,101	772	2,943
$10,000 under $15,000	3,103	133,282	8,538	36,664	1,688	5,801						
$15,000 under $20,000	1,266	92,231	4,947	21,655	816	3,906	-	-	-	-	-	-
$20,000 under $25,000	791	70,758	4,372	17,544			-	-	-	-	-	-
$25,000 under $50,000	824	96,320	4,884	28,028	963	5,533	-	-	-	-	-	-
$50,000 under $100,000	81	17,416	605	4,865			-	-	-	-	-	-
$100,000 under $250,000	8	5,407	112	1,222			-	-	-	-	-	-
$250,000 or more	-	-	-	-			(1)	(1)	(1)	(1)	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	-	-	-	-
Business Services												
Total	195,211	2,124,775	78,577	637,263	10,487	20,624	31,660	238,230	20,239	56,610	3,292	19,835
Under $2,000	113,199	329,580	18,407	86,171	5,123	3,527	25,439	72,782	7,900	14,930	2,342	2,808
$2,000 under $5,000	45,270	498,446	17,526	147,497	2,579	5,754	3,956	56,649	3,863	12,524	515	1,125
$5,000 under $10,000	23,382	520,861	19,836	163,927	1,880	6,506	1,184	84,086	3,423	8,004	(1)	(1)
$10,000 under $15,000	7,037	237,528	6,733	85,291	657	2,426	517	8,956	3,142	6,463	(1)	(1)
$15,000 under $20,000	3,092	185,115	6,230	52,458							(1)	(1)
$20,000 under $25,000	1,364	88,174	3,594	30,792							-	-
$25,000 under $50,000	1,607	192,016	4,923	51,097	247	2,376	388	14,876	1,600	13,708	-	-
$50,000 under $100,000	242	43,446	1,124	14,485							-	-
$100,000 under $250,000	15	9,201	119	1,963	-	-	6	759	226	981	-	-
$250,000 or more	3	20,408	85	3,582	1	35	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	(1)	-	(1)	(1)
Automotive Services												
Total	121,592	2,423,828	68,913	396,609	44,726	106,371	17,553	128,363	9,612	15,584	5,539	7,066
Under $2,000	54,274	418,802	16,728	49,349	12,376	22,219	15,228	92,034	6,440	8,289	4,867	5,736
$2,000 under $5,000	43,411	850,088	23,553	143,868	18,961	40,094	1,895	27,404	2,125	5,282	(1)	(1)
$5,000 under $10,000	18,591	661,775	15,045	125,144	9,999	21,882					(1)	(1)
$10,000 under $15,000	3,823	280,147	6,815	45,159	2,331	12,470					-	-
$15,000 under $20,000	756	69,769	1,185	12,663	546	2,926	329	8,765	1,047	2,013	-	-
$20,000 under $25,000	737	143,247	5,587	20,426	513	6,780					(1)	(1)
$25,000 under $50,000							-	-	-	-	-	-
$50,000 under $100,000							-	-	-	-	-	-
$100,000 under $250,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	-	-	-	-
Recreational Services												
Total	77,386	991,792	59,278	216,724	10,117	26,603	33,309	214,051	46,493	105,429	3,265	3,331
Under $2,000	49,765	227,130	21,013	37,068	4,341	4,652	23,584	76,769	14,130	16,216	1,986	1,734
$2,000 under $5,000	17,527	299,900	15,950	57,807	3,467	10,302	5,515	52,656	8,713	17,322	687	475
$5,000 under $10,000	6,252	177,827	8,105	43,705	1,470	5,495	2,429	25,617	5,171	16,734		
$10,000 under $15,000	2,058	113,834	7,445	24,994	636	4,052	795	27,189	7,553	12,387	463	759
$15,000 under $20,000												
$20,000 under $25,000	1,038	75,445	4,357	19,403								
$25,000 under $50,000	578	57,308	1,761	19,307	203	2,102	579	12,858	4,249	18,880	128	359
$50,000 under $100,000	(1)	(1)	(1)	(1)			92	3,012	1,515	6,199		
$100,000 under $250,000	35	12,566	101	4,861	-	-	74	7,972	3,534	14,760	1	4
$250,000 or more	2	1,494	14	825	-	-	7	7,771	1,628	2,931	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	-	-	-	-

Footnote at end of table.

Table 4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Selected industries and size of net profit or net loss	Businesses with net profit						Businesses without net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES—Continued												
Medical and Other Health Services												
Total	386,892	8,531,126	297,867	4,721,303	11,634	12,947	21,793	90,716	12,941	27,703	1,171	1,329
Under $2,000	83,992	220,555	14,055	78,928	1,536	650	17,541	55,190	8,854	11,472	1,035	1,155
$2,000 under $5,000	78,409	520,716	24,325	262,530	2,242	2,097	3,179	27,748	2,958	9,526	(1)	(1)
$5,000 under $10,000	59,830	960,176	41,219	437,180	3,492	3,072	482	5,010	643	2,956	(1)	(1)
$10,000 under $15,000	46,484	1,163,359	46,228	576,967	2,356	3,874						
$15,000 under $20,000	39,326	1,120,434	41,046	612,979	924	1,661					-	-
$20,000 under $25,000	25,784	1,019,084	34,456	574,654	458	664					-	-
$25,000 under $50,000	48,797	2,672,709	77,777	1,638,311	551	795	214	2,739	486	3,749	-	-
$50,000 under $100,000	7,919	775,482	17,351	494,543	73	129					-	-
$100,000 under $250,000	346	75,536	1,392	43,661	2	5					-	-
$250,000 or more	5	3,075	18	1,550	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-
Offices of physicians, surgeons, and oculists												
Total	143,747	4,829,544	167,878	2,905,699	2,554	1,938	9,213	39,226	4,717	15,294	(1)	(1)
Under $2,000	12,936	46,303	4,452	11,713			6,765	19,287	2,926	4,723	-	-
$2,000 under $5,000	13,212	117,614	7,860	45,606	702	380	1,935	16,829	1,069	5,396	-	-
$5,000 under $10,000	17,233	268,895	14,595	128,495							(1)	(1)
$10,000 under $15,000	20,199	464,616	20,441	251,015	1,082	621					-	-
$15,000 under $20,000	18,108	540,093	21,458	316,035			472	3,091	720	5,089	-	-
$20,000 under $25,000	16,012	588,924	21,714	358,451	422	526					-	-
$25,000 under $50,000	38,796	2,071,324	61,058	1,320,118							-	-
$50,000 under $100,000	6,936	667,459	15,119	433,707	285	290					-	-
$100,000 under $250,000	310	61,241	1,163	39,009	62	117	1	19	2	86	-	-
$250,000 or more	5	3,075	18	1,550	1	4	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-
Offices of dentists and dental surgeons												
Total	80,620	2,111,516	69,439	1,094,906	1,252	482	2,278	3,664	1,039	2,970	(1)	(1)
Under $2,000	6,000	24,525	1,313	6,129			1,806	1,471	380	1,132	(1)	(1)
$2,000 under $5,000	8,217	71,550	3,560	29,352	809	262	(1)	(1)	(1)	(1)		
$5,000 under $10,000	19,284	295,211	10,641	143,524			(1)	(1)	(1)	(1)	-	-
$10,000 under $15,000	17,433	423,003	15,583	217,760							-	-
$15,000 under $20,000	13,118	430,985	14,700	226,063	(1)	(1)	-	-	-	-	-	-
$20,000 under $25,000	7,935	330,587	9,578	175,366	(1)	(1)	-	-	-	-	-	-
$25,000 under $50,000	7,900	457,471	12,459	249,579	(1)	(1)	-	-	-	-	-	-
$50,000 under $100,000	714	71,631	1,498	44,747	-	-	-	-	-	-	-	-
$100,000 under $250,000	19	6,553	107	2,386	-	-	-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	-	-	-	-
Other medical and health services												
Total	162,525	1,590,066	60,550	720,698	7,828	10,527	10,302	47,826	7,185	9,439	968	1,289
Under $2,000	65,056	149,727	8,290	61,086	1,100	510	8,970	34,432	5,548	5,617	935	1,145
$2,000 under $5,000	56,980	331,552	12,905	187,572	1,771	1,833	877	9,089	1,231	2,895	(1)	(1)
$5,000 under $10,000	23,313	396,070	15,983	165,161	2,681	2,746	(1)	(1)	(1)	(1)		
$10,000 under $15,000	8,852	275,740	10,204	108,192	1,481	3,341	(1)	(1)	(1)	(1)	-	-
$15,000 under $20,000	4,100	149,356	4,888	70,881			(1)	(1)	(1)	(1)	-	-
$20,000 under $25,000	1,837	99,573	3,164	40,837							-	-
$25,000 under $50,000	2,101	143,914	4,260	68,614	794	2,096	-	-	-	-	-	-
$50,000 under $100,000	(1)	(1)	(1)	(1)			-	-	-	-	-	-
$100,000 under $250,000	17	7,742	122	2,266	1	1	(1)	(1)	-	(1)	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-
Repair Services, Except Automotive												
Total	152,864	1,262,673	44,838	357,100	62,921	92,549	29,415	82,131	7,820	17,223	14,087	11,370
Under $2,000	93,556	301,907	14,980	66,226	35,602	34,990	27,608	48,356	6,771	11,356	13,053	6,917
$2,000 under $5,000	39,093	399,637	13,553	126,439	16,541	24,512	1,272	25,462	850	3,564		
$5,000 under $10,000	16,584	363,901	9,872	113,003	9,011	24,692	(1)	(1)	(1)	(1)		
$10,000 under $15,000	2,784	116,039	3,718	33,332	1,277	5,702	(1)	(1)	(1)	(1)	934	4,447
$15,000 under $20,000												
$20,000 under $25,000							-	-	-	-	-	-
$25,000 under $50,000	847	81,189	2,715	18,100	490	2,653	-	-	-	-	-	-
$50,000 under $100,000							-	-	-	-	-	-
$100,000 under $250,000							-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	-	-	(1)	(1)
Legal Services												
Total	121,149	1,973,518	53,912	1,100,007	(1)	(1)	11,742	29,704	3,226	16,992	(1)	(1)
Under $2,000	28,892	69,768	4,196	22,897	(1)	(1)	9,987	21,473	2,444	5,279	(1)	(1)
$2,000 under $5,000	24,516	179,920	8,064	84,127	-	-					-	-
$5,000 under $10,000	29,623	387,878	14,016	211,251	-	-	1,209	6,372	624	5,091	-	-
$10,000 under $15,000	16,005	354,400	9,488	195,910	-	-					-	-
$15,000 under $20,000	9,043	264,306	6,374	156,804	-	-	63	790	33	820	-	-
$20,000 under $25,000	4,635	170,395	3,322	103,369	-	-					-	-
$25,000 under $50,000	7,236	395,640	6,684	237,795	(1)	(1)	149	888	125	5,802	-	-
$50,000 under $100,000	1,078	121,093	1,539	69,592	(1)	(1)					-	-
$100,000 under $250,000	112	23,891	200	13,771	-	-	-	-	-	-	-	-
$250,000 or more	9	6,227	29	4,491	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	-	-	-	-

Footnote at end of table.

Table 4.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Selected industries and size of net profit or net loss	Businesses with net profit						Businesses without net profit					
	Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year		Number of businesses	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year	
					Number of businesses	Amount (Thousand dollars)					Number of businesses	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES—Continued												
Educational Services												
Total	73,678	296,606	16,572	112,822	1,790	6,293	7,962	32,676	3,416	5,100	(1)	(1)
Under $2,000	57,831	91,162	6,988	43,711	867	698	7,232	29,249	2,883	3,636	(1)	(1)
$2,000 under $5,000	12,335	79,432	4,182	37,128								
$5,000 under $10,000	2,714	68,537	3,399	19,420	872	3,704	418	2,544	479	1,200	-	-
$10,000 under $15,000	575	26,614	1,123	6,984			-	-	-	-	-	-
$15,000 under $20,000					-	-	(1)	(1)	(1)	(1)	-	-
$20,000 under $25,000	223	30,861	880	5,579	(1)	(1)	-	-	-	-	-	-
$25,000 under $50,000					(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$50,000 under $100,000					(1)	(1)	(1)	(1)	(1)	(1)	-	-
$100,000 under $250,000	-	-	-	-	-	-	-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	300	230	-	-	-	-
Engineering and Architectural Services												
Total	40,315	731,194	18,086	251,558	960	1,387	8,109	40,208	3,059	34,076	(1)	(1)
Under $2,000	16,745	42,025	2,108	12,586			6,051	13,959	1,707	3,775	(1)	(1)
$2,000 under $5,000	7,908	55,694	2,600	25,976	941	1,298	1,566	3,381	733	4,294	(1)	(1)
$5,000 under $10,000	7,626	127,452	4,824	55,329								
$10,000 under $15,000	4,026	157,474	3,132	47,600							-	-
$15,000 under $20,000	1,586	72,333	1,257	27,692	-	-	455	6,423	619	5,354	-	-
$20,000 under $25,000	940	63,700	1,284	21,248	-	-					(1)	(1)
$25,000 under $50,000	1,217	135,235	2,095	40,155	(1)	(1)						
$50,000 under $100,000	228	55,690	654	15,681	-	-					-	-
$100,000 under $250,000	39	21,591	132	5,291	(1)	(1)					-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	-	(1)	-	-
Accounting, Auditing, and Bookkeeping Services												
Total	90,385	686,049	27,363	347,274	418	442	8,014	8,479	2,033	3,728	-	-
Under $2,000	51,940	70,974	5,393	36,751	(1)	(1)	7,482	6,691	1,709	2,251	-	-
$2,000 under $5,000	16,217	99,359	5,587	54,976	(1)	(1)	(1)	(1)	(1)	(1)	-	-
$5,000 under $10,000	12,421	161,725	7,567	89,304	(1)	(1)	-	-	-	-	-	-
$10,000 under $15,000	5,033	117,202	4,059	61,236	(1)	(1)	(1)	(1)	(1)	(1)	-	-
$15,000 under $20,000	2,692	107,281	2,455	46,253	-	-	-	-	-	-	-	-
$20,000 under $25,000	1,009	50,815	882	22,493	-	-	(1)	(1)	(1)	(1)	-	-
$25,000 under $50,000	996	66,069	1,314	31,242	(1)	(1)	(1)	(1)	(1)	(1)	-	-
$50,000 under $100,000	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	-	-
$100,000 under $250,000	2	1,422	4	328	-	-	-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	(1)	(1)	-	-	-
Other Services												
Total	57,886	386,866	11,188	205,373	2,454	8,104	23,511	24,837	3,121	21,655	1,548	2,242
Under $2,000	33,636	57,427	2,956	23,026	1,237	362	21,173	20,853	2,229	13,036	1,335	1,114
$2,000 under $5,000	12,233	72,283	1,758	39,541			1,973	2,418	658	5,781	(1)	(1)
$5,000 under $10,000	7,035	99,696	3,734	49,891	1,173	5,351					(1)	(1)
$10,000 under $15,000	2,704	49,742	1,113	32,496			321	1,415	215	2,351	(1)	(1)
$15,000 under $20,000	1,267	37,494	766	21,663	-	-					-	-
$20,000 under $25,000	1,009	68,477	847	37,219	(1)	(1)	-	-	-	-	-	-
$25,000 under $50,000					(1)	(1)	(1)	(1)	(1)	(1)	-	-
$50,000 under $100,000					-	-	(1)	(1)	(1)	(1)	-	-
$100,000 under $250,000					-	-	-	-	-	-	-	-
$250,000 or more	2	1,747	14	1,537	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	(1)	-	-	-	-	-
NATURE OF BUSINESS NOT ALLOCABLE												
Total	41,940	443,860	16,581	109,796	4,365	13,669	15,569	69,441	6,291	16,193	2,573	6,480
Under $2,000	27,694	76,682	3,232	21,676	1,886	3,415	9,035	43,325	2,643	4,341	2,112	4,595
$2,000 under $5,000	8,671	135,311	5,390	29,648	1,179	2,634	1,959	10,438	2,620	5,928		
$5,000 under $10,000	3,775	103,248	4,323	25,021	746	2,045						
$10,000 under $15,000	858	47,673	929	10,673								
$15,000 under $20,000	434	30,254	1,144	7,505	415	3,348	473	15,506	963	5,424	461	1,885
$20,000 under $25,000	187	15,351	741	4,027								
$25,000 under $50,000	320	35,197	820	11,133	(1)	(1)						
$50,000 under $100,000					(1)	(1)	1	7	9	71	-	-
$100,000 under $250,000	1	144	2	113	-	-	1	53	26	114	-	-
$250,000 or more	-	-	-	-	-	-	1	(2)	-	315	-	-
Breakeven	-	-	-	-	-	-	4,099	112	30	-	-	-

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Less than $500.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 5.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries					Mining	Construction						
		Total	Farms			Other agriculture, forestry, and fisheries		Total	General trade contractors	Special trade contractors				Contractors not allocable
			Total	Field crop farms	Other farms					Total	Plumbing, heating, and air conditioning	Electrical work	Other special trade contractors	
NUMBER OF BUSINESSES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
With and without net profit, total	9,182,586	3,444,116	3,319,262	1,280,251	2,039,011	124,854	34,987	687,187	116,522	542,883	59,449	42,352	441,082	27,782
With cost of goods sold	6,636,690	3,239,046	3,185,383	1,234,275	1,951,108	53,663	10,495	438,721	88,885	333,653	51,350	36,740	245,563	16,183
Without cost of goods sold	2,545,896	205,070	133,879	45,976	87,903	71,191	24,492	248,466	27,637	209,230	8,099	5,612	195,519	11,599
With net profit, total	7,245,222	2,404,486	2,302,494	974,710	1,327,784	101,992	19,025	628,881	100,693	503,747	54,123	38,100	411,524	24,441
With cost of goods sold	5,088,910	2,245,281	2,201,378	934,873	1,266,505	43,903	6,348	400,211	77,625	308,309	46,260	33,329	228,720	14,277
Without cost of goods sold	2,156,312	159,205	101,116	39,837	61,279	58,089	12,677	228,670	23,068	195,438	7,863	4,771	182,804	10,164
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)													
Business receipts	178,420,483	30,200,142	28,311,461	9,543,102	18,768,359	1,888,681	987,483	15,539,360	6,423,735	8,674,337	1,875,524	1,125,488	5,673,325	441,288
Business deductions, total	154,525,702	26,504,197	24,946,929	7,682,718	17,264,211	1,557,268	1,051,338	13,431,165	5,938,797	7,125,521	1,628,843	969,861	4,526,817	366,847
Cost of goods sold, total	105,786,276	17,918,750	17,115,146	4,758,260	12,356,886	803,604	286,453	9,445,822	4,566,573	4,667,485	1,208,878	707,484	2,751,123	211,764
Inventory, beginning-of-year	10,311,847	1,105,580	1,065,751	152,478	913,273	39,829	4,115	505,623	268,435	221,909	83,290	56,684	81,935	15,279
Merchandise purchased	75,426,023	4,157,448	3,640,310	541,433	3,098,877	517,138	41,235	3,203,181	1,119,250	2,007,432	676,026	381,166	950,240	76,499
Labor	7,929,490	2,182,699	2,066,779	808,198	1,258,581	115,920	49,749	2,161,177	843,129	1,256,961	233,928	152,818	870,215	61,087
Materials and supplies	5,493,303	664,827	576,980	177,915	399,065	87,847	36,739	2,486,157	1,421,590	1,014,998	194,440	137,563	682,995	49,569
Other costs	17,208,100	10,992,920	10,908,099	3,235,093	7,673,006	84,821	158,849	1,657,759	1,250,284	384,652	107,458	32,593	244,601	22,823
Less: Inventory, end-of-year	10,582,487	1,184,724	1,142,773	156,857	985,916	41,951	4,234	568,075	336,115	218,467	86,264	53,340	78,863	13,493
Salaries and wages	11,532,612	222,719	39,670	2,963	36,707	183,049	94,741	1,217,664	348,408	812,126	137,606	92,186	582,334	57,130
Rent	3,610,808	684,016	665,633	292,717	372,916	18,383	14,600	77,997	22,451	52,224	10,750	7,115	34,359	3,322
Interest	1,808,918	917,632	902,012	328,412	573,600	15,620	18,731	88,646	47,001	38,946	6,118	4,078	28,750	2,699
Taxes	2,996,505	1,003,169	980,369	359,737	620,632	22,800	22,103	195,483	64,766	125,443	26,330	15,258	83,855	5,274
Casualty losses	50,266	804	565	-	565	239	1,064	2,768	1,191	1,462	114	506	842	115
Bad debts	271,969	2,206	610	8	602	1,596	6,929	23,235	5,634	17,124	4,484	5,909	6,731	477
Depreciation	7,200,760	3,277,181	3,176,701	1,216,218	1,960,483	100,480	102,969	415,758	132,373	264,344	36,038	21,867	206,439	19,041
Repairs	2,717,282	1,473,389	1,420,779	595,575	825,204	52,610	18,308	159,465	54,584	98,951	7,371	4,200	87,380	5,930
Depletion	111,461	1,797	1,508	401	1,107	289	83,686	926	392	518	-	-	518	16
Amortization	17,415	1,808	1,699	639	1,060	109	77	426	212	214	8	-	206	-
Other deductions	18,421,430	1,000,726	642,237	127,788	514,449	358,489	401,677	1,802,975	695,212	1,046,684	191,146	111,258	744,280	61,079
Other items:														
Gross profit (less loss)	72,634,207	12,281,392	11,196,315	4,784,842	6,411,473	1,085,077	701,030	6,093,538	1,857,162	4,006,852	666,646	418,004	2,922,202	229,524
Net profit (less loss)	23,894,781	3,695,945	3,364,532	1,860,384	1,504,148	331,413	163,855	2,108,195	484,938	1,548,816	246,681	155,627	1,146,508	74,441
BUSINESSES WITH NET PROFIT														
Business receipts	159,532,121	24,702,604	23,130,758	8,181,627	14,949,131	1,571,846	617,200	14,411,959	5,784,623	8,208,258	1,788,394	1,052,042	5,367,822	419,078
Business deductions, total	132,365,341	19,370,924	18,166,747	5,936,938	12,229,809	1,204,177	522,651	12,180,747	5,241,860	6,598,324	1,534,690	886,017	4,177,617	340,563
Cost of goods sold, total	91,803,383	13,157,478	12,584,350	3,681,126	8,903,224	573,128	160,074	8,650,822	4,090,801	4,361,998	1,138,744	639,544	2,583,710	198,023
Inventory, beginning-of-year	8,595,034	783,157	764,469	93,490	670,979	18,688	2,376	416,287	202,830	198,791	76,665	53,681	68,445	14,666
Merchandise purchased	67,194,428	3,112,229	2,799,368	380,735	2,418,633	312,861	14,222	2,963,007	985,823	1,904,631	644,705	369,629	890,297	72,553
Labor	6,737,165	1,525,088	1,417,566	618,087	799,479	107,522	36,322	2,007,728	787,545	1,164,353	215,974	136,532	811,847	55,830
Materials and supplies	4,790,302	500,023	424,288	142,512	281,776	75,735	31,539	2,186,895	1,211,700	927,729	176,935	104,141	646,653	47,466
Other costs	13,452,415	8,078,642	8,000,227	2,545,384	5,454,843	78,415	78,189	1,513,640	1,126,873	366,065	104,685	28,174	233,206	20,702
Less: Inventory, end-of-year	8,965,961	841,661	821,568	99,082	722,486	20,093	2,574	436,735	223,970	199,571	80,220	52,613	66,738	13,194
Salaries and wages	10,226,531	189,918	30,789	2,840	27,949	159,129	50,283	1,116,921	297,201	763,970	133,352	89,803	540,815	55,750
Rent	3,069,697	515,507	501,044	228,623	272,421	14,463	6,985	66,948	17,386	46,984	9,747	6,553	30,684	2,578
Interest	1,250,798	595,682	584,124	232,641	351,483	11,558	5,395	67,904	34,057	31,480	5,249	3,652	22,579	2,367
Taxes	2,459,067	740,952	721,948	283,903	438,045	19,004	12,614	176,304	55,955	115,314	24,639	14,153	76,522	5,035
Casualty losses	25,613	334	116	-	116	218	117	1,738	386	1,237	114	388	735	115
Bad debts	208,648	1,669	271	8	263	1,398	454	18,658	4,128	14,374	4,270	4,024	6,080	156
Depreciation	5,515,500	2,338,024	2,257,657	943,789	1,313,868	80,367	49,300	360,575	110,878	234,401	33,252	19,588	181,561	15,296
Repairs	2,088,285	1,081,125	1,037,202	464,619	572,583	43,923	13,144	136,127	42,487	88,491	6,890	3,865	77,736	5,149
Depletion	67,882	709	450	259	191	259	47,070	909	391	518	-	-	518	-
Amortization	14,008	1,077	970	496	474	107	34	369	210	159	8	-	151	-
Other deductions	15,635,929	748,449	447,826	98,634	349,192	300,623	177,181	1,583,472	587,980	939,398	178,425	104,447	656,526	56,094
Other items:														
Gross profit	67,728,738	11,545,126	10,546,408	4,500,501	6,045,907	998,718	457,126	5,761,137	1,693,822	3,846,260	649,650	412,498	2,784,112	221,055
Net profit	27,166,780	5,331,680	4,964,011	2,244,689	2,719,322	367,669	94,549	2,231,212	542,763	1,609,934	253,704	166,025	1,190,205	78,515

Footnotes at end of table.

Table 5.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Manufacturing						Transportation, communication, and sanitary services			Wholesale and retail trade					
											Wholesale trade				
	Total	Food and kindred products, including beverages	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical and transportation equipment	Other manufacturing	Total	Motor freight transportation equipment	Other transportation, communication, water supply and sanitary services	Total	Total	Groceries and related products	Machinery, equipment, and supplies	Farm products—raw materials	Other wholesale trade
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
NUMBER OF BUSINESSES															
With and without net profit, total	180,805	17,818	46,656	29,523	16,396	70,412	283,955	199,985	83,970	1,888,602	319,131	44,629	17,911	17,533	239,058
With cost of goods sold	142,937	15,935	28,074	24,402	14,025	60,501	74,451	56,574	17,877	1,656,607	176,338	35,114	12,350	11,872	117,002
Without cost of goods sold	37,868	1,883	18,582	5,121	2,371	9,911	209,504	143,411	66,093	231,995	142,793	9,515	5,561	5,661	122,056
With net profit, total	145,119	14,555	38,303	23,782	13,611	54,868	231,482	160,198	71,284	1,535,639	270,439	39,766	14,289	14,008	202,376
With cost of goods sold	115,862	13,141	23,336	20,272	11,715	47,398	59,276	45,133	14,143	1,343,191	146,646	31,599	10,464	9,590	94,993
Without cost of goods sold	29,257	1,414	14,967	3,510	1,896	7,470	172,206	115,065	57,141	192,448	123,793	8,167	3,825	4,418	107,383
	(Thousand dollars)														
BUSINESSES WITH AND WITHOUT NET PROFIT															
Business receipts	6,710,267	1,452,055	1,107,693	827,527	567,426	2,755,566	4,241,309	3,219,985	1,021,324	88,977,310	16,953,449	4,216,684	853,619	2,553,786	9,329,360
Business deductions, total	6,056,266	1,382,122	1,012,736	708,989	468,498	2,483,921	3,599,099	2,750,471	848,628	83,140,432	15,499,970	4,018,329	759,714	2,483,040	8,238,887
Cost of goods, total	4,030,069	1,053,221	545,822	396,608	296,059	1,738,359	834,279	554,497	279,782	66,859,635	12,797,126	3,565,676	553,024	2,273,086	6,405,340
Inventory, beginning-of-year	408,886	69,771	56,098	33,382	19,931	229,704	16,004	9,151	6,853	7,718,883	945,452	88,954	76,356	136,621	643,521
Merchandise purchased	2,436,020	935,439	283,402	159,175	99,085	958,919	404,213	274,727	129,486	61,940,849	11,886,756	3,346,982	510,752	2,171,996	5,857,026
Labor	910,747	54,114	120,685	125,997	110,990	498,961	151,665	116,478	35,187	1,364,754	210,945	40,860	21,649	10,310	138,126
Materials and supplies	402,701	45,713	43,489	60,410	67,304	185,785	85,217	49,553	35,664	876,390	183,356	39,305	14,688	7,160	122,203
Other costs	308,096	22,395	108,251	49,965	24,939	102,546	194,122	113,788	80,334	2,813,310	521,879	137,430	14,138	76,384	293,927
Less: Inventory, end-of-year	436,381	74,211	66,103	32,321	26,190	237,556	16,942	9,200	7,742	7,854,551	951,262	87,855	84,559	129,385	649,463
Salaries and wages	578,951	103,473	114,044	102,465	51,969	207,000	550,162	397,699	152,463	5,343,876	647,621	148,888	38,549	32,937	427,247
Rent	88,871	9,789	8,449	18,067	9,013	43,553	63,551	41,117	22,434	1,464,703	122,411	17,374	8,816	4,878	91,343
Interest	43,289	5,304	9,259	6,812	3,539	18,375	49,848	39,997	9,851	326,301	50,303	7,150	2,704	8,053	32,396
Taxes	111,738	17,143	19,437	14,993	9,148	51,017	114,306	95,233	19,073	1,055,360	128,845	16,164	6,269	8,793	97,619
Casualty losses	5,313	1,484	835	139	23	2,832	3,457	2,895	562	19,327	2,292	920	145	21	1,206
Bad debts	14,746	1,234	959	4,804	1,130	6,619	5,389	3,647	1,742	152,799	28,757	3,690	2,009	764	22,294
Depreciation	216,946	28,103	62,822	36,113	24,031	65,877	411,717	331,106	80,611	1,258,403	234,061	38,710	12,032	24,826	158,493
Repairs	78,708	12,050	37,858	6,059	3,271	19,470	258,639	216,892	41,747	417,079	80,163	15,833	3,185	12,625	48,520
Depletion	6,798	-	3,466	2,993	-	339	1,302	1,224	78	8,540	1,250	(2)	8	-	1,242
Amortization	2,556	641	59	1,567	20	269	543	238	305	5,240	1,110	456	188	8	458
Other deductions	878,281	149,680	209,726	118,369	70,295	330,211	1,305,906	1,065,926	239,980	6,229,169	1,406,031	203,468	132,785	117,049	952,729
Other items:															
Gross profit (less loss)	2,680,198	398,834	561,871	430,919	271,367	1,017,207	3,407,030	2,665,488	741,542	22,117,675	4,156,323	651,008	300,595	280,700	2,924,020
Net profit (less loss)	654,001	69,933	94,957	118,538	98,928	271,645	642,210	469,514	172,696	5,836,878	1,453,479	198,355	93,905	70,746	1,090,473
BUSINESSES WITH NET PROFIT															
Business receipts	5,813,533	1,128,235	889,376	771,533	504,626	2,519,763	3,711,428	2,784,113	927,315	80,514,561	15,779,629	3,875,126	811,694	2,333,364	8,759,445
Business deductions, total	5,083,884	1,048,866	780,160	646,740	398,084	2,210,034	2,980,643	2,248,541	732,102	74,068,748	14,239,993	3,667,158	706,276	2,254,836	7,611,723
Cost of goods sold, total	3,393,634	812,709	404,071	365,378	254,217	1,557,259	716,700	452,923	263,777	59,976,632	11,803,120	3,259,247	515,900	2,071,992	5,955,981
Inventory, beginning-of-year	274,053	34,157	23,043	28,050	15,910	172,893	13,925	8,265	5,660	6,663,024	853,892	81,728	69,477	121,752	580,935
Merchandise purchased	2,008,734	691,598	212,685	146,665	92,601	865,185	348,077	225,288	122,789	55,860,944	11,031,725	3,058,982	480,473	1,997,045	5,495,225
Labor	819,046	52,008	90,975	120,998	93,133	461,932	125,300	94,231	31,069	1,198,718	178,196	30,063	17,752	8,524	121,857
Materials and supplies	345,705	41,332	30,909	56,942	49,886	166,636	74,925	42,333	32,592	787,664	176,993	36,833	13,688	6,973	119,499
Other costs	237,248	21,693	67,035	40,424	22,891	85,205	169,336	91,165	78,171	2,413,704	439,492	132,894	11,268	59,623	235,707
Less: Inventory, end-of-year	291,152	28,079	20,576	27,701	20,204	194,592	14,863	8,359	6,504	6,947,422	877,178	81,253	76,758	121,925	597,242
Salaries and wages	490,416	70,503	96,233	91,611	42,879	189,190	479,611	351,886	127,725	4,675,034	593,981	138,241	34,357	30,492	390,891
Rent	76,687	8,053	6,895	16,269	6,950	38,520	53,016	34,814	18,202	1,261,817	107,952	15,758	7,346	3,779	81,069
Interest	31,139	3,091	5,904	6,665	2,905	12,574	39,062	31,297	7,765	265,294	42,424	5,675	2,368	7,174	27,207
Taxes	94,828	14,078	13,503	13,562	8,081	45,604	92,485	76,340	16,145	927,603	119,249	13,952	5,723	8,280	91,294
Casualty losses	1,376	155	679	54	23	465	1,778	1,619	159	10,249	2,117	907	145	8	1,057
Bad debts	13,629	1,058	694	4,574	1,091	6,212	4,126	3,030	1,096	125,712	23,686	3,170	1,579	628	18,309
Depreciation	180,933	21,758	49,218	32,254	20,473	57,230	321,277	259,076	62,201	1,067,439	204,176	32,967	11,095	21,271	138,843
Repairs	67,451	9,689	31,951	5,613	2,786	17,412	197,144	164,129	33,015	347,022	69,713	13,693	2,740	11,230	42,050
Depletion	4,247	-	914	2,993	-	340	1,278	1,224	54	7,337	1,028	-	3	-	1,025
Amortization	2,508	641	57	1,566	19	225	416	220	196	3,768	821	394	188	4	235
Other deductions	727,036	107,131	170,041	106,201	58,660	285,003	1,073,750	871,983	201,767	5,400,241	1,271,726	183,154	124,832	99,978	863,762
Other items:															
Gross profit	2,419,899	315,526	485,305	406,155	250,409	962,504	2,994,728	2,331,190	663,538	20,537,929	3,976,509	615,879	295,794	261,372	2,803,464
Net profit	729,649	79,369	109,216	124,793	106,542	309,729	730,785	535,572	195,213	6,445,813	1,539,636	207,968	105,418	78,528	1,147,722

Footnote at end of table.

Table 5.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade--Continued													
	Retail trade													
	Total	Grocery stores, meat, fish, fruit, and vegetable markets	General merchandise	Apparel and accessories	Furniture, home furnishings, and equipment	Automotive dealers	Gasoline service stations	Eating and drinking places	Building materials	Hardware and farm equipment	Drug and proprietary stores	Liquor stores	Other retail trade	Wholesale and retail trade not allocable
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
NUMBER OF BUSINESSES														
With and without net profit, total	1,514,774	267,872	136,359	64,811	78,914	65,549	197,076	298,230	25,027	36,292	33,918	24,753	285,973	54,697
With cost of goods sold	1,430,294	262,623	114,754	61,653	74,121	60,983	190,471	287,172	22,991	35,175	33,534	24,174	262,643	49,975
Without cost of goods sold	84,480	5,249	21,605	3,158	4,793	4,566	6,605	11,058	2,036	1,117	384	579	23,330	4,722
With net profit, total	1,223,834	223,867	106,564	52,759	63,528	49,073	167,681	233,199	20,222	30,109	31,680	21,195	223,957	41,366
With cost of goods sold	1,158,751	219,985	89,279	49,876	59,920	45,484	162,181	226,462	18,461	29,361	31,495	20,820	205,427	37,794
Without cost of goods sold	65,083	3,882	17,285	2,883	3,608	3,589	5,500	6,737	1,761	748	185	375	18,530	3,572
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)													
Business receipts	68,439,778	15,787,590	3,037,660	2,733,774	3,127,131	7,323,425	11,668,486	8,430,502	1,407,055	2,580,921	2,956,672	1,683,547	7,703,015	3,584,083
Business deductions, total	64,252,289	15,158,243	2,802,391	2,510,583	2,865,140	7,090,497	11,110,111	7,730,014	1,308,529	2,446,745	2,651,900	1,557,176	7,020,960	3,388,173
Cost of goods sold, total	51,356,872	13,336,882	2,265,065	1,867,051	2,091,866	6,114,951	9,281,854	4,781,231	999,210	2,022,536	2,007,916	1,341,664	5,246,646	2,705,637
Inventory, beginning-of-year	6,443,746	939,042	511,711	660,791	508,859	704,132	416,864	222,632	220,069	660,418	517,694	193,955	887,579	329,685
Merchandise purchased	47,541,285	12,952,194	2,155,634	1,753,318	1,880,662	4,981,230	8,778,430	4,255,101	879,950	1,852,767	1,962,204	1,305,032	4,784,763	2,512,806
Labor	1,063,997	102,029	21,723	38,952	92,074	116,614	171,067	217,474	51,005	30,306	40,422	17,549	164,782	89,812
Materials and supplies	648,236	68,362	26,373	12,726	39,213	80,288	105,266	135,123	27,652	15,571	8,454	1,330	127,878	44,798
Other costs	2,208,488	208,827	71,653	65,124	87,418	997,553	213,504	145,429	37,419	137,150	19,829	18,715	205,867	82,943
Less: Inventory, end-of-year	6,548,880	933,572	522,029	663,860	516,360	764,866	403,277	194,528	216,885	673,676	540,687	194,917	924,223	394,409
Salaries and wages	4,452,562	562,484	140,957	212,937	244,532	320,267	704,599	1,139,738	94,273	147,164	304,956	67,126	513,529	243,693
Rent	1,298,904	162,541	51,309	111,797	72,058	59,054	239,939	290,507	13,339	31,530	61,592	23,794	181,444	43,388
Interest	260,881	33,846	11,152	11,270	18,009	39,273	21,333	50,151	7,309	15,659	9,327	5,550	38,002	15,117
Taxes	880,520	144,317	39,957	34,983	43,606	52,847	118,038	220,820	21,354	29,525	46,755	26,717	101,601	45,995
Casualty losses	16,768	1,278	1,473	1,596	1,439	924	1,961	4,507	319	473	314	128	2,356	267
Bad debts	111,795	12,558	4,254	4,114	11,383	20,458	19,745	5,029	7,561	8,303	2,728	920	14,742	12,247
Depreciation	965,555	164,493	59,400	31,482	54,691	42,458	97,860	240,322	24,607	29,388	38,930	15,980	165,944	58,787
Repairs	318,384	52,391	13,747	8,787	12,115	32,914	24,989	87,866	6,684	6,919	9,723	6,415	55,834	18,532
Depletion	7,240	562	184	700	2,494	123	298	1,681	556	-	13	188	441	50
Amortization	3,881	460	110	308	322	395	6	905	174	339	53	287	522	249
Other deductions	4,578,927	686,431	214,783	225,558	312,625	406,833	599,489	907,257	133,143	154,909	169,593	68,407	699,899	244,211
Other items:														
Gross profit (less loss)	17,082,906	2,450,708	772,595	866,723	1,035,265	1,208,474	2,386,632	3,649,271	407,845	558,385	948,756	341,883	2,456,369	878,446
Net profit (less loss)	4,187,489	629,347	235,269	223,191	261,991	232,928	558,375	700,488	98,526	134,176	304,772	126,371	682,055	195,910
BUSINESSES WITH NET PROFIT														
Business receipts	61,562,016	14,045,593	2,769,528	2,493,297	2,859,717	6,407,971	10,677,850	7,391,003	1,305,300	2,329,689	2,874,278	1,568,209	6,839,581	3,172,916
Business deductions, total	56,877,030	13,340,716	2,504,020	2,229,915	2,566,068	6,129,575	10,072,027	6,587,105	1,189,938	2,178,273	2,563,328	1,435,355	6,080,710	2,951,725
Cost of goods sold, total	45,792,522	11,806,530	2,034,285	1,663,823	1,884,041	5,319,502	8,443,333	4,162,103	917,661	1,814,197	1,941,544	1,239,555	4,565,948	2,380,990
Inventory, beginning-of-year	5,541,750	803,334	418,910	565,062	440,362	595,288	358,573	192,401	191,368	578,353	489,693	177,564	730,842	267,382
Merchandise purchased	42,618,437	11,497,600	1,958,810	1,606,542	1,709,802	4,358,923	8,016,333	3,733,264	806,765	1,644,399	1,902,844	1,208,727	4,174,428	2,210,782
Labor	943,313	89,403	17,905	35,109	81,401	105,696	156,940	179,289	49,023	28,865	40,310	17,451	141,921	77,209
Materials and supplies	571,117	60,491	23,623	11,383	32,818	75,671	93,756	108,039	27,276	15,078	8,383	1,188	113,411	39,554
Other costs	1,901,234	171,830	64,461	44,709	79,237	854,586	182,960	117,053	35,006	131,674	19,668	18,333	181,717	72,978
Less: Inventory, end-of-year	5,783,329	816,128	449,424	598,982	459,579	670,662	365,229	167,943	191,777	584,172	519,354	183,708	776,371	286,915
Salaries and wages	3,873,912	469,661	129,239	188,317	221,350	264,664	637,553	942,414	83,687	124,066	294,381	64,081	454,499	207,141
Rent	1,117,116	138,899	44,587	98,065	62,012	44,843	219,075	235,482	11,665	27,444	59,284	20,975	154,785	36,749
Interest	211,161	26,614	8,945	9,572	15,120	31,198	17,692	38,489	6,432	12,974	9,000	4,948	30,180	11,709
Taxes	769,125	125,002	35,371	31,162	38,673	44,942	104,210	189,134	19,262	25,642	45,399	23,651	86,677	39,229
Casualty losses	7,893	733	811	276	1,434	619	963	1,113	254	400	314	85	891	239
Bad debts	94,085	10,543	3,620	3,726	9,785	15,562	17,777	3,046	6,117	7,612	2,681	826	12,790	7,941
Depreciation	814,832	139,205	50,172	26,866	47,162	36,357	85,962	194,751	21,263	25,308	38,079	14,414	135,293	48,431
Repairs	263,379	41,855	11,942	7,354	10,046	26,274	21,490	71,071	6,146	5,809	9,398	5,553	46,441	13,930
Depletion	6,902	388	183	700	2,494	123	183	1,667	556	-	13	188	407	7
Amortization	2,711	202	78	120	208	194	-	752	174	336	53	261	333	236
Other deductions	3,923,392	581,084	184,790	199,934	273,743	345,297	523,789	747,083	116,721	134,485	163,182	60,818	592,466	205,123
Other items:														
Gross profit	15,769,494	2,239,063	735,243	829,474	975,676	1,088,469	2,234,517	3,228,900	387,639	515,492	932,734	328,654	2,273,633	791,926
Net profit	4,684,986	704,877	265,508	263,382	293,649	278,396	605,823	803,898	115,362	151,416	310,950	132,854	758,871	221,191

Footnote at end of table.

Table 5.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Finance, insurance, and real estate					Services							
							Lodging services				Personal services			
	Total	Insurance agents, brokers, and services	Real estate operators (except developers) and lessors	Real estate agents, brokers, and managers	Other finance, insurance, and real estate	Total	Total	Hotels	Tourists courts and motels	Other lodging places	Total	Laundries, laundry services, and cleaning and dyeing plants	Beauty and barber shops, including schools	Other personal services
NUMBER OF BUSINESSES	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
With and without net profit, total	472,674	168,355	51,038	169,375	83,906	2,132,751	121,350	12,728	40,165	68,457	500,975	85,318	298,737	116,920
With cost of goods sold	66,251	23,741	7,471	16,242	18,797	987,369	44,168	6,334	14,037	23,797	320,412	51,641	189,046	79,725
Without cost of goods sold	406,423	144,614	43,567	153,133	65,109	1,145,382	77,182	6,394	26,128	44,660	180,563	33,677	109,691	37,195
With net profit, total	391,224	152,217	32,449	138,674	67,884	1,847,426	79,610	8,303	25,548	45,759	450,458	68,170	279,409	102,879
With cost of goods sold	53,682	20,754	4,267	12,984	15,677	850,240	28,207	4,405	9,886	13,916	288,249	41,588	176,975	69,686
Without cost of goods sold	337,542	131,463	28,182	125,690	52,207	997,186	51,403	3,898	15,662	31,843	162,209	26,582	102,434	33,193
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)													
Business receipts	5,172,284	1,810,667	333,085	1,302,952	1,725,580	26,079,027	1,296,743	263,819	633,066	399,858	4,484,462	1,382,893	1,906,183	1,195,386
Business deductions, total	3,533,823	1,064,597	306,086	785,067	1,378,073	16,789,684	1,197,173	251,307	576,579	369,287	3,336,622	1,207,659	1,221,798	907,165
Cost of goods sold, total	1,084,764	195,307	23,377	132,020	734,060	5,093,628	235,264	76,854	83,869	74,541	1,056,012	349,653	288,232	418,127
Inventory, beginning-of-year	97,187	599	5,295	24,294	66,999	434,155	19,641	4,942	9,410	5,289	77,817	11,105	10,538	56,174
Merchandise purchased	425,414	50,938	9,096	47,993	317,387	2,643,598	161,946	54,856	56,238	50,852	378,968	73,278	48,563	257,127
Labor	99,441	24,355	3,465	17,460	54,161	990,048	23,972	9,254	8,418	6,300	328,919	144,063	134,437	50,419
Materials and supplies	118,985	5,832	1,791	5,131	106,231	813,338	22,079	5,397	7,803	8,879	226,570	72,175	91,661	62,734
Other costs	425,845	114,073	10,164	55,332	246,276	627,812	26,896	7,692	10,455	8,749	116,867	59,242	14,440	43,185
Less: Inventory, end-of-year	82,108	(3)	6,434	18,190	56,994	415,323	19,270	5,287	8,455	5,528	73,129	10,210	11,407	51,512
Salaries and wages	400,242	185,365	16,850	85,322	112,705	3,087,872	130,828	42,395	59,846	28,587	688,873	213,922	379,120	95,831
Rent	111,900	44,623	7,592	32,431	27,254	1,093,049	47,632	20,789	6,509	20,334	276,122	86,181	145,996	43,945
Interest	118,313	13,480	40,376	21,626	42,831	239,879	83,835	6,801	55,779	21,255	37,827	20,424	7,021	10,382
Taxes	81,115	10,826	33,287	14,197	22,805	403,853	71,089	13,519	35,972	21,598	85,488	31,436	32,073	21,979
Casualty losses	4,392	812	109	2,052	1,419	12,745	970	95	98	777	3,611	2,350	160	1,101
Bad debts	37,367	15,283	2,029	2,612	17,443	26,520	771	176	356	239	5,562	1,678	373	3,511
Depreciation	247,280	61,245	71,252	64,424	50,359	1,247,634	198,629	20,182	121,582	56,865	260,451	130,615	63,116	66,720
Repairs	43,788	8,136	15,504	11,005	9,143	259,401	56,426	8,715	27,781	19,930	58,724	29,154	15,391	14,179
Depletion	3,437	182	169	251	2,835	4,185	14	-	-	14	622	6	392	224
Amortization	1,204	766	217	45	176	5,554	853	44	714	95	1,028	605	331	92
Other deductions	1,400,021	528,572	95,324	419,082	357,043	5,315,364	370,862	61,737	184,073	125,052	862,302	341,635	289,593	231,074
Other items:														
Gross profit (less loss)	4,087,520	1,615,360	309,708	1,170,932	991,520	20,985,399	1,061,479	186,965	549,197	325,317	3,428,450	1,033,240	1,617,951	777,259
Net profit (less loss)	1,638,461	746,070	26,999	517,885	347,507	9,289,343	99,570	12,512	56,487	30,571	1,147,840	175,234	684,385	288,221
BUSINESSES WITH NET PROFIT														
Business receipts	4,780,621	1,764,603	232,195	1,224,760	1,559,063	24,536,355	962,850	211,923	466,575	284,352	4,165,078	1,192,374	1,844,808	1,127,896
Business deductions, total	3,011,970	1,002,495	165,055	677,764	1,166,656	14,811,710	785,121	185,497	376,656	222,968	2,964,195	985,187	1,153,278	825,730
Cost of goods sold, total	971,875	188,102	19,546	105,435	658,792	4,581,921	165,488	69,840	52,894	42,754	975,571	315,513	277,843	382,215
Inventory, beginning-of-year	73,037	599	243	10,939	61,256	355,809	13,869	4,511	6,704	2,654	69,564	9,244	9,914	50,406
Merchandise purchased	374,654	48,651	8,467	45,598	271,938	2,368,547	114,907	51,159	35,774	27,974	339,054	61,858	46,844	230,352
Labor	97,626	24,337	2,347	17,324	53,618	910,181	18,730	8,671	6,261	3,798	311,992	133,929	130,263	47,800
Materials and supplies	109,677	5,612	1,020	5,064	97,981	746,492	14,025	4,595	5,699	3,731	211,340	64,406	87,612	59,322
Other costs	379,367	109,391	8,821	33,844	227,311	556,291	17,394	5,672	4,608	7,114	109,567	54,908	13,961	40,698
Less: Inventory, end-of-year	62,486	(3)	(3)	7,334	53,312	355,399	13,437	4,768	6,152	2,517	65,946	8,832	10,751	46,363
Salaries and wages	365,281	175,432	10,166	77,804	101,879	2,830,663	90,193	30,996	40,533	18,664	622,233	177,266	355,215	89,752
Rent	97,596	41,941	6,086	26,870	22,699	982,337	36,231	15,272	5,616	15,343	241,361	63,106	138,164	40,091
Interest	73,768	12,327	15,458	18,058	27,925	168,579	45,741	2,722	31,669	11,350	27,776	13,017	6,411	8,348
Taxes	58,383	9,870	18,668	12,228	17,617	348,288	46,714	8,881	23,113	14,720	77,036	26,228	30,527	20,281
Casualty losses	2,967	780	87	1,305	795	7,046	235	95	18	122	2,028	1,633	100	295
Bad debts	20,847	13,877	1,010	1,368	4,592	22,454	503	83	231	189	5,092	1,410	340	3,342
Depreciation	177,395	55,327	32,205	54,241	35,622	1,003,976	123,894	12,689	79,697	31,508	203,488	86,336	57,665	59,487
Repairs	31,997	7,509	7,929	9,428	7,131	208,609	35,801	5,554	17,874	12,373	48,588	21,722	13,838	13,028
Depletion	1,238	181	158	113	786	3,744	14	-	-	14	443	6	392	45
Amortization	919	727	99	43	50	4,917	766	12	689	65	827	415	320	92
Other business expense	1,209,704	496,422	53,643	370,871	288,768	4,649,176	239,541	39,353	124,322	75,866	759,752	278,535	272,463	208,754
Other items:														
Gross profit	3,808,746	1,576,501	212,649	1,119,325	900,271	19,954,434	797,362	142,083	413,681	241,598	3,189,507	876,861	1,566,965	745,681
Net profit	1,768,651	762,108	67,140	546,996	392,407	9,724,645	177,729	26,426	89,919	61,384	1,200,883	207,187	691,530	302,166

Footnote at end of table.

Table 5.—INCOME STATEMENT ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Services--Continued													
	Business services	Automotive services	Recreational services	Medical and other health services				Repair services except automotive	Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and bookkeeping services	Other services	Nature of business not allocable
				Total	Offices of physicians, surgeons, and oculists	Offices of dentists and dental surgeons	Other medical and health services							
NUMBER OF BUSINESSES	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
With and without net profit, total	226,871	139,145	110,695	408,685	152,960	82,898	172,827	182,279	132,891	81,640	48,424	98,399	81,397	57,509
With cost of goods sold	89,722	110,562	42,552	124,842	40,441	36,858	47,543	146,792	21,436	20,753	18,171	13,388	34,571	20,813
Without cost of goods sold	137,149	28,583	68,143	283,843	112,519	46,040	125,284	35,487	111,455	60,887	30,253	85,011	46,826	36,696
With net profit, total	195,211	121,592	77,386	386,892	143,747	80,620	162,525	152,864	121,149	73,678	40,315	90,385	57,886	41,940
With cost of goods sold	77,061	97,856	30,422	117,464	37,919	36,100	43,445	122,776	19,402	17,653	14,659	12,050	24,441	14,819
Without cost of goods sold	118,150	23,736	46,964	269,428	105,828	44,520	119,080	30,088	101,747	56,025	25,656	78,335	33,445	27,121
BUSINESSES WITH AND WITHOUT NET PROFIT	(Thousand dollars)													
Business receipts	2,363,005	2,552,191	1,205,843	8,621,842	4,868,770	2,115,180	1,637,892	1,344,804	2,003,222	329,282	771,402	694,528	411,703	513,301
Business deductions, total	1,782,352	2,171,166	1,094,548	3,928,242	1,978,365	1,023,244	926,633	1,004,927	920,207	221,560	553,920	350,982	227,985	419,698
Cost of goods sold, total	776,627	1,361,842	261,794	548,595	133,919	173,406	241,270	582,171	56,433	30,628	108,920	12,420	62,922	232,876
Inventory, beginning-of-year	60,479	111,533	28,973	14,966	2,353	628	11,985	102,468	731	7,176	2,623	433	7,315	21,414
Merchandise purchased	359,732	1,004,697	167,525	144,391	26,311	15,043	103,037	368,918	1,909	15,504	14,222	503	25,283	174,065
Labor	167,577	173,237	30,094	109,650	24,480	35,642	49,528	81,235	14,848	2,464	41,237	5,568	11,247	19,210
Materials and supplies	79,981	124,503	21,874	195,233	59,703	71,248	64,282	104,165	6,249	6,013	10,221	2,342	14,108	8,949
Other costs	149,317	61,309	43,262	98,631	23,040	51,337	24,254	29,304	33,395	6,317	43,183	4,016	15,315	29,387
Less: Inventory, end-of-year	40,459	113,437	29,934	14,276	1,968	492	11,816	103,919	(3)	6,846	2,566	442	10,346	20,149
Salaries and wages	248,529	257,025	168,780	925,079	515,479	230,928	178,672	85,830	222,011	55,847	158,594	130,462	16,014	36,385
Rent	61,133	81,987	61,812	346,926	196,479	94,638	55,809	34,214	97,683	14,251	19,853	28,977	22,459	12,121
Interest	14,274	16,251	18,603	42,860	18,213	10,739	13,908	7,187	6,758	3,678	3,991	3,477	1,138	6,279
Taxes	29,228	42,780	32,219	85,093	43,449	20,441	21,203	18,469	14,533	5,401	9,302	7,479	2,772	9,378
Casualty losses	622	585	2,847	1,598	372	668	558	534	1,178	261	75	421	43	396
Bad debts	3,893	5,931	877	3,074	1,604	328	1,142	3,053	1,590	386	819	289	275	2,778
Depreciation	98,816	78,525	105,771	310,808	172,595	70,478	67,735	52,658	37,138	19,988	21,145	29,396	14,309	22,872
Repairs	23,810	19,818	23,729	44,963	20,999	9,632	14,332	10,577	7,108	4,585	2,542	4,195	2,924	8,505
Depletion	781	234	67	672	410	77	185	107	767	14	386	3	518	790
Amortization	547	748	603	1,014	630	304	80	149	114	106	149	203	40	7
Other deductions	524,092	305,440	417,446	1,617,560	874,216	411,605	331,739	209,978	454,894	86,415	228,144	133,660	104,571	87,311
Other items:														
Gross profit (less loss)	1,586,378	1,190,349	944,049	8,073,247	4,734,851	1,941,774	1,396,622	762,633	1,946,789	298,654	662,482	682,108	348,781	280,429
Net profit (less loss)	580,653	381,025	111,295	4,693,600	2,890,405	1,091,936	711,259	339,877	1,083,015	107,722	217,482	343,546	183,718	93,603
BUSINESSES WITH NET PROFIT														
Business receipts	2,124,775	2,423,828	991,792	8,531,126	4,829,544	2,111,516	1,590,066	1,262,673	1,973,518	296,606	731,194	686,049	386,866	443,860
Business deductions, total	1,487,512	2,027,219	775,068	3,809,823	1,923,845	1,016,610	869,368	905,573	873,511	183,784	479,636	338,775	181,493	334,064
Cost of goods sold, total	625,795	1,293,453	212,864	532,242	131,397	172,714	228,131	529,152	53,724	26,425	102,676	11,909	52,622	194,247
Inventory, beginning-of-year	27,314	104,671	24,337	13,661	2,320	618	10,723	88,481	729	6,438	1,185	433	5,127	13,366
Merchandise purchased	296,720	954,439	141,768	138,311	25,207	15,043	98,061	331,285	1,898	14,198	11,621	503	23,843	144,014
Labor	134,310	164,515	22,318	106,952	24,394	35,588	46,970	78,487	14,719	2,054	40,019	5,568	10,517	17,156
Materials and supplies	67,253	115,868	17,697	191,535	59,137	70,763	61,635	96,212	5,892	4,197	9,258	2,074	11,141	7,382
Other costs	120,822	60,331	33,347	94,730	22,277	51,184	21,269	27,236	31,182	5,831	41,980	3,773	10,098	25,998
Less: Inventory, end-of-year	20,624	106,371	26,603	12,947	1,938	482	10,527	92,549	(3)	6,293	1,387	442	8,104	13,669
Salaries and wages	228,781	235,042	123,176	902,445	501,774	230,237	170,434	75,702	214,840	44,707	150,116	128,728	14,700	28,404
Rent	51,216	74,015	50,304	335,506	189,404	93,702	52,400	29,697	91,605	12,042	17,634	27,337	15,389	8,804
Interest	9,531	14,637	10,484	38,421	15,827	10,706	11,888	6,096	5,537	2,641	3,403	3,286	1,026	3,975
Taxes	24,310	39,725	24,802	82,431	42,213	20,371	19,847	16,704	13,878	4,471	8,668	7,273	2,276	7,610
Casualty losses	448	225	187	1,578	352	668	558	491	1,163	187	75	415	14	8
Bad debts	2,554	5,508	534	2,874	1,489	328	1,057	2,520	1,539	386	515	276	153	1,099
Depreciation	78,577	68,913	59,278	297,867	167,878	69,439	60,550	44,838	53,912	16,572	18,086	27,363	11,188	16,581
Repairs	19,584	17,099	16,316	42,617	20,468	9,493	12,656	9,599	6,720	3,850	2,244	3,812	2,379	5,666
Depletion	782	196	21	611	405	78	128	16	766	14	362	3	516	750
Amortization	457	742	477	956	606	269	81	121	112	107	147	199	6	-
Other deductions	445,477	277,664	276,625	1,572,275	852,032	408,605	311,638	190,637	429,715	72,382	175,710	128,174	81,224	66,920
Other items:														
Gross profit	1,498,980	1,130,375	778,928	7,998,884	4,698,147	1,938,802	1,361,935	733,521	1,919,794	270,181	628,518	674,140	334,244	249,613
Net profit	637,263	396,609	216,724	4,721,303	2,905,699	1,094,906	720,698	357,100	1,100,007	112,822	251,558	347,274	205,373	109,796

[1]Net loss exceeds net profit.
[2]Less than $500.
[3]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

SOLE PROPRIETORSHIPS

Table 6.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

Industrial division and item	Size of business receipts											
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
Number of Businesses												
With and without net profit, total	9,182,586	4,266,312	1,472,371	1,679,769	850,722	472,221	208,341	81,190	15,442	4,610	[1]	131,547
With cost of goods sold	6,636,690	2,782,061	1,090,547	1,317,431	689,309	406,797	193,462	77,749	15,040	4,509	58	59,727
Without cost of goods sold	2,545,896	1,484,251	381,824	362,338	161,413	65,424	14,879	3,441	402	101	3	71,820
With net profit, total	7,245,222	3,035,120	1,252,118	1,477,997	765,763	432,090	190,704	73,268	14,218	3,886	58	-
With cost of goods sold	5,088,910	1,802,518	900,176	1,138,940	612,089	370,212	177,283	70,003	13,840	3,794	55	-
Without cost of goods sold	2,156,312	1,232,602	351,942	339,057	153,674	61,878	13,421	3,265	378	92	3	-
	(Thousand dollars)											
Businesses With and Without Net Profit												
Business receipts	178,420,483	8,358,779	10,600,732	26,774,948	29,894,073	32,599,539	28,433,327	23,790,545	10,512,308	6,817,032	639,200	-
Business deductions, total	154,525,702	6,594,660	7,757,098	20,679,756	24,281,368	28,370,008	26,352,429	22,768,799	10,232,212	6,696,786	631,746	160,840
Cost of goods sold, total	105,786,276	3,055,942	3,897,286	11,446,115	15,155,597	19,460,600	19,742,728	18,057,083	8,496,254	5,866,929	565,805	41,937
Inventory, beginning-of-year	10,311,847	301,008	362,237	1,174,266	1,699,112	2,162,712	2,088,938	1,626,446	580,422	294,400	16,536	5,770
Merchandise purchased	75,426,023	710,822	1,289,096	5,633,879	10,508,739	15,080,885	15,694,685	14,423,176	6,771,208	4,835,605	472,383	5,545
Labor	7,929,490	311,432	377,031	1,152,071	1,318,834	1,482,384	1,413,254	1,099,989	476,425	284,338	7,697	6,035
Materials and supplies	5,493,303	314,714	368,846	873,073	844,049	908,354	909,974	847,591	257,861	156,779	8,079	3,983
Other costs	17,208,100	1,731,144	1,865,560	3,788,055	2,476,439	1,978,265	1,785,225	1,819,070	1,039,546	619,264	73,186	32,346
Less: Inventory, end-of-year	10,582,487	313,178	365,484	1,175,229	1,691,576	2,152,000	2,149,348	1,759,189	629,208	323,457	12,076	11,742
Salaries and wages	11,532,612	99,039	253,032	1,317,896	2,221,182	2,776,456	2,310,845	1,662,804	601,887	261,569	25,788	2,114
Rent	3,610,808	278,223	328,711	797,662	777,683	660,258	412,023	243,637	78,076	26,316	1,926	6,293
Interest	1,808,918	203,271	216,037	449,398	315,873	244,206	167,500	126,526	56,250	22,172	1,227	6,458
Taxes	2,996,505	311,026	279,507	568,467	508,440	493,522	388,211	276,130	120,474	43,312	1,976	5,440
Casualty losses	50,266	8,956	6,932	8,798	9,878	7,016	3,400	2,686	1,251	488	1	860
Bad debts	271,969	21,159	13,995	33,025	40,078	50,562	48,842	40,915	15,350	6,381	124	1,538
Depreciation	7,200,760	932,763	947,785	1,917,680	1,300,318	945,223	576,210	359,390	135,222	53,543	2,356	30,270
Repairs	2,717,282	356,325	383,025	735,954	463,658	337,054	217,959	134,714	60,360	19,675	329	8,229
Depletion	111,461	3,726	6,810	9,349	16,005	11,317	21,442	17,604	10,738	14,245	56	169
Amortization	17,415	1,708	1,668	2,742	3,223	2,142	2,165	1,456	790	1,386	24	111
Other deductions	18,421,430	1,322,522	1,422,310	3,392,670	3,469,433	3,381,652	2,461,104	1,845,854	655,560	380,770	32,134	57,421
Other items:												
Gross profit (less loss)	72,634,207	5,302,837	6,703,446	15,328,833	14,738,476	13,138,939	8,690,599	5,733,462	2,016,054	950,103	73,395	[1]41,937
Net profit (less loss)	23,894,781	1,764,119	2,843,634	6,095,192	5,612,705	4,229,531	2,080,898	1,021,746	280,096	120,246	7,454	[1]160,840
Businesses With Net Profit												
Business receipts	159,532,121	6,526,526	9,031,123	23,628,477	26,939,717	29,883,254	26,024,846	21,436,830	9,631,396	5,826,427	603,525	-
Business deductions, total	132,365,341	3,579,257	5,775,322	16,980,520	20,961,497	25,395,202	23,786,294	20,280,416	9,319,927	5,691,676	595,230	-
Cost of goods sold, total	91,803,383	1,647,257	2,844,771	9,353,428	13,071,591	17,538,213	17,925,432	16,135,175	7,747,689	5,008,500	531,327	-
Inventory, beginning-of-year	8,595,034	140,941	228,071	860,297	1,423,659	1,913,201	1,835,565	1,461,793	482,566	239,800	9,141	-
Merchandise purchased	67,194,428	402,195	913,057	4,580,098	9,200,909	13,806,507	14,509,976	13,144,113	6,167,665	4,021,455	448,453	-
Labor	6,737,165	157,999	263,964	928,521	1,122,222	1,313,014	1,258,953	990,517	427,945	267,884	6,146	-
Materials and supplies	4,790,302	219,441	310,912	766,006	749,273	825,031	817,588	693,849	246,252	153,871	8,079	-
Other costs	13,452,415	880,395	1,368,102	3,105,559	2,030,319	1,639,229	1,426,723	1,392,960	954,082	586,302	68,744	-
Less: Inventory, end-of-year	8,965,961	153,714	239,335	887,053	1,454,791	1,958,769	1,923,373	1,548,057	530,821	260,812	9,236	-
Salaries and wages	10,226,531	52,698	189,743	1,093,071	1,956,785	2,508,618	2,126,449	1,487,059	570,764	215,970	25,374	-
Rent	3,069,697	169,975	260,311	665,614	691,554	595,349	372,665	214,891	74,772	22,697	1,869	-
Interest	1,250,798	73,888	134,608	331,286	237,279	188,340	127,336	97,596	42,643	16,894	928	-
Taxes	2,459,067	175,238	212,246	464,931	432,693	434,800	341,856	248,955	110,606	36,010	1,732	-
Casualty losses	25,613	1,439	3,028	3,837	5,758	5,713	2,409	1,748	1,215	465	1	-
Bad debts	208,648	4,722	7,947	24,506	30,070	38,359	45,394	37,345	14,691	5,490	124	-
Depreciation	5,515,500	435,054	697,416	1,563,518	1,084,597	792,580	484,930	302,461	114,705	38,381	1,858	-
Repairs	2,088,285	179,927	283,770	594,950	383,526	286,746	180,584	115,786	48,067	14,617	312	-
Depletion	67,882	2,594	3,869	6,430	7,282	9,270	9,767	13,902	8,063	6,649	56	-
Amortization	14,008	839	1,370	1,907	2,986	1,901	1,647	1,190	790	1,354	24	-
Other deductions	15,635,929	835,626	1,136,243	2,877,042	3,057,376	2,995,313	2,167,825	1,624,308	585,922	324,649	31,625	-
Other items:												
Gross profit	67,728,738	4,879,269	6,186,352	14,275,049	13,868,126	12,345,041	8,099,414	5,301,655	1,883,707	817,927	72,198	-
Net profit	27,166,780	2,947,269	3,255,801	6,647,957	5,978,220	4,488,052	2,238,552	1,156,414	311,469	134,751	8,295	-

Footnotes at end of table.

Table 6.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts											
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
AGRICULTURE, FORESTRY, AND FISHERIES												
Number of Businesses												
With and without net profit, total	3,444,116	1,931,503	632,353	591,185	154,691	47,055	13,733	4,453	895	458	4	67,786
With cost of goods sold	3,239,046	1,777,626	614,232	580,250	150,272	45,192	13,120	4,273	891	454	4	52,732
Without cost of goods sold	205,070	153,877	18,121	10,935	4,419	1,863	613	180	4	4	-	15,054
With net profit, total	2,404,486	1,190,268	515,217	511,368	133,006	40,221	10,209	3,197	663	334	3	-
With cost of goods sold	2,245,281	1,063,871	499,227	501,003	128,885	38,580	9,699	3,024	659	330	3	-
Without cost of goods sold	159,205	126,397	15,990	10,365	4,121	1,641	510	173	4	4	-	-
	(Thousand dollars)											
BUSINESSES WITH AND WITHOUT NET PROFIT												
Business receipts	30,200,142	3,718,641	4,558,203	9,054,613	5,264,762	3,180,787	1,833,618	1,285,683	632,436	631,804	39,595	-
Business deductions, total	26,504,197	3,542,306	3,740,440	7,420,575	4,550,249	2,857,638	1,740,117	1,283,061	620,725	627,092	39,603	82,391
Cost of goods sold, total	17,918,750	2,118,635	2,295,675	4,761,748	3,136,151	2,039,333	1,351,975	1,047,018	536,563	555,485	37,813	38,354
Inventory, beginning-of-year	1,105,580	66,765	110,606	262,525	240,577	152,533	97,829	110,526	38,969	24,585	218	447
Merchandise purchased	4,157,448	160,021	209,183	653,479	787,163	614,233	456,452	464,606	302,640	492,501	16,038	1,132
Labor	2,182,699	239,033	239,446	564,369	439,956	309,568	220,034	131,191	25,848	6,885	857	5,512
Materials and supplies	664,827	99,909	111,961	204,896	103,668	66,763	35,017	36,023	3,479	1,628	-	1,483
Other costs	10,992,920	1,629,043	1,746,912	3,365,145	1,828,645	1,047,358	642,914	411,239	211,805	58,334	20,978	30,547
Less: Inventory, end-of-year	1,184,724	76,136	122,433	288,666	263,858	151,122	100,271	106,567	46,178	28,448	278	767
Salaries and wages	222,719	5,143	6,091	31,446	47,065	55,982	27,865	21,708	12,907	13,574	761	177
Rent	684,016	67,345	94,814	221,046	137,469	88,230	42,236	23,017	6,807	1,830	50	1,172
Interest	917,632	152,928	156,662	286,262	149,102	81,385	42,523	29,764	11,731	2,756	52	4,467
Taxes	1,003,169	239,789	195,962	304,109	138,143	65,761	31,764	16,044	5,639	2,093	109	3,756
Casualty losses	804	265	189	270	1	21	6	-	-	2	1	49
Bad debts	2,206	342	152	347	622	316	274	46	58	43	6	-
Depreciation	3,277,181	574,307	600,185	1,102,304	527,173	266,600	108,669	56,727	17,201	6,388	151	17,276
Repairs	1,473,389	254,509	270,250	481,838	236,507	119,128	61,294	28,524	13,052	2,312	53	5,922
Depletion	1,797	474	104	182	584	1	111	168	27	-	-	146
Amortization	1,808	516	595	306	97	79	28	132	-	18	-	37
Other deductions	1,000,726	127,853	119,761	230,717	177,335	140,802	73,372	59,913	16,740	42,591	607	11,035
Other items:												
Gross profit (less loss)	12,281,392	1,600,006	2,262,528	4,292,865	2,128,611	1,141,454	481,643	238,665	95,873	76,319	1,782	[1]38,354
Net profit (less loss)	3,695,945	176,335	817,763	1,634,038	714,513	323,149	93,501	2,622	11,711	4,712	[2]8	[1]82,391
Businesses with net profit												
Business receipts	24,702,604	2,598,492	3,732,463	7,853,854	4,527,159	2,707,445	1,341,113	943,277	476,951	487,830	34,020	-
Business deductions, total	19,370,924	1,662,318	2,685,610	5,973,827	3,676,621	2,298,092	1,199,744	897,472	461,947	481,513	33,780	-
Cost of goods sold, total	13,157,478	1,030,445	1,637,770	3,812,259	2,528,144	1,638,426	915,436	735,803	396,160	430,508	32,527	-
Inventory, beginning-of-year	783,157	29,793	68,691	205,442	193,804	114,287	59,995	77,472	16,017	17,438	218	-
Merchandise purchased	3,112,229	65,863	124,811	515,803	633,322	504,162	336,740	346,553	194,580	378,819	11,576	-
Labor	1,525,088	108,075	154,839	410,614	344,930	247,974	140,689	90,021	22,048	5,866	32	-
Materials and supplies	500,023	50,996	84,277	166,810	87,165	54,965	24,409	27,228	3,273	900	-	-
Other costs	8,078,642	810,935	1,280,669	2,742,888	1,480,812	836,610	411,252	262,349	181,967	50,181	20,979	-
Less: Inventory, end-of-year	841,661	35,217	75,517	229,298	211,889	119,572	57,649	67,820	21,725	22,696	278	-
Salaries and wages	189,918	2,034	5,003	25,767	42,489	53,606	24,558	20,135	10,524	5,318	484	-
Rent	515,507	31,850	69,232	178,566	113,644	70,540	27,963	16,368	6,114	1,180	50	-
Interest	595,682	53,843	96,773	217,325	111,722	62,605	28,378	13,597	9,052	2,340	47	-
Taxes	740,952	133,130	151,333	252,872	111,674	52,453	23,171	10,918	4,107	1,221	73	-
Casualty losses	334	94	101	108	1	21	6	-	-	2	1	-
Bad debts	1,669	211	54	145	606	315	266	41	11	14	6	-
Depreciation	2,338,024	231,041	436,876	905,726	425,076	213,069	78,812	29,187	14,321	3,838	78	-
Repairs	1,081,125	118,307	200,419	394,579	195,352	98,147	43,927	19,694	8,803	1,848	49	-
Depletion	709	245	34	86	151	1	-	165	27	-	-	-
Amortization	1,077	241	487	216	92	27	4	10	-	-	-	-
Other deductions	748,449	60,877	87,528	186,178	147,670	108,882	57,223	51,554	12,828	35,244	465	-
Other items:												
Gross profit	11,545,126	1,568,047	2,094,693	4,041,595	1,999,015	1,069,019	425,677	207,474	80,791	57,322	1,493	-
Net profit	5,331,680	936,174	1,046,853	1,880,027	850,538	409,353	141,369	45,805	15,004	6,317	240	-

Footnotes at end of table.

Table 6.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts											
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MINING												
Number of Businesses												
With and without net profit, total	34,987	14,562	4,015	5,033	3,754	2,093	1,251	633	103	70	1	3,472
With cost of goods sold	10,495	3,315	760	2,527	1,551	1,139	555	375	61	66	-	146
Without cost of goods sold	24,492	11,247	3,255	2,506	2,203	954	696	258	42	4	1	3,326
With net profit, total	19,025	8,467	2,676	3,397	1,793	1,327	857	366	84	57	1	-
With cost of goods sold	6,348	1,870	557	1,821	(3)	1,327	857	366	54	54	-	-
Without cost of goods sold	12,677	6,597	2,119	1,576	1,160				30	3	1	-
	(Thousand dollars)											
Businesses With and Without Net Profit												
Business receipts	987,483	21,956	29,069	83,144	137,512	150,334	178,356	195,519	81,049	101,566	8,978	-
Business deductions, total	1,051,338	32,470	34,247	87,579	156,885	160,811	178,865	196,485	76,537	104,634	8,746	14,079
Cost of goods sold, total	286,453	2,289	1,640	13,493	35,527	37,799	46,072	67,864	13,015	68,572	-	182
Inventory, beginning-of-year	4,115	1,568	-	-	3	188	1,055	896	31	216	-	158
Merchandise purchased	41,235	67	113	1,632	3,080	4,657	4,180	22,987	613	3,904	-	2
Labor	49,749	570	277	2,973	8,108	12,696	6,571	5,179	2,256	11,079	-	40
Materials and supplies	36,739	392	143	2,152	4,097	4,721	10,174	2,064	1,077	11,912	-	7
Other costs	158,849	1,188	1,107	6,736	20,242	15,719	25,288	37,588	9,124	41,724	-	133
Less: Inventory	4,234	(3)	-	-	(3)	(3)	(3)	(3)	(3)	263	-	(3)
Salaries and wages	94,741	1,103	2,952	5,562	21,006	14,458	13,150	26,023	7,833	2,192	-	462
Rent	14,600	1,055	641	955	2,507	2,145	1,753	3,221	1,402	538	-	383
Interest	18,731	609	1,501	1,655	2,550	7,228	2,299	1,479	420	838	-	152
Taxes	22,103	736	902	1,570	3,711	3,801	3,437	4,014	2,334	1,362	-	236
Casualty losses	1,064	87	7	447	186	93	183	10	45	3	-	3
Bad debts	6,929	18	1	104	228	6,335	85	103	5	50	-	-
Depreciation	102,969	4,437	5,284	10,122	18,399	16,179	19,537	14,288	8,071	4,535	209	1,908
Repairs	18,308	894	1,135	2,193	2,505	2,960	2,744	3,628	1,250	238	-	761
Depletion	83,686	1,616	3,858	6,606	12,907	8,454	17,948	13,629	10,445	8,147	56	20
Amortization	77	16	26	29	2	-	3	1	-	-	-	-
Other deductions	401,677	19,610	16,300	44,843	57,357	61,359	71,654	62,225	31,717	18,159	8,481	9,972
Other items:												
Gross profit (less loss)	701,030	19,667	27,429	69,651	101,985	112,535	132,284	127,655	68,034	32,994	8,978	[1]182
Net profit (less loss)	[2]63,855	[2]10,514	[2]5,178	[2]4,435	[2]19,373	[2]10,477	[2]509	[2]966	4,512	[2]3,068	232	[1]14,079
Businesses With Net Profit												
Business receipts	617,200	14,253	18,877	56,083	62,997	89,478	118,668	102,289	66,748	78,829	8,978	-
Business deductions, total	522,651	7,471	11,122	40,664	49,306	74,168	105,861	89,910	59,935	75,468	8,746	-
Cost of goods sold, total	160,074	773	996	8,881	(3)	(3)	(3)	(3)	10,743	58,444	-	-
Inventory, beginning-of-year	2,376	-	-	-	(3)	(3)	(3)	(3)	31	216	-	-
Merchandise purchased	14,222	66	13	1,599	(3)	(3)	(3)	(3)	613	3,904	-	-
Labor	36,322	194	268	2,532	(3)	(3)	(3)	(3)	1,329	10,936	-	-
Materials and supplies	31,539	244	135	1,551	(3)	(3)	(3)	(3)	1,077	11,912	-	-
Other costs	78,189	269	580	3,199	(3)	(3)	(3)	(3)	7,779	31,739	-	-
Less: Inventory, end-of-year	2,574	-	-	-	(3)	(3)	(3)	(3)	(3)	263	-	-
Salaries and wages	50,283	175	960	1,811	7,937	8,819	8,378	12,669	7,614	1,920	-	-
Rent	6,985	83	233	487	1,489	314	618	2,109	1,301	351	-	-
Interest	5,395	121	87	461	1,115	740	1,275	577	218	801	-	-
Taxes	12,614	285	458	873	1,680	2,591	1,594	2,230	2,167	736	-	-
Casualty losses	117	1	-	2	29	2	36	2	45	-	-	-
Bad debts	454	10	1	48	139	24	84	96	5	47	-	-
Depreciation	49,300	1,268	1,510	4,616	5,556	7,764	9,239	11,096	6,520	1,522	209	-
Repairs	13,144	231	440	1,863	1,736	2,520	2,690	2,224	1,237	203	-	-
Depletion	47,070	1,089	1,772	4,192	4,618	6,426	8,123	9,966	7,770	3,058	56	-
Amortization	34	2	26	1	2	-	3	-	-	-	-	-
Other deductions	177,181	3,433	4,639	17,429	17,891	27,393	33,676	33,538	22,315	8,386	8,481	-
Other items:												
Gross profit	457,126	13,480	17,881	47,202	55,883	71,903	78,523	86,886	56,005	20,385	8,978	-
Net profit	94,549	6,782	7,755	15,419	13,691	15,310	12,807	12,379	6,813	3,361	232	-

Footnotes at end of table.

Table 6.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts											
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
CONSTRUCTION												
Number of Businesses												
With and without net profit, total	687,187	324,990	99,753	119,837	65,340	40,363	21,939	8,730	1,265	389	4	4,577
With cost of goods sold	438,721	136,484	75,009	101,051	58,511	36,844	20,225	8,501	1,165	361	3	567
Without cost of goods sold	248,466	188,506	24,744	18,786	6,829	3,519	1,714	229	100	28	1	4,010
With net profit, total	628,881	297,051	92,665	112,433	59,204	37,615	20,449	7,840	1,247	373	4	-
With cost of goods sold	400,211	119,927	69,436	94,959	53,416	34,308	19,035	7,623	1,154	350	3	-
Without cost of goods sold	228,670	177,124	23,229	17,474	5,788	3,307	1,414	217	93	23	1	-
	(Thousand dollars)											
Businesses With and Without Net Profit												
Business receipts	15,539,360	668,726	716,482	1,947,483	2,293,288	2,816,366	2,990,384	2,590,447	830,505	661,545	24,134	-
Business deductions, total	13,431,165	299,107	431,490	1,498,992	1,961,105	2,517,267	2,779,508	2,470,033	797,662	647,449	23,386	5,166
Cost of goods sold, total	9,445,822	122,077	227,313	860,524	1,227,673	1,747,306	2,077,998	2,034,491	598,453	535,118	14,611	258
Inventory, beginning-of-year	505,623	13,598	11,043	38,331	64,968	93,241	122,334	128,669	16,007	15,384	159	1,889
Merchandise purchased	3,203,181	33,891	71,149	328,847	479,800	605,759	726,160	659,600	209,147	84,097	4,610	121
Labor	2,161,177	19,283	42,576	191,852	290,301	446,686	482,635	380,333	136,300	168,757	2,275	179
Materials and supplies	2,486,157	57,292	92,024	267,728	321,399	451,942	519,900	555,131	127,485	88,096	3,846	1,314
Other costs	1,657,759	12,249	22,701	79,387	135,244	245,834	361,609	469,757	127,578	199,263	3,957	180
Less: Inventory, end-of-year	568,075	14,236	12,180	45,621	64,039	96,156	134,640	158,999	18,064	20,479	236	[3]
Salaries and wages	1,217,664	9,234	30,126	187,248	266,363	257,786	238,510	128,044	72,076	26,479	1,652	146
Rent	77,997	4,556	6,063	14,535	13,153	11,553	12,187	9,736	3,673	2,186	272	83
Interest	88,646	3,200	3,871	14,873	14,217	16,119	16,743	13,406	3,669	2,055	157	336
Taxes	195,483	4,561	5,456	24,138	32,753	42,114	38,366	31,303	9,968	6,345	295	184
Casualty losses	2,768	411	151	355	665	903	180	43	-	2	-	58
Bad debts	23,235	936	2,309	2,264	2,453	3,464	4,624	5,632	803	276	-	474
Depreciation	415,758	38,512	36,175	81,317	76,255	66,980	57,712	35,928	14,797	6,373	854	855
Repairs	159,465	12,763	11,786	29,654	29,869	26,977	23,944	12,549	8,308	3,429	2	184
Depletion	926	173	153	125	3	287	101	5	79	-	-	-
Amortization	426	122	23	94	8	81	3	48	40	7	-	-
Other deductions	1,802,975	102,562	108,064	283,865	297,693	343,697	309,140	198,848	85,796	65,179	5,543	2,588
Other items:												
Gross profit (less loss)	6,093,538	546,649	489,169	1,086,959	1,065,615	1,069,060	912,386	555,956	232,052	126,427	9,523	[1]258
Net profit (less loss)	2,108,195	369,619	284,992	448,491	332,183	299,099	210,876	120,414	32,843	14,096	748	[1]5,166
Businesses With Net Profit												
Business receipts	14,411,959	626,957	664,937	1,826,991	2,071,878	2,622,387	2,780,911	2,346,961	818,120	628,683	24,134	-
Business deductions, total	12,180,747	235,888	367,491	1,357,181	1,721,473	2,309,453	2,553,839	2,213,748	785,080	613,208	23,386	-
Cost of goods sold, total	8,650,822	99,403	198,112	788,557	1,090,978	1,609,575	1,921,759	1,824,218	592,768	510,841	14,611	-
Inventory, beginning-of-year	416,287	9,474	7,591	31,043	45,011	87,876	113,517	100,936	15,941	4,739	159	-
Merchandise purchased	2,963,007	27,452	60,430	299,820	426,075	562,847	706,089	604,388	208,802	62,494	4,610	-
Labor	2,007,728	14,901	36,740	175,433	258,715	410,521	448,175	357,722	135,890	167,356	2,275	-
Materials and supplies	2,186,895	48,370	84,028	246,563	287,374	417,015	456,764	429,569	127,053	86,313	3,846	-
Other costs	1,513,640	9,149	16,222	73,393	119,181	219,376	326,743	428,034	123,049	194,536	3,957	-
Less: Inventory, end-of-year	436,735	9,943	6,899	37,695	45,378	88,060	129,529	96,431	17,967	4,597	236	-
Salaries and wages	1,116,921	7,150	24,423	168,120	236,455	240,075	230,533	113,186	70,926	24,401	1,652	-
Rent	66,948	3,056	5,342	12,822	10,457	10,084	11,065	8,856	3,158	1,836	272	-
Interest	67,904	1,936	2,708	9,700	9,534	12,886	14,739	11,441	3,537	1,266	157	-
Taxes	176,304	3,087	4,686	21,096	28,683	38,891	35,151	28,490	9,758	6,167	295	-
Casualty losses	1,738	238	140	355	639	150	180	35	-	1	-	-
Bad debts	18,658	516	855	1,848	1,329	3,253	4,607	5,174	801	275	-	-
Depreciation	360,575	26,711	29,121	71,816	64,572	59,396	54,901	33,178	14,492	5,534	854	-
Repairs	136,127	9,214	9,651	26,990	21,586	24,204	22,445	11,267	8,063	2,705	2	-
Depletion	909	172	153	125	3	271	101	5	79	-	-	-
Amortization	369	82	23	79	8	81	3	48	40	5	-	-
Other deductions	1,583,472	84,323	92,277	255,673	257,229	310,587	258,355	177,850	81,438	60,177	5,543	-
Other items:												
Gross profit	5,761,137	527,554	466,825	1,038,434	980,900	1,012,812	859,152	522,743	225,352	117,842	9,523	-
Net profit	2,231,212	391,069	297,446	469,810	350,405	312,934	227,072	133,213	33,040	15,475	748	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 6.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts											
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING												
Number of Businesses												
With and without net profit, total	180,805	64,802	21,224	35,005	25,949	15,336	9,603	4,173	1,131	288	1	3,293
With cost of goods sold	142,937	44,499	16,775	29,039	23,648	14,069	8,924	4,109	1,100	282	1	491
Without cost of goods sold	37,868	20,303	4,449	5,966	2,301	1,267	679	64	31	6	-	2,802
With net profit, total	145,119	45,079	18,526	31,339	23,038	13,571	8,643	3,819	926	177	1	-
With cost of goods sold	115,862	29,000	14,579	25,949	20,837	12,609	8,063	3,758	895	171	1	-
Without cost of goods sold	29,257	16,079	3,947	5,390	2,201	962	580	61	31	6	-	-
	(Thousand dollars)											
Businesses With and Without Net Profit												
Business receipts	6,710,267	123,042	154,452	575,552	903,362	1,090,379	1,356,959	1,278,764	776,487	442,513	8,757	-
Business deductions, total	6,056,266	98,610	110,140	453,831	779,146	961,710	1,240,473	1,204,783	764,117	432,518	8,285	2,653
Cost of goods sold, total	4,030,069	41,688	49,118	227,208	456,201	589,442	801,800	907,006	584,363	365,186	7,883	174
Inventory, beginning-of-year	408,886	9,651	4,909	29,574	33,535	54,149	102,243	88,007	67,397	18,517	-	904
Merchandise purchased	2,436,020	18,026	26,648	111,567	258,004	303,251	436,799	598,147	384,428	299,111	-	39
Labor	910,747	5,882	8,228	48,745	104,159	145,956	223,750	201,945	121,612	46,841	3,532	97
Materials and supplies	402,701	12,793	11,296	48,589	51,707	79,466	73,885	80,126	33,844	6,686	4,225	84
Other costs	308,096	6,375	4,682	17,055	42,349	55,427	67,067	39,091	57,774	18,118	126	32
Less: Inventory, end-of-year	436,381	11,039	6,645	28,322	33,553	48,807	101,944	100,310	80,692	24,087	-	[3]
Salaries and wages	578,951	3,383	7,709	50,951	92,175	125,182	132,156	105,053	47,473	14,851	-	18
Rent	88,871	4,879	4,733	12,920	16,722	16,018	15,202	12,873	3,155	2,079	-	290
Interest	43,289	1,019	640	4,754	5,968	6,597	8,280	6,443	8,673	838	10	67
Taxes	111,738	1,895	1,997	9,788	15,846	19,878	26,138	19,539	13,000	3,443	141	73
Casualty losses	5,313	308	875	417	1,491	315	696	992	125	47	-	47
Bad debts	14,746	352	217	1,368	1,752	1,606	4,696	2,793	1,474	430	-	58
Depreciation	216,946	12,169	10,270	31,523	37,943	40,376	39,704	24,299	16,627	3,235	69	731
Repairs	78,708	3,883	3,730	12,275	16,566	13,079	14,421	8,184	5,194	1,131	-	245
Depletion	6,798	186	37	2	87	110	42	127	132	6,073	-	2
Amortization	2,556	71	-	271	152	3	22	113	614	1,298	-	12
Other deductions	878,281	28,777	30,814	102,354	134,243	149,104	197,316	117,361	83,287	33,907	182	936
Other items:												
Gross profit (less loss)	2,680,198	81,354	105,334	348,344	447,161	500,937	555,159	371,758	192,124	77,327	874	[1]174
Net profit (less loss)	654,001	24,432	44,312	121,721	124,216	128,669	116,486	73,981	12,370	9,995	472	[1]2,653
Businesses With Net Profit												
Business receipts	5,813,533	95,824	134,405	519,917	803,448	962,317	1,218,371	1,162,009	643,722	264,763	8,757	-
Business deductions, total	5,083,884	56,012	85,634	390,128	668,940	827,388	1,095,791	1,081,706	617,068	252,932	8,285	-
Cost of goods sold, total	3,393,634	25,565	38,228	195,632	388,376	522,169	716,904	824,270	466,152	208,455	7,883	-
Inventory, beginning-of-year	274,053	4,957	3,638	22,447	26,348	43,112	70,323	63,156	24,384	15,688	-	-
Merchandise purchased	2,008,734	9,570	20,364	95,892	223,457	263,426	379,883	539,275	332,442	144,425	-	-
Labor	819,046	4,044	5,692	42,660	88,672	141,562	206,857	187,850	92,889	45,288	3,532	-
Materials and supplies	345,705	8,616	9,616	42,053	43,034	75,066	66,468	66,551	23,492	6,584	4,225	-
Other costs	237,248	3,406	3,404	15,232	34,023	38,328	64,405	36,304	26,883	15,137	126	-
Less: Inventory, end-of-year	291,152	5,028	4,486	22,652	27,158	39,325	71,032	68,866	33,938	18,667	-	-
Salaries and wages	490,416	1,994	6,268	43,702	80,280	100,683	114,521	88,012	46,009	8,947	-	-
Rent	76,687	2,140	3,966	11,299	14,542	14,535	13,768	11,347	3,048	2,042	-	-
Interest	31,139	503	555	3,660	5,086	5,867	7,003	5,273	2,486	696	10	-
Taxes	94,828	950	1,487	7,915	13,521	16,099	22,939	17,826	11,127	2,823	141	-
Casualty losses	1,376	80	35	417	144	175	245	127	125	28	-	-
Bad debts	13,629	78	202	1,200	1,580	1,482	4,493	2,791	1,449	354	-	-
Depreciation	180,933	5,340	7,700	27,326	32,992	35,249	35,757	21,042	12,472	2,986	69	-
Repairs	67,451	2,508	3,180	10,786	14,340	10,086	13,454	7,395	4,947	755	-	-
Depletion	4,247	152	31	-	87	110	42	127	132	3,566	-	-
Amortization	2,508	48	-	271	141	3	20	113	614	1,298	-	-
Other deductions	727,036	16,654	23,982	87,920	117,851	120,930	166,645	103,383	68,507	20,982	182	-
Other items:												
Gross profit	2,419,899	70,259	96,177	324,285	415,072	440,148	501,467	337,739	177,570	56,308	874	-
Net profit	729,649	39,812	48,771	129,789	134,508	134,929	122,580	80,303	26,654	11,831	472	-

Footnotes at end of table.

Table 6.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts											
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of Businesses												
With and without net profit, total	283,959	119,769	64,125	64,933	19,308	10,046	2,935	1,325	203	120	-	1,191
With cost of goods sold	74,451	22,450	19,866	21,501	7,546	4,786	1,316	759	128	95	-	4
Without cost of goods sold	209,504	97,319	48,259	43,432	11,762	5,260	1,619	566	75	25	-	1,187
With net profit, total	231,482	90,386	55,759	55,448	17,300	8,483	2,512	1,310	165	119	-	-
With cost of goods sold	59,276	15,555	13,094	17,980	6,933	3,640	1,133	756	90	95	-	-
Without cost of goods sold	172,206	74,831	42,665	37,468	10,367	4,843	1,379	554	75	24	-	-
	(Thousand dollars)											
Businesses With and Without Net Profit												
Business receipts	4,241,309	280,662	458,411	1,048,406	644,164	687,413	392,171	392,358	143,067	194,657	-	-
Business deductions, total	3,599,099	205,339	326,460	844,109	541,225	617,583	360,566	368,848	141,945	191,338	-	1,686
Cost of goods sold, total	834,279	16,922	38,324	121,193	94,324	149,321	90,751	139,145	39,408	144,891	-	-
Inventory, beginning-of-year	16,004	364	686	3,547	4,122	2,235	830	3,641	-	567	-	12
Merchandise purchased	404,213	4,103	13,255	43,549	31,292	80,885	41,888	36,372	17,017	135,852	-	-
Labor	151,665	3,993	8,582	35,080	28,350	35,758	18,349	9,632	6,777	5,144	-	-
Materials and supplies	85,217	4,179	6,238	19,011	12,650	4,386	7,485	28,595	2,280	393	-	-
Other costs	194,122	4,422	10,091	23,978	19,240	31,325	22,922	64,747	13,334	4,063	-	-
Less: Inventory, end-of-year	16,942	(3)	(3)	3,972	1,330	5,268	(3)	(3)	-	1,128	-	(3)
Salaries and wages	550,162	7,785	15,582	79,282	102,469	140,410	79,177	77,450	32,142	15,831	-	34
Rent	63,551	5,585	6,159	14,307	9,088	10,661	8,479	5,173	2,362	1,706	-	31
Interest	49,848	3,406	5,427	15,007	8,650	7,954	3,657	3,185	2,145	407	-	10
Taxes	114,306	6,173	9,449	27,847	18,019	21,679	10,959	9,362	8,088	2,650	-	80
Casualty losses	3,457	359	242	1,471	611	275	9	28	462	-	-	-
Bad debts	5,389	538	185	772	548	1,193	756	837	274	206	-	80
Depreciation	411,717	36,790	51,956	128,369	68,298	58,841	29,855	23,067	10,661	3,135	-	74
Repairs	258,639	23,783	36,335	77,515	37,658	37,090	22,051	12,412	10,144	1,541	-	110
Depletion	1,302	53	78	248	923	-	-	-	-	-	-	-
Amortization	543	1	54	277	20	43	146	2	-	-	-	-
Other deductions	1,305,906	103,944	162,669	377,821	200,617	190,116	114,726	98,187	36,259	20,971	-	596
Other items:												
Gross profit (less loss)	3,407,030	263,740	420,087	927,213	549,840	538,092	301,420	253,213	103,659	49,766	-	-
Net profit (less loss)	642,210	75,323	131,951	204,297	102,939	69,830	31,605	23,510	1,122	3,319	-	1,686
Businesses With Net Profit												
Business receipts	3,711,428	227,761	397,203	898,262	581,594	575,147	338,247	388,044	112,214	192,956	-	-
Business deductions, total	2,980,643	130,908	250,894	670,427	471,054	495,465	301,407	364,204	106,695	189,589	-	-
Cost of goods sold, total	716,700	10,980	28,403	94,186	83,393	115,071	79,813	138,644	21,319	144,891	-	-
Inventory, beginning-of-year	13,925	244	673	2,724	3,459	1,884	784	3,590	-	567	-	-
Merchandise purchased	348,077	2,140	9,905	35,036	25,427	52,166	34,162	36,372	17,017	135,852	-	-
Labor	125,300	2,730	6,320	26,653	24,048	32,220	17,528	9,320	1,337	5,144	-	-
Materials and supplies	74,929	2,524	5,192	13,366	12,401	2,945	7,397	28,427	2,280	393	-	-
Other costs	169,336	3,446	6,828	19,486	18,601	30,925	20,581	64,721	685	4,063	-	-
Less: Inventory, end-of-year	14,863	(3)	(3)	3,079	543	5,069	(3)	(3)	-	1,128	-	-
Salaries and wages	479,611	4,682	12,539	63,889	88,142	117,570	70,560	75,778	31,253	15,198	-	-
Rent	53,016	4,001	4,918	10,445	8,154	9,168	7,411	4,876	2,362	1,681	-	-
Interest	39,062	2,057	4,114	11,702	7,273	5,997	2,690	3,111	1,739	379	-	-
Taxes	92,485	3,296	7,154	21,582	15,455	17,621	9,268	9,159	6,381	2,569	-	-
Casualty losses	1,778	98	109	347	610	118	9	25	462	-	-	-
Bad debts	4,126	203	181	666	543	956	619	837	58	63	-	-
Depreciation	321,277	21,621	39,338	99,903	58,930	45,865	22,756	22,739	7,125	3,000	-	-
Repairs	197,144	14,410	25,901	59,705	30,948	30,621	15,116	12,173	6,781	1,489	-	-
Depletion	1,278	29	78	248	923	-	-	-	-	-	-	-
Amortization	416	1	42	274	3	42	52	2	-	-	-	-
Other deductions	1,073,750	69,530	128,117	307,480	176,680	152,436	93,113	96,860	29,215	20,319	-	-
Other items:												
Gross profit	2,994,728	216,781	368,800	804,076	498,201	460,076	258,434	249,400	90,895	48,065	-	-
Net profit	730,785	96,853	146,309	227,835	110,540	79,682	36,840	23,840	5,519	3,367	-	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 6.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts											
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE												
Number of Businesses												
With and without net profit, total	1,888,602	413,133	222,517	409,547	352,677	269,157	138,542	56,534	11,183	3,119	48	12,145
With cost of goods sold	1,656,607	289,416	181,849	369,780	341,271	264,708	137,497	56,232	11,177	3,115	48	1,514
Without cost of goods sold	231,995	123,717	40,668	39,767	11,406	4,449	1,045	302	6	4	-	10,631
With net profit, total	1,535,639	270,638	172,983	338,497	312,412	247,147	129,042	51,655	10,522	2,696	47	-
With cost of goods sold	1,343,191	170,415	134,836	300,965	301,352	242,911	128,102	51,355	10,516	2,692	47	-
Without cost of goods sold	192,448	100,223	38,147	37,532	11,060	4,236	940	300	6	4	-	-
	(Thousand dollars)											
Businesses With and Without Net Profit												
Business receipts	88,977,310	866,154	1,624,942	6,807,734	12,681,273	18,828,025	18,968,838	16,535,943	7,606,550	4,542,925	514,926	-
Business deductions, total	83,140,432	769,227	1,369,410	5,960,219	11,480,074	17,431,463	17,865,574	15,866,516	7,413,129	4,461,014	511,552	12,254
Cost of goods sold, total	66,859,635	432,520	893,322	4,289,694	8,853,114	13,768,062	14,486,823	13,185,841	6,422,580	4,044,497	482,245	937
Inventory, beginning-of-year	7,718,883	162,104	195,650	730,657	1,246,991	1,766,950	1,692,652	1,255,072	443,294	207,583	16,042	1,888
Merchandise purchased	61,940,849	372,288	786,567	3,904,889	8,269,870	12,922,288	13,575,155	12,280,122	5,684,906	3,708,038	432,915	3,811
Labor	1,364,754	10,524	21,267	96,729	198,206	306,775	307,556	260,420	126,807	36,060	307	103
Materials and supplies	876,390	25,077	40,781	114,471	142,726	164,427	174,379	93,372	78,217	42,737	8	195
Other costs	2,813,310	25,079	34,924	146,025	229,356	366,641	485,816	639,995	562,013	278,859	44,303	299
Less: Inventory, end-of-year	7,854,551	162,552	185,867	703,077	1,234,035	1,759,019	1,748,735	1,343,140	472,657	228,780	11,330	5,359
Salaries and wages	5,343,876	18,536	43,723	294,096	714,188	1,277,132	1,331,970	1,096,847	393,469	160,185	13,667	63
Rent	1,464,703	37,168	59,197	209,114	301,114	356,634	271,473	157,890	55,887	14,536	935	755
Interest	326,301	6,609	9,323	34,599	52,852	67,873	62,343	53,204	25,022	13,329	906	241
Taxes	1,055,360	13,522	21,828	99,564	179,690	248,372	225,580	165,465	75,368	24,738	873	360
Casualty losses	19,327	3,806	1,823	2,609	4,419	2,297	2,053	1,128	584	434	-	174
Bad debts	152,799	3,638	4,008	14,846	22,282	28,402	32,959	29,198	12,207	4,951	118	190
Depreciation	1,258,403	47,935	56,554	171,277	234,374	269,596	224,569	162,709	62,481	26,499	587	1,822
Repairs	417,079	12,730	18,662	55,394	78,361	91,210	72,174	57,181	21,163	9,643	219	342
Depletion	8,540	292	683	476	1,131	1,659	1,315	2,960	-	24	-	-
Amortization	5,240	295	142	700	857	952	1,635	471	79	52	2	55
Other deductions	6,229,169	192,176	260,145	787,850	1,037,692	1,319,274	1,152,680	953,622	344,289	162,126	12,000	7,315
Other items:												
Gross profit (less loss)	22,117,675	433,634	731,620	2,518,040	3,828,159	5,059,963	4,482,015	3,350,102	1,183,970	498,428	32,681	[1]937
Net profit (less loss)	5,836,878	96,927	255,532	847,515	1,201,199	1,396,562	1,103,264	669,427	193,421	81,911	3,374	[1]12,254
Businesses With Net Profit												
Business receipts	80,514,561	619,051	1,267,419	5,652,275	11,263,267	17,372,492	17,699,119	15,065,536	7,112,606	3,972,825	489,971	-
Business deductions, total	74,068,748	414,142	942,066	4,670,428	9,949,633	15,890,498	16,550,739	14,362,496	6,913,514	3,888,896	486,336	-
Cost of goods sold, total	59,976,632	242,011	613,285	3,404,027	7,723,335	12,599,522	13,450,386	11,962,556	5,993,373	3,530,536	457,601	-
Inventory, beginning-of-year	6,663,024	68,000	117,134	512,119	1,056,440	1,583,268	1,537,916	1,176,508	417,564	185,428	8,647	-
Merchandise purchased	55,860,944	210,126	545,117	3,116,959	7,272,918	11,928,985	12,634,756	11,256,066	5,271,790	3,210,780	413,447	-
Labor	1,198,718	5,314	14,298	71,892	162,974	260,386	289,343	249,083	118,178	26,943	307	-
Materials and supplies	787,664	15,739	32,511	95,315	116,815	148,729	168,161	90,278	77,666	42,442	8	-
Other costs	2,413,704	16,169	25,654	119,690	196,676	301,766	424,738	455,794	557,766	271,769	43,682	-
Less: Inventory, end-of-year	6,947,422	73,337	121,429	511,948	1,082,488	1,623,612	1,604,528	1,265,173	449,591	206,826	8,490	-
Salaries and wages	4,675,034	6,183	21,701	195,413	593,296	1,139,817	1,223,629	974,265	371,208	135,931	13,591	-
Rent	1,261,817	17,268	38,772	158,571	259,092	325,314	254,361	140,544	54,215	12,748	932	-
Interest	265,294	2,685	5,964	23,760	42,043	57,921	52,483	47,818	21,329	10,589	702	-
Taxes	927,603	6,500	14,033	75,920	154,366	223,756	207,445	152,813	71,312	20,589	869	-
Casualty losses	10,249	316	314	1,054	2,601	2,181	1,660	1,107	582	434	-	-
Bad debts	125,712	882	2,565	9,329	14,539	24,812	30,698	26,227	11,871	4,671	118	-
Depreciation	1,067,439	23,194	39,788	130,389	202,132	241,978	206,255	147,905	55,175	20,058	565	-
Repairs	347,022	6,237	13,175	41,069	64,573	82,357	63,908	51,767	17,127	6,591	218	-
Depletion	7,937	226	305	356	1,130	1,659	1,277	2,960	-	24	-	-
Amortization	3,768	26	14	395	660	884	1,319	340	79	49	2	-
Other deductions	5,400,241	108,614	192,150	630,145	891,866	1,190,297	1,057,318	854,194	317,243	146,676	11,738	-
Other items:												
Gross profit	20,537,929	377,040	654,134	2,248,248	3,539,932	4,772,970	4,248,733	3,102,980	1,119,233	442,289	32,370	-
Net profit	6,445,813	204,909	325,353	981,847	1,313,634	1,481,994	1,148,380	703,040	199,092	83,929	3,635	-

Footnotes at end of table.

Table 6.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial divison and item	Size of business receipts											
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE: WHOLESALE TRADE												
Number of Businesses												
With and without net profit, total	319,131	102,654	48,568	63,348	37,072	25,217	19,638	12,872	3,986	1,703	32	4,641
With cost of goods sold	176,338	37,060	19,012	31,651	28,290	22,538	18,988	12,647	3,986	1,699	32	435
Without cost of goods sold	142,793	65,594	29,556	31,697	8,782	2,679	650	(3)	-	4	-	3,606
With net profit, total	270,439	75,416	44,321	57,686	34,097	22,900	18,514	12,043	3,934	1,497	31	-
With cost of goods sold	146,646	22,765	15,941	27,008	25,462	20,326	17,868	11,818	3,934	1,493	31	-
Without cost of goods sold	123,793	52,651	28,380	30,678	8,635	2,574	646	(3)	-	4	-	-
	(Thousand dollars)											
Businesses With and Without Net Profit												
Business receipts	16,953,449	212,369	348,091	1,000,957	1,339,354	1,765,826	2,740,449	3,872,870	2,663,111	2,611,581	398,841	-
Business deductions, total	15,499,970	153,676	209,274	665,700	1,068,138	1,568,631	2,555,811	3,717,134	2,585,682	2,573,545	396,734	5,645
Cost of goods sold, total	12,797,126	46,310	74,890	326,716	727,110	1,208,387	2,133,375	3,215,794	2,291,061	2,393,022	380,070	391
Inventory, beginning-of-year	945,452	15,757	15,971	53,585	79,955	111,769	214,286	210,445	137,229	94,421	11,712	322
Merchandise purchased	11,886,756	35,901	58,633	267,617	660,676	1,112,166	1,945,430	2,979,092	2,186,803	2,289,991	349,413	1,034
Labor	210,945	1,827	3,917	14,506	22,347	27,289	47,794	54,491	24,960	13,746	59	9
Materials and supplies	183,356	3,090	6,642	13,922	12,906	12,932	29,659	34,492	45,670	23,997	8	38
Other costs	521,879	4,759	5,644	23,825	32,284	64,975	102,605	144,668	44,416	71,870	26,633	200
Less: Inventory, end-of-year	951,262	15,024	15,917	46,739	81,058	120,744	206,399	207,394	148,017	101,003	7,755	1,212
Salaries and wages	647,621	3,078	3,814	28,528	57,645	91,475	126,006	155,452	111,390	63,735	6,478	20
Rent	122,411	4,540	6,011	16,860	18,123	21,175	21,457	19,279	8,525	5,847	431	163
Interest	50,303	1,800	1,884	4,606	6,398	5,669	8,460	9,368	5,585	5,972	497	64
Taxes	128,845	1,636	1,780	6,851	9,921	12,005	23,138	33,723	28,569	10,883	305	34
Casualty losses	2,292	263	65	330	495	127	663	320	10	19	-	-
Bad debts	28,757	1,028	558	4,651	2,897	3,045	5,709	4,330	4,100	2,369	70	-
Depreciation	234,061	16,642	17,234	37,259	33,928	28,338	32,437	31,895	22,428	12,979	282	639
Repairs	80,163	4,271	4,839	11,064	11,582	11,494	13,616	10,793	6,680	5,465	131	228
Depletion	1,250	71	192	12	435	3	5	532	-	-	-	-
Amortization	1,110	230	-	1	3	125	549	128	13	4	2	55
Other deductions	1,406,031	73,807	98,007	228,822	199,601	186,788	190,396	235,520	107,321	73,250	8,468	4,051
Other items:												
Gross profit (less loss)	4,156,323	166,059	273,201	674,241	612,244	557,439	607,074	657,076	372,050	218,559	18,771	[1]391
Net profit (less loss)	1,453,479	58,693	138,817	335,257	271,216	197,195	184,638	159,736	77,429	38,036	2,107	[1]5,645
Businesses With Net Profit												
Business receipts	15,779,629	174,369	317,622	914,859	1,232,397	1,618,060	2,575,750	3,616,625	2,629,114	2,326,947	373,886	-
Business deductions, total	14,239,993	91,618	170,378	564,131	952,243	1,407,805	2,387,053	3,455,596	2,551,291	2,288,360	371,518	-
Cost of goods sold, total	11,803,120	27,577	56,748	269,573	652,466	1,087,720	1,991,596	2,976,196	2,263,211	2,122,607	355,426	-
Inventory, beginning-of-year	853,892	4,841	9,963	36,108	64,774	103,485	201,247	204,841	134,759	89,557	4,317	-
Merchandise purchased	11,031,725	22,760	45,008	220,931	602,354	1,031,188	1,823,696	2,764,910	2,159,966	2,030,967	329,945	-
Labor	178,196	692	2,833	9,740	16,996	18,749	47,694	51,769	24,959	4,705	59	-
Materials and supplies	176,993	1,710	6,245	13,122	11,143	11,876	29,361	34,157	45,669	23,702	8	-
Other costs	439,492	2,993	4,691	21,547	27,426	33,534	86,927	123,825	42,982	69,555	26,012	-
Less: Inventory, end-of-year	877,178	5,419	11,992	31,875	70,227	111,112	197,329	203,306	145,124	95,879	4,915	-
Salaries and wages	593,981	769	2,020	20,454	49,623	81,446	115,479	150,820	107,914	59,054	6,402	-
Rent	107,952	2,354	4,938	14,143	15,937	17,226	20,831	18,685	8,243	5,167	428	-
Interest	42,424	903	1,317	3,085	4,318	4,859	7,481	9,052	5,398	5,518	293	-
Taxes	119,249	769	1,423	5,154	8,387	10,303	21,674	33,099	28,486	9,653	301	-
Casualty losses	2,117	162	65	299	495	127	620	320	10	19	-	-
Bad debts	23,686	146	363	1,889	2,570	2,846	5,387	4,261	3,888	2,266	70	-
Depreciation	204,176	9,689	15,114	31,768	28,105	25,908	29,640	30,266	22,103	11,323	260	-
Repairs	69,713	2,458	3,922	9,510	9,849	9,851	12,674	10,643	6,642	4,034	130	-
Depletion	1,028	48	-	10	435	-	-	532	-	-	-	-
Amortization	821	1	-	1	-	3	-	128	-	-	-	-
Other deductions	1,271,726	46,742	84,268	208,245	180,058	123	549	221,594	13	4	2	-
Other items:						167,393	181,122		105,383	68,715	8,206	-
Gross profit	3,976,509	146,792	260,874	645,286	579,931	530,340	584,154	640,429	365,903	204,340	18,460	-
Net profit	1,539,636	82,751	147,244	350,728	280,154	210,255	188,697	161,029	77,823	38,587	2,368	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 6.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts											
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE: RETAIL TRADE												
Number of Businesses												
With and without net profit, total	1,514,774	297,848	166,685	336,828	308,249	236,599	113,192	39,937	6,517	1,310	13	7,596
With cost of goods sold	1,430,294	242,467	156,314	329,429	305,792	234,847	112,805	39,860	6,511	1,310	13	946
Without cost of goods sold	84,480	55,381	10,371	7,399	2,457	1,752	387	77	6	-	-	6,650
With net profit, total	1,223,834	188,703	123,528	273,431	271,749	217,755	105,323	36,196	6,043	1,093	13	-
With cost of goods sold	1,158,751	143,298	114,502	267,048	269,491	216,111	105,037	36,121	6,037	1,093	13	-
Without cost of goods sold	65,083	45,405	9,026	6,383	2,258	1,644	286	(3)	6	-	-	-
	(Thousand dollars)											
Businesses With and Without Net Profit												
Business receipts	68,439,778	628,816	1,225,859	5,655,754	11,074,746	16,549,189	15,413,419	11,499,723	4,506,761	1,787,286	98,225	-
Business deductions, total	64,252,289	590,140	1,115,872	5,161,577	10,170,978	15,389,823	14,540,720	11,030,836	4,400,403	1,748,330	97,251	6,359
Cost of goods sold, total	51,356,872	371,299	790,239	3,872,739	7,950,843	12,179,523	11,754,014	9,040,941	3,780,461	1,529,181	87,157	475
Inventory, beginning-of-year	6,443,746	139,234	167,074	654,115	1,136,948	1,595,877	1,403,971	961,294	275,775	104,150	4,050	1,258
Merchandise purchased	47,541,285	322,507	709,177	3,556,823	7,453,791	11,468,214	11,082,713	8,422,263	3,156,219	1,300,019	68,467	1,092
Labor	1,063,997	8,083	16,750	79,528	168,874	252,802	239,874	181,044	97,838	18,862	248	94
Materials and supplies	648,236	21,170	32,238	94,774	122,836	144,350	136,295	50,725	27,137	18,588	-	123
Other costs	2,208,488	19,696	25,182	116,958	191,111	299,493	355,473	463,474	514,113	205,291	17,670	27
Less: Inventory, end-of-year	6,548,880	139,391	160,182	629,459	1,122,717	1,581,213	1,464,312	1,037,859	290,621	117,729	3,278	2,119
Salaries and wages	4,452,562	15,168	38,541	257,095	640,355	1,159,850	1,137,718	856,637	251,351	90,297	5,534	16
Rent	1,298,904	31,234	51,254	186,327	277,798	327,318	242,043	129,104	45,027	7,866	400	533
Interest	260,881	4,619	6,838	29,129	44,995	59,455	50,892	40,651	16,760	6,960	405	177
Taxes	880,520	11,593	19,406	91,001	165,659	229,853	192,635	115,988	40,730	12,940	391	324
Casualty losses	16,768	3,542	1,758	2,278	3,715	2,160	1,375	780	571	415	-	174
Bad debts	111,795	2,233	3,402	9,730	15,222	24,038	25,184	22,250	7,110	2,388	48	190
Depreciation	965,555	29,702	37,973	129,996	193,092	232,958	178,334	116,994	33,090	11,992	246	1,178
Repairs	318,384	8,025	13,149	43,263	64,672	77,450	55,674	42,030	10,060	3,884	65	112
Depletion	7,240	212	490	464	696	1,656	1,270	2,428	-	24	-	-
Amortization	3,881	64	120	699	816	827	951	303	53	48	-	-
Other deductions	4,578,927	112,449	152,702	538,856	813,115	1,094,735	900,630	662,730	215,190	82,335	3,005	3,180
Other items:												
Gross profit (less loss)	17,082,906	257,517	435,620	1,783,015	3,123,903	4,369,666	3,659,405	2,458,782	726,300	258,105	11,068	[1]475
Net profit (less loss)	4,187,489	38,676	109,987	494,177	903,768	1,159,366	872,699	468,887	106,358	38,956	974	[1]6,359
Businesses With Net Profit												
Business receipts	61,562,016	431,080	913,909	4,619,309	9,792,866	15,293,163	14,380,758	10,408,763	4,122,123	1,501,820	98,225	-
Business deductions, total	56,877,030	313,323	745,210	4,009,556	8,791,385	14,064,924	13,469,082	9,913,219	4,011,683	1,461,397	97,251	-
Cost of goods sold, total	45,792,522	208,698	540,084	3,068,305	6,918,774	11,170,784	10,916,535	8,164,145	3,432,405	1,285,635	87,157	-
Inventory, beginning-of-year	5,541,750	61,703	99,257	460,035	965,525	1,432,958	1,274,206	899,448	257,709	86,859	4,050	-
Merchandise purchased	42,618,437	183,321	487,131	2,841,420	6,532,614	10,587,461	10,311,239	7,721,255	2,823,744	1,061,785	68,467	-
Labor	943,313	4,213	11,053	60,396	139,454	219,955	227,478	172,429	89,301	18,786	248	-
Materials and supplies	571,117	13,323	24,911	77,464	101,030	129,708	131,540	47,966	26,587	18,588	-	-
Other costs	1,901,234	12,683	20,614	94,221	164,697	266,134	312,467	300,721	511,511	200,516	17,670	-
Less: Inventory, end-of-year	5,783,329	66,545	102,882	465,231	984,546	1,465,432	1,340,395	977,674	276,447	100,899	3,278	-
Salaries and wages	3,873,912	5,359	19,230	169,652	530,211	1,038,308	1,046,050	749,414	239,430	70,724	5,534	-
Rent	1,117,116	14,289	32,767	139,935	238,442	301,310	226,283	113,138	43,794	6,758	400	-
Interest	211,161	1,756	4,015	20,157	36,766	50,496	42,444	36,017	14,431	4,674	405	-
Taxes	769,125	5,653	12,208	69,423	142,668	208,090	177,572	104,975	38,124	10,021	391	-
Casualty losses	7,893	154	249	755	1,897	2,048	1,026	780	569	415	-	-
Bad debts	94,085	719	2,185	7,052	11,019	20,737	23,622	19,390	7,102	2,211	48	-
Depreciation	814,832	13,162	23,603	95,452	167,494	208,885	164,619	104,508	29,656	7,207	246	-
Repairs	263,379	3,616	8,719	30,692	52,675	70,444	48,439	36,975	9,491	2,263	65	-
Depletion	6,902	178	305	346	695	1,656	1,270	2,428	-	24	-	-
Amortization	2,711	25	4	394	622	761	635	172	53	45	-	-
Other deductions	3,923,392	59,714	101,841	407,393	690,122	991,405	820,587	581,277	196,628	71,420	3,005	-
Other items:												
Gross profit	15,769,494	222,382	373,825	1,551,004	2,874,092	4,122,379	3,464,223	2,244,618	689,718	216,185	11,068	-
Net profit	4,684,986	117,757	168,699	609,753	1,001,481	1,228,239	911,676	495,544	110,440	40,423	974	-

Footnotes at end of table.

Table 6.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts											
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
WHOLESALE AND RETAIL TRADE: WHOLESALE AND RETAIL TRADE NOT ALLOCABLE	(1)	(2)	(2)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of Businesses												
With and without net profit, total	54,697	12,631	7,264	9,371	7,356	7,341	5,712	3,725	680	106	3	(3)
With cost of goods sold	49,975	9,889	6,523	8,700	7,189	7,323	5,704	3,725	680	106	3	(3)
Without cost of goods sold	4,722	2,742	741	(3)	(3)	(3)	(3)	-	-	-	-	(3)
With net profit, total	41,366	6,519	5,134	7,380	6,566	6,492	5,205	3,416	545	106	3	-
With cost of goods sold	37,794	4,352	4,393	6,909	6,399	6,474	5,197	3,416	545	106	3	-
Without cost of goods sold	3,572	2,167	741	(3)	(3)	(3)	(3)	-	-	-	-	-
Businesses With and Without Net Profit	(Thousand dollars)											
Business receipts	3,584,083	24,969	50,992	151,023	267,173	513,010	814,970	1,163,350	436,678	144,058	17,860	-
Business deductions, total	3,388,173	25,411	44,264	132,942	240,958	473,009	769,043	1,118,546	427,044	139,139	17,567	(3)
Cost of goods sold, total	2,705,637	14,911	28,193	90,239	175,161	380,152	599,434	929,106	351,058	122,294	15,018	(3)
Inventory, beginning-of-year	329,685	7,113	12,605	22,957	30,088	59,304	74,395	83,333	30,290	9,012	280	(3)
Merchandise purchased	2,512,808	13,880	18,757	80,449	155,403	341,908	547,012	878,767	341,884	118,028	15,035	(3)
Labor	89,812	614	600	2,695	6,985	26,684	19,888	24,885	4,009	3,452	-	
Materials and supplies	44,798	817	1,901	5,775	6,984	7,145	8,425	8,155	5,410	152	-	(3)
Other costs	82,943	624	4,098	5,242	5,961	2,173	27,738	31,853	3,484	1,698	-	(3)
Less: Inventory, end-of-year	354,409	8,137	9,768	26,879	30,260	57,062	78,024	97,887	34,019	10,048	297	(3)
Salaries and wages	243,693	290	1,368	8,473	16,188	25,807	68,246	84,758	30,728	6,153	1,655	(3)
Rent	43,388	1,394	1,932	5,927	5,193	8,141	7,973	9,507	2,335	823	104	(3)
Interest	15,117	190	601	864	1,459	2,749	2,991	3,185	2,677	397	4	
Taxes	45,995	293	642	1,712	4,110	6,514	9,807	15,754	6,069	915	177	(3)
Casualty losses	267	1	-	1	209	10	15	28	3	-	-	
Bad debts	12,247	377	48	465	4,163	1,319	2,066	2,618	997	194	-	
Depreciation	58,787	1,591	1,347	4,022	7,354	8,300	13,798	13,820	6,963	1,528	59	(3)
Repairs	18,532	434	674	1,067	2,107	2,266	2,884	4,358	4,423	294	23	(3)
Depletion	50	9	1	-	-	-	40	-	-	-	-	
Amortization	249	1	22	-	38	-	135	40	13	-	-	-
Other deductions	244,211	5,920	9,436	20,172	24,976	37,751	61,654	55,372	21,778	6,541	527	(3)
Other items:												
Gross profit (less loss)	878,446	10,058	22,799	60,784	92,012	132,858	215,536	234,244	85,620	21,764	2,842	(3)
Net profit (less loss)	195,910	[4]442	6,728	18,081	26,215	40,001	45,927	44,804	9,634	4,919	293	(3)
Businesses With Net Profit												
Business receipts	3,172,916	13,602	35,888	118,107	238,004	461,269	742,611	1,040,148	361,369	144,058	17,860	-
Business deductions, total	2,951,725	9,201	26,478	96,741	206,005	417,769	694,604	993,681	350,540	139,139	17,562	-
Cost of goods sold, total	2,380,990	5,736	16,453	66,149	152,095	341,018	542,255	822,215	297,757	122,294	15,018	-
Inventory, beginning-of-year	267,382	1,456	7,914	15,976	26,141	46,825	62,463	72,219	25,096	9,012	280	-
Merchandise purchased	2,210,782	4,045	12,978	54,608	137,950	310,336	499,821	769,901	288,080	118,028	15,035	-
Labor	77,209	409	412	1,756	6,524	21,682	14,171	24,885	3,918	3,452	-	-
Materials and supplies	39,554	706	1,355	4,729	4,642	7,145	7,260	8,155	5,410	152	-	-
Other costs	72,978	493	349	3,922	4,553	2,098	25,344	31,248	3,273	1,698	-	-
Less: Inventory, end-of-year	286,915	1,373	6,555	14,842	27,715	47,068	66,804	84,193	28,020	10,048	297	-
Salaries and wages	207,141	55	451	5,307	13,462	20,063	62,100	74,031	23,864	6,153	1,655	-
Rent	36,749	625	1,067	4,493	4,713	6,778	7,247	8,721	2,178	823	104	-
Interest	11,709	26	432	518	959	2,566	2,558	2,749	1,500	397	4	-
Taxes	39,229	78	402	1,343	3,311	5,363	8,199	14,739	4,702	915	177	-
Casualty losses	239	-	-	-	209	6	14	7	3	-	-	-
Bad debts	7,941	17	17	388	950	1,229	1,689	2,576	881	194	-	-
Depreciation	48,431	343	1,071	3,169	6,533	7,185	11,996	13,131	3,416	1,528	59	-
Repairs	13,930	163	534	867	2,049	2,062	2,795	4,149	994	294	23	-
Depletion	7	-	-	-	-	-	7	-	-	-	-	-
Amortization	236	-	10	-	38	-	135	40	13	-	-	-
Other deductions	205,123	2,158	6,041	14,507	21,686	31,499	55,609	51,323	15,232	6,541	527	-
Other items:												
Gross profit	791,926	7,866	19,435	51,958	85,909	120,251	200,356	217,933	63,612	21,764	2,842	-
Net profit	221,191	4,401	9,410	21,366	31,999	43,500	48,007	46,467	10,829	4,919	293	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 6.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts											
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
FINANCE, INSURANCE AND REAL ESTATE												
Number of Businesses												
With and without net profit, total	472,674	251,312	86,658	80,539	26,494	9,636	3,739	1,613	272	73	1	12,337
With cost of goods sold	66,251	26,644	10,791	14,557	6,600	3,416	2,119	1,012	202	66	1	843
Without cost of goods sold	406,423	224,668	75,867	65,982	19,894	6,220	1,620	601	70	7	-	11,494
With net profit, total	391,224	195,316	81,326	75,915	24,776	8,674	3,351	1,561	232	72	1	-
With cost of goods sold	53,682	19,136	9,425	12,954	6,007	3,021	1,906	1,004	163	65	1	-
Without cost of goods sold	337,542	176,180	71,901	62,961	18,769	5,653	1,445	557	69	7	-	-
	(Thousand dollars)											
Businesses With and Without Net Profit												
Business receipts	5,172,284	469,588	619,851	1,246,723	903,595	651,951	513,395	458,063	172,522	117,659	18,937	-
Business deductions, total	3,533,823	307,300	302,844	650,739	595,937	490,565	454,236	423,761	162,563	115,382	18,828	11,668
Cost of goods sold, total	1,084,764	12,522	16,566	86,658	134,128	158,830	217,345	232,018	115,354	91,851	18,705	787
Inventory, beginning-of-year	97,187	2,964	1,764	17,152	17,662	8,124	11,782	14,149	7,755	15,277	117	441
Merchandise purchased	425,414	2,256	3,399	31,830	29,551	36,818	68,387	100,192	62,777	71,384	18,820	-
Labor	99,441	959	1,479	12,936	14,715	22,383	21,934	19,341	4,122	1,562	-	10
Materials and supplies	118,985	1,456	2,414	7,710	21,328	32,553	23,708	25,544	977	3,279	-	16
Other costs	425,845	7,724	9,059	32,846	58,791	71,853	100,736	92,273	45,246	6,556	-	761
Less: Inventory	82,108	2,837	(3)	15,816	7,919	(3)	9,202	19,481	5,523	6,207	232	(3)
Salaries and wages	400,242	5,681	16,951	82,064	104,187	83,146	55,250	38,535	11,738	2,378	68	244
Rent	111,900	13,596	16,640	30,679	24,706	11,802	5,442	6,279	1,141	1,129	10	476
Interest	118,313	13,497	11,551	25,932	20,404	15,682	14,273	11,573	3,951	885	2	563
Taxes	81,115	11,854	11,070	16,743	13,548	8,292	9,973	7,242	1,332	780	3	278
Casualty losses	4,392	771	813	489	1,754	218	39	259	-	-	-	49
Bad debts	37,367	11,948	3,980	8,321	6,693	3,733	1,350	851	77	11	-	403
Depreciation	247,280	56,250	41,742	63,126	34,165	19,214	17,249	12,701	637	376	1	1,819
Repairs	43,788	10,817	7,425	10,810	6,712	3,029	1,393	2,628	88	674	-	212
Depletion	3,437	226	309	450	29	60	1,747	560	55	-	-	1
Amortization	1,204	83	305	342	215	131	71	36	12	9	-	-
Other deductions	1,400,021	170,055	175,492	325,125	249,396	186,428	130,104	111,079	28,178	17,289	39	6,836
Other items:												
Gross profit (less loss)	4,087,520	457,066	603,285	1,160,065	769,467	493,121	296,050	226,045	57,168	25,808	232	[1]787
Net profit (less loss)	1,638,461	162,288	317,007	595,984	307,658	161,386	59,159	34,302	9,959	2,277	109	[1]11,668
Businesses With Net Profit												
Business receipts	4,780,621	407,639	582,719	1,175,424	843,663	585,927	464,695	446,061	139,191	116,365	18,937	-
Business deductions, total	3,011,970	184,732	253,470	560,952	524,349	417,596	398,735	410,393	128,967	113,948	18,828	-
Cost of goods sold, total	971,875	8,884	11,743	67,783	119,427	136,006	205,062	229,366	83,073	91,826	18,705	-
Inventory, beginning-of-year	73,037	1,852	1,432	3,401	15,973	7,881	10,876	14,144	2,084	15,277	117	-
Merchandise purchased	374,654	1,351	2,391	22,751	26,654	30,072	67,775	100,137	33,319	71,384	18,820	-
Labor	97,626	713	1,385	12,124	14,159	22,293	21,934	19,334	4,122	1,562	-	-
Materials and supplies	109,677	1,012	2,302	6,874	21,067	24,948	23,674	25,544	977	3,279	-	-
Other costs	379,367	5,682	5,724	25,042	49,283	63,360	89,681	89,680	44,384	6,531	-	-
Less: Inventory	62,486	(3)	(3)	2,409	7,709	(3)	8,878	19,473	1,813	6,207	232	-
Salaries and wages	365,281	2,702	13,551	72,215	99,827	74,855	51,330	37,110	11,510	2,113	68	-
Rent	97,596	7,976	13,847	28,815	23,785	9,886	5,169	5,925	1,093	1,090	10	-
Interest	73,768	3,866	8,102	18,447	11,370	12,395	6,255	9,052	3,702	577	2	-
Taxes	58,383	7,073	7,806	12,175	10,296	7,208	5,876	7,974	1,291	681	3	-
Casualty losses	2,967	42	794	489	1,143	201	39	259	-	-	-	-
Bad debts	20,847	1,068	1,843	6,485	6,537	2,839	1,192	795	77	11	-	-
Depreciation	177,395	32,389	34,169	52,472	24,557	13,719	9,171	10,192	620	105	1	-
Repairs	31,997	6,395	6,191	7,788	4,941	2,493	1,273	2,302	67	547	-	-
Depletion	1,238	79	199	213	29	57	46	560	55	-	-	-
Amortization	919	48	305	190	212	119	8	25	12	-	-	-
Other deductions	1,209,704	114,210	154,920	293,880	222,225	157,818	113,314	108,833	27,467	16,998	39	-
Other items:												
Gross profit	3,808,746	398,755	570,976	1,107,641	724,236	449,921	259,633	216,695	56,118	24,539	232	-
Net profit	1,768,651	222,907	329,249	614,472	319,314	168,331	65,960	35,668	10,224	2,417	109	-

Footnotes at end of table.

Table 6.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts											
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
SERVICES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of Businesses												
With and without net profit, total	2,132,751	1,111,113	335,834	368,787	199,365	77,565	15,674	3,610	382	93	2	20,326
With cost of goods sold	987,369	470,845	172,557	195,399	97,979	35,815	8,793	2,372	308	70	1	3,230
Without cost of goods sold	1,145,382	640,268	163,277	173,388	101,386	41,750	6,881	1,238	74	23	1	17,096
With net profit, total	1,847,426	909,872	307,963	345,156	191,480	74,291	14,825	3,409	371	58	1	-
With cost of goods sold	850,240	376,204	156,892	180,422	92,307	33,814	8,037	2,226	301	37	-	-
Without cost of goods sold	997,186	533,668	151,071	164,734	99,173	40,477	6,788	1,183	70	21	1	-
	(Thousand dollars)											
Businesses With and Without Net Profit												
Business receipts	26,079,027	2,152,743	2,397,362	5,933,607	6,956,797	5,127,037	2,075,276	1,023,807	264,162	124,363	23,873	-
Business deductions, total	16,789,684	1,303,788	1,416,490	3,703,652	4,127,872	3,274,034	1,618,552	927,690	250,523	117,359	21,346	28,378
Cost of goods sold, total	5,093,628	298,066	367,372	1,060,070	1,181,600	933,302	582,481	421,505	182,182	61,329	4,548	1,173
Inventory, beginning-of-year	434,155	41,976	36,374	90,360	87,673	79,378	56,055	23,221	6,816	12,271	-	31
Merchandise purchased	2,643,598	113,531	175,435	539,097	621,608	490,719	310,681	244,391	107,252	40,718	-	206
Labor	990,048	30,215	53,146	195,938	233,082	200,796	127,883	87,932	52,226	8,010	726	94
Materials and supplies	813,338	112,243	102,516	206,466	186,437	104,081	62,378	25,911	10,374	2,048	-	884
Other costs	627,812	43,073	34,828	115,160	136,178	132,947	73,780	63,969	11,316	12,347	3,822	392
Less: Inventory, end-of-year	415,323	42,972	34,927	86,911	83,378	74,619	48,296	23,919	5,802	(3)	-	(3)
Salaries and wages	3,087,872	46,602	128,973	583,458	861,472	814,347	424,361	167,797	24,189	26,079	9,640	954
Rent	1,093,049	142,064	139,265	291,003	270,051	162,119	53,792	25,315	3,579	2,312	659	2,890
Interest	239,879	20,835	26,459	64,699	60,455	41,035	16,700	7,317	631	1,064	100	584
Taxes	403,853	31,610	32,288	83,698	102,748	82,764	40,471	22,671	4,703	1,901	555	444
Casualty losses	12,745	2,628	2,765	2,739	751	2,894	234	219	35	-	-	480
Bad debts	26,520	3,270	2,494	4,817	5,314	5,316	2,916	1,257	439	414	-	283
Depreciation	1,247,634	158,026	143,300	324,811	298,353	205,541	75,527	29,098	4,642	3,002	485	4,849
Repairs	259,401	35,392	32,826	64,454	53,821	43,181	18,059	9,450	1,056	707	55	400
Depletion	4,185	705	1,103	1,209	341	746	80	-	-	1	-	-
Amortization	5,554	604	523	716	1,872	853	257	653	45	2	22	7
Other deductions	5,315,364	563,986	539,122	1,221,978	1,291,094	981,936	403,674	242,408	29,022	20,548	5,282	16,314
Other items:												
Gross profit (less loss)	20,985,399	1,854,677	2,029,990	4,873,537	5,775,197	4,193,735	1,492,795	602,302	81,980	63,034	19,325	[1]1,173
Net profit (less loss)	9,289,343	848,955	980,872	2,229,955	2,828,925	1,853,003	456,724	96,117	13,639	7,004	2,527	[1]28,378
Businesses With Net Profit												
Business receipts	24,536,355	1,890,303	2,197,030	5,575,705	6,691,675	4,916,265	1,951,252	954,907	256,314	84,176	18,728	-
Business deductions, total	14,811,710	869,577	1,160,767	3,267,208	3,827,410	3,039,975	1,477,766	835,306	241,710	76,122	15,869	-
Cost of goods sold, total	4,381,921	223,140	310,739	959,632	1,099,782	873,979	517,509	384,376	179,765	32,999	-	-
Inventory, beginning-of-year	355,809	26,175	28,532	81,202	79,513	72,462	37,865	23,221	6,392	447	-	-
Merchandise purchased	2,368,547	81,508	147,714	474,624	570,012	450,721	279,622	243,875	106,674	13,797	-	-
Labor	910,181	21,694	42,864	184,027	222,848	190,842	123,393	68,049	51,675	4,789	-	-
Materials and supplies	746,492	91,076	91,418	191,967	179,847	98,404	57,966	23,460	10,306	2,048	-	-
Other costs	556,291	30,748	28,727	105,856	124,198	129,717	64,796	49,690	10,213	12,346	-	-
Less: Inventory, end-of-year	355,399	28,061	28,516	78,044	76,636	68,167	46,133	23,919	5,495	(3)	-	-
Salaries and wages	2,830,663	26,999	104,867	518,727	798,945	767,589	395,508	164,647	21,660	22,142	9,579	-
Rent	982,337	102,634	122,955	262,985	257,568	154,811	50,856	24,743	3,411	1,769	605	-
Interest	168,579	8,585	15,993	45,081	47,909	29,717	13,831	6,635	572	246	10	-
Taxes	348,288	20,502	24,970	71,722	93,397	79,676	34,950	21,075	4,421	1,224	351	-
Casualty losses	7,046	569	1,535	1,065	591	2,865	234	186	1	-	-	-
Bad debts	22,454	1,732	2,245	4,742	4,613	4,583	2,885	1,193	406	55	-	-
Depreciation	1,003,976	91,842	107,359	267,084	266,968	174,060	64,725	26,643	3,875	1,338	82	-
Repairs	208,609	21,526	24,381	50,998	49,061	35,946	16,416	8,822	937	479	43	-
Depletion	3,744	601	812	1,163	341	746	80	-	-	1	-	-
Amortization	4,917	391	473	481	1,868	745	238	652	45	2	22	-
Other deductions	4,649,176	371,056	444,438	1,083,528	1,206,367	919,258	380,534	196,334	26,617	15,867	5,177	-
Other items:												
Gross profit	19,954,434	1,667,163	1,886,291	4,616,073	5,591,893	4,042,286	1,433,743	570,531	76,549	51,177	18,728	-
Net profit	9,724,645	1,020,726	1,036,263	2,308,497	2,864,265	1,876,290	473,486	119,601	14,604	8,054	2,859	-

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 6.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Size of business receipts											
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
NATURE OF BUSINESS NOT ALLOCABLE												
Number of Businesses												
With and without net profit, total	57,509	35,128	5,892	4,903	3,144	970	925	[3]	[3]	-	-	6,420
With cost of goods sold	20,813	10,782	2,708	3,327	1,931	828	913	[3]	[3]	-	-	200
Without cost of goods sold	36,696	24,346	3,184	1,576	1,213	[3]	[3]	[3]	-	-	-	6,220
With net profit, total	41,940	28,043	5,003	4,444	2,754	761	816	[3]	[3]	-	-	-
With cost of goods sold	14,819	6,540	2,130	2,887	1,719	761	816	[3]	[3]	-	-	-
Without cost of goods sold	27,121	21,503	2,873	1,557	1,035			[3]	-	-	-	-
	(Thousand dollars)											
Businesses With and Without Net Profits												
Business receipts	513,301	57,267	41,960	77,686	109,320	67,247	124,330	[3]	[3]	-	-	-
Business deductions, total	419,698	36,513	25,577	60,060	88,875	58,937	114,538	[3]	[3]	-	-	2,565
Cost of goods sold, total	232,876	11,223	7,956	25,527	36,879	37,205	87,483	[3]	[3]	-	-	72
Inventory, beginning-of-year	21,414	2,018	1,205	2,120	3,581	5,914	4,158	[3]	[3]	-	-	-
Merchandise purchased	174,065	6,639	3,347	19,029	28,371	22,275	74,983	[3]	[3]	-	-	234
Labor	19,210	973	2,030	3,449	1,957	1,766	4,542	[3]	[3]	-	-	-
Materials and supplies	8,949	1,373	1,473	2,050	37	15	3,048	[3]	[3]	-	-	-
Other costs	29,387	1,991	1,256	1,723	6,394	11,161	5,093	[3]	[3]	-	-	2
Less: Inventory, end-of-year	20,149	1,771	1,355	2,844	3,461	[3]	4,341	[3]	[3]	-	-	[3]
Salaries and wages	36,385	1,572	925	3,789	12,257	8,013	8,406	[3]	[3]	-	-	16
Rent	12,121	1,975	1,199	3,103	2,873	1,096	1,459	[3]	[3]	-	-	213
Interest	6,279	1,168	603	1,617	1,675	333	682	[3]	[3]	-	-	38
Taxes	9,378	886	555	1,010	3,982	861	1,523	[3]	[3]	-	-	29
Casualty losses	396	321	67	1	-	-	-	[3]	-	-	-	-
Bad debts	2,778	117	649	186	186	197	1,182	[3]	[3]	-	-	50
Depreciation	22,872	4,137	2,319	4,831	5,358	1,896	3,388	[3]	[3]	-	-	265
Repairs	8,505	1,554	876	1,821	1,659	400	1,879	[3]	[3]	-	-	53
Depletion	790	1	485	51	-	-	98	[3]	-	-	-	-
Amortization	7	-	-	7	-	-	-	-	-	-	-	-
Other deductions	87,311	13,559	9,943	18,117	24,006	8,936	8,438	[3]	[3]	-	-	1,829
Other items:												
Gross profit (less loss)	280,425	46,044	34,004	52,159	72,441	30,042	36,847	[3]	[3]	-	-	[1]72
Net profit (less loss)	93,603	20,754	16,383	17,626	20,445	8,310	9,792	[3]	[3]	-	-	[2]2,565
Businesses With Net Profit												
Business receipts	443,860	46,246	36,070	69,966	94,036	51,796	112,470	[3]	[3]	-	-	-
Business deductions, total	334,064	18,209	18,268	49,705	72,711	42,567	102,412	[3]	[3]	-	-	-
Cost of goods sold, total	194,247	6,056	5,495	22,471	31,042	[3]	[3]	[3]	[3]	-	-	-
Inventory, beginning-of-year	13,366	446	380	1,919	3,109	[3]	[3]	[3]	[3]	-	-	-
Merchandise purchased	144,014	4,119	2,312	17,614	22,644	[3]	[3]	[3]	[3]	-	-	-
Labor	17,156	334	1,558	2,586	1,909	[3]	[3]	[3]	[3]	-	-	-
Materials and supplies	7,382	864	1,433	1,507	37	[3]	[3]	[3]	[3]	-	-	-
Other costs	25,998	591	294	773	6,331	[3]	[3]	[3]	[3]	-	-	-
Less: Inventory, end-of-year	13,669	298	[3]	1,928	2,988	[3]	[3]	[3]	[3]	-	-	-
Salaries and wages	28,404	779	431	3,427	9,414	5,604	7,432	[3]	[3]	-	-	-
Rent	8,804	967	1,046	1,624	2,823	697	1,454	[3]	[3]	-	-	-
Interest	3,975	292	312	1,150	1,227	212	682	[3]	[3]	-	-	-
Taxes	7,610	415	319	776	3,621	505	1,462	[3]	[3]	-	-	-
Casualty losses	8	1	-	-	-	-	-	[3]	-	-	-	-
Bad debts	1,099	22	1	43	184	95	550	[3]	[3]	-	-	-
Depreciation	16,581	1,648	1,555	4,186	3,814	1,480	3,314	[3]	[3]	-	-	-
Repairs	5,666	1,099	432	1,172	989	372	1,355	[3]	[3]	-	-	-
Depletion	750	1	485	47	-	-	98	[3]	-	-	-	-
Amortization	-	-	-	-	-	-	-	-	-	-	-	-
Other deductions	66,920	6,929	8,192	14,809	19,597	7,712	7,647	[3]	[3]	-	-	-
Other items:												
Gross profit	249,613	40,190	30,575	47,495	62,994	25,906	34,052	[3]	[3]	-	-	-
Net profit	109,796	28,037	17,802	20,261	21,325	9,229	10,058	[3]	[3]	-	-	-

[1]Net loss.
[2]Net loss exceeds net profit.
[3]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 7.--INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET PROFIT

Industrial division and item	Businesses with and without net profit, total	Businesses with net profit, by size of net profit										
		Total	Under $2,000	$2,000 under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 or more
ALL INDUSTRIAL DIVISIONS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of businesses, total	9,182,586	7,245,222	3,759,066	1,974,676	928,556	277,371	126,741	66,973	96,823	13,970	1,007	39
With cost of goods sold	6,636,684	5,088,914	2,658,023	1,443,828	666,931	172,155	69,811	32,562	40,527	4,674	395	8
Without cost of goods sold	2,545,902	2,156,308	1,101,043	530,848	261,625	105,216	56,930	34,411	56,296	9,296	612	31
	(Thousand dollars)											
Business receipts	178,420,483	159,532,121	25,023,558	40,477,508	39,524,688	19,031,948	11,242,343	7,210,132	12,860,519	3,406,901	682,401	72,123
Business deductions, total	154,525,702	132,365,341	21,973,010	34,028,228	33,118,064	15,673,547	9,059,990	5,718,798	9,663,401	2,526,469	552,767	51,067
Cost of goods sold, total	105,786,276	91,803,383	14,835,320	24,026,294	23,525,493	10,968,624	6,215,800	3,827,294	6,422,505	1,610,813	355,522	15,718
Inventory, beginning-of-year	10,311,847	8,595,034	1,385,153	2,323,484	2,226,493	1,064,328	583,614	374,714	518,782	99,170	19,022	274
Merchandise purchased	75,426,023	67,194,428	9,655,310	17,786,753	17,990,774	8,242,163	4,533,426	2,971,704	4,583,258	1,176,274	248,290	6,476
Labor	7,929,491	6,737,157	1,001,382	1,476,182	1,636,540	961,355	537,573	302,565	668,973	122,643	26,049	3,895
Materials and supplies	5,493,305	4,790,293	769,230	1,231,293	1,197,878	566,950	394,323	165,005	363,436	77,123	20,650	4,405
Other costs	17,208,097	13,452,432	3,416,967	3,646,929	2,801,881	1,269,287	772,492	396,120	840,502	242,715	64,515	1,024
Less: Inventory, end-of-year	10,582,487	8,965,961	1,392,722	2,438,347	2,328,073	1,135,459	605,628	382,814	552,446	107,112	23,004	356
Salaries and wages	11,532,609	10,226,541	1,013,850	2,124,891	2,681,872	1,406,356	895,613	623,268	1,092,271	316,521	57,902	13,997
Rent	3,610,794	3,069,695	599,289	861,301	719,962	332,834	171,572	121,316	204,172	50,971	7,107	1,171
Interest	1,808,913	1,250,805	345,525	373,209	251,182	109,126	59,153	38,218	60,408	11,278	2,552	154
Taxes	2,996,496	2,459,076	538,054	659,135	576,476	253,908	135,486	100,501	151,599	35,858	7,229	830
Casualty losses	50,267	25,613	6,105	5,486	6,490	3,130	1,639	375	1,496	750	141	1
Bad debts	271,964	208,644	29,419	47,575	48,932	30,321	19,716	11,395	17,268	3,442	560	16
Depreciation	7,200,760	5,515,500	1,427,361	1,619,083	1,196,893	491,787	261,891	172,529	270,179	60,649	14,310	818
Repairs	2,717,270	2,088,291	605,955	629,094	435,912	168,120	87,721	51,929	86,572	20,309	2,585	94
Depletion	111,455	67,880	7,239	7,038	12,818	10,103	3,076	3,111	9,764	6,203	7,967	561
Amortization	17,411	14,008	2,767	3,021	3,106	1,618	796	340	847	1,329	156	28
Other deductions	18,421,487	15,635,905	2,562,126	3,672,101	3,658,928	1,897,620	1,207,527	768,522	1,346,320	408,346	96,736	17,679
Other items:												
Gross profit	[1]72,634,225	67,728,744	10,188,244	16,451,214	15,999,195	8,063,324	5,026,543	3,382,838	6,438,014	1,796,088	326,879	56,405
Net profit	[1]23,894,781	27,166,780	3,050,548	6,449,280	6,406,624	3,358,401	2,182,353	1,491,334	3,197,118	880,432	129,634	21,056
AGRICULTURE, FORESTRY, AND FISHERIES												
Number of businesses, total	3,444,116	2,404,486	1,555,420	598,438	192,300	35,946	12,501	4,976	4,380	480	43	2
With cost of goods sold	3,239,046	2,245,283	1,436,189	569,849	184,973	33,778	11,411	4,527	4,069	453	34	-
Without cost of goods sold	205,070	159,203	119,231	28,589	7,327	2,168	1,090	449	311	27	9	2
	(Thousand dollars)											
Business receipts	30,200,142	24,702,604	7,631,529	8,012,171	5,028,093	1,862,162	864,231	487,042	609,826	154,286	50,175	3,089
Business deductions, total	26,504,197	19,370,924	6,416,204	6,117,638	3,740,581	1,429,490	649,719	376,589	469,231	124,419	44,603	2,450
Cost of goods sold, total	17,918,749	13,157,478	4,295,150	4,104,436	2,586,754	1,010,068	460,765	256,575	325,803	86,911	31,016	-
Inventory, beginning-of-year	1,105,580	783,157	171,009	274,638	194,304	57,017	32,774	21,452	23,485	5,761	2,717	-
Merchandise purchased	4,157,448	3,112,229	793,205	897,110	695,379	308,073	179,125	99,374	87,578	32,313	20,072	-
Labor	2,182,700	1,525,079	447,543	419,527	328,163	145,953	70,521	44,127	52,279	14,890	2,076	-
Materials and supplies	664,825	500,013	168,402	156,820	92,144	37,308	25,572	6,484	10,148	2,660	475	-
Other costs	10,992,920	8,078,661	2,877,456	2,667,595	1,489,173	522,250	190,642	106,912	177,699	36,903	10,031	-
Less: Inventory, end-of-year	1,184,724	841,661	162,465	311,254	212,409	60,533	37,869	21,774	25,386	5,616	4,355	-
Salaries and wages	222,719	189,918	24,196	36,831	44,993	27,939	18,325	19,758	11,703	4,643	489	1,041
Rent	684,015	515,510	160,429	170,116	99,582	37,295	16,386	11,433	16,143	3,719	295	112
Interest	917,632	595,681	226,053	200,650	97,785	34,069	14,571	6,374	13,948	1,889	336	6
Taxes	1,003,167	740,952	286,820	243,137	130,432	39,929	16,519	8,970	11,674	2,908	546	17
Casualty losses	804	335	162	33	108	24	-	6	1	1	-	-
Bad debts	2,207	1,671	301	257	592	172	130	143	59	6	11	-
Depreciation	3,277,181	2,338,024	811,942	804,286	444,393	137,124	60,642	29,222	40,901	8,253	1,211	50
Repairs	1,473,389	1,081,126	393,490	356,943	194,789	63,115	28,482	16,422	22,457	4,953	440	35
Depletion	1,794	707	273	156	3	89	19	-	4	-	163	
Amortization	1,807	1,078	772	180	77	2	8	25	4	-	10	-
Other deductions	1,000,733	748,443	216,615	200,613	141,073	79,664	33,872	27,661	26,534	11,136	10,086	1,189
Other items:												
Gross profit	[1]12,281,393	11,545,125	3,336,378	3,907,735	2,441,339	852,094	403,466	230,467	284,023	67,375	19,159	3,089
Net profit	[1]3,699,945	5,331,680	1,215,325	1,894,533	1,287,512	432,672	214,512	110,453	140,595	29,867	5,572	639
MINING												
Number of businesses, total	34,987	19,025	10,088	4,301	2,183	1,289	427	141	(2)	138	65	3
With cost of goods sold	10,495	6,349	2,791	1,545	960	(2)	(2)	(2)	(2)	(2)	56	-
Without cost of goods sold	24,492	12,676	7,297	2,756	1,223	762	(2)	98	(2)	(2)	9	3
	(Thousand dollars)											
Business receipts	987,483	617,200	50,320	96,938	117,443	116,903	31,223	15,964	(2)	54,096	65,584	3,445
Business deductions, total	1,051,338	522,651	43,471	82,924	101,952	101,491	23,777	12,855	(2)	44,531	57,366	1,966
Cost of goods sold, total	286,452	160,073	9,050	30,910	17,022	50,206	7,083	3,351	(2)	7,343	15,450	-
Inventory, beginning-of-year	4,117	2,376	-	128	738	358	-	24	(2)	147	18	-
Merchandise purchased	41,232	14,223	944	987	2,494	3,736	196	-	(2)	383	218	-
Labor	49,748	36,322	2,700	8,030	5,273	10,781	1,121	1,021	(2)	1,796	1,543	-
Materials and supplies	36,740	31,541	2,278	10,601	2,805	6,639	123	270	(2)	822	6,042	-
Other costs	158,849	78,185	3,128	11,271	6,501	29,208	5,645	2,046	(2)	4,294	7,644	-
Less: Inventory, end-of-year	4,234	2,574	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-
Salaries and wages	94,744	50,288	3,097	6,955	13,232	7,571	2,470	510	(2)	6,580	3,400	36
Rent	14,596	6,984	1,684	557	315	1,810	38	299	(2)	502	1,215	-
Interest	18,733	5,396	371	923	1,641	634	192	133	(2)	747	127	-
Taxes	22,104	12,616	1,143	1,355	3,018	1,636	579	383	(2)	1,541	1,643	141
Casualty losses	1,065	117	1	-	4	27	30	-	(2)	45	2	-
Bad debts	6,929	453	56	115	35	14	9	63	(2)	6	1	-
Depreciation	102,969	49,300	5,392	7,536	14,091	5,207	2,046	1,402	(2)	4,038	4,892	154
Repairs	18,309	13,145	1,534	2,148	1,778	2,820	584	477	(2)	1,376	336	-
Depletion	83,684	47,067	3,180	3,152	10,436	6,304	2,692	1,715	(2)	5,860	7,790	561
Amortization	77	34	28	1	-	-	3	-	(2)	-	-	-
Other deductions	401,676	177,178	17,935	29,272	40,380	25,262	8,051	4,522	(2)	16,493	22,510	1,074
Other items:												
Gross profit	[1]701,031	457,127	41,270	66,028	100,421	66,697	24,140	12,613	(2)	46,753	50,134	3,445
Net profit	[3]63,855	94,549	6,849	14,014	15,491	15,412	7,446	3,109	(2)	9,565	8,218	1,479

Footnotes at end of table.

SOLE PROPRIETORSHIPS

Table 7. —INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET PROFIT—Continued

Industrial division and item	Businesses with and without net profit, total	Businesses with net profit, by size of net profit: Total	Under $2,000	$2,000 under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
CONSTRUCTION												
Number of businesses, total	687,187	628,881	285,703	210,690	95,603	20,503	8,488	3,773	3,641	442	[2]	1
With cost of goods sold	438,720	400,211	147,604	143,332	77,144	18,104	7,305	3,124	3,222	442	[2]	-
Without cost of goods sold	248,467	228,670	138,099	67,358	18,459	2,399	1,183	649	[2]		[2]	1
						(Thousand dollars)						
Business receipts	15,539,360	14,411,959	1,568,443	3,427,614	3,970,253	1,901,142	1,343,363	656,048	1,203,902	274,943	[2]	7,325
Business deductions, total	13,431,165	12,180,747	1,301,919	2,737,710	3,320,370	1,655,461	1,198,634	572,075	1,085,877	247,786	[2]	6,975
Cost of goods sold, total	9,445,825	8,650,822	835,608	1,821,646	2,298,357	1,256,523	929,003	403,224	893,876	172,605	[2]	-
Inventory, beginning-of-year	505,622	416,287	43,935	123,090	101,055	59,759	33,538	18,516	29,385	4,850	[2]	-
Merchandise purchased	3,203,185	2,963,008	320,512	614,212	886,602	441,648	268,711	151,577	214,135	54,506	[2]	-
Labor	2,161,178	2,007,728	180,653	368,416	510,414	321,303	195,414	98,977	288,106	39,145	[2]	-
Materials and supplies	2,486,155	2,186,896	239,165	593,017	590,587	270,650	205,825	62,638	197,436	20,824	[2]	-
Other costs	1,657,760	1,513,638	95,774	262,884	318,220	219,634	255,470	90,388	198,164	56,259	[2]	-
Less: Inventory, end-of-year	568,075	436,735	44,431	139,973	108,521	56,471	29,955	18,872	33,350	2,979	[2]	-
Salaries and wages	1,217,664	1,116,920	107,654	291,278	381,402	129,207	79,977	49,817	51,070	21,531	[2]	1,207
Rent	77,996	66,950	9,082	16,932	16,280	7,867	5,439	5,573	3,720	1,599	[2]	267
Interest	88,645	67,904	10,609	17,797	19,525	7,573	4,820	3,264	3,365	608	[2]	93
Taxes	195,482	176,304	17,660	39,568	49,749	23,760	16,950	8,687	15,762	3,424	[2]	70
Casualty losses	2,769	1,738	346	797	320	109	144	19	2	1	[2]	-
Bad debts	23,232	18,657	3,243	4,543	3,288	3,325	2,062	624	1,339	222	[2]	-
Depreciation	415,758	360,575	67,217	101,707	91,277	37,138	23,042	13,885	19,467	4,701	[2]	239
Repairs	159,464	136,129	24,491	36,828	34,666	14,237	9,552	5,432	8,740	1,960	[2]	-
Depletion	925	909	408	283	2	24	36	-	127	29	[2]	-
Amortization	425	368	134	121	36	-	15	-	53	1	[2]	-
Other deductions	1,802,983	1,583,471	225,467	406,210	425,468	175,698	127,594	81,550	88,356	41,105	[2]	5,103
Other items:												
Gross profit	[1]6,093,538	5,761,137	732,835	1,605,968	1,671,896	644,619	414,360	252,824	310,026	102,338	[2]	7,325
Net profit	[1]2,108,195	2,231,212	266,524	689,904	649,883	245,681	144,729	83,973	118,025	27,157	[2]	350
MANUFACTURING												
Number of businesses, total	180,805	145,119	61,210	39,569	25,583	8,769	4,294	2,391	2,783	454	59	7
With cost of goods sold	142,938	115,863	44,130	32,006	23,223	7,687	3,676	2,090	2,583	[2]	52	5
Without cost of goods sold	37,867	29,256	17,080	7,563	2,360	1,082	618	[2]	[2]	[2]	7	2
						(Thousand dollars)						
Business receipts	6,710,267	5,813,533	483,766	1,167,697	1,381,129	736,458	634,020	404,193	706,227	231,778	48,309	19,956
Business deductions, total	6,056,266	5,083,884	432,476	1,035,284	1,202,334	630,639	559,845	351,642	613,510	202,524	40,491	15,139
Cost of goods sold, total	4,030,069	3,393,631	245,786	634,967	822,944	428,090	394,384	245,677	437,826	143,897	26,334	13,726
Inventory, beginning-of-year	408,886	274,051	23,147	45,972	74,277	36,452	30,324	21,959	29,813	9,651	2,389	67
Merchandise purchased	2,436,020	2,008,736	130,315	410,051	513,612	252,904	210,842	148,100	232,332	95,036	11,058	4,486
Labor	910,747	819,047	54,015	147,373	166,610	120,371	99,329	57,792	135,543	25,705	8,418	3,895
Materials and supplies	402,709	345,702	41,155	56,587	79,666	33,136	58,036	16,289	41,380	10,781	4,310	4,362
Other costs	308,088	237,247	21,759	33,083	62,259	20,678	27,554	21,453	32,115	14,094	3,248	1,004
Less: Inventory, end-of-year	436,381	291,152	24,605	58,099	73,480	35,451	31,697	19,916	33,357	11,370	3,089	88
Salaries and wages	578,950	490,418	39,586	110,477	123,626	57,674	45,862	33,155	56,655	19,275	3,881	227
Rent	88,869	76,687	9,208	16,628	17,126	12,881	7,069	5,672	5,699	2,072	328	4
Interest	43,288	31,139	3,808	7,072	8,331	4,064	2,888	1,733	2,588	532	93	30
Taxes	111,736	94,829	8,104	20,155	23,514	11,079	10,009	4,990	12,621	3,504	692	161
Casualty losses	5,314	1,377	449	188	182	260	13	2	135	42	106	-
Bad debts	14,745	13,630	973	3,009	3,745	1,839	1,442	646	1,621	263	89	3
Depreciation	216,946	180,933	25,185	47,632	37,928	22,608	14,811	9,399	17,183	4,777	1,196	214
Repairs	78,705	67,451	12,267	17,921	13,158	7,899	5,188	2,956	5,134	2,446	471	11
Depletion	6,800	4,248	184	-	237	2,923	87	16	739	48	14	-
Amortization	2,554	2,509	111	209	809	333	2	-	18	1,025	1	1
Other deductions	878,290	727,032	86,815	177,026	150,734	80,989	78,090	47,396	73,291	24,643	7,286	762
Other items:												
Gross profit	[1]2,680,201	2,419,902	237,980	532,730	558,185	308.368	239,636	158,516	268,401	87,881	21,975	6,230
Net profit	[1]654,001	729,649	51,290	132,413	178,795	105,819	74,175	52,551	92,717	29,254	7,818	4,817
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES												
Number of businesses, total	283,955	231,482	114,790	76,769	29,010	6,549	2,347	661	1,227	106	23	-
With cost of goods sold	74,452	59,276	29,167	18,224	8,335	2,107	860	130	[2]	42	6	-
Without cost of goods sold	209,503	172,206	85,623	58,545	20,675	4,442	1,487	531	822	64	17	-
						(Thousand dollars)						
Business receipts	4,241,309	3,711,428	727,620	1,047,330	896,711	374,097	242,892	78,955	271,632	56,024	16,167	-
Business deductions, total	3,599,099	2,980,643	626,091	797,482	698,988	295,080	202,888	64,499	233,132	49,041	13,442	-
Cost of goods sold, total	834,279	716,702	119,564	181,479	173,753	65,568	57,407	6,495	98,792	12,661	983	-
Inventory, beginning-of-year	16,003	13,927	3,950	4,523	2,489	661	1,086	111	979	128	-	-
Merchandise purchased	404,213	348,080	55,894	105,927	38,318	19,992	46,404	1,086	76,768	3,691	-	-
Labor	151,664	125,300	17,823	36,506	32,151	16,969	6,113	2,823	9,591	2,612	712	-
Materials and supplies	85,217	74,926	13,283	17,565	32,791	2,592	1,697	59	4,286	2,600	53	-
Other costs	194,124	169,332	31,852	23,331	69,083	26,236	2,944	2,533	8,845	4,290	218	-
Less: Inventory, end-of-year	16,942	14,863	3,238	6,373	1,079	[2]	[2]	[2]	1,677	[2]	-	-
Salaries and wages	550,161	479,612	57,059	95,901	111,837	77,328	52,455	21,581	45,607	13,571	4,273	-
Rent	63,549	53,015	13,080	11,905	11,525	3,880	3,102	2,961	3,015	3,059	488	-
Interest	49,846	39,063	10,327	12,451	7,768	3,473	2,435	518	1,686	240	165	-
Taxes	114,304	92,484	18,175	23,829	19,360	12,050	6,139	2,747	7,478	2,130	576	-
Casualty losses	3,457	1,778	745	320	181	36	6	21	468	1	-	-
Bad debts	5,387	4,122	1,139	1,276	758	147	363	188	173	74	.4	-
Depreciation	411,717	321,277	82,977	98,326	74,158	24,512	14,540	8,101	14,237	3,300	1,126	-
Repairs	258,641	197,147	51,456	57,583	44,860	17,145	9,779	3,417	11,373	1,432	102	-
Depletion	1,302	1,278	99	391	764	-	24	-	-	-	-	-
Amortization	543	416	42	250	31	36	7	43	6	1	-	-
Other deductions	1,305,913	1,073,749	271,428	313,771	253,993	90,905	56,631	18,427	50,297	12,572	5,725	-
Other items:												
Gross profit	[1]3,407,030	2,994,726	608,056	865,851	722,958	308,529	185,485	72,460	172,840	43,363	15,184	-
Net profit	[1]642,210	730,785	101,529	249,848	197,723	79,017	40,004	14,456	38,500	6,983	2,725	-

Footnotes at end of table.

Table 7.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET PROFIT—Continued

Industrial division and item	Businesses with and without net profit, total	Businesses with net profit, by size of net profit: Total	Under $2,000	$2,000 under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 or more
WHOLESALE AND RETAIL TRADE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of businesses, total	1,888,602	1,535,639	648,699	469,418	277,834	76,965	30,753	14,177	16,026	1,650	116	1
With cost of goods sold	1,656,602	1,343,187	556,657	422,848	245,338	66,432	25,442	11,913	13,171	1,288	97	1
Without cost of goods sold	232,000	192,452	92,042	46,570	32,496	10,533	5,311	2,264	2,855	(2)	19	-
	(Thousand dollars)											
Business receipts	88,977,310	80,514,561	10,933,378	20,881,711	22,088,871	10,124,755	5,558,107	3,655,623	5,641,190	1,384,639	244,770	1,317
Business deductions, total	83,140,432	74,068,748	10,391,173	19,311,951	20,163,131	9,196,868	5,028,059	3,339,923	5,125,451	1,281,205	229,731	1,256
Cost of goods sold, total	66,859,639	59,976,630	8,336,932	15,714,975	16,233,719	7,445,836	4,044,690	2,711,592	4,186,359	1,097,316	204,111	1,100
Inventory, beginning-of-year	7,718,883	6,663,624	1,044,587	1,739,857	1,751,091	867,471	466,372	300,028	408,579	73,463	11,369	207
Merchandise purchased	61,940,849	55,860,944	7,813,921	14,842,017	15,124,609	6,914,258	3,714,346	2,484,804	3,821,918	962,280	181,685	1,106
Labor	1,364,757	1,198,719	146,675	279,251	331,201	194,129	92,465	61,234	72,969	18,072	2,723	-
Materials and supplies	876,388	787,666	131,873	181,382	195,903	116,633	37,350	52,036	42,935	28,110	1,444	-
Other costs	2,813,313	2,413,281	263,829	462,490	653,305	292,771	223,259	121,554	278,658	97,898	19,915	20
Less: Inventory, end-of-year	7,854,551	6,947,422	1,063,953	1,790,022	1,822,390	939,426	489,102	308,064	438,700	82,507	13,025	233
Salaries and wages	5,343,877	4,673,037	514,604	1,066,549	1,324,012	652,938	382,837	248,125	399,197	75,873	10,810	92
Rent	1,464,705	1,261,813	226,244	395,090	353,295	131,197	61,840	35,649	49,790	7,677	1,031	-
Interest	326,300	265,296	43,863	75,521	68,586	30,400	17,323	11,493	14,869	2,593	648	-
Taxes	1,095,357	927,602	133,704	241,844	263,847	113,658	57,301	49,861	56,285	9,843	1,252	7
Casualty losses	19,325	10,249	2,067	2,810	3,216	786	293	95	430	522	30	-
Bad debts	152,801	125,717	17,789	28,625	30,933	17,200	11,598	6,766	10,306	2,168	329	3
Depreciation	1,288,403	1,067,439	192,327	290,081	291,147	120,867	61,798	44,907	55,284	9,716	1,308	4
Repairs	417,077	347,023	63,190	96,841	96,685	36,415	19,257	12,441	18,701	3,012	481	-
Depletion	8,539	7,938	1,971	1,404	612	598	196	707	2,450	-	-	-
Amortization	9,239	3,767	247	1,338	702	518	545	75	266	74	2	-
Other deductions	6,229,170	5,400,237	858,235	1,396,873	1,496,377	646,455	370,381	218,212	331,514	72,411	9,729	50
Other items:												
Gross profit	122,117,683	20,537,931	2,596,446	5,166,736	5,855,152	2,678,919	1,513,417	944,031	1,454,831	287,323	40,659	417
Net profit	15,836,878	6,445,813	542,205	1,569,760	1,925,740	927,887	530,048	315,700	515,739	103,434	15,039	261
Wholesale Trade												
Number of businesses, total	319,131	270,439	96,246	75,024	55,397	21,114	10,295	5,226	6,251	818	67	1
With cost of goods sold	176,338	146,644	49,327	42,978	29,621	12,011	5,280	3,058	3,813	818	49	1
Without cost of goods sold	142,793	123,795	46,919	32,046	25,776	9,103	5,015	2,168	2,438		18	-
	(Thousand dollars)											
Business receipts	16,953,449	15,779,629	1,226,170	2,649,995	3,672,201	2,346,356	1,633,897	1,363,263	2,009,342	741,774	135,114	1,517
Business deductions, total	15,499,970	14,239,993	1,144,464	2,394,623	3,283,920	2,088,734	1,456,160	1,246,969	1,806,974	690,269	126,624	1,256
Cost of goods sold, total	12,797,123	11,803,120	917,923	1,957,641	2,702,732	1,748,033	1,185,003	1,053,641	1,505,539	614,664	116,844	1,100
Inventory, beginning-of-year	945,452	853,890	52,364	165,878	167,355	135,070	90,917	94,861	113,424	28,657	5,157	207
Merchandise purchased	11,886,756	11,031,725	840,928	1,835,568	2,546,594	1,612,645	1,131,499	1,001,745	1,400,984	555,757	104,899	1,106
Labor	210,946	178,196	11,295	33,755	37,442	37,437	14,470	17,447	19,434	5,537	1,379	-
Materials and supplies	183,355	176,992	16,118	19,010	38,218	53,052	7,489	8,348	19,683	14,574	500	-
Other costs	521,876	439,495	51,781	72,774	91,651	51,079	31,522	25,714	61,730	41,180	12,044	20
Less: Inventory, end-of-year	951,262	877,178	54,563	169,344	178,528	141,250	90,894	94,474	109,716	31,041	7,135	233
Salaries and wages	647,623	593,983	30,933	83,403	102,840	90,978	81,978	56,835	115,857	27,282	3,785	92
Rent	122,412	107,950	12,736	22,427	25,186	15,231	11,698	6,335	11,180	2,852	305	-
Interest	50,302	42,427	3,699	8,499	9,743	6,033	4,019	4,842	4,181	1,241	170	-
Taxes	128,843	119,246	6,024	21,880	23,295	16,371	11,247	21,211	15,297	3,441	473	7
Casualty losses	2,292	2,118	687	419	563	107	28	5	256	53	-	-
Bad debts	28,757	23,687	2,226	2,757	5,774	3,650	3,207	2,050	3,053	899	68	3
Depreciation	234,061	204,176	27,305	39,676	50,053	28,505	19,097	16,807	18,400	3,730	599	4
Repairs	80,163	69,715	8,440	14,252	23,116	8,788	5,437	3,928	4,525	1,097	132	-
Depletion	1,251	1,029	477	1	3	520	-	-	28	-	-	-
Amortization	1,110	820	1	-	283	35	407	12	79	3	-	-
Other deductions	1,406,033	1,271,722	134,013	243,668	340,332	170,483	134,039	81,303	128,579	35,007	4,248	50
Other items:												
Gross profit	14,156,326	3,976,509	308,247	692,354	969,469	598,323	448,894	309,622	503,803	127,110	18,270	417
Net profit	11,453,479	1,539,636	81,706	255,372	388,281	257,622	177,737	116,294	202,368	51,505	8,490	261
Retail Trade												
Number of businesses, total	1,514,774	1,223,834	536,954	383,992	212,800	52,412	19,449	8,438	9,009	734	46	-
With cost of goods sold	1,430,291	1,158,749	493,902	370,372	206,547	51,050	19,190	8,349	8,609	684	46	-
Without cost of goods sold	84,483	65,085	43,052	13,620	6,253	1,362	(2)	(2)	(2)	(2)	-	-
	(Thousand dollars)											
Business receipts	68,439,778	61,562,016	9,404,746	17,686,674	17,502,228	7,180,590	3,670,320	2,167,732	3,289,486	593,191	107,049	-
Business deductions, total	64,252,289	56,877,030	8,957,526	16,407,085	16,035,404	6,551,670	3,335,420	1,980,021	3,001,593	507,453	100,858	-
Cost of goods sold, total	51,356,867	45,792,520	7,189,045	13,354,458	12,849,464	5,241,145	2,668,486	1,565,535	2,425,740	413,322	85,325	-
Inventory, beginning-of-year	6,443,746	5,541,750	956,494	1,536,663	1,506,311	681,615	352,355	195,201	268,337	38,600	6,174	-
Merchandise purchased	47,541,285	42,618,436	6,757,802	12,630,672	11,934,777	4,884,348	2,401,612	1,417,574	2,173,295	341,570	76,786	-
Labor	1,063,999	943,314	133,502	229,061	272,460	136,606	74,551	37,475	46,784	11,531	1,344	-
Materials and supplies	648,235	571,118	110,021	155,068	145,026	58,903	26,558	41,078	22,602	11,624	238	-
Other costs	2,208,482	1,901,231	206,586	382,660	555,230	217,297	187,699	76,831	214,024	54,326	6,578	-
Less: Inventory, end-of-year	6,548,880	5,783,329	975,360	1,579,666	1,564,340	737,624	374,289	202,624	299,302	44,329	5,795	-
Salaries and wages	4,452,562	3,873,911	466,807	948,146	1,164,307	523,670	281,735	183,854	257,791	40,669	6,932	-
Rent	1,298,905	1,117,114	209,255	362,955	316,705	110,811	47,600	28,023	36,659	4,393	713	-
Interest	260,882	211,161	38,564	64,535	55,693	22,356	12,517	6,306	9,446	1,269	475	-
Taxes	880,519	769,128	124,844	213,767	231,016	88,170	43,021	27,353	34,743	5,449	765	-
Casualty losses	16,766	7,892	1,360	2,196	2,653	659	265	90	170	469	30	-
Bad debts	111,797	94,088	14,285	24,141	23,352	12,317	7,842	4,451	6,340	1,102	258	-
Depreciation	965,555	814,832	158,018	241,404	225,844	85,292	39,165	27,019	32,047	5,342	701	-
Repairs	318,382	263,378	52,333	79,661	69,599	25,797	12,800	8,121	13,007	1,716	344	-
Depletion	7,238	6,902	1,494	1,403	609	78	196	700	2,422	-	-	-
Amortization	3,880	2,711	236	1,180	419	444	138	52	174	66	2	-
Other deductions	4,578,936	3,923,393	701,285	1,113,239	1,095,743	440,931	221,655	128,517	183,054	33,656	5,313	-
Other items:												
Gross profit	17,082,911	15,769,496	2,215,701	4,332,216	4,652,764	1,939,445	1,001,834	602,197	863,746	139,869	21,724	-
Net profit	14,187,489	4,684,986	447,220	1,279,589	1,466,824	628,920	334,900	187,711	287,893	45,738	6,191	-

Footnotes at end of table.

Table 7.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET PROFIT—Continued

Industrial division and item	Businesses with and without net profit, total	Businesses with net profit, by size of net profit										
		Total	Under $2,000	$2,000 under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade not Allocable												
Number of businesses, total	54,697	41,366	15,499	10,402	9,637	3,439	1,009	[2]	766	98	3	-
With cost of goods sold	49,973	37,794	13,428	9,498	9,170	3,371	972	[2]	749	98	2	-
Without cost of goods sold	4,724	3,572	2,071	904	[2]	[2]	[2]	[2]	17	-	1	-
	(Thousand dollars)											
Business receipts	3,584,083	3,172,916	302,462	545,042	914,442	597,809	253,890	[2]	342,362	89,674	2,607	-
Business deductions, total	3,388,173	2,951,725	289,183	510,243	843,807	556,464	236,479	[2]	316,884	83,483	2,249	-
Cost of goods sold, total	2,705,649	2,380,990	229,964	402,876	681,523	456,658	191,201	[2]	255,080	69,330	1,942	-
Inventory, beginning-of-year	329,685	267,384	35,729	37,316	77,425	50,786	23,100	[2]	26,818	6,206	38	-
Merchandise purchased	2,512,808	2,210,783	215,191	375,777	643,238	417,265	181,235	[2]	247,639	64,953	-	-
Labor	89,812	77,209	1,878	16,435	21,299	20,086	3,444	[2]	6,751	1,004	-	-
Materials and supplies	44,798	39,556	5,734	7,304	12,659	4,678	3,303	[2]	650	1,912	706	-
Other costs	82,955	72,973	5,462	7,056	6,424	24,395	4,038	[2]	2,904	2,392	1,293	-
Less: Inventory, end-of-year	354,409	286,915	34,030	41,012	79,522	60,552	23,919	[2]	29,682	7,137	95	-
Salaries and wages	243,692	207,143	16,864	35,000	56,865	38,290	19,124	[2]	25,549	7,922	93	-
Rent	43,388	36,749	4,253	9,708	11,404	5,155	2,542	[2]	1,951	432	13	-
Interest	15,116	11,708	1,600	2,487	3,150	2,011	787	[2]	1,242	83	3	-
Taxes	45,995	39,228	2,836	6,197	9,536	9,117	3,033	[2]	6,245	953	14	-
Casualty losses	267	239	20	195	-	20	-	[2]	4	-	-	-
Bad debts	12,247	7,942	1,278	1,727	1,807	1,233	549	[2]	913	167	3	-
Depreciation	58,787	48,431	7,004	9,001	15,250	7,070	3,536	[2]	4,837	644	8	-
Repairs	18,532	13,930	2,417	2,928	3,970	1,830	1,020	[2]	1,169	199	5	-
Depletion	50	7	-	-	-	-	-	[2]	-	-	-	-
Amortization	249	236	10	158	-	39	-	[2]	13	5	-	-
Other deductions	244,201	205,122	22,937	39,966	60,302	35,041	14,687	[2]	19,881	3,748	168	-
Other items:												
Gross profit	[1]878,446	791,926	72,498	142,166	232,919	141,151	62,689	[2]	87,282	20,344	665	-
Net profit	[1]195,910	221,191	13,279	34,799	70,635	41,345	17,411	[2]	25,478	6,191	358	-
FINANCE, INSURANCE, AND REAL ESTATE												
Number of businesses, total	472,674	391,224	177,527	100,301	66,312	26,491	10,022	4,576	5,179	746	66	4
With cost of goods sold	66,251	53,684	23,044	14,275	10,101	3,685	1,287	487	711	90	4	-
Without cost of goods sold	406,423	337,540	154,483	86,026	56,211	22,806	8,735	4,089	4,468	656	62	4
	(Thousand dollars)											
Business receipts	5,172,284	4,780,621	602,270	915,524	1,125,613	770,437	427,379	269,059	477,916	152,129	36,454	3,840
Business deductions, total	3,533,823	3,011,970	462,699	581,446	652,073	451,212	256,613	166,346	307,688	103,831	27,747	2,315
Cost of goods sold, total	1,084,764	971,874	154,131	197,993	228,765	137,339	53,238	42,635	115,691	22,016	20,066	-
Inventory, beginning-of-year	97,189	73,038	8,229	25,858	13,708	7,444	1,664	1,623	12,108	2,287	117	-
Merchandise purchased	425,413	374,654	81,460	71,602	106,365	28,987	14,973	11,592	31,003	8,696	19,976	-
Labor	99,440	97,625	15,403	21,347	26,735	16,315	4,462	3,933	6,926	2,363	141	-
Materials and supplies	118,986	109,676	14,122	35,000	30,430	11,722	8,383	1,528	7,408	1,083	-	-
Other costs	425,844	379,367	40,147	69,855	67,638	77,978	25,282	26,109	62,615	9,679	64	-
Less: Inventory, end-of-year	82,108	62,486	5,230	25,669	16,111	5,107	1,526	2,150	4,369	2,092	232	-
Salaries and wages	400,241	365,282	36,100	52,977	65,615	58,032	56,529	25,664	45,413	22,331	2,612	9
Rent	111,898	97,596	15,202	18,731	22,911	16,892	7,072	5,284	8,518	2,733	253	-
Interest	118,313	73,770	13,157	13,755	12,017	8,286	5,527	7,642	10,709	2,049	628	-
Taxes	81,114	58,385	13,898	11,337	9,135	7,287	3,601	4,942	6,340	1,490	335	-
Casualty losses	4,392	2,966	432	222	1,723	13	268	8	225	75	-	-
Bad debts	37,365	20,844	1,796	4,367	5,330	4,084	2,149	1,141	1,547	389	41	-
Depreciation	247,280	177,395	40,696	43,747	41,764	21,297	9,647	9,545	8,566	1,909	263	1
Repairs	43,785	31,997	7,577	8,004	6,013	3,828	1,924	2,263	2,148	222	18	-
Depletion	3,435	1,236	224	72	141	64	6	628	-	101	-	-
Amortization	1,205	920	387	61	119	214	30	42	40	25	2	-
Other deductions	1,400,031	1,209,705	179,139	230,160	258,540	193,876	116,622	66,552	108,491	50,491	3,529	2,305
Other items:												
Gross profit	[1]4,087,520	3,808,747	448,139	717,531	896,848	633,098	374,141	226,424	362,225	130,113	16,388	3,840
Net profit	[1]1,638,461	1,768,651	139,571	334,078	473,540	319,225	170,766	102,713	170,228	48,298	8,707	1,925
SERVICES												
Number of businesses, total	2,132,751	1,847,426	877,935	466,519	235,956	100,001	57,475	36,091	62,899	9,932	597	21
With cost of goods sold	987,367	850,240	410,083	237,808	115,277	39,394	19,383	10,167	16,040	1,973	113	2
Without cost of goods sold	1,145,384	997,186	467,852	228,711	120,679	60,607	38,092	25,924	46,859	7,959	484	19
	(Thousand dollars)											
Business receipts	26,079,027	24,536,355	2,949,550	4,793,212	4,813,327	3,098,321	2,110,874	1,627,897	3,857,303	1,091,048	161,872	32,951
Business deductions, total	16,789,684	14,811,710	2,243,971	3,258,130	3,160,408	1,876,306	1,117,706	823,545	1,758,644	466,618	85,416	20,966
Cost of goods sold, total	5,093,624	4,581,920	810,550	1,269,690	1,125,990	552,639	255,369	153,015	333,310	62,883	17,582	892
Inventory, beginning-of-year	434,153	355,809	86,620	107,085	86,766	33,530	16,603	10,746	11,398	2,808	253	-
Merchandise purchased	2,643,598	2,368,552	436,748	787,586	597,209	258,405	90,860	70,579	104,968	17,137	4,176	884
Labor	990,047	910,180	133,938	193,554	234,016	132,129	62,834	32,533	98,879	17,161	5,136	-
Materials and supplies	813,338	746,491	156,749	178,361	173,426	86,228	57,325	25,690	57,501	9,596	1,572	43
Other costs	627,811	556,287	81,880	107,320	125,822	77,583	41,156	25,098	73,064	17,814	6,550	-
Less: Inventory, end-of-year	415,323	355,399	85,385	104,216	91,249	35,236	13,409	11,631	12,500	1,633	105	35
Salaries and wages	3,087,872	2,830,661	230,003	457,953	608,305	390,416	255,168	222,345	473,969	152,471	28,646	11,385
Rent	1,093,047	982,335	161,972	229,893	195,836	120,641	69,930	54,044	116,412	29,514	3,305	788
Interest	239,878	168,580	36,815	43,031	34,821	20,367	11,203	6,879	12,525	2,609	305	29
Taxes	403,855	348,289	57,560	76,210	74,352	43,546	24,029	19,748	39,971	10,929	1,510	434
Casualty losses	12,745	7,045	1,903	1,115	756	1,868	885	224	227	63	3	1
Bad debts	26,519	22,450	4,085	4,868	4,196	3,272	1,838	1,762	2,032	313	74	10
Depreciation	1,247,634	1,003,976	198,433	220,378	197,812	122,105	74,221	55,327	109,365	23,769	2,406	160
Repairs	259,397	208,610	50,448	51,089	42,764	22,286	12,428	8,421	15,806	4,806	514	48
Depletion	4,185	3,745	415	1,569	585	101	16	45	913	101	-	-
Amortization	5,554	4,916	1,046	861	1,332	515	186	155	458	203	133	27
Other deductions	5,315,374	4,649,183	690,741	901,473	873,659	598,550	412,433	301,580	653,656	178,957	30,938	7,196
Other items:												
Gross profit	[1]20,985,403	19,954,435	2,139,000	3,523,522	3,687,337	2,545,682	1,855,505	1,474,882	3,523,993	1,028,165	144,290	32,059
Net profit	[1]9,289,343	9,724,645	705,579	1,535,082	1,652,919	1,222,015	993,168	804,352	2,098,659	624,430	76,456	11,985

Footnotes at end of table.

Table 7.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET PROFIT—Continued

Industrial division and item	Businesses with and without net profit, total	Businesses with net profit, by size of net profit										
		Total	Under $2,000	$2,000 under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 or more
NATURE OF BUSINESS NOT ALLOCABLE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of businesses, total	57,509	41,940	27,694	8,671	3,775	858	434	187	(2)	(2)	1	-
With cost of goods sold	20,813	14,821	8,358	3,941	1,580	(2)	434	187	(2)	(2)	-	-
Without cost of goods sold	36,696	27,119	19,336	4,730	2,195	417			(2)	(2)	1	-
	(Thousand dollars)											
Business receipts	513,301	443,860	76,682	135,311	103,248	47,673	30,254	15,351	(2)	(2)	144	-
Business deductions, total	419,698	334,064	55,006	105,663	78,227	37,000	22,749	11,324	(2)	(2)	31	-
Cost of goods sold, total	232,875	194,253	28,549	70,198	38,189	22,355	13,861	4,730	(2)	(2)	-	-
Inventory, beginning-of-year	21,414	13,365	3,676	2,333	2,065	1,636	1,253	255	(2)	(2)	-	-
Merchandise purchased	174,065	144,002	22,311	57,261	26,186	14,160	7,969	4,592	(2)	(2)	-	-
Labor	19,210	17,157	2,632	2,178	1,977	3,405	5,318	125	(2)	(2)	-	-
Materials and supplies	8,947	7,382	2,203	1,960	126	2,042	12	11	(2)	(2)	-	-
Other costs	29,388	26,016	1,159	9,100	9,880	2,949	540	27	(2)	(2)	-	-
Less: Inventory, end-of-year	20,149	13,669	3,415	2,634	2,045	(2)	(2)	(2)	(2)	(2)	-	-
Salaries and wages	36,381	28,405	1,551	5,970	8,850	5,251	1,990	2,313	(2)	(2)	14	-
Rent	12,119	8,805	2,388	1,449	3,092	371	696	401	(2)	(2)	1	-
Interest	6,278	3,976	522	2,009	708	260	194	182	(2)	(2)	-	-
Taxes	9,377	7,615	990	1,680	3,069	963	359	173	(2)	(2)	1	-
Casualty losses	396	8	-	1	-	7	-	-	(2)	(2)	-	-
Bad debts	2,779	1,100	37	515	55	268	125	62	(2)	(2)	-	-
Depreciation	22,872	16,581	3,232	5,390	4,323	929	1,144	741	(2)	(2)	2	-
Repairs	8,503	5,663	1,502	1,737	1,199	375	527	100	(2)	(2)	-	-
Depletion	791	752	485	11	38	-	-	-	(2)	(2)	-	-
Amortization	7	-	-	-	-	-	-	-	(2)	(2)	-	-
Other deductions	87,317	66,907	15,751	16,703	18,704	6,221	3,853	2,622	(2)	(2)	13	-
Other items:												
Gross profit	[1]80,426	249,614	48,140	65,113	65,059	25,318	16,393	10,621	(2)	(2)	144	-
Net profit	[1]93,603	109,796	21,676	29,648	25,021	10,673	7,505	4,027	(2)	(2)	113	-

[1]Less loss.
[2]Estimate is not shown separately because of high sampling variability. However the data are included in the appropriate totals.
[3]Net loss exceeds net profit.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES

Net profit to business receipts	All industries			Agriculture, forestry, and fisheries											
				Total			Farms						Other farms		
							Total			Field crop farms					
	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
Total	9,182,586	178,420,483	23,894,781	3,444,116	30,200,142	3,695,945	3,319,262	28,311,461	3,364,532	1,280,251	9,543,102	1,860,384	2,039,011	18,768,359	1,504,148
Businesses with net profit, total	7,245,222	159,532,121	27,166,780	2,404,486	24,702,604	5,331,680	2,302,494	23,130,758	4,964,011	974,710	8,181,627	2,244,689	1,327,784	14,949,131	2,719,322
Greater than zero, under 1 percent	101,005	8,278,236	44,204	34,429	1,034,734	4,611	33,719	980,409	4,388	10,766	108,969	582	22,953	871,440	3,806
1 percent under 2 percent	123,203	11,076,841	166,477	33,791	1,031,080	14,985	32,950	969,666	13,991	9,528	132,690	1,879	23,422	836,976	12,112
2 percent under 3 percent	137,282	11,041,786	277,273	36,430	708,644	18,090	35,054	583,834	14,903	10,569	151,677	3,807	24,485	432,157	11,096
3 percent under 4 percent	149,356	10,507,574	366,725	33,789	661,897	22,980	32,570	553,321	19,335	9,718	136,461	4,750	22,852	416,860	14,585
4 percent under 5 percent	159,011	10,150,382	456,259	38,741	636,409	28,707	37,435	598,665	27,028	11,534	109,862	4,959	25,901	488,803	22,069
5 percent under 10 percent	772,598	34,883,153	2,527,186	203,996	3,332,182	247,274	199,503	3,129,539	232,161	61,449	794,075	58,455	138,054	2,335,464	173,706
10 percent under 15 percent	676,989	19,231,968	2,363,502	230,422	3,105,179	387,150	224,751	2,971,394	370,867	74,298	844,798	106,235	150,453	2,126,596	264,632
15 percent under 20 percent	575,069	11,700,519	2,023,773	233,553	2,986,207	520,259	227,387	2,848,109	496,147	80,308	937,378	164,102	147,079	1,910,731	332,045
20 percent under 25 percent	507,368	7,795,121	1,741,258	236,249	2,567,118	576,977	228,853	2,426,378	545,181	85,443	914,812	205,915	143,410	1,511,566	339,266
25 percent under 50 percent	1,904,577	20,008,645	7,126,362	819,793	6,905,360	2,409,558	790,974	6,534,699	2,274,507	365,443	3,122,328	1,117,047	425,531	3,412,371	1,157,460
50 percent under or more	2,138,764	14,857,896	10,073,761	503,293	1,733,794	1,101,089	459,298	1,534,744	965,503	255,654	928,577	576,958	203,644	606,167	388,545
Businesses without net profit	1,937,364	18,888,362	[1]3,271,999	1,039,630	5,497,538	[1]1,635,735	1,016,768	5,180,703	[1]1,599,479	305,541	1,361,475	[1]384,305	711,227	3,819,228	[1]1,215,174

Net profit to business receipts	Agriculture, forestry, and fisheries—Continued			Mining			Construction								
	Other agriculture, forestry, and fisheries						Total			General trade contractors			Special trade contractors		
													Total		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
Total	124,854	1,888,681	331,413	34,987	987,483	[1]63,855	687,187	15,539,360	2,108,195	116,522	6,423,735	484,938	542,883	8,674,337	1,548,816
Businesses with net profit, total	101,992	1,571,846	367,669	19,025	617,200	94,549	628,881	14,411,959	2,231,212	100,693	5,784,623	542,763	503,747	8,208,258	1,609,934
Greater than zero, under 1 percent	710	54,325	223				5,158	574,990	3,500	2,508	438,636	2,822	2,150	118,789	638
1 percent under 2 percent	841	61,414	994	1,002	113,856	1,816	5,787	851,091	12,612	2,820	551,102	7,882	2,967	299,989	4,730
2 percent under 3 percent	1,376	124,810	3,187				7,300	1,007,254	25,850	3,337	607,393	15,741	3,529	368,358	9,363
3 percent under 4 percent	1,219	108,576	3,645	610	51,327	1,719	8,737	935,715	32,519	3,204	476,099	16,556	5,033	421,992	14,584
4 percent under 5 percent	1,306	37,744	1,679	(2)	(2)	(2)	7,766	715,074	32,190	3,372	455,593	20,570	4,190	255,965	11,453
5 percent under 10 percent	4,493	202,643	15,113	1,882	112,212	7,784	49,656	3,474,285	254,354	17,793	1,561,847	112,691	29,798	1,805,972	134,171
10 percent under 15 percent	5,671	133,785	16,283	1,869	92,255	11,213	49,315	2,060,553	253,670	12,846	714,534	87,516	34,327	1,296,372	160,074
15 percent under 20 percent	6,166	138,098	24,112	1,262	40,018	6,829	46,739	1,378,110	236,995	9,889	396,550	67,850	35,108	945,451	162,990
20 percent under 25 percent	7,396	140,740	31,796	1,640	52,852	11,724	39,778	868,173	193,678	7,727	201,611	44,981	29,868	623,565	138,954
25 percent under 50 percent	28,819	370,661	135,051	5,180	89,776	30,384	153,285	1,736,535	587,659	19,492	280,191	92,991	128,151	1,399,601	475,527
50 percent or more	43,995	199,050	135,586	5,410	32,259	21,566	255,360	810,179	598,185	17,705	101,067	73,163	228,626	672,204	497,450
Businesses without net profit	22,862	316,835	[1]36,256	15,962	370,283	[1]158,404	58,306	1,127,401	[1]123,017	15,829	639,112	[1]57,825	39,136	466,079	[1]61,118

Net profit to business receipts	Contruction—Continued												Manufacturing		
	Special trade contractors—Continued									Contractors not allocable			Total		
	Plumbing, heating, and air conditioning			Electrical work			Other special trade contractors								
	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
Total	59,449	1,875,524	246,681	42,352	1,125,488	155,627	441,082	5,673,325	1,146,508	27,782	441,288	74,441	180,805	6,710,267	654,001
Businesses with net profit, total	54,123	1,788,394	253,704	38,100	1,052,042	166,025	411,524	5,367,822	1,190,205	24,441	419,078	78,915	145,119	5,813,533	729,649
Greater than zero, under 1 percent							1,412	84,749	490	(2)	(2)	(2)	1,770	269,426	1,483
1 percent under 2 percent	811	116,477	1,406	1,135	76,350	1,324	2,193	161,931	2,738	-	-	-	2,623	423,581	6,080
2 percent under 3 percent	672	127,053	3,254				2,423	220,576	5,519				2,943	440,085	11,264
3 percent under 4 percent	818	73,107	2,593	681	82,739	2,823	3,534	266,146	9,168	1,138	72,643	2,292	3,972	364,147	12,728
4 percent under 5 percent	989	62,831	2,741	(2)	(2)	(2)	2,957	160,461	7,182				3,637	494,020	22,280
5 percent under 10 percent	6,369	405,135	30,110	3,531	255,207	18,844	19,898	1,145,630	85,217	2,065	106,466	7,492	18,410	1,240,760	92,291
10 percent under 15 percent	7,583	379,378	47,066	4,636	177,480	21,715	22,108	739,514	91,293	2,142	49,647	6,080	19,752	992,801	122,875
15 percent under 20 percent	7,020	239,586	41,213	4,761	142,705	24,895	23,327	563,160	96,882	1,742	36,109	6,155	13,857	518,720	90,356
20 percent under 25 percent	5,070	124,884	27,659	3,502	81,059	17,833	21,296	417,622	93,462	2,183	42,997	9,743	11,898	333,472	74,268
25 percent under 50 percent	16,345	229,115	76,686	12,741	176,766	59,460	99,065	993,720	339,381	5,642	56,743	19,141	37,490	585,178	196,852
50 percent or more	8,446	30,828	20,976	6,869	27,063	17,601	213,311	614,313	458,873	9,029	36,908	27,572	28,767	151,343	99,172
Businesses without net profit	5,326	87,130	[1]7,023	4,252	73,446	[1]10,398	29,558	305,503	[1]43,697	3,341	22,210	[1]4,074	35,686	896,734	[1]75,648

Footnotes at end of table.

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit to business receipts	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
	Manufacturing—Continued														
	Food and kindred products, including beverages			Lumber and wood products, except furniture			Printing, publishing, and allied industries			Machinery, except electrical and transportation equipment			Other manufacturing		
Total	17,818	1,452,055	69,933	46,656	1,107,693	94,957	29,523	827,527	118,538	16,396	567,426	98,928	70,412	2,755,566	271,645
Businesses with net profit, total	14,555	1,128,235	79,369	38,303	889,376	109,216	23,782	771,533	124,793	13,611	504,626	106,542	54,868	2,519,763	309,729
Greater than zero, under 1 percent	(2)	(2)	(2)							(2)	(2)	(2)			
1 percent under 2 percent	482	202,093	2,862	982	84,249	1,179	1,707	122,894	2,669	(2)	(2)	(2)	682	152,550	730
2 percent under 3 percent				1,092	91,054	2,151				(2)	(2)	(2)	861	88,525	1,262
3 percent under 4 percent	1,902	368,466	12,026	1,542	76,604	2,743				(2)	(2)	(2)	775	140,908	3,631
4 percent under 5 percent				841	48,769	2,210	706	30,524	1,413	(2)	(2)	(2)	1,110	123,532	4,336
5 percent under 10 percent	3,174	206,719	15,281	4,095	192,632	14,426	2,207	113,357	8,448	-	-	-	1,475	348,023	15,569
10 percent under 15 percent	2,648	124,677	15,397	5,257	178,808	21,214	4,055	180,582	23,070	1,386	103,735	7,291	7,548	624,317	46,845
15 percent under 20 percent	1,439	55,551	9,505	3,020	63,400	10,824	3,262	113,489	20,011	1,277	109,890	13,190	6,515	398,844	50,004
20 percent under 25 percent	1,055	34,175	7,707	3,027	42,439	9,375	2,094	64,557	14,612	975	61,864	10,899	5,161	224,416	39,117
25 percent under 50 percent	1,871	34,148	10,882	10,542	89,030	30,388	7,314	126,393	41,900	1,575	63,695	14,147	4,147	128,606	28,427
50 percent or more	1,510	7,524	5,047	7,905	22,391	14,706	2,437	19,737	12,670	4,669	115,802	40,980	13,094	219,805	72,702
Businesses without net profit	3,263	323,820	[1]9,436	8,353	218,317	[1]14,259	5,741	55,994	[1]6,255	3,415	31,454	19,643	13,500	70,237	47,106
	Transportation, communication, and sanitary services									Wholesale and retail trade					
	Total			Motor freight transportation and warehousing			Other transportation, communication, water supply, and sanitary services			Total			Wholesale trade		
													Total		
Total	283,955	4,241,309	642,210	199,985	3,219,985	469,514	83,970	1,021,324	172,696	1,888,602	88,977,310	5,836,878	319,131	16,953,449	1,453,479
Businesses with net profit, total	231,482	3,711,428	730,785	160,198	2,784,113	535,572	71,284	927,315	195,213	1,535,639	80,514,561	6,445,813	270,439	15,779,629	1,539,636
Greater than zero, under 1 percent	2,926	177,048	841	2,379	83,804	535	547	93,244	306	44,518	5,653,026	30,694	5,842	2,124,470	11,790
1 percent under 2 percent	3,329	284,765	4,018	2,684	221,643	3,263	645	63,122	755	62,336	7,863,995	119,455	8,203	2,587,675	38,711
2 percent under 3 percent	3,497	138,302	3,403	2,830	94,777	2,404				72,825	8,385,741	209,414	6,656	1,433,248	35,840
3 percent under 4 percent	3,733	99,306	3,364	3,288	75,168	2,538	1,716	78,431	2,324	83,261	8,015,241	279,896	7,870	1,585,917	54,765
4 percent under 5 percent	2,521	135,251	6,143	1,917	124,483	5,644				90,705	7,728,609	347,006	9,423	1,317,183	59,079
5 percent under 10 percent	18,876	576,328	42,400	14,425	455,244	33,762	4,451	121,084	8,638	385,632	23,520,426	1,687,603	34,969	3,187,828	224,853
10 percent under 15 percent	20,034	484,131	60,295	15,161	341,847	42,656	4,873	142,284	17,639	251,168	10,097,874	1,229,495	26,723	1,217,861	147,793
15 percent under 20 percent	20,995	413,726	72,244	16,240	334,445	58,232	4,755	79,281	14,012	144,558	4,276,812	734,444	17,201	488,840	84,349
20 percent under 25 percent	18,935	295,621	65,923	14,421	248,592	55,401	4,514	47,029	10,522	84,799	1,895,627	420,637	14,087	313,323	70,141
25 percent under 50 percent	81,784	815,014	28[illegible],562	55,473	622,868	218,151	26,311	192,146	69,411	177,158	2,086,148	698,227	56,728	737,785	269,762
50 percent or more	54,852	291,936	184,592	31,380	181,242	112,986	23,472	110,694	71,606	138,679	991,062	688,942	82,737	785,499	542,551
Businesses without net profit	52,473	529,881	[1]88,575	39,787	435,872	[1]66,058	12,686	94,009	[1]22,517	352,963	8,462,749	[1]608,935	48,692	1,173,820	[1]86,157
	Wholesale and retail trade—Continued														
	Wholesale trade—Continued												Retail trade		
	Groceries and related products			Machinery, equipment, and supplies			Farm products--raw materials			Other wholesale trade			Total		
Total	44,629	4,216,684	198,355	17,911	853,619	93,905	17,533	2,553,786	70,746	239,058	9,329,360	1,090,473	1,514,774	68,439,778	4,187,489
Businesses with net profit, total	39,766	3,875,126	207,968	14,289	811,694	105,418	14,008	2,333,364	78,528	202,376	8,759,445	1,147,722	1,223,834	61,562,016	4,684,986
Greater than zero, under 1 percent	1,467	621,603	4,534				1,234	739,890	2,504	2,977	746,999	4,698	37,738	3,335,709	17,754
1 percent under 2 percent	2,837	712,612	10,699	408	92,711	1,560	1,151	767,503	11,691	4,011	1,060,668	15,674	52,235	4,807,408	73,506
2 percent under 3 percent	1,800	418,995	10,391				951	290,314	7,178	3,865	694,098	17,412	63,945	6,676,048	166,816
3 percent under 4 percent	2,740	579,153	20,131	705	76,854	3,145	(2)	(2)	(2)	4,132	852,061	29,212	73,419	6,116,608	214,105
4 percent under 5 percent	2,788	310,438	14,143				812	142,423	6,377	5,379	820,853	36,601	78,974	6,085,168	273,496
5 percent under 10 percent	10,386	834,362	56,437	2,991	309,751	23,079	1,795	146,735	10,892	19,797	1,896,980	134,445	339,489	19,367,927	1,394,858
10 percent under 15 percent	4,777	199,129	23,157	2,467	145,149	17,571	1,460	58,654	7,607	18,019	814,929	99,458	218,439	8,528,221	1,039,102
15 percent under 20 percent	2,553	62,840	10,649	1,411	62,555	10,665	417	10,446	1,911	12,820	352,999	61,120	123,982	3,665,266	629,239
20 percent under 25 percent	1,332	40,029	9,146	1,124	43,120	9,873	479	7,824	1,778	11,152	222,350	49,344	68,314	1,522,946	337,386
25 percent under 50 percent	4,334	50,510	18,193	2,575	48,768	17,058	2,218	28,446	10,305	47,601	610,061	224,206	114,304	1,264,695	401,437
50 percent or more	4,752	45,455	30,488	2,608	32,786	22,467	2,754	19,811	14,050	72,623	687,447	475,552	52,995	192,020	137,287
Businesses without net profit	4,863	341,558	[1]9,613	3,622	41,925	[1]11,513	3,525	220,422	[1]7,782	36,682	569,915	[1]57,249	290,940	6,877,762	[1]497,497

Footnotes at end of table.

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profits to business receipts	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
	Wholesale and retail trade—Continued														
	Retail trade—Continued														
	Grocery stores, meat fish, fruit and vegetable markets			General merchandise			Apparel and accessories			Furniture, home furnishings, and equipment			Automotive dealers		
Total	267,872	15,787,590	629,347	136,359	3,037,660	235,269	64,811	2,733,774	223,191	78,914	3,127,131	261,991	65,549	7,323,425	232,928
Businesses with net profit, total	223,867	14,045,593	704,877	106,564	2,769,528	265,508	52,759	2,493,297	263,382	63,528	2,859,717	293,649	49,073	6,407,971	278,396
Greater than zero, under 1 percent	10,466	1,250,856	6,315	2,573	104,071	614	(2)	(2)	(2)	1,052	61,310	358	2,825	850,197	4,803
1 percent under 2 percent	13,380	1,278,062	19,562	2,177	110,640	1,576	1,846	116,049	1,873	1,813	128,332	1,961	4,153	1,165,014	17,931
2 percent under 3 percent	18,961	2,174,522	54,530	3,098	154,948	3,971	1,516	97,911	2,320	2,330	215,336	5,659	4,849	1,329,414	33,129
3 percent under 4 percent	23,467	2,044,911	71,531	4,983	361,152	12,738	1,329	126,054	4,371	2,279	149,364	5,296	3,314	706,811	24,685
4 percent under 5 percent	21,249	1,800,933	80,678	3,986	269,127	11,968	1,928	108,306	4,854	2,627	216,009	9,858	3,730	663,857	29,684
5 percent under 10 percent	81,150	4,181,034	289,979	21,069	887,150	65,002	12,649	844,697	63,863	12,991	967,634	70,396	11,735	1,156,188	79,859
10 percent under 15 percent	33,138	1,052,977	125,442	16,304	420,118	51,292	11,755	676,621	81,164	12,015	584,053	71,166	7,134	340,557	41,703
15 percent under 20 percent	9,921	174,783	29,865	10,592	221,342	37,305	7,298	269,926	46,301	8,173	266,853	46,383	3,523	99,080	16,907
20 percent under 25 percent	3,633	48,029	10,550	8,457	99,837	22,431	3,868	112,078	24,847	5,224	118,317	26,298	1,956	54,417	11,647
25 percent under 50 percent	5,990	32,221	10,428	20,100	110,795	36,306	6,881	69,607	22,144	10,731	131,895	43,165	2,903	33,134	10,448
50 percent or more	2,512	7,265	5,997	13,225	30,348	22,305	3,070	15,650	11,349	4,293	20,614	13,109	2,951	9,302	7,600
Businesses without net profit	44,005	1,741,997	[1]75,530	29,795	268,132	[1]30,239	12,052	240,477	[1]40,191	15,386	267,414	[1]31,658	16,476	915,454	[1]45,468
	Wholesale and retail trade—Continued														
	Retail trade—Continued														
	Gasoline service stations			Eating and drinking places			Building materials			Hardware and farm equipment			Drug and proprietary stores		
Total	197,076	11,668,486	558,375	298,230	8,430,502	700,488	25,027	1,407,055	98,526	36,292	2,580,921	134,176	33,918	2,956,672	304,772
Businesses with net profit, total	167,681	10,677,850	605,823	233,199	7,391,003	803,898	20,222	1,305,300	115,362	30,109	2,329,689	151,416	31,680	2,874,278	310,950
Greater than zero, under 1 percent	6,643	387,503	2,014	5,893	164,593	1,031	983	51,355	603	1,171	180,682	1,017	(2)	(2)	(2)
1 percent under 2 percent	10,829	893,890	13,389	9,399	291,023	4,416				1,075	235,908	3,596	838	104,541	1,323
2 percent under 3 percent	14,654	1,159,676	29,682	7,141	338,895	8,426	920	152,358	3,983	1,947	308,523	7,495	(2)	(2)	(2)
3 percent under 4 percent	15,747	1,445,534	50,408	8,703	349,376	12,137	982	114,966	3,954	2,814	261,421	9,172	585	50,450	1,887
4 percent under 5 percent	19,222	1,610,794	72,846	12,984	469,221	21,144	1,145	85,764	3,810	2,174	226,646	10,279	1,486	161,210	7,234
5 percent under 10 percent	67,063	4,182,186	291,524	58,630	2,309,216	175,611	4,905	503,024	36,307	7,741	660,115	47,455	9,745	1,062,645	78,804
10 percent under 15 percent	20,226	791,901	94,844	52,368	1,735,458	214,233	4,145	206,411	24,928	6,293	278,667	34,040	7,759	754,372	92,466
15 percent under 20 percent	5,309	128,535	21,715	36,443	1,009,658	174,120	2,741	129,568	22,171	2,531	93,095	15,577	5,733	397,939	68,070
20 percent under 25 percent	1,279	21,458	4,645	18,418	419,445	92,835	1,075	22,612	4,936	1,964	53,489	11,775	3,267	181,272	39,764
25 percent under 50 percent	3,764	43,645	14,587	19,547	287,431	87,217	2,553	34,055	11,173	1,726	27,259	8,120	1,252	61,792	18,346
50 percent or more	2,945	12,728	10,169	3,673	16,687	12,728	773	5,187	3,497	673	3,884	2,890	(2)	(2)	(2)
Businesses without net profit	29,395	990,636	[1]47,448	65,031	1,039,499	[1]103,410	4,805	101,755	[1]16,836	6,183	251,232	[1]17,240	2,238	82,394	[1]6,178
	Wholesale and retail trade—Continued									Finance, insurance, and real estate					
	Retail trade—Continued														
	Liquor stores			Other retailers			Wholesale and retail trade not allocable			Total			Insurance agents, brokers, and services		
Total	24,753	1,683,547	126,371	285,973	7,703,015	682,055	54,697	3,584,083	195,910	472,674	5,172,284	1,638,461	168,355	1,810,667	746,070
Businesses with net profit, total	21,195	1,568,209	132,854	223,957	6,839,581	758,871	41,366	3,172,916	221,191	391,224	4,780,621	1,768,651	152,217	1,764,603	762,108
Greater than zero, under 1 percent	1,012	69,721	1,031	5,117	213,276	919	938	192,847	1,150	2,269	195,333	875	(2)	(2)	(2)
1 percent under 2 percent				5,709	395,732	6,407	1,898	468,912	7,238	2,517	170,879	2,516	971	25,818	400
2 percent under 3 percent	1,048	77,572	1,943	6,940	602,150	14,069	2,224	276,445	6,758	2,248	101,675	2,657			
3 percent under 4 percent	1,522	123,626	4,439	7,694	382,943	13,487	1,972	312,716	11,026	1,907	80,540	2,900	1,109	56,029	2,172
4 percent under 5 percent	1,290	102,907	4,553	7,153	370,394	16,588	2,308	326,258	14,431	2,284	73,430	3,189			
5 percent under 10 percent	8,499	693,731	51,824	43,312	1,920,307	144,234	11,174	964,671	67,892	13,518	480,184	35,521	3,811	168,741	11,984
10 percent under 15 percent	5,158	373,679	45,095	42,144	1,313,407	162,729	6,006	351,792	42,600	15,364	401,041	49,954	4,260	119,811	15,053
15 percent under 20 percent	1,947	109,232	18,441	29,771	765,255	132,384	3,375	122,706	20,860	14,303	283,047	48,709	4,168	90,416	15,297
20 percent under 25 percent				18,929	382,877	85,542	2,398	59,358	13,110	13,763	239,237	53,346	4,159	79,410	17,924
25 percent under 50 percent	719	17,741	5,528	38,523	426,224	137,493	6,126	83,668	27,028	97,239	1,084,995	405,379	36,318	446,600	171,204
50 percent or more				18,665	67,016	45,019	2,947	13,543	9,098	225,812	1,670,260	1,163,605	96,854	768,050	528,052
Businesses without net profit	3,558	115,338	[1]6,483	62,016	863,434	[1]76,816	13,331	411,167	[1]29,281	81,450	391,663	[1]130,190	16,138	46,064	[1]16,038

Footnotes at end of table.

Table 8.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit to business receipts	Finance, insurance, and real estate—Continued									Services					
	Real estate operators (except developers) and lessors			Real estate agents, brokers, and managers			Other finance, insurance, and real estate			Total			Lodging services		
													Total		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
Total	51,038	333,085	26,999	169,375	1,302,952	517,885	83,906	1,725,580	347,507	2,132,751	26,079,027	9,289,343	121,350	1,296,743	99,570
Businesses with net profit, total	32,449	232,195	67,140	138,674	1,224,760	546,996	67,884	1,559,063	392,407	1,847,426	24,536,355	9,724,645	79,610	962,850	177,729
Greater than zero, under 1 percent										9,668	324,414	1,809	1,051	10,632	60
1 percent under 2 percent	1,170	13,881	231	949	33,821	302	1,374	287,450	2,545	11,911	392,110	5,906	1,747	47,807	752
2 percent under 3 percent				881	16,063	363				11,229	200,050	5,044	2,141	29,046	756
3 percent under 4 percent	727	6,997	257	(2)	(2)	(2)	1,346	129,590	3,992	12,742	282,591	10,032	2,271	32,094	1,151
4 percent under 5 percent				1,031	13,532	617	689	22,246	994	12,650	324,194	14,707	1,416	30,248	1,360
5 percent under 10 percent	2,505	27,532	2,016	4,481	93,725	6,954	2,721	190,186	14,567	78,988	2,082,598	155,117	9,513	163,394	12,314
10 percent under 15 percent	2,392	30,413	3,909	4,055	57,418	7,185	4,657	193,399	23,807	86,306	1,928,044	240,003	8,789	158,150	19,461
15 percent under 20 percent	1,669	26,597	4,765	4,343	72,062	12,425	4,123	93,972	16,222	97,072	1,753,927	304,901	9,973	160,945	27,638
20 percent under 25 percent	1,716	18,518	4,042	5,404	74,120	16,566	2,484	67,189	14,814	98,409	1,506,693	336,589	6,704	73,863	16,302
25 percent under 50 percent	10,546	68,925	25,245	33,617	310,775	113,656	16,758	258,695	95,274	524,431	6,629,303	2,484,168	25,610	221,923	75,682
50 percent under or more	11,724	39,332	26,675	83,502	546,542	388,686	33,732	316,336	220,192	904,020	9,112,471	6,166,369	10,395	34,748	22,293
Businesses without net profit	18,589	100,890	[1]40,141	30,701	78,192	[1]29,111	16,022	166,517	[1]44,900	285,325	1,542,672	[1]435,302	41,740	333,893	[1]98,159

Net profit to business receipts	Services—Continued														
	Lodging services—Continued									Personal services					
	Hotels			Tourist courts and motels			Other lodging places			Total			Laundries, laundry services, and cleaning and dyeing plants		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
Total	12,728	263,819	12,512	40,165	633,066	56,487	68,457	399,858	30,571	500,975	4,484,462	1,147,840	85,318	1,382,893	175,234
Businesses with net profit, total	8,303	211,923	26,426	25,548	466,575	89,919	45,759	284,352	61,384	450,458	4,165,078	1,200,883	68,170	1,192,374	207,187
Greater than zero, under 1 percent	-	-	-	856	26,838	423	836	6,935	37	1,639	27,985	166	868	18,813	112
1 percent under 2 percent	1,308	40,368	1,053	1,719	36,746	1,441	(2)	(2)	(2)	3,110	67,556	1,110	(2)	(2)	(2)
2 percent under 3 percent							1,104	14,703	402	2,549	31,690	770	1,134	14,206	340
3 percent under 4 percent							1,397	12,128	431	2,877	71,020	2,631	1,168	35,634	1,265
4 percent under 5 percent							(2)	(2)	(2)	3,712	105,086	4,748	1,302	72,188	3,265
5 percent under 10 percent	1,780	57,265	4,470	2,893	60,341	4,422	4,840	45,788	3,422	21,857	511,472	38,047	7,459	239,144	16,587
10 percent under 15 percent	1,773	47,386	5,752	3,740	82,341	10,242	3,276	28,423	3,467	24,310	471,985	59,264	7,899	203,058	25,160
15 percent under 20 percent	1,134	35,449	5,883	3,651	84,893	14,727	5,188	40,603	7,028	26,694	448,210	78,296	9,080	165,392	28,858
20 percent under 25 percent	(2)	(2)	(2)	2,247	40,650	9,007	3,814	22,229	4,893	31,196	459,970	102,814	8,482	142,695	31,817
25 percent under 50 percent	1,627	19,882	6,509	8,360	121,606	41,391	15,623	80,435	27,782	152,513	1,299,346	455,076	21,913	232,049	77,214
50 percent or more	(2)	(2)	(2)	2,082	13,160	8,266	8,275	20,999	13,630	180,001	670,758	457,962	8,231	33,889	21,916
Businesses without net profit	4,425	51,896	[1]13,914	14,617	166,491	[1]33,432	22,698	115,506	[1]30,813	50,517	319,384	[1]53,043	17,148	190,519	[1]31,953

Net profit to business receipts	Personal services—Continued						Services—Continued								
	Beauty and barber shops, including schools			Other personal services			Business services			Automotive services			Recreational services		
	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
Total	298,737	1,906,183	684,385	116,920	1,195,386	288,221	226,871	2,363,005	580,653	139,145	2,552,191	381,025	110,695	1,205,843	111,295
Businesses with net profit, total	279,409	1,844,808	691,530	102,879	1,127,896	302,166	195,211	2,124,775	637,263	121,592	2,423,828	396,609	77,386	991,792	216,724
Greater than zero, under 1 percent	(2)	(2)	(2)	(2)	(2)	(2)	1,451	103,576	405	1,547	124,131	795	954	36,560	250
1 percent under 2 percent	1,272	17,253	297	1,204	10,997	160	1,261	40,469	516	1,772	150,921	2,450	1,011	45,473	504
2 percent under 3 percent	978	6,800	163	971	38,806	1,379	1,075	33,494	817	685	32,662	855	1,842	35,552	929
3 percent under 4 percent	1,175	7,264	254	1,001	24,718	1,121	946	47,282	1,597	2,518	79,653	2,872	887	11,357	398
4 percent under 5 percent	1,409	8,180	362	4,548	137,782	10,775	1,171	41,877	1,915	1,542	54,854	2,480	1,338	42,027	1,924
5 percent under 10 percent	9,850	138,546	10,685	5,450	115,388	15,077	8,249	318,892	23,374	11,416	487,475	36,288	7,221	180,901	14,001
10 percent under 15 percent	10,961	153,539	19,027	5,669	130,859	23,052	9,455	257,141	31,308	15,716	428,218	53,443	9,316	120,973	15,343
15 percent under 20 percent	11,945	151,959	26,385	7,037	139,200	31,138	8,463	213,425	36,634	13,546	317,717	54,425	8,602	145,922	25,414
20 percent under 25 percent	15,677	178,075	39,859	34,448	411,139	140,469	11,002	152,955	34,292	12,687	227,671	50,747	5,173	77,410	17,361
25 percent under 50 percent	96,152	656,158	237,393	42,147	116,801	78,990	45,191	434,364	157,385	40,670	456,830	148,970	21,978	189,259	66,423
50 percent or more	129,623	520,068	357,056				106,947	481,300	349,060	19,493	63,696	43,284	23,064	106,358	24,177
Businesses without net profit	19,328	61,375	[1]7,145	14,041	67,490	[1]13,945	31,660	238,230	[1]56,610	17,553	128,363	[1]15,584	33,309	214,051	[1]105,429

Footnotes at end of table.

Table 8.--NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit to business receipts	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
	Services—Continued														
	Medical and other health services														
	Total			Offices of physicians, surgeons and oculists			Offices of dentists and dental surgeons			Other medical and health services			Repair services, except automotive		
Total	408,685	8,621,842	4,693,600	152,960	4,868,770	2,890,405	82,898	2,115,180	1,091,936	172,827	1,637,892	711,259	182,279	1,344,804	339,877
Businesses with net profit, total	386,892	8,531,126	4,721,303	143,747	4,829,544	2,905,699	80,620	2,111,516	1,094,906	162,525	1,590,066	720,698	152,864	1,262,673	357,100
Greater than zero, under 1 percent													1,534	10,936	78
1 percent under 2 percent	790	11,650	166	139	954	11				906	15,445	277	1,068	12,516	181
2 percent under 3 percent													1,334	21,317	517
3 percent under 4 percent	1,121	8,495	238										1,810	22,919	783
4 percent under 5 percent	1,166	28,704	1,301	625	4,345	174	891	6,356	359	928	25,555	1,165	1,301	11,324	524
5 percent under 10 percent	4,847	105,663	8,001	1,220	9,713	759									
10 percent under 15 percent	5,617	143,999	17,320	1,656	27,898	3,527	713	14,899	1,952	3,215	92,144	6,961	8,213	129,914	9,613
15 percent under 20 percent	6,462	146,786	25,853	1,969	42,398	7,552	943	15,706	2,781	3,248	101,202	11,841	8,828	186,256	23,630
20 percent under 25 percent	7,325	179,428	40,242	2,115	58,611	13,028	1,214	28,466	6,233	3,550	88,682	15,520	13,584	146,740	25,485
25 percent under 50 percent	92,383	2,382,046	962,309	33,225	1,034,287	424,305	29,258	798,680	330,647	3,996	92,351	20,981	11,426	110,669	24,962
50 percent or more	267,181	5,524,355	3,665,873	102,798	3,651,338	2,456,343	47,601	1,247,409	752,934	29,900	549,079	207,357	55,466	427,783	152,092
Businesses without net profit	21,793	90,716	[1]27,703	9,213	39,226	[1]15,294	2,278	3,664	[1]2,970	116,782	625,608	456,596	48,300	182,299	119,235
										10,302	47,826	[1]9,439	29,415	82,131	[1]17,223
	Services—Continued														
	Legal services			Educational services			Engineering and architectural services			Accounting, auditing, and bookkeeping services			Other services		
Total	132,891	2,003,222	1,083,015	81,640	329,282	107,722	48,424	771,402	217,482	98,399	694,528	343,546	81,397	411,703	183,718
Businesses with net profit, total	121,149	1,973,518	1,100,007	73,678	296,606	112,822	40,315	731,194	251,558	90,385	686,049	347,274	57,886	386,866	205,373
Greater than zero, under 1 percent															
1 percent under 2 percent															
2 percent under 3 percent	1,108	14,466	311	1,242	8,831	247	685	18,074	291	945	1,408	46	699	3,665	37
3 percent under 4 percent															
4 percent under 5 percent							480	10,626	401				404	5,376	206
5 percent under 10 percent	1,751	28,485	2,348	1,559	61,146	4,143	1,215	59,093	3,934	839	9,749	849	2,308	26,374	2,205
10 percent under 15 percent	1,872	31,019	4,069	1,913	21,284	2,504	1,095	67,176	8,496	1,945	30,824	3,806	1,450	11,019	1,359
15 percent under 20 percent	2,330	43,344	7,757	2,376	26,253	4,798	1,680	75,701	13,514	1,217	16,583	2,968	2,145	12,301	2,120
20 percent under 25 percent	2,798	59,508	13,241	2,294	25,544	5,555	2,519	87,482	19,447	2,810	34,567	7,720	2,475	17,626	3,906
25 percent under 50 percent	31,601	582,332	229,932	13,980	51,896	19,441	11,254	247,030	88,113	20,077	250,380	95,704	13,708	86,114	33,041
50 percent or more	79,689	1,214,364	842,349	50,314	101,652	76,134	21,387	166,012	117,362	62,552	342,538	236,181	34,697	224,391	162,499
Businesses without net profit	11,742	29,704	[1]16,992	7,962	32,676	[1]5,100	8,109	40,208	[1]34,076	8,014	8,479	[1]3,728	23,511	24,837	[1]21,655
	Nature of business not allocable														
Total	57,509	513,301	93,603												
Businesses with net profit, total	41,940	443,860	109,796												
Greater than zero, under 1 percent															
1 percent under 2 percent	984	54,784	1,031												
2 percent under 3 percent															
3 percent under 4 percent															
4 percent under 5 percent	1,142	27,560	1,110												
5 percent under 10 percent	1,640	64,218	4,842												
10 percent under 15 percent	2,759	70,090	8,847												
15 percent under 20 percent	2,730	49,952	9,036												
20 percent under 25 percent	1,897	36,328	8,116												
25 percent under 50 percent	8,217	76,336	26,573												
50 percent or more	22,571	64,592	50,241												
Businesses without net profit	15,569	69,441	[1]16,193												

[1]Net loss.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 9 —NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND INVENTORY, BY RATIO OF BUSINESS RECEIPTS TO INVENTORY, END-OF-YEAR, FOR SELECTED MANUFACTURING, WHOLESALE AND RETAIL TRADE INDUSTRIES

Business receipts to inventory, end-of-year	Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit		
	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(1)	(2)	(3)	(4)	(5)	(6)	(1)	(2)	(3)	(4)	(5)	(6)
	Total manufacturing and total trade						Manufacturing											
							Total						Food and kindred products, including beverages					
Total	2,069,407	95,687,577	8,290,932	1,680,758	86,328,094	7,238,574	180,805	6,710,267	436,381	145,119	5,813,533	291,152	17,818	1,452,055	74,211	14,555	1,128,235	28,079
Greater than zero, under 2 times	106,152	1,698,159	1,304,598	55,780	1,213,712	891,750	6,130	86,126	62,215	2,372	14,924	15,004	244	62,520	37,016	41	176	268
2 under 4 times	138,797	6,012,604	2,025,124	109,055	5,386,838	1,803,516	6,658	342,302	122,405	4,210	185,102	63,002	480	11,883	3,688	245	6,798	2,102
4 under 6 times	117,458	7,023,427	1,430,367	96,983	6,486,739	1,320,418	5,929	289,007	61,217	4,388	209,937	43,403	208	7,211	1,305	204	6,748	1,222
6 under 8 times	88,820	5,903,222	855,019	74,618	5,483,657	794,499	3,475	301,790	44,720	2,903	288,742	42,729	248	37,675	5,322	214	31,328	4,351
8 under 12 times	134,272	8,983,996	922,339	111,936	8,192,353	841,303	6,919	528,951	53,817	5,829	441,074	44,723	470	53,764	5,767	368	28,074	2,862
12 under 18 times	150,852	11,156,959	758,080	132,181	10,172,118	691,156	8,439	553,539	38,461	6,924	504,598	34,858	893	93,104	6,451	893	93,104	6,451
18 under 24 times	102,464	7,472,394	357,423	88,585	6,600,341	315,569	4,827	269,995	12,910	4,190	254,175	12,093	(1)	(1)	(1)	(1)	(1)	(1)
24 or more times	426,919	30,310,577	631,641	377,894	27,966,082	580,363	27,360	2,108,494	39,654	25,056	1,883,604	35,340	4,695	792,322	14,192	3,891	604,418	10,486
No ratio computed	803,673	17,126,239	6,341	633,726	14,826,254	-	111,068	2,230,063	982	89,247	2,031,377	-	10,137	383,337	3	8,456	350,406	-
	Manufacturing—Continued																	
	Lumber and wood products, except furniture						Printing, publishing, and allied industries						Machinery, except electrical and transportation equipment					
Total	46,656	1,107,693	66,103	38,303	889,376	20,576	29,523	827,527	32,321	23,782	771,533	27,701	16,396	567,426	26,190	13,611	504,626	20,204
Greater than zero, under 2 times	405	1,123	880	301	187	216	692	3,892	7,099	341	3,535	6,149	307	2,698	1,771	108	2,516	1,580
2 under 4 times	945	113,407	45,409	407	9,333	3,368	548	2,885	999	148	2,081	689	350	15,851	5,356	313	12,036	4,071
4 under 6 times	(1)	(1)	(1)	(1)	(1)	(1)	739	14,930	3,069	501	6,190	1,407	529	12,493	2,552	376	8,041	1,583
6 under 8 times	292	37,733	5,461	292	37,733	5,461	669	14,997	2,183	569	13,963	2,028	245	10,416	1,570	245	10,416	1,570
8 under 12 times	(1)	(1)	(1)	(1)	(1)	(1)	890	36,611	3,764	690	36,102	3,709	901	88,415	8,753	701	54,578	5,415
12 under 18 times	753	56,256	3,911	549	47,068	3,251	2,103	96,623	7,061	1,832	81,939	5,917	258	11,200	753	191	10,254	686
18 under 24 times	(1)	(1)	(1)	(1)	(1)	(1)	1,419	38,653	1,855	1,219	33,224	1,558	463	39,929	1,912	463	39,929	1,912
24 or more times	2,179	152,804	2,885	1,977	136,421	2,644	6,628	312,529	6,291	6,527	309,369	6,244	3,137	197,407	3,523	2,837	150,329	3,387
No ratio computed	41,060	677,839	-	33,896	600,578	-	15,835	306,407	-	11,955	285,130	-	10,206	229,017	-	8,377	216,527	-
	Manufacturing—Continued						Wholesale and retail trade											
	Other manufacturing						Total						Wholesale trade					
													Total					
Total	70,412	2,755,566	237,556	54,868	2,519,763	194,592	1,888,602	88,977,310	7,854,551	1,535,639	80,514,561	6,947,422	319,131	16,953,449	951,262	270,439	15,779,629	877,178
Greater than zero, under 2 times	4,482	15,893	15,449	1,581	8,510	6,791	100,022	1,612,033	1,242,383	53,408	1,198,788	876,746	10,373	185,220	150,522	5,305	157,892	123,609
2 under 4 times	4,335	198,276	66,953	3,097	154,854	52,772	132,139	5,670,302	1,902,719	104,845	5,201,736	1,740,514	9,532	582,291	196,516	6,754	544,623	184,090
4 under 6 times	4,208	241,432	51,680	3,166	184,433	38,265	111,529	6,734,420	1,369,150	92,595	6,276,802	1,277,015	9,184	777,050	156,059	7,742	746,746	150,384
6 under 8 times	2,021	200,969	30,184	1,583	195,302	29,319	85,345	5,601,432	810,299	71,715	5,194,915	751,770	6,919	645,309	93,160	5,971	602,854	86,911
8 under 12 times	4,255	305,340	31,069	3,704	279,558	28,509	127,353	8,455,045	868,522	106,107	7,751,279	796,580	8,750	952,314	98,202	7,633	888,966	91,586
12 under 18 times	4,432	296,356	20,285	3,459	272,233	18,553	142,413	10,603,420	719,619	125,257	9,667,520	656,298	10,935	1,392,426	94,360	9,859	1,338,213	90,487
18 under 24 times	2,128	170,405	8,194	1,891	163,070	7,804	97,637	7,202,399	344,513	84,395	6,346,166	303,476	7,704	1,168,007	54,855	6,826	1,098,154	51,737
24 or more times	10,721	693,432	12,763	9,824	683,067	12,579	399,559	28,202,083	591,987	352,838	26,082,478	545,023	30,413	5,720,153	106,376	27,822	5,406,318	98,374
No ratio computed	33,830	633,463	979	26,563	578,736	-	692,605	14,896,176	5,359	544,479	12,794,877	-	225,321	5,530,679	1,212	192,527	4,995,863	-
	Groceries and related products						Wholesale trade—Continued											
							Machinery, equipment and supplies						Farm products - raw materials					
Total	44,629	4,216,684	87,855	39,766	3,875,126	81,253	17,911	853,619	84,559	14,289	811,694	76,758	17,533	2,553,786	129,385	14,008	2,333,364	121,925
Greater than zero, under 2 times	267	5,169	4,469	(1)	(1)	(1)	928	28,654	24,300	616	26,468	21,850	415	39,793	31,340	(1)	(1)	(1)
2 under 4 times	458	21,760	5,957	257	20,067	5,462	1,047	41,366	12,547	(1)	(1)	(1)	898	109,874	44,521	490	107,447	43,758
4 under 6 times	(1)	(1)	(1)	(1)	(1)	(1)	1,128	95,747	18,143	991	84,456	16,022	(1)	(1)	(1)	(1)	(1)	(1)
6 under 8 times	718	87,611	12,430	518	78,389	11,258	810	67,634	9,824	773	65,125	9,442	(1)	(1)	(1)	-	-	-
8 under 12 times	968	126,989	12,331	966	126,440	12,266	1,016	103,317	10,443	912	100,045	10,083	326	69,240	7,721	325	44,284	4,881
12 under 18 times	1,301	190,399	13,351	1,078	162,561	11,240	825	47,373	3,319	625	45,603	3,187	462	176,672	11,887	462	176,672	11,887
18 under 24 times	1,441	233,120	11,271	1,241	231,101	11,183	488	37,779	1,844	488	37,779	1,844	(1)	(1)	(1)	(1)	(1)	(1)
24 or more times	10,205	1,857,582	25,379	9,767	1,776,784	23,953	1,989	193,711	3,927	1,888	192,785	3,891	2,898	1,246,706	19,884	2,427	1,180,015	18,509
No ratio computed	28,927	1,680,71	-	25,563	1,464,981	-	9,680	238,038	212	7,389	225,297	-	12,032	715,660	937	9,538	598,619	-
	Wholesale trade—Continued						Retail trade											
	Other wholesale trade						Total						Grocery stores, meat, fish, fruit, and vegetable markets					
Total	239,058	9,329,360	649,463	202,376	8,759,445	597,242	1,514,774	68,439,778	6,548,880	1,223,834	61,562,016	5,783,329	267,872	15,787,590	933,572	223,867	14,045,593	816,128
Greater than zero, under 2 times	8,763	111,604	90,413	4,183	87,166	67,079	84,949	1,353,962	1,035,374	46,040	997,491	725,244	4,334	33,283	23,789	2,258	21,419	14,676
2 under 4 times	7,129	409,291	133,491	5,400	382,973	124,431	117,572	4,851,842	1,630,099	94,249	4,453,417	1,491,385	9,388	153,715	49,128	6,405	112,663	35,110
4 under 6 times	7,554	643,854	130,095	6,386	630,500	127,629	99,120	5,623,726	1,146,162	82,098	5,232,224	1,066,879	12,363	369,254	74,041	8,780	307,194	61,941
6 under 8 times	5,351	487,472	70,540	4,680	459,340	66,211	74,734	4,649,499	671,978	62,454	4,328,409	626,297	16,888	617,453	88,073	13,092	541,302	77,397
8 under 12 times	6,440	652,768	67,707	5,430	618,197	64,356	114,517	7,128,909	732,410	95,288	6,551,607	673,295	37,472	1,792,457	176,616	32,088	1,586,468	156,149
12 under 18 times	8,347	977,982	65,803	7,694	953,377	64,173	128,197	8,736,346	591,401	112,451	7,892,315	534,482	55,144	3,882,876	259,057	48,981	3,537,305	235,569
18 under 24 times	5,471	727,971	34,165	4,826	664,192	31,342	87,154	5,792,321	278,489	75,323	5,016,614	241,117	28,901	2,685,413	128,222	25,936	2,306,558	110,349
24 or more times	15,321	2,422,154	57,186	13,740	2,256,734	52,021	359,498	21,324,959	460,848	316,318	19,621,147	424,630	56,240	5,105,983	134,646	51,201	4,720,583	124,937
No ratio computed	174,682	2,896,264	63	150,037	2,706,966	-	449,033	8,978,214	2,119	339,613	7,468,792	-	47,142	1,147,156	-	35,126	912,101	-

Footnote at end of table.

Table 9.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, AND INVENTORY, BY RATIO OF BUSINESS RECEIPTS TO INVENTORY, END-OF-YEAR, FOR SELECTED MANUFACTURING, WHOLESALE AND RETAIL TRADE INDUSTRIES—Con.

Business receipts to inventory, end-of-year	Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit			Businesses with and without net profit			Businesses with net profit		
	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(1)	(2)	(3)	(4)	(5)	(6)	(1)	(2)	(3)	(4)	(5)	(6)
	Wholesale and retail trade—Continued																	
	Retail trade—Continued																	
	General merchandise						Apparel and accessories						Furniture, home furnishings, and equipment					
Total	136,359	3,037,660	522,029	106,564	2,769,528	449,424	64,811	2,733,774	663,860	52,759	2,493,297	598,982	78,914	3,127,131	516,360	63,528	2,859,717	459,579
Greater than zero, under 2 times	10,809	163,614	124,530	5,593	123,970	88,077	10,231	199,340	163,481	6,593	160,192	123,423	6,261	113,540	77,228	3,082	87,403	57,039
2 under 4 times	14,909	564,609	187,232	11,633	506,041	167,346	16,928	832,682	291,274	15,259	791,753	275,841	10,889	546,627	175,533	8,375	475,701	151,936
4 under 6 times	9,662	444,815	92,307	8,010	411,107	85,318	9,202	577,994	119,434	7,951	553,269	114,472	10,619	606,273	123,663	8,872	578,639	118,059
6 under 8 times	6,805	313,237	45,583	6,064	279,868	40,581	3,575	281,205	41,806	3,138	269,971	40,267	6,836	463,270	65,531	6,193	440,855	62,166
8 under 12 times	7,853	329,073	34,406	6,181	306,894	32,144	3,786	340,732	35,751	3,252	311,361	33,064	8,093	431,717	45,737	7,022	410,044	43,388
12 under 18 times	6,584	277,030	19,467	5,613	261,496	18,417	1,439	100,633	7,095	1,439	100,633	7,095	5,182	257,377	17,705	4,775	241,281	16,720
18 under 24 times	4,511	204,767	9,624	3,974	202,253	9,510	935	55,793	2,706	(1)	(1)	(1)	2,211	101,562	4,806	1,744	93,651	4,450
24 or more times	10,147	368,987	8,598	8,038	344,992	8,031	2,682	83,608	2,313	2,445	80,278	2,232	6,881	271,750	6,157	6,043	251,977	5,821
No ratio computed	65,079	371,528	282	51,658	332,907	-	16,033	261,787	-	11,881	172,621	-	21,942	335,015	-	17,422	280,166	-
	Retail trade—Continued																	
	Automotive dealers						Gasoline service stations						Eating and drinking places					
Total	65,549	7,323,425	764,866	49,073	6,407,971	670,662	197,076	11,668,486	403,277	167,681	10,677,850	365,229	298,230	8,430,502	194,528	233,199	7,391,003	167,943
Greater than zero, under 2 times	5,538	114,412	85,643	2,070	54,331	41,943	981	1,774	1,350	(1)	(1)	(1)	771	5,606	6,325	(1)	(1)	(1)
2 under 4 times	6,930	442,495	138,947	5,672	421,089	132,019	3,773	52,176	16,322	2,605	44,169	13,722	2,196	15,954	5,114	1,154	13,177	4,255
4 under 6 times	7,815	797,162	158,271	6,709	760,408	150,749	5,949	157,920	31,915	4,480	139,410	28,262	2,435	56,799	11,299	1,631	53,549	10,619
6 under 8 times	4,863	794,709	114,777	4,236	733,577	106,605	3,751	115,312	16,846	2,713	102,812	15,001	4,178	81,544	11,470	2,640	65,516	9,210
8 under 12 times	7,375	1,526,094	158,138	6,050	1,465,076	151,529	11,144	478,316	48,517	8,714	402,598	40,852	9,700	259,110	26,165	7,128	222,051	22,369
12 under 18 times	4,972	1,167,643	82,109	4,338	919,947	65,572	18,864	977,101	66,208	16,492	904,622	61,312	13,503	395,085	26,295	10,404	323,814	21,561
18 under 24 times	1,962	233,235	11,617	1,528	206,830	10,378	19,502	1,197,595	57,523	17,370	1,068,910	51,087	16,661	534,290	25,963	13,371	496,892	24,129
24 or more times	4,605	607,831	14,560	3,580	489,388	11,867	92,870	7,468,031	164,596	84,678	7,019,681	154,585	138,547	5,106,063	81,826	117,985	4,607,149	72,404
No ratio computed	21,489	1,639,844	804	14,890	1,357,325	-	40,242	1,220,261	-	30,321	995,040	-	110,239	1,976,051	71	78,652	1,605,904	-
	Retail trade—Continued																	
	Building materials						Hardware and farm equipment						Drug and proprietary stores					
Total	25,027	1,407,055	216,885	20,222	1,305,300	191,777	36,292	2,580,921	673,676	30,109	2,329,689	584,172	33,918	2,956,672	540,687	31,680	2,874,278	519,354
Greater than zero, under 2 times	2,652	33,901	27,089	1,021	19,182	11,620	7,946	279,271	197,690	5,733	209,514	143,706	1,982	61,451	41,510	1,649	51,309	34,710
2 under 4 times	3,222	213,178	73,981	2,548	200,244	69,512	10,575	788,753	278,265	9,690	754,590	264,819	6,886	461,190	144,240	6,386	434,865	135,096
4 under 6 times	3,240	265,877	54,487	3,033	257,094	52,685	5,490	538,705	113,248	4,750	453,682	95,973	10,125	952,120	192,818	9,854	942,124	190,869
6 under 8 times	2,267	199,764	28,990	2,030	191,900	27,893	3,084	340,437	48,823	2,780	327,225	47,075	5,472	613,659	89,002	5,372	611,450	88,698
8 under 12 times	1,808	177,692	18,064	1,670	170,735	17,264	1,694	168,274	18,811	1,356	150,587	17,000	4,595	528,567	56,671	4,261	506,733	54,305
12 under 18 times	1,567	129,759	8,937	1,266	111,689	7,739	1,434	198,743	12,828	1,130	181,843	11,730	1,293	188,971	13,473	1,293	188,971	13,473
18 under 24 times	789	44,027	2,057	752	43,670	2,038	(1)	(1)	(1)	(1)	(1)	(1)	262	28,398	1,454	262	28,398	1,454
24 or more times	2,039	168,677	3,192	1,839	159,263	3,026	715	52,589	1,400	615	52,058	1,385	743	30,992	861	543	26,378	749
No ratio computed	7,443	174,180	88	6,063	151,523	-	5,043	162,041	127	3,744	148,082	-	2,560	91,324	658	2,060	84,050	-
	Retail trade—Continued												Wholesale and retail trade not allocable					
	Liquor stores						Other retail trade											
Total	24,753	1,683,547	194,917	21,195	1,568,209	183,708	285,973	7,703,015	924,223	223,957	6,839,581	776,371	54,697	3,584,083	354,409	41,366	3,172,916	286,915
Greater than zero, under 2 times	1,119	14,318	14,744	745	11,559	12,230	32,325	333,452	271,995	16,754	255,053	194,016	4,700	72,851	56,487	2,063	43,405	27,893
2 under 4 times	1,849	81,473	27,935	1,477	74,278	25,409	30,027	698,990	242,128	23,045	624,847	216,320	5,035	236,169	76,104	3,842	203,696	65,039
4 under 6 times	2,510	176,801	34,587	2,076	163,481	32,063	19,710	680,006	140,092	15,952	612,267	125,869	3,229	333,644	66,929	2,755	297,832	59,752
6 under 8 times	3,223	274,701	39,818	2,916	265,795	38,529	13,792	554,208	81,259	11,280	498,138	72,875	3,692	306,624	45,161	3,290	263,652	38,562
8 under 12 times	5,032	448,666	46,561	4,730	437,305	45,402	15,965	648,211	66,973	12,836	581,755	59,829	4,086	373,822	37,910	3,186	310,706	31,699
12 under 18 times	4,012	303,681	20,970	3,867	293,520	20,264	14,203	857,447	57,257	12,853	827,194	55,030	3,281	474,648	33,858	2,947	436,992	31,329
18 under 24 times	1,345	108,133	5,415	1,445	107,736	5,395	9,564	547,000	26,618	7,829	356,389	17,255	2,779	242,071	11,169	2,246	231,398	10,622
24 or more times	2,933	172,851	4,887	2,476	158,644	4,416	41,096	1,887,597	37,812	36,875	1,710,756	35,177	9,648	1,156,971	24,763	8,698	1,055,013	22,019
No ratio computed	2,530	102,923	-	1,463	55,891	-	109,291	1,496,104	89	86,533	1,373,182	-	18,251	387,283	2,028	12,339	330,222	-

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 10.—INVENTORIES, BY METHOD OF VALUATION, FOR SELECTED INDUSTRIES

Selected industry	Total number of businesses	Businesses with inventory												Number of businesses without inventory			Businesses reporting method of valuation				Not reporting inventory write-downs
		Total		Not reporting method of valuation		Reporting method of valuation								Total	Reporting method of valuation	Not reporting method of evaluation	Total	Reporting inventory writedowns			
						All methods		Cost method		Lower of cost or market method		Other						Total	Yes	No	
		Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
All industries	9,182,586	1,762,058	10,582,487	900,698	5,089,148	861,360	5,493,339	770,948	4,334,297	78,966	1,030,723	11,446	128,319	7,420,528	81,778	7,338,750	943,138	710,642	49,327	661,315	232,496
Agriculture, forestry, and fisheries	3,444,116	105,772	1,184,724	98,159	1,166,206	7,617	18,518	6,730	12,991	(1)	(1)	(1)	(1)	3,338,344	1,957	3,336,387	9,574	6,820	838	5,982	2,754
Mining	34,987	497	4,234	290	3,341	(1)	(1)	64	585	(1)	(1)	(1)	(1)	34,490	(1)	34,323	374	368	(1)	(1)	(1)
Construction	687,187	92,126	568,075	42,910	185,036	49,216	383,039	45,437	350,643	2,798	12,559	981	19,837	595,061	7,701	587,360	56,917	41,651	1,454	40,197	15,266
Manufacturing	180,805	70,408	436,381	31,620	188,259	38,788	248,122	33,228	184,061	5,269	61,977	(1)	(1)	110,397	3,714	106,683	42,502	33,857	1,403	32,454	8,645
Transportation, communication, and sanitary services	283,955	5,240	16,942	2,346	6,590	2,894	10,352	2,646	9,485	(1)	(1)	-	-	278,715	3,295	275,420	6,189	3,427	(1)	3,086	2,762
Wholesale and retail trade	1,888,602	1,197,757	7,854,551	579,029	3,296,721	618,728	4,557,830	548,069	3,523,492	61,849	929,998	8,810	104,340	690,845	37,934	652,911	656,662	503,645	36,844	466,801	153,017
Wholesale trade	319,131	94,312	951,262	40,420	367,099	53,892	584,163	45,505	407,136	8,057	168,686	330	8,341	224,819	5,197	219,622	59,089	45,724	2,353	43,371	13,365
Groceries and related products	44,629	15,702	87,855	6,269	36,032	9,433	51,823	8,422	42,982	911	8,641	(1)	(1)	28,927	953	27,974	10,386	7,887	(1)	7,639	2,499
Machinery, equipment, and supplies	17,911	8,365	84,559	3,206	30,917	5,159	53,642	4,728	47,098	(1)	(1)	(1)	(1)	9,546	(1)	9,238	5,467	4,196	(1)	3,997	1,271
Farm products - raw materials	17,533	5,701	129,385	3,258	79,842	2,443	49,543	2,044	36,141	(1)	(1)	(1)	(1)	11,832	(1)	11,588	2,687	2,251	(1)	2,226	(1)
Other wholesale trade	239,058	64,544	649,463	27,687	220,308	36,857	429,155	30,311	280,915	6,324	143,148	222	5,092	174,514	3,692	170,822	40,549	31,390	1,881	29,509	9,159
Retail trade	1,514,774	1,066,729	6,548,880	522,053	2,918,766	544,676	3,730,114	485,136	2,931,601	51,301	710,164	8,239	88,349	448,045	31,792	416,253	576,468	441,383	33,380	408,003	135,085
Grocery stores, meat, fruit, fish, and vegetable markets	267,872	220,730	933,572	115,097	445,190	105,633	488,382	94,804	433,840	8,291	42,201	2,538	12,341	47,142	4,371	42,771	100,004	78,833	5,189	73,644	31,171
General merchandise	136,359	71,448	522,029	37,853	237,294	33,595	284,735	30,196	228,611	2,721	48,484	678	7,640	64,911	2,385	62,526	35,980	27,379	2,403	24,976	8,601
Apparel and accessories	64,811	48,777	663,860	19,782	234,378	28,995	429,482	21,864	303,629	6,616	114,102	(1)	(1)	16,034	2,045	13,989	31,040	23,082	3,160	19,922	7,958
Furniture, home furnishings, and equipment	78,914	56,977	516,360	27,020	219,760	29,957	296,600	25,956	235,526	3,760	53,952	(1)	(1)	21,937	1,599	20,338	31,556	24,393	2,212	22,181	7,163
Automotive dealers	65,549	44,273	764,866	23,116	315,073	21,157	449,793	16,242	282,186	4,614	152,438	(1)	(1)	21,276	2,343	18,933	23,500	19,116	3,270	15,846	4,384
Gasoline service stations	197,076	156,835	403,277	79,719	202,240	77,116	201,037	72,075	188,062	4,207	11,182	(1)	(1)	40,241	5,048	35,193	82,164	64,173	3,776	60,397	17,991
Eating and drinking places	298,230	188,258	194,528	88,884	86,157	99,374	108,371	93,593	100,585	5,140	7,351	(1)	(1)	109,972	7,059	102,913	106,433	83,267	4,195	79,072	23,166
Building materials	25,027	17,591	216,885	7,919	115,872	9,672	101,013	8,180	82,020	1,350	17,046	(1)	(1)	7,436	(1)	7,236	9,872	8,306	1,154	7,152	1,566
Hardware and farm equipment	36,292	31,282	673,676	14,456	272,095	16,826	400,681	13,682	268,134	2,674	116,570	(1)	(1)	5,010	(1)	4,243	17,593	13,507	1,916	11,591	4,086
Drug and proprietary stores	33,918	31,458	540,687	12,554	200,430	18,904	334,257	15,726	273,816	2,726	50,594	(1)	(1)	2,460	(1)	2,116	19,248	14,668	(1)	13,961	4,580
Liquor stores	24,753	22,222	194,917	10,421	81,033	11,801	113,884	10,718	96,377	1,079	17,415	(1)	(1)	2,531	(1)	2,188	12,144	9,461	(1)	8,937	2,683
Other retail trade	285,973	176,878	924,223	85,232	402,344	91,646	521,879	82,100	438,815	8,123	73,829	1,423	9,233	109,095	5,288	103,807	96,934	75,198	4,874	70,324	21,736
Wholesale and retail trade not allocable	54,697	36,716	354,409	16,556	110,856	20,160	243,553	17,428	184,755	2,491	51,148	(1)	(1)	17,981	945	17,036	21,105	16,538	1,111	15,427	4,567
Finance, insurance, and real estate	472,674	4,302	82,108	2,276	27,317	2,026	54,791	1,908	53,829	(1)	(1)	-	-	468,372	3,719	464,653	5,745	3,554	(1)	3,139	2,191
Services	2,132,751	279,018	415,323	138,783	201,213	140,235	213,510	131,294	193,606	7,732	18,606	1,209	1,298	1,853,733	22,918	1,830,815	163,153	115,740	7,624	108,116	47,413
Nature of business not allocable	57,509	6,938	20,149	5,289	13,361	1,649	6,284	1,572	5,605	(1)	(1)	-	-	50,571	(1)	50,198	2,022	1,581	(1)	1,381	(1)

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 11.—NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION

State and industrial division	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
UNITED STATES														
All industrial divisions	9,176,425	178,440,363	105,784,585	11,530,434	7,199,423	2,995,972	23,894,185	7,240,650	159,552,498	91,803,370	10,225,998	5,513,882	2,458,290	27,169,991
Agriculture, forestry, and fisheries	3,431,438	30,176,158	17,896,002	224,086	3,275,241	1,004,165	3,695,659	2,395,363	24,686,720	13,141,870	191,405	2,337,303	741,731	5,330,097
Mining	35,059	993,609	287,659	95,489	103,479	22,223	[1]64,657	19,033	621,020	161,092	50,938	49,481	12,680	95,013
Construction	687,657	15,531,738	9,440,546	1,215,896	415,761	195,077	2,108,752	629,264	14,407,728	8,648,849	1,115,528	360,340	175,874	2,232,063
Manufacturing	180,825	6,712,731	4,032,430	579,187	216,173	111,811	654,984	145,081	5,820,301	3,399,387	490,835	180,408	95,040	730,318
Transportation, communication, and sanitary services	284,097	4,238,741	835,721	548,693	411,205	113,641	642,760	231,662	3,710,763	719,262	478,064	320,855	91,887	731,596
Wholesale and retail trade	1,889,679	89,011,285	66,877,608	5,344,532	1,259,323	1,054,600	5,839,604	1,536,239	80,537,660	59,984,921	4,675,481	1,067,996	926,781	6,450,258
Whole trade	320,095	17,003,370	12,843,800	645,910	233,980	129,004	1,454,783	271,299	15,826,034	11,846,708	592,440	203,898	119,415	1,541,234
Retail trade	1,514,899	68,429,000	51,332,411	4,455,150	966,537	879,720	4,189,272	1,223,623	61,544,970	45,762,037	3,876,602	815,651	768,334	4,688,111
Wholesale and retail trade not allocable	54,685	3,578,915	2,701,397	243,472	58,806	45,876	195,549	41,317	3,166,656	2,376,176	206,439	48,447	39,032	220,913
Finance, insurance, and real estate	473,581	5,175,623	1,082,380	400,347	247,705	81,356	1,639,785	391,728	4,782,630	969,565	365,164	177,501	58,523	1,770,329
Services	2,136,620	26,087,936	5,099,925	3,085,992	1,247,721	403,775	9,283,499	1,850,372	24,543,184	4,585,389	2,830,279	1,003,503	348,207	9,720,220
Nature of business not allocable	57,469	512,542	232,314	36,212	22,815	9,324	93,799	41,908	442,492	193,075	28,304	16,495	7,567	110,097
ALABAMA														
All industrial divisions	131,147	2,651,335	1,719,782	178,519	103,406	33,115	217,617	96,794	2,186,512	1,350,775	155,232	69,874	24,844	274,792
Agriculture, forestry, and fisheries	58,744	338,354	235,622	3,700	40,098	4,921	9,454	35,387	234,316	136,930	3,099	23,385	3,109	40,308
Mining	261	15,033	540	4,603	913	186	924	249	14,881	540	4,603	485	152	1,206
Construction	7,987	219,056	121,691	21,553	8,550	3,548	20,388	7,444	193,156	104,394	19,432	7,798	3,257	22,891
Manufacturing	2,548	152,103	104,248	12,355	7,160	2,355	3,455	1,648	62,954	29,286	8,755	3,035	1,040	7,144
Transportation, communication, and sanitary services	3,848	92,262	19,965	7,529	10,731	2,781	4,075	3,292	55,372	2,808	6,236	6,049	1,091	9,016
Wholesale and retail trade	29,656	1,484,547	1,156,772	81,515	19,986	13,629	74,087	24,007	1,296,433	1,004,709	69,441	16,060	11,092	84,576
Wholesale trade	2,824	214,458	159,136	10,285	3,113	1,781	14,563	2,585	180,160	130,492	9,977	2,211	1,632	15,929
Retail trade	25,962	1,232,229	972,063	65,501	15,864	10,894	59,689	21,279	1,104,855	865,940	58,340	13,783	9,288	67,938
Wholesale and retail trade not allocable	870	37,860	25,573	5,729	1,009	954	[1]165	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	3,247	43,032	9,158	4,803	1,795	530	13,857	2,878	42,176	9,147	4,671	1,493	506	14,220
Services	23,263	285,925	58,041	40,488	14,284	4,813	88,967	20,496	272,660	53,111	38,902	11,457	4,441	92,275
Nature of business not allocable	1,593	21,023	13,745	1,973	289	352	2,410	1,393	14,564	9,850	93	112	156	3,156
ALASKA														
All industrial divisions	10,288	195,078	95,489	18,293	15,276	3,016	18,457	6,641	151,482	68,057	13,774	7,660	2,252	30,994
Agriculture, forestry, and fisheries	3,891	29,864	7,739	858	3,445	129	9,332	2,793	25,020	4,678	858	1,986	108	10,920
Transportation, communication, and sanitary services	671	13,360	4,230	1,206	2,910	380	47	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	2,414	98,604	64,416	9,737	3,523	1,377	2,299	1,207	67,576	42,729	6,225	1,079	868	7,934
Wholesale trade	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Retail trade	2,198	91,965	58,690	9,591	3,345	1,335	2,042	1,099	61,423	37,357	6,148	975	833	7,590
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Services	1,756	23,339	5,526	3,650	2,088	535	3,680	1,410	20,245	5,408	2,848	1,246	402	5,656
ARIZONA														
All industrial divisions	53,206	1,453,322	851,602	103,673	66,697	25,112	145,499	37,941	1,227,939	692,906	85,451	44,531	20,137	185,481
Agriculture, forestry, and fisheries	9,193	296,624	196,242	3,691	28,096	5,641	11,189	5,441	212,413	130,559	3,284	15,250	3,830	29,871
Mining	321	1,921	159	184	191	53	241	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Construction	4,388	155,279	100,481	16,717	2,959	2,798	11,701	3,416	121,590	77,740	11,698	1,900	2,318	14,256
Manufacturing	663	28,275	16,974	2,059	1,544	307	2,482	563	24,735	14,376	2,059	1,300	307	2,875
Transportation, communication, and sanitary services	1,867	21,552	1,668	2,688	4,060	533	2,736	1,492	18,709	1,668	2,102	2,543	430	4,622
Wholesale and retail trade	15,040	673,835	481,090	52,347	12,451	10,926	33,154	10,437	584,319	415,802	41,124	9,527	9,228	43,992
Wholesale trade	2,794	107,920	75,001	7,977	1,829	615	7,851	2,221	84,278	57,620	4,840	1,183	379	8,998
Retail trade	11,204	487,457	345,916	39,848	9,327	8,364	21,457	7,712	427,805	300,953	33,499	7,314	7,107	30,074
Wholesale and retail trade not allocable	1,042	78,458	60,173	4,522	1,295	1,947	3,846	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	5,847	62,025	9,502	4,536	4,863	1,161	14,661	4,048	59,377	9,384	4,369	3,586	778	16,959
Services	15,174	205,527	40,197	20,840	12,431	3,631	68,235	12,094	197,866	38,333	20,064	10,274	3,177	71,144
Nature of business not allocable	713	8,284	5,289	611	102	62	1,100	(2)	(2)	(2)	(2)	(2)	(2)	(2)
ARKANSAS														
All industrial divisions	113,097	2,259,076	1,533,790	94,055	95,589	24,495	214,344	86,398	2,035,674	1,349,773	87,072	75,048	21,019	249,914
Agriculture, forestry, and fisheries	57,710	623,657	405,266	3,516	58,245	8,213	64,814	38,102	473,881	275,423	1,076	42,013	5,769	89,659
Mining	527	7,943	679	301	974	174	[1]2,651	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Construction	6,518	78,290	42,186	6,964	2,302	943	15,254	5,879	77,373	41,743	6,963	2,141	914	15,481
Manufacturing	1,425	45,587	34,099	2,626	948	381	2,425	1,324	45,440	34,099	2,626	810	381	2,617
Transportation, communication, and sanitary services	3,399	49,590	5,853	7,448	5,084	708	5,688	2,962	45,965	5,120	7,428	4,544	681	6,186
Wholesale and retail trade	24,096	1,271,273	1,016,287	55,005	14,477	11,410	67,125	20,284	1,211,697	965,521	51,605	13,184	10,573	71,349
Wholesale trade	3,704	331,326	282,455	6,363	3,859	1,242	13,669	3,433	328,196	280,065	5,948	3,568	1,200	14,309
Retail trade	20,036	907,673	707,563	47,555	10,383	9,989	51,587	16,599	852,998	660,870	44,602	9,385	9,194	55,093
Wholesale and retail trade not allocable	356	32,274	26,269	1,087	235	179	1,869	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	2,736	21,572	1,586	1,457	1,410	300	9,993	2,325	20,090	1,586	1,210	1,020	254	10,323
Services	15,834	152,267	25,209	15,815	11,426	2,263	49,781	14,380	146,051	23,617	14,947	10,192	2,189	50,819
Nature of business not allocable	852	8,897	2,625	923	723	103	1,915	779	8,860	2,591	923	723	103	2,125

Footnotes at end of table.

Table 11.—NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION—Continued

State and industrial division	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CALIFORNIA														
All industrial divisions	702,546	18,905,166	10,215,865	1,693,334	614,560	276,716	2,553,126	527,937	16,829,234	8,779,471	1,497,225	451,133	217,270	2,928,824
Agriculture, forestry, and fisheries	124,546	1,914,461	1,188,013	44,308	168,528	68,384	121,563	70,811	1,422,838	760,198	41,594	94,955	40,465	276,986
Mining	1,873	27,323	5,026	3,678	2,915	937	[1]2,864	816	23,050	4,878	3,221	1,676	651	4,034
Construction	57,719	2,289,213	1,472,205	166,509	48,229	25,009	229,070	49,401	2,018,432	1,252,182	150,973	40,191	21,021	253,854
Manufacturing	21,698	904,688	473,409	105,377	32,436	15,850	94,498	14,167	773,955	401,889	77,314	25,603	13,285	109,266
Transportation, communication, and sanitary services	18,068	504,087	110,860	87,255	38,445	11,801	68,862	14,005	475,519	106,312	84,358	33,642	10,509	74,403
Wholesale and retail trade	167,617	8,751,777	6,176,348	677,599	118,633	84,651	602,408	127,092	7,932,552	5,558,106	586,567	102,372	73,523	678,592
Wholesale trade	33,053	1,797,532	1,364,815	77,621	19,782	8,102	132,660	25,168	1,669,990	1,255,933	71,904	17,160	6,896	150,001
Retail trade	128,114	6,671,337	4,611,616	579,819	94,274	74,045	447,805	97,454	5,995,769	4,113,603	497,088	81,019	64,328	503,755
Wholesale and retail trade not allocable	6,450	282,908	199,917	20,159	4,577	2,504	21,943	4,430	266,793	188,570	17,575	4,193	2,299	24,836
Finance, insurance, and real estate	70,600	812,861	100,375	78,320	41,419	13,577	260,498	55,688	743,572	91,984	69,133	25,846	8,202	287,171
Services	233,100	3,587,725	646,937	517,628	159,729	52,922	1,155,449	190,986	3,339,263	569,463	472,433	123,935	46,281	1,219,018
Nature of business not allocable	7,325	113,031	42,692	12,660	4,226	3,585	23,642	5,011	100,053	34,459	11,632	2,913	3,333	25,500
Los Angeles District														
All industrial divisions	399,967	11,048,255	5,951,837	1,019,634	338,725	145,704	1,469,053	303,041	9,852,026	5,112,667	906,317	249,230	113,692	1,687,362
Agriculture, forestry, and fisheries	50,436	753,780	468,353	30,902	65,797	25,745	39,761	28,187	541,944	273,229	29,248	32,840	13,738	111,011
Mining	1,119	18,623	4,298	2,400	1,893	438	[1]2,834	374	14,393	4,150	2,218	1,001	208	2,329
Construction	36,434	1,481,855	946,302	121,992	30,343	15,805	145,981	31,865	1,355,456	849,856	110,868	26,012	13,717	161,793
Manufacturing	13,442	589,406	314,248	63,610	18,754	10,429	67,792	8,835	549,146	293,261	52,400	16,115	9,584	73,785
Transportation, communication, and sanitary services	8,626	279,709	61,446	55,075	22,475	5,560	35,439	7,224	273,453	60,710	54,122	20,770	5,280	37,437
Wholesale and retail trade	99,611	5,175,892	3,668,569	392,588	71,805	47,382	336,935	74,385	4,586,109	3,208,161	335,225	61,167	39,621	391,201
Wholesale trade	21,846	1,048,319	786,223	42,277	11,555	4,429	86,207	17,263	958,961	706,209	39,913	10,414	3,998	96,631
Retail trade	74,781	4,008,846	2,798,759	339,815	58,445	41,767	242,226	55,321	3,520,379	2,426,443	287,327	49,090	34,544	284,201
Wholesale and retail trade not allocable	2,984	118,727	83,587	10,496	1,805	1,186	8,502	1,801	106,769	75,509	7,985	1,663	1,079	10,369
Finance, insurance, and real estate	43,181	503,646	58,206	44,700	28,429	9,883	151,324	32,934	454,041	57,399	37,798	15,763	5,406	170,970
Services	142,851	2,190,211	406,163	302,601	97,432	29,909	683,511	116,204	2,033,000	349,020	279,666	74,502	25,778	726,499
Nature of business not allocable	4,267	55,133	24,252	5,766	1,797	553	11,144	3,033	44,484	16,881	4,772	1,060	360	12,337
San Francisco District														
All industrial divisions	302,579	7,856,911	4,264,028	673,700	275,835	131,012	1,084,073	224,896	6,977,208	3,666,804	590,908	201,903	103,578	1,241,462
Agriculture, forestry, and fisheries	74,110	1,160,681	719,660	13,406	102,731	42,639	81,802	42,624	880,894	486,969	12,346	62,115	26,727	165,975
Mining	754	8,700	728	1,278	1,022	499	[1]30	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Construction	21,285	807,358	525,903	44,517	17,886	9,204	83,089	17,536	662,976	402,326	40,105	14,179	7,304	92,061
Manufacturing	8,256	315,282	159,161	41,767	13,682	5,421	26,706	5,332	224,809	108,628	24,914	9,488	3,701	35,481
Transportation, communication, and sanitary services	9,442	224,378	49,414	32,180	15,970	6,241	33,423	6,781	202,066	45,602	30,236	12,872	5,229	36,966
Wholesale and retail trade	68,006	3,575,885	2,507,779	285,011	46,828	37,269	265,473	52,667	3,346,443	2,349,945	251,342	41,205	33,902	287,391
Wholesale trade	11,207	749,213	578,592	35,344	8,227	3,673	46,453	7,905	711,029	549,724	31,991	6,746	2,898	53,370
Retail trade	53,333	2,662,491	1,812,857	240,004	35,829	32,278	205,579	42,133	2,475,390	1,687,160	209,761	31,929	29,784	219,554
Wholesale and retail trade not allocable	3,466	164,181	116,330	9,663	2,772	1,318	13,441	2,629	160,024	113,061	9,590	2,530	1,220	14,467
Finance, insurance, and real estate	27,419	309,215	42,169	33,620	12,990	3,694	109,174	22,754	289,531	34,585	31,335	10,083	2,796	116,201
Services	90,249	1,397,514	240,774	215,027	62,297	23,013	471,938	74,782	1,306,263	220,443	192,767	49,433	20,503	492,519
Nature of business not allocable	3,058	57,898	18,440	6,894	2,429	3,032	12,498	1,978	55,569	17,578	6,860	1,853	2,973	13,163
COLORADO														
All industrial divisions	106,471	2,287,756	1,300,743	163,830	106,674	36,311	292,543	81,803	2,005,376	1,103,874	149,002	76,445	27,066	343,083
Agriculture, forestry, and fisheries	38,550	462,420	266,389	2,357	49,992	16,053	58,538	25,643	368,349	189,983	2,350	35,581	11,194	82,656
Mining	777	10,145	760	486	902	189	[1]389	254	7,927	342	282	416	34	1,824
Construction	7,101	258,871	156,605	28,873	5,831	2,283	27,956	6,430	250,766	148,819	28,858	5,573	2,154	29,393
Manufacturing	1,545	44,640	26,594	4,693	1,330	602	4,603	1,176	32,482	15,036	4,693	1,057	398	5,769
Transportation, communication, and sanitary services	3,102	52,527	13,591	6,531	5,028	1,680	5,977	2,562	39,860	7,618	6,064	2,986	1,125	7,098
Wholesale and retail trade	21,489	1,057,890	771,827	74,933	16,022	9,123	69,360	16,897	952,194	690,936	67,784	13,281	7,772	76,352
Wholesale trade	4,299	283,105	218,088	10,459	5,367	2,107	15,823	3,247	268,960	213,311	9,479	4,058	1,828	18,189
Retail trade	16,281	733,141	523,962	61,894	9,924	6,522	50,787	12,911	654,895	459,393	56,174	8,616	5,513	55,333
Wholesale and retail trade not allocable	909	41,644	29,777	2,580	731	494	2,750	739	28,339	18,232	2,131	607	431	2,830
Finance, insurance, and real estate	6,613	90,773	16,981	8,986	3,607	1,036	27,505	5,550	80,969	14,615	8,518	2,518	564	28,957
Services	26,415	307,246	47,060	36,918	23,805	5,337	97,983	22,755	270,353	36,072	30,453	14,955	3,818	109,518
Nature of business not allocable	879	3,244	936	53	157	8	1,010	(2)	(2)	(2)	-	(2)	(2)	(2)
CONNECTICUT														
All industrial divisions	90,518	1,916,444	1,074,781	130,862	49,338	29,371	367,816	76,562	1,829,711	1,015,067	121,996	41,343	26,313	388,962
Agriculture, forestry, and fisheries	7,513	85,435	49,248	6,042	6,683	2,449	7,496	4,196	74,640	38,662	5,914	4,141	1,713	14,093
Construction	11,879	260,555	160,834	18,672	4,586	3,378	47,691	11,015	253,833	156,742	17,475	3,948	3,262	48,752
Manufacturing	2,054	89,689	54,884	7,633	3,855	2,406	8,292	1,300	72,808	42,616	6,441	2,853	2,111	9,531
Transportation, communication, and sanitary services	2,359	29,556	4,530	5,788	[2]2,775	754	6,961	1,874	24,815	4,494	3,656	2,049	474	7,480
Wholesale and retail trade	26,046	940,536	677,708	47,958	13,992	14,022	93,707	22,556	906,195	649,495	45,144	13,161	12,847	98,276
Wholesale trade	4,957	150,854	105,757	4,866	2,244	939	23,244	4,622	150,226	105,320	4,801	2,165	926	23,574
Retail trade	20,558	748,507	541,537	41,777	10,944	12,468	66,529	17,438	714,870	513,874	39,028	10,197	11,306	70,707
Wholesale and retail trade not allocable	531	41,175	30,414	1,315	804	615	3,934	496	41,099	30,301	1,315	799	615	3,995
Finance, insurance, and real estate	6,998	111,553	55,158	4,306	3,091	1,010	24,795	5,463	102,058	54,177	4,168	2,173	895	27,025
Services	33,300	396,455	72,013	40,019	14,251	5,328	177,959	29,814	387,784	68,492	38,754	12,931	4,990	182,705

Footnotes at end of table.

Table 11.—NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION—Continued

State and industrial division	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
DELAWARE														
All industrial divisions	17,172	268,183	139,482	18,733	13,240	2,990	45,397	14,317	251,253	128,166	17,671	9,613	2,611	50,923
Agriculture, forestry, and fisheries	6,522	53,812	30,820	171	5,792	812	6,341	4,864	44,163	22,557	165	4,252	535	8,548
Construction	1,422	22,681	12,132	4,231	396	521	3,689	1,279	21,969	11,527	4,231	353	499	3,712
Transportation, communication, and sanitary services	783	12,220	3,040	441	1,462	48	2,352	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	3,702	121,523	87,236	7,739	1,984	944	10,007	3,166	117,971	84,842	7,394	1,669	933	10,560
Wholesale trade	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Retail trade	3,062	105,698	75,918	7,084	1,628	938	7,368	2,632	102,339	73,728	6,739	1,313	927	7,842
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)
Services	4,058	49,011	6,052	5,666	3,275	554	20,140	3,653	46,092	6,000	5,150	1,659	510	22,120
FLORIDA														
All industrial divisions	235,966	5,116,767	3,088,646	335,849	206,387	76,810	568,991	179,109	4,517,636	2,646,668	292,779	150,851	55,290	705,570
Agriculture, forestry, and fisheries	44,063	496,807	342,759	16,943	50,722	17,066	469	22,461	347,889	195,280	14,660	27,833	9,634	64,973
Mining	434	5,035	817	190	349	26	1,285	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Construction	22,492	590,786	413,639	34,354	12,914	7,556	57,888	20,754	549,583	380,728	30,281	11,347	6,323	66,631
Manufacturing	5,755	159,422	96,418	10,722	7,809	2,295	16,222	4,904	145,915	86,583	10,393	6,843	1,975	17,870
Transportation, communication, and sanitary services	6,858	97,843	24,247	8,460	10,166	2,052	11,827	5,602	85,557	20,339	7,850	7,601	1,576	16,490
Wholesale and retail trade	57,029	2,653,874	2,031,312	133,194	47,243	22,671	138,124	42,016	2,383,121	1,813,763	116,223	38,210	17,688	165,075
Wholesale trade	9,379	441,419	317,329	15,490	8,901	2,526	42,424	7,731	399,938	285,160	14,520	7,602	2,250	45,124
Retail trade	46,487	2,145,086	1,665,589	110,862	36,965	19,780	91,134	33,419	1,919,068	1,482,973	94,889	29,377	15,082	114,990
Wholesale and retail trade not allocable	1,163	67,369	48,394	6,842	1,377	365	4,566	866	64,115	45,630	6,814	1,231	356	4,961
Finance, insurance, and real estate	19,920	163,715	24,247	10,193	13,848	4,475	51,225	14,594	136,462	18,313	7,654	8,251	1,970	61,282
Services	76,479	938,218	150,901	121,613	62,748	20,592	287,806	66,364	854,874	127,285	105,391	50,262	16,093	306,912
Nature of business not allocable	2,936	11,067	4,306	180	588	77	4,145	2,100	9,648	3,680	137	284	8	4,743
GEORGIA														
All industrial divisions	171,363	3,490,640	2,313,204	210,072	123,128	38,751	332,707	128,758	2,877,581	1,813,009	169,043	86,697	29,258	404,984
Agriculture, forestry, and fisheries	69,503	605,180	445,006	10,697	55,758	8,180	18,290	43,021	381,094	237,100	4,312	32,116	4,461	61,964
Construction	14,876	369,129	214,478	34,320	10,577	4,285	41,614	13,687	346,245	202,692	31,416	8,894	3,872	44,768
Manufacturing	4,173	142,846	79,386	15,149	5,189	2,822	14,452	3,223	124,183	71,115	12,994	3,699	1,388	16,703
Transportation, communication, and sanitary services	4,828	85,455	14,252	6,845	9,819	2,169	10,289	3,820	78,129	13,805	6,301	8,331	1,792	11,130
Wholesale and retail trade	37,165	1,805,009	1,429,127	88,795	21,895	14,666	94,571	29,043	1,506,225	1,178,548	67,848	16,815	11,891	109,469
Wholesale trade	4,940	241,429	165,384	12,901	4,629	1,654	26,680	4,247	220,517	153,684	10,308	3,231	1,150	27,440
Retail trade	31,769	1,528,782	1,236,893	73,804	16,736	12,606	65,288	24,473	1,253,478	1,000,089	55,450	13,091	10,347	79,373
Wholesale and retail trade not allocable	456	34,798	26,850	2,090	530	406	2,603	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	5,544	50,913	4,164	4,188	2,185	554	19,712	4,873	46,776	4,163	3,882	1,926	517	20,761
Services	34,029	420,019	118,684	49,929	17,479	5,856	133,697	30,287	383,925	98,254	42,244	14,830	5,245	138,286
Nature of business not allocable	1,219	11,562	8,084	134	113	199	60	787	10,539	7,309	31	44	72	1,807
HAWAII														
All industrial divisions	24,001	421,765	228,669	33,656	11,615	13,549	74,191	20,330	398,162	216,659	31,448	8,505	12,678	77,672
Agriculture, forestry, and fisheries	5,038	54,262	34,010	1,723	2,245	1,104	9,757	3,945	47,982	28,445	1,658	1,479	971	10,824
Mining	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction	1,320	74,796	53,471	2,653	1,317	2,453	8,147	1,216	73,417	52,331	2,568	1,178	2,421	8,361
Manufacturing	415	3,389	1,462	335	86	80	1,135	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation, communication, and sanitary services	798	4,217	781	101	614	101	677	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	5,197	192,520	129,645	14,824	2,565	6,154	19,373	4,594	187,661	126,248	14,090	2,463	5,842	19,982
Wholesale trade	1,267	21,315	12,513	829	325	183	4,536	1,234	21,135	12,395	829	318	181	4,564
Retail trade	3,390	146,149	99,905	13,201	1,756	5,259	12,947	2,882	141,553	96,698	12,479	1,661	4,950	13,519
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	3,090	16,055	5	1,004	1,476	518	6,738	2,813	15,379	4	750	1,374	484	7,064
Services	7,212	71,105	6,460	12,831	3,012	2,938	27,523	6,122	62,776	5,287	11,768	1,545	2,620	28,449
Nature of business not allocable	931	5,421	2,835	185	300	201	841	727	5,212	2,772	185	182	199	1,061
IDAHO														
All industrial divisions	60,348	992,969	580,290	48,724	71,218	19,974	118,222	42,811	888,048	504,127	46,390	51,845	15,194	142,514
Agriculture, forestry, and fisheries	35,147	340,569	188,060	939	48,236	13,278	38,927	22,545	267,887	133,218	939	32,430	8,823	59,427
Mining	235	51	-	-	74	18	226	-	-	-	-	-	-	-
Construction	3,464	108,074	62,604	9,426	4,327	1,761	11,884	2,964	101,709	56,595	9,362	4,120	1,739	12,300
Manufacturing	1,105	43,667	18,660	4,639	2,228	364	4,742	1,005	43,599	18,643	4,639	2,153	364	4,782
Transportation, communication, and sanitary services	1,594	14,664	1,123	1,196	2,739	111	3,103	1,163	12,690	1,117	1,122	1,422	111	4,149
Wholesale and retail trade	7,330	379,960	288,153	21,103	6,646	2,858	23,329	5,922	361,875	273,565	19,797	5,594	2,777	24,533
Wholesale trade	1,329	50,182	34,049	2,516	1,103	145	5,186	1,062	49,822	33,686	2,516	1,062	145	5,347
Retail trade	5,730	303,676	237,428	15,224	4,744	2,419	16,710	4,689	286,461	223,604	13,918	3,734	2,338	17,753
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	1,530	9,428	2,571	128	465	101	2,851	994	8,697	2,571	128	312	43	3,237
Services	9,675	95,546	18,891	11,293	6,501	1,482	33,459	8,053	90,995	18,204	10,403	5,812	1,337	33,889

Footnotes at end of table.

Table 11.—NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION—Continued

State and industrial division	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ILLINOIS														
All industrial divisions	513,167	10,385,617	5,918,975	640,305	434,382	281,144	1,614,505	420,572	9,529,621	5,313,418	575,665	352,599	240,355	1,761,717
Agriculture, forestry, and fisheries	197,905	1,952,331	1,048,012	8,601	229,339	89,547	372,649	153,110	1,734,869	878,841	6,466	183,285	71,962	435,782
Mining	2,372	66,676	13,133	1,564	7,467	846	[1]7,304	1,478	44,992	8,523	930	3,909	581	6,554
Construction	32,782	821,002	521,119	61,979	18,809	11,427	119,753	30,136	801,187	505,729	60,130	17,567	10,878	122,923
Manufacturing	9,357	440,443	283,470	35,185	11,520	7,618	45,144	7,241	421,466	269,195	33,575	9,834	6,926	48,895
Transportation, communication, and sanitary services	12,573	225,517	49,482	27,751	20,228	9,961	34,109	10,575	195,500	45,234	22,251	15,839	7,726	37,041
Wholesale and retail trade	107,309	4,929,690	3,580,133	310,669	67,737	136,377	339,060	85,264	4,497,461	3,246,226	272,187	56,804	121,879	371,903
Wholesale trade	19,188	1,026,039	748,407	41,671	12,980	10,823	104,588	16,344	1,005,738	736,187	38,915	11,625	10,407	109,158
Retail trade	85,750	3,704,576	2,678,212	259,537	51,228	120,979	222,817	66,917	3,294,598	2,357,804	223,918	41,792	106,978	250,782
Wholesale and retail trade not allocable	2,371	199,075	153,514	9,461	3,529	4,575	11,655	2,003	197,125	152,235	9,354	3,387	4,494	11,963
Finance, insurance, and real estate	28,110	381,405	97,929	29,918	12,784	4,081	113,388	23,913	337,530	64,060	26,054	10,396	2,792	120,374
Services	121,057	1,564,402	325,340	164,604	66,441	21,269	594,621	107,158	1,492,465	295,253	154,038	54,908	17,593	615,159
Nature of business not allocable	1,702	4,151	357	34	57	18	3,085	1,697	4,151	357	34	57	18	3,086
Chicago District														
All industrial divisions	272,102	6,422,822	3,570,212	441,877	215,926	160,885	1,027,920	222,390	5,937,769	3,240,082	397,709	171,429	139,528	1,113,847
Agriculture, forestry, and fisheries	63,218	756,312	436,308	7,324	84,579	34,135	105,745	45,558	651,725	356,305	5,307	63,009	28,483	136,520
Construction	19,334	549,930	368,078	27,665	10,661	7,213	77,043	17,529	533,808	354,876	25,973	9,983	6,770	79,731
Manufacturing	6,899	316,513	188,450	25,341	8,586	5,215	38,703	5,525	299,004	175,272	23,731	7,177	4,563	41,995
Transportation, communication, and sanitary services	7,087	105,633	14,940	14,766	11,538	5,482	17,253	5,496	79,482	13,271	9,266	7,383	3,359	19,507
Wholesale and retail trade	70,706	3,188,602	2,256,105	209,774	42,683	89,521	244,898	57,379	2,942,850	2,064,977	188,871	37,507	80,210	266,820
Wholesale trade	15,147	744,181	518,897	33,258	8,528	7,954	87,892	13,308	730,255	509,558	31,832	7,972	7,732	91,555
Retail trade	53,863	2,317,822	1,642,899	169,509	32,146	79,192	147,972	42,609	2,086,354	1,461,435	150,040	27,565	70,110	166,106
Wholesale and retail trade not allocable	1,696	126,599	94,309	7,007	2,009	2,375	9,034	1,462	126,241	93,984	6,999	1,970	2,368	9,159
Finance, insurance, and real estate	20,063	288,581	63,489	24,727	9,923	3,456	83,859	16,948	274,936	58,335	21,106	7,775	2,297	90,135
Services	83,157	1,200,545	241,598	131,435	46,286	15,392	458,205	72,458	1,141,717	215,804	122,770	37,421	12,540	474,604
Nature of business not allocable	1,162	2,353	44	-	31	-	2,056	1,157	2,353	44	-	31	-	2,057
Springfield District														
All industrial divisions	241,065	3,962,795	2,348,763	198,428	218,456	120,259	586,585	198,182	3,591,852	2,073,336	177,956	181,170	104,827	647,870
Agriculture, forestry, and fisheries	134,687	1,196,019	611,704	1,277	144,764	55,412	266,904	107,552	1,083,144	522,536	1,159	120,276	46,479	299,262
Mining	1,896	52,323	11,933	719	5,824	375	[1]7,462	1,138	33,098	7,325	245	2,766	275	4,076
Construction	13,448	271,072	153,041	34,314	8,148	4,214	42,710	12,607	267,379	150,853	34,157	7,584	4,108	43,192
Manufacturing	2,458	123,930	95,020	9,844	2,934	2,403	6,441	1,716	122,462	93,923	9,844	2,697	2,363	6,900
Transportation, communication, and sanitary services	5,486	119,884	34,542	12,985	8,690	4,479	16,856	5,079	116,018	31,963	12,985	8,456	4,367	17,534
Wholesale and retail trade	36,603	1,741,088	1,324,028	100,895	25,054	46,856	94,162	27,885	1,554,611	1,181,249	83,316	19,297	41,669	105,083
Wholesale trade	4,041	281,858	229,510	8,413	4,452	2,869	16,696	3,036	275,483	226,629	7,083	3,653	2,675	17,603
Retail trade	31,887	1,386,754	1,035,313	90,028	19,082	41,787	74,845	24,308	1,208,244	896,369	73,878	14,227	36,868	84,676
Wholesale and retail trade not allocable	675	72,476	59,205	2,454	1,520	2,200	2,621	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	8,047	92,824	34,440	5,191	2,861	625	29,529	6,965	62,594	5,725	4,948	2,621	495	30,239
Services	37,900	363,857	83,742	33,169	20,155	5,877	136,416	34,700	350,748	79,449	31,268	17,487	5,053	140,555
INDIANA														
All industrial divisions	300,277	4,453,765	2,588,838	280,925	222,189	106,818	690,279	245,215	4,086,678	2,319,684	260,236	178,748	92,013	756,667
Agriculture, forestry, and fisheries	155,160	1,099,152	615,399	1,178	129,954	51,343	198,600	116,996	953,343	497,530	1,117	100,406	41,185	237,884
Mining	228	5,335	2,166	207	448	61	[1]984	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Construction	19,751	401,459	232,297	38,500	10,160	7,750	63,878	19,107	390,841	227,783	35,073	9,174	7,470	65,599
Manufacturing	4,329	132,162	62,371	26,044	4,690	2,437	16,979	3,583	130,180	61,269	25,812	4,354	2,377	17,268
Transportation, communication, and sanitary services	11,432	130,821	29,220	9,454	12,602	3,687	20,887	9,580	110,179	24,493	7,981	9,582	2,916	24,405
Wholesale and retail trade	44,583	1,978,238	1,476,817	126,633	29,940	26,070	147,482	38,087	1,832,021	1,355,918	113,617	26,385	23,734	156,721
Wholesale trade	7,029	337,269	244,378	15,816	5,832	3,772	36,048	6,286	330,595	239,135	14,842	5,392	3,995	37,366
Retail trade	36,090	1,568,123	1,182,137	106,884	22,420	20,318	103,657	30,577	1,429,297	1,067,125	94,868	19,339	18,162	111,465
Wholesale and retail trade not allocable	1,464	72,846	50,302	3,933	1,688	1,980	7,777	1,224	72,129	49,658	3,907	1,654	1,977	7,890
Finance, insurance, and real estate	11,176	120,814	41,670	9,028	4,655	2,395	37,335	10,315	115,461	37,399	8,922	4,315	2,278	38,468
Services	52,513	582,847	127,514	69,735	29,603	12,997	205,738	46,644	548,556	112,412	67,371	24,191	11,972	219,207
Nature of business not allocable	1,105	2,937	1,384	146	137	78	364	(2)	(2)	(2)	(2)	(2)	(2)	(2)
IOWA														
All industrial divisions	301,324	5,405,804	3,376,367	200,449	297,492	122,270	759,829	255,689	4,880,580	2,964,695	176,806	252,923	103,634	826,051
Agriculture, forestry, and fisheries	195,427	2,425,280	1,439,794	4,038	224,407	85,247	406,599	163,450	2,250,663	1,302,486	4,038	193,511	73,005	453,299
Construction	15,833	259,496	146,551	26,188	8,008	3,084	44,175	14,590	247,432	138,331	24,821	7,282	2,780	46,527
Manufacturing	1,848	64,690	39,210	4,105	1,675	1,000	8,637	1,509	57,889	33,639	3,752	1,518	968	8,928
Transportation, communication, and sanitary services	8,098	156,432	74,112	9,564	8,661	943	21,440	7,085	142,988	73,184	6,631	7,097	870	21,779
Wholesale and retail trade	35,501	2,027,846	1,559,108	108,561	30,286	24,327	120,102	29,484	1,730,431	1,306,719	92,426	23,519	19,440	130,792
Wholesale trade	4,988	331,031	266,312	7,799	5,015	3,649	16,775	3,975	320,822	258,447	7,248	4,464	2,939	18,957
Retail trade	29,331	1,597,070	1,222,982	91,994	22,478	19,642	95,186	24,370	1,310,282	978,965	76,455	16,320	15,471	103,375
Wholesale and retail trade not allocable	1,182	99,745	69,814	8,768	2,793	1,036	8,141	939	99,327	69,307	8,723	2,735	1,030	8,460
Finance, insurance, and real estate	10,255	77,397	5,570	5,539	4,639	1,978	32,808	8,817	75,053	3,493	5,503	3,239	1,558	32,265
Services	32,582	361,874	91,743	41,309	18,392	5,249	121,589	29,123	343,548	84,875	38,490	15,365	4,887	124,728
Nature of business not allocable	1,660	30,992	20,007	1,071	1,092	425	4,122	1,514	30,782	19,696	1,071	1,069	409	4,309

Footnotes at end of table.

Table 11.—NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION—Continued

State and industrial division	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
KANSAS														
All industrial divisions	204,482	3,656,470	2,196,129	174,330	191,842	87,018	503,631	166,777	3,318,064	1,947,053	158,614	155,120	74,901	566,609
Agriculture, forestry, and fisheries	120,339	1,380,689	781,767	1,105	133,293	48,858	236,737	93,649	1,180,843	615,508	737	108,347	38,646	279,442
Mining	1,541	36,892	15,418	1,261	7,773	557	[1]7,626	924	14,129	1,904	938	1,494	370	2,692
Construction	11,582	202,996	95,644	20,772	6,902	1,745	36,998	11,112	197,144	91,878	19,926	6,524	1,687	37,348
Manufacturing	859	29,840	14,164	2,852	1,189	453	5,435	852	29,811	14,141	2,848	1,175	453	5,450
Transportation, communication, and sanitary services	4,357	80,130	16,218	12,556	6,223	1,605	13,841	3,279	69,847	16,158	9,424	5,137	1,382	14,923
Wholesale and retail trade	29,132	1,570,865	1,200,777	94,684	20,093	28,895	94,826	24,453	1,483,348	1,138,773	84,442	17,961	27,953	99,832
Wholesale trade	4,243	324,453	248,489	11,265	7,564	8,214	22,383	4,032	314,022	242,993	9,449	6,567	8,054	22,921
Retail trade	24,199	1,220,546	932,818	81,562	12,089	20,475	70,278	20,038	1,143,664	876,591	73,136	10,974	19,693	74,637
Wholesale and retail trade not allocable	690	25,866	19,470	1,857	440	206	2,165	383	25,662	19,189	1,857	420	206	2,274
Finance, insurance, and real estate	8,186	70,835	14,469	5,240	3,017	806	26,487	7,554	69,830	14,469	5,226	2,794	631	27,152
Services	27,367	279,988	56,457	35,712	13,155	4,011	95,615	24,035	269,684	53,626	34,925	11,548	3,703	98,125
Nature of business not allocable	1,119	4,235	1,215	148	197	88	1,318	919	3,428	596	148	140	76	1,645
KENTUCKY														
All industrial divisions	222,504	2,896,957	1,816,833	173,333	107,043	48,618	378,737	177,677	2,439,758	1,452,303	141,441	80,711	40,502	426,254
Agriculture, forestry, and fisheries	128,603	507,233	283,192	1,491	57,119	12,539	99,640	95,833	427,494	214,346	627	39,365	9,075	130,575
Mining	1,913	66,070	25,913	13,893	3,385	1,509	526	1,000	13,316	4,199	821	1,115	339	1,758
Construction	14,506	226,041	119,571	27,429	5,356	2,495	37,081	13,971	222,000	115,831	27,389	5,194	2,399	37,751
Manufacturing	2,941	87,613	52,906	8,724	2,091	1,767	8,914	2,340	78,120	48,369	6,742	1,699	1,586	9,631
Transportation, communication, and sanitary services	6,616	68,711	4,612	8,944	7,919	1,359	13,754	5,707	64,385	3,264	8,838	6,744	1,202	14,416
Wholesale and retail trade	30,938	1,588,921	1,263,009	77,674	18,270	24,757	79,989	24,820	1,287,124	999,993	62,570	14,917	21,854	90,634
Wholesale trade	3,923	242,540	187,410	8,202	2,578	1,473	20,958	3,316	187,876	134,482	8,193	2,415	1,157	21,515
Retail trade	26,411	1,307,052	1,046,242	67,112	15,273	23,100	56,274	21,034	1,060,166	836,303	52,017	12,099	20,215	66,319
Wholesale and retail trade not allocable	604	39,329	29,353	2,360	419	484	2,757	470	39,082	29,208	2,360	403	482	2,800
Finance, insurance, and real estate	6,383	82,688	23,243	4,469	2,475	659	25,042	5,824	81,991	23,201	4,431	2,159	625	25,641
Services	29,595	268,485	43,729	30,706	10,415	3,532	113,479	27,274	264,133	42,438	30,020	9,917	3,421	115,525
Nature of business not allocable	1,009	1,195	662	3	13	1	312	908	1,195	662	3	1	1	323
LOUISIANA														
All industrial divisions	124,564	2,399,544	1,424,621	168,364	95,340	25,277	259,125	95,183	2,150,297	1,233,677	151,029	71,324	22,313	314,213
Agriculture, forestry, and fisheries	39,849	241,096	130,174	5,208	32,066	2,591	12,397	22,831	184,671	78,213	5,007	18,195	1,535	39,131
Mining	616	19,300	8,816	1,012	2,183	644	[1]3,723	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Construction	10,759	243,871	137,908	17,902	10,692	1,887	31,506	10,109	230,157	127,004	17,018	9,711	1,748	32,325
Manufacturing	1,974	169,610	114,738	12,657	5,594	2,673	8,596	1,969	168,669	113,894	12,635	5,558	2,652	8,669
Transportation, communication, and sanitary services	5,822	65,369	6,753	14,265	6,720	732	9,433	5,308	51,943	3,266	10,153	4,880	589	10,709
Wholesale and retail trade	31,550	1,271,367	964,902	62,817	16,726	12,781	75,734	25,474	1,142,225	853,263	54,456	14,447	11,643	88,716
Wholesale trade	4,632	257,010	191,972	7,816	3,615	4,633	14,311	3,960	234,790	170,283	7,546	3,555	4,543	16,888
Retail trade	26,610	1,010,366	770,194	54,647	13,063	8,090	61,047	21,207	903,652	680,426	46,565	10,853	7,043	71,428
Wholesale and retail trade not allocable	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Finance, insurance, and real estate	5,145	50,918	9,626	2,757	3,017	359	18,153	4,284	45,046	8,287	2,146	2,455	331	19,928
Services	27,698	333,557	50,646	51,475	17,949	3,562	106,195	24,157	315,631	46,921	48,636	14,947	3,338	111,900
Nature of business not allocable	1,195	4,456	1,058	271	393	48	874	817	4,185	597	271	302	48	1,266
MAINE														
All industrial divisions	52,435	1,030,984	680,326	57,299	36,880	16,374	103,365	40,638	932,138	608,679	52,859	26,833	12,665	122,059
Agriculture, forestry, and fisheries	12,515	105,258	60,310	3,444	10,427	3,632	8,552	8,137	76,176	36,272	3,196	6,346	2,083	14,936
Construction	4,977	98,464	59,495	6,716	3,620	2,037	13,314	4,441	86,254	52,992	5,961	2,548	1,514	14,355
Manufacturing	1,358	20,750	7,528	3,655	985	259	2,037	1,152	17,286	5,571	3,064	556	131	3,424
Transportation, communication, and sanitary services	3,229	40,742	14,318	3,515	3,789	1,092	6,649	2,318	36,201	13,065	3,360	3,414	1,045	7,239
Wholesale and retail trade	13,203	594,219	470,663	29,059	8,976	6,012	32,090	10,432	554,995	437,713	26,940	6,930	5,077	37,629
Wholesale trade	1,689	67,180	51,975	1,437	1,561	393	5,569	1,354	60,717	46,904	1,335	1,250	329	5,960
Retail trade	10,973	493,100	390,513	27,026	6,753	5,148	25,356	8,738	465,601	367,530	25,034	5,096	4,401	30,207
Wholesale and retail trade not allocable	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Finance, insurance, and real estate	2,688	14,641	2,118	729	1,122	481	4,294	1,992	13,351	2,118	729	571	237	5,652
Services	14,328	156,109	65,894	10,176	7,961	2,859	35,921	12,032	147,074	60,948	9,609	6,468	2,578	38,306
MARYLAND AND DISTRICT OF COLUMBIA														
All industrial divisions	135,470	2,910,071	1,636,828	229,596	90,273	42,616	450,738	111,764	2,515,416	1,319,019	204,158	70,542	34,328	507,801
Agriculture, forestry, and fisheries	26,367	225,501	133,858	1,175	26,061	7,090	13,063	17,654	176,656	96,049	506	15,657	4,492	33,186
Mining	196	11,499	2,099	200	875	57	[1]4,387	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Construction	10,602	204,162	121,123	16,909	4,757	2,242	37,265	10,196	202,019	119,726	16,586	4,627	2,199	37,819
Manufacturing	1,961	126,050	84,444	9,706	2,762	1,870	[1]2,681	1,627	73,557	36,430	9,458	2,169	1,154	10,253
Transportation, communication, and sanitary services	11,009	70,695	5,074	9,364	6,824	1,226	17,693	9,001	65,191	3,518	8,804	6,022	1,201	18,719
Wholesale and retail trade	29,496	1,577,896	1,197,713	103,586	17,652	15,208	112,755	25,079	1,339,539	985,337	90,407	15,431	12,700	118,026
Wholesale trade	5,904	326,211	250,050	19,689	2,879	2,006	26,988	5,097	221,206	151,263	15,345	2,687	1,507	27,508
Retail trade	22,734	1,206,428	914,060	80,861	14,005	12,738	82,396	19,231	1,073,575	800,767	72,105	12,061	10,812	86,930
Wholesale and retail trade not allocable	858	45,257	33,603	3,036	768	464	3,371	751	44,754	33,307	2,957	683	381	3,588
Finance, insurance, and real estate	10,376	92,419	7,594	5,765	5,452	2,288	38,979	8,536	89,232	7,308	5,692	4,419	2,042	41,031
Services	44,661	595,720	83,385	82,304	25,466	12,544	236,083	39,028	552,999	68,727	71,926	21,497	10,419	246,417
Nature of business not allocable	802	6,129	1,538	587	424	91	1,968	632	6,118	1,538	579	424	91	1,969

Footnotes at end of table.

Table 11.--NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION--Continued

State and industrial division	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MASSACHUSETTS														
All industrial divisions	163,963	3,339,254	1,875,668	218,957	85,751	39,552	632,620	142,465	3,150,936	1,744,821	204,756	71,950	35,118	664,100
Agriculture, forestry, and fisheries	10,563	122,683	68,457	4,428	9,556	3,835	11,633	7,896	109,274	57,790	2,263	7,252	2,884	19,610
Mining	236	4,074	354	79	440	65	[1]1,600	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Construction	21,992	464,065	286,718	37,322	10,656	6,059	80,726	20,365	445,540	271,912	36,578	9,681	5,448	82,520
Manufacturing	4,043	96,531	48,774	7,769	2,583	1,765	17,080	3,205	86,366	47,282	6,321	2,050	1,622	17,530
Transportation, communication, and sanitary services	5,101	60,295	7,237	8,945	4,759	1,681	12,445	4,285	55,931	5,772	8,754	4,154	1,608	13,183
Wholesale and retail trade	45,312	1,750,431	1,314,765	84,284	25,876	14,706	145,899	38,008	1,642,003	1,222,860	79,762	22,424	13,691	155,264
Wholesale trade	11,242	360,718	255,173	12,447	4,996	1,832	46,827	9,202	350,638	247,541	12,152	4,427	1,679	48,018
Retail trade	32,558	1,240,858	947,142	60,865	17,898	11,443	91,595	27,396	1,150,527	869,413	56,968	15,505	10,632	99,388
Wholesale and retail trade not allocable	1,512	148,855	112,450	10,972	2,982	1,431	7,477	1,410	140,838	105,906	10,642	2,492	1,380	7,858
Finance, insurance, and real estate	10,833	132,612	44,022	7,054	3,720	1,448	43,955	9,183	127,262	41,525	6,987	3,028	907	45,263
Services	64,829	702,195	102,423	68,130	28,059	9,840	320,989	58,782	677,398	94,479	63,066	23,270	8,781	328,904
Nature of business not allocable	1,054	6,368	2,918	946	102	153	1,493	(2)	(2)	(2)	(2)	(2)	(2)	(2)
MICHIGAN														
All industrial divisions	342,005	6,621,173	3,822,692	492,092	271,141	176,657	924,194	260,447	5,971,318	3,368,131	435,245	205,257	149,313	1,026,821
Agriculture, forestry, and fisheries	112,370	649,541	365,777	9,585	97,170	26,235	72,110	69,995	513,469	255,732	9,531	62,194	17,804	115,130
Mining	777	14,549	5,555	785	1,246	304	1,390	550	11,681	5,555	228	684	190	2,089
Construction	29,892	631,903	385,918	54,928	17,750	10,620	89,654	27,741	566,220	325,645	51,959	16,032	9,165	97,674
Manufacturing	11,138	422,231	256,173	38,003	14,740	9,327	40,374	9,553	348,653	209,734	25,358	13,219	7,794	43,468
Transportation, communication, and sanitary services	11,667	149,167	27,762	16,414	16,083	4,631	21,901	8,475	130,604	25,003	16,050	12,032	3,649	26,528
Wholesale and retail trade	76,704	3,547,067	2,561,102	240,099	59,336	102,945	246,718	59,630	3,264,891	2,351,419	211,958	90,052	91,342	268,904
Wholesale trade	12,598	606,568	437,327	23,097	11,122	9,670	69,786	10,793	591,144	426,071	22,222	10,315	9,316	71,677
Retail trade	62,439	2,819,609	2,029,966	210,098	45,942	90,344	172,544	47,609	2,570,582	1,843,756	184,780	38,437	79,846	191,180
Wholesale and retail trade not allocable	1,667	120,890	93,809	6,864	2,272	2,931	4,388	1,228	103,165	81,592	4,956	1,300	2,180	6,047
Finance, insurance, and real estate	16,545	192,395	41,904	12,263	9,810	2,997	70,069	13,951	176,571	34,484	10,445	8,009	2,426	72,284
Services	80,784	1,006,479	177,076	118,926	54,741	19,479	378,815	69,149	951,835	199,499	108,587	42,860	16,827	397,298
Nature of business not allocable	2,128	7,841	1,425	1,129	265	119	3,163	1,403	7,394	1,060	1,129	175	116	3,446
MINNESOTA														
All industrial divisions	255,640	4,368,595	2,627,109	234,538	258,782	90,990	515,006	201,996	3,955,557	2,332,247	216,446	204,483	75,076	582,602
Agriculture, forestry, and fisheries	149,540	1,356,854	744,344	7,687	175,005	62,430	174,683	111,490	1,179,216	609,655	7,636	137,511	50,538	216,087
Mining	313	3,336	32	79	456	110	480	(2)	(2)	-	(2)	(2)	(2)	(2)
Construction	13,583	261,188	121,516	34,597	8,109	2,658	36,933	11,924	254,185	118,980	33,299	7,300	2,545	38,149
Manufacturing	3,612	77,417	36,994	3,857	3,517	813	10,426	2,926	72,185	33,172	3,677	3,080	783	11,329
Transportation, communication, and sanitary services	6,519	72,935	5,656	9,052	9,270	1,408	17,102	5,335	64,565	5,304	7,022	7,241	1,058	18,485
Wholesale and retail trade	35,675	2,029,578	1,566,948	126,954	32,724	14,520	102,383	29,086	1,857,773	1,433,397	113,793	26,394	12,583	117,771
Wholesale trade	6,933	378,188	298,796	11,488	6,739	1,333	28,517	6,017	349,285	276,629	10,059	4,986	1,174	29,325
Retail trade	27,820	1,606,918	1,239,289	108,124	24,746	12,809	73,102	22,385	1,465,971	1,129,867	96,601	20,355	11,034	86,460
Wholesale and retail trade not allocable	922	44,472	28,863	7,342	1,239	378	764	684	42,517	26,901	7,133	1,053	375	1,986
Finance, insurance, and real estate	8,075	89,278	29,540	6,585	3,652	2,345	24,364	6,696	74,704	19,726	6,523	2,838	1,880	26,226
Services	36,705	457,962	116,750	44,894	23,983	6,509	144,361	32,738	434,404	106,700	44,113	18,493	5,486	149,341
Nature of business not allocable	1,618	20,047	5,329	833	2,066	197	4,274	1,503	16,291	5,313	358	1,388	159	4,606
MISSISSIPPI														
All industrial divisions	100,441	1,823,090	1,195,716	86,370	84,669	33,023	156,061	72,882	1,618,885	1,027,085	76,775	63,615	27,567	199,237
Agriculture, forestry, and fisheries	52,024	405,784	257,861	1,524	46,659	7,163	24,484	31,769	318,217	175,412	1,150	31,187	4,851	55,145
Mining	489	18,972	8,099	324	1,135	147	[2]	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Construction	5,495	153,448	104,085	9,766	2,286	2,593	15,553	5,027	147,480	98,818	9,442	2,085	2,526	16,473
Manufacturing	1,609	105,693	60,273	6,597	4,334	1,508	3,675	1,115	92,617	51,556	4,602	3,688	1,234	4,663
Transportation, communication, and sanitary services	3,283	37,563	9,288	4,339	4,193	1,313	2,625	2,369	25,778	2,981	3,169	3,174	976	3,903
Wholesale and retail trade	19,016	849,859	655,708	41,638	11,992	15,695	46,945	16,345	774,348	592,874	36,592	10,671	13,622	52,523
Wholesale trade	1,986	133,208	92,263	6,463	3,004	986	11,872	1,765	113,368	73,380	6,176	2,912	952	12,152
Retail trade	16,465	669,085	522,573	34,192	8,627	14,048	33,183	14,110	614,274	479,751	29,461	7,398	12,023	38,144
Wholesale and retail trade not allocable	565	47,566	40,872	983	361	661	1,890	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	3,402	59,978	41,125	1,779	2,090	339	8,301	2,413	59,465	40,965	1,779	1,605	286	9,781
Services	14,555	159,899	36,389	18,236	10,653	3,648	53,074	12,969	153,699	34,354	17,693	9,205	3,365	53,620
Nature of business not allocable	568	31,894	22,888	2,167	1,327	617	1,406	(2)	(2)	(2)	(2)	(2)	(2)	(2)
MISSOURI														
All industrial divisions	311,324	4,493,906	2,728,518	253,703	197,837	63,037	625,577	238,861	4,003,832	2,347,482	221,373	150,623	48,113	714,234
Agriculture, forestry, and fisheries	160,796	1,096,077	677,313	3,887	113,716	33,140	139,022	110,188	906,754	501,342	3,761	81,726	24,020	199,474
Mining	116	56,280	46,046	2,342	1,005	343	682	94	55,085	45,938	2,342	904	258	1,124
Construction	19,309	208,278	104,417	16,673	6,771	1,928	43,312	17,466	190,792	94,227	12,249	5,323	1,436	47,313
Manufacturing	4,160	172,941	111,845	13,461	5,134	2,214	11,943	3,412	118,566	81,028	5,955	3,235	969	14,074
Transportation, communication, and sanitary services	11,412	111,450	16,220	12,540	9,525	1,168	23,667	9,868	102,858	14,371	12,188	8,038	975	24,769
Wholesale and retail trade	48,108	2,124,564	1,611,095	126,855	26,339	15,703	156,316	40,076	1,952,387	1,463,549	114,293	23,904	13,839	167,844
Wholesale trade	7,400	282,861	199,126	17,018	4,260	2,596	28,309	6,353	230,845	154,693	11,852	4,004	2,342	31,270
Retail trade	39,314	1,786,037	1,373,671	106,112	21,002	12,478	122,551	32,560	1,667,879	1,271,922	98,876	18,958	10,939	130,762
Wholesale and retail trade not allocable	1,394	55,666	38,298	3,725	1,077	629	5,456	1,163	53,663	36,934	3,565	942	558	5,812
Finance, insurance, and real estate	13,652	104,955	6,149	9,136	5,838	1,045	44,352	11,483	95,174	3,744	8,704	3,825	757	46,684
Services	51,525	611,008	152,383	68,476	28,519	7,390	205,286	45,369	576,131	140,991	61,638	23,486	5,813	211,096
Nature of business not allocable	2,246	8,353	3,050	333	990	106	997	905	6,085	2,292	243	182	46	1,896

Footnotes at end of table.

Table 11.—NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION—Continued

State and industrial division	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MISSOURI—Continued														
Kansas City District														
All industrial divisions	166,693	2,138,343	1,319,963	113,430	100,353	33,116	284,007	124,130	1,849,180	1,080,735	100,973	75,411	24,959	329,052
Agriculture, forestry, and fisheries	94,160	605,323	384,639	2,491	60,983	19,326	70,174	61,570	486,257	276,415	2,449	43,478	13,798	102,310
Construction	10,264	78,792	35,577	6,003	2,881	550	21,346	9,257	72,271	31,096	5,418	2,176	496	22,065
Manufacturing	1,539	92,664	67,837	6,226	3,038	1,379	3,043	1,127	56,791	40,229	2,786	1,959	546	4,838
Transportation, communication, and sanitary services	6,073	68,199	11,658	7,862	5,088	526	13,570	5,265	64,398	10,166	7,515	4,450	444	14,130
Wholesale and retail trade	21,234	922,976	706,814	53,117	10,615	7,818	65,901	18,469	824,252	617,538	48,325	9,978	6,786	70,913
Wholesale trade	2,960	160,825	121,785	9,594	2,054	2,060	11,059	2,655	117,520	81,521	7,871	1,945	1,930	12,045
Retail trade	17,518	737,821	567,271	42,069	8,170	5,608	52,493	15,158	682,835	518,648	39,000	7,655	4,706	56,502
Wholesale and retail trade not allocable	756	24,330	17,758	1,454	391	150	2,349	656	23,897	17,369	1,454	378	150	2,366
Finance, insurance, and real estate	6,780	42,885	625	3,363	3,271	447	17,998	5,368	36,853	555	3,175	1,554	237	19,586
Services	25,649	277,341	69,146	33,616	13,703	2,950	91,347	22,793	259,177	61,435	30,643	11,365	2,561	94,176
Nature of business not allocable	940	4,141	2,162	144	458	64	171	(2)	(2)	(2)	(2)	(2)	(2)	(2)
St. Louis District														
All industrial divisions	144,631	2,355,563	1,408,555	140,273	97,484	29,921	341,570	114,731	2,154,652	1,266,747	120,400	75,212	23,154	385,182
Agriculture, forestry, and fisheries	66,636	490,754	292,674	1,396	52,733	13,814	68,848	48,618	420,497	224,927	1,312	38,248	10,222	97,164
Mining	62	10,258	4,541	1,734	689	287	225	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Construcion	9,045	129,486	68,840	10,670	3,890	1,378	21,966	8,209	118,521	63,131	6,831	3,147	940	25,248
Manufacturing	2,621	80,277	44,008	7,235	2,096	835	8,900	2,285	61,775	40,799	3,169	1,276	423	9,236
Transportation, communication, and sanitary services	5,339	43,251	4,562	4,678	4,437	642	10,097	4,603	38,460	4,205	4,673	3,588	531	10,639
Wholesale and retail trade	26,874	1,201,588	904,281	73,738	15,724	7,885	90,415	21,607	1,128,135	846,011	65,968	13,926	7,053	96,931
Wholesale trade	4,440	122,036	77,341	7,424	2,206	536	17,250	3,698	113,325	73,172	3,981	2,059	412	19,225
Retail trade	21,796	1,048,216	806,400	64,043	12,832	6,870	70,058	17,402	985,044	753,274	59,876	11,303	6,233	74,260
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	6,872	62,070	5,524	5,773	2,567	598	26,354	6,115	58,321	3,189	5,529	2,271	520	27,098
Services	25,876	333,667	83,237	34,860	14,816	4,440	113,939	22,576	316,954	79,556	30,995	12,121	3,252	116,880
Nature of business not allocable	1,306	4,212	888	189	532	42	826	671	2,812	388	189	16	11	1,492
MONTANA														
All industrial divisions	55,363	1,025,396	605,909	49,159	72,797	22,480	124,302	42,998	879,760	498,982	40,229	55,335	17,931	151,094
Agriculture, forestry, and fisheries	31,499	455,032	283,049	40	48,437	15,060	51,308	23,206	359,314	201,483	40	35,677	11,485	72,094
Construction	2,882	50,716	28,594	2,530	2,252	585	10,350	2,480	49,756	28,203	2,416	2,029	575	10,544
Manufacturing	1,187	27,132	9,202	3,558	2,994	544	2,027	953	26,840	9,056	3,558	2,769	544	2,317
Transportation, communication, and sanitary services	1,613	20,866	6,783	299	3,040	335	2,147	1,412	18,906	6,550	299	2,492	300	2,758
Wholesale and retail trade	7,428	326,224	222,655	32,801	7,283	4,164	22,548	5,682	288,160	198,964	25,153	5,540	3,580	25,114
Wholesale trade	977	23,631	14,989	1,099	747	312	2,836	743	18,359	11,421	537	381	166	3,194
Retail trade	6,184	287,651	197,396	31,100	6,005	3,726	18,403	4,773	256,014	178,331	24,014	4,693	3,303	20,550
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	2,394	36,318	21,476	538	1,616	388	5,642	2,159	34,833	21,467	535	1,026	270	5,880
Services	7,647	104,428	32,444	9,393	6,572	1,315	29,556	6,597	97,289	31,553	8,228	5,259	1,090	31,417
NEBRASKA														
All industrial divisions	158,618	2,948,542	1,861,280	101,139	170,793	69,176	406,065	132,809	2,675,946	1,640,681	92,788	147,753	60,055	438,949
Agriculture, forestry, and fisheries	103,893	1,438,214	877,420	2,042	132,930	52,265	230,984	85,576	1,284,728	748,588	2,042	113,852	44,544	255,939
Mining	388	23,495	16,245	631	2,379	136	1,652	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Construction	6,932	84,808	44,485	8,171	2,613	715	15,665	6,330	78,758	41,688	7,142	2,379	677	16,075
Manufacturing	1,001	59,254	32,169	5,700	1,773	1,834	8,246	1,001	59,254	32,169	5,700	1,773	1,834	8,246
Transportation, communication, and sanitary services	2,831	37,786	6,121	3,536	3,229	1,011	7,948	2,325	34,424	6,079	2,828	2,567	815	8,473
Wholesale and retail trade	19,088	1,060,849	832,100	55,436	14,544	9,206	60,419	16,279	960,193	748,130	49,385	12,774	8,151	64,024
Wholesale trade	3,196	337,667	277,912	15,614	4,381	1,604	13,995	2,885	333,762	275,578	14,954	4,132	1,565	14,716
Retail trade	15,412	702,550	538,186	38,172	9,832	7,379	45,354	12,914	601,799	456,550	32,781	8,311	6,363	48,238
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	5,255	44,808	4,372	2,128	2,318	951	18,939	4,657	43,297	3,707	1,728	1,979	927	19,468
Services	18,214	190,805	46,222	23,246	10,317	2,961	59,399	15,419	183,640	41,948	23,083	9,466	2,886	62,146
Nature of business not allocable	1,016	8,523	2,146	249	690	97	2,813	878	8,423	2,127	249	639	85	2,822
NEVADA														
All industrial divisions	13,803	436,187	231,151	47,280	18,099	7,681	38,671	10,099	387,514	206,139	42,969	12,321	5,392	60,440
Agriculture, forestry, and fisheries	1,978	24,725	17,480	99	3,928	1,256	13,476	950	14,787	7,906	21	1,458	449	2,682
Construction	1,018	99,707	63,883	16,826	2,006	1,884	5,203	856	98,215	62,268	16,711	1,978	1,877	5,849
Wholesale and retail trade	2,762	190,148	130,813	16,311	4,034	2,046	13,233	2,131	174,691	120,400	14,126	3,305	1,547	15,669
Wholesale trade	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Retail trade	2,534	175,586	120,553	15,634	3,894	1,955	11,076	1,936	160,140	110,146	13,449	3,165	1,456	13,496
Wholesale and retail trade not allocable	(2)	(2)	(2)	-	-	-	(2)	(2)	(2)	-	(2)	-	-	(2)
Finance, insurance, and real estate	1,079	22,130	4,133	467	895	143	15,173	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Services	6,460	93,158	11,788	13,122	6,679	2,217	28,930	5,306	83,447	9,376	11,353	5,106	1,375	30,787

Footnotes at end of table.

Table 11.—NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION—Continued

State and industrial division	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
NEW HAMPSHIRE														
All industrial divisions	28,878	596,833	363,555	39,940	23,503	7,332	88,726	24,075	551,372	331,301	33,334	19,240	5,905	93,946
Agriculture, forestry, and fisheries	4,744	46,031	24,151	401	5,024	1,128	4,107	3,056	36,029	17,037	401	3,224	693	5,909
Construction	3,727	60,490	31,916	5,959	2,049	722	13,591	3,524	57,827	29,277	5,872	1,928	692	13,941
Manufacturing	1,125	24,174	12,117	2,331	1,297	359	3,482	1,023	24,110	12,117	2,331	1,293	305	3,485
Transportation, communication, and sanitary services	848	7,089	395	591	1,365	226	1,381	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	7,044	348,645	269,495	17,521	7,197	2,777	25,397	6,021	327,179	253,242	19,427	6,668	2,570	26,577
Wholesale trade	692	21,156	13,023	1,574	572	191	2,080	588	7,595	3,604	4	214	27	2,189
Retail trade	6,214	305,345	236,518	15,704	6,458	2,410	22,388	5,328	297,614	229,803	15,180	6,314	2,372	23,445
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	1,484	13,556	1,207	801	771	121	6,490	1,466	13,524	1,205	801	760	113	6,628
Services	9,896	96,758	24,268	8,336	5,727	1,999	34,335	8,236	86,873	18,028	7,911	4,712	1,408	35,487
NEW JERSEY														
All industrial divisions	209,777	5,523,796	3,321,255	359,969	156,111	64,244	858,071	181,399	5,181,797	3,061,720	331,073	131,386	56,404	910,584
Agriculture, forestry, and fisheries	17,739	263,162	173,211	4,247	22,068	8,833	16,756	11,351	199,119	116,288	3,859	12,812	5,548	29,905
Mining	82	729	188	23	129	32	1,261	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Construction	25,769	525,483	323,162	31,413	16,352	6,054	88,687	24,587	517,012	316,604	30,505	15,714	5,846	90,468
Manufacturing	6,300	270,521	191,129	13,717	5,381	3,623	26,619	5,077	264,953	187,243	13,194	4,962	3,395	28,420
Transportation, communication, and sanitary services	10,383	159,164	23,774	26,757	15,114	4,088	34,960	9,094	150,728	23,131	23,816	13,355	3,737	36,953
Wholesale and retail trade	61,221	3,098,825	2,335,996	170,869	46,437	24,289	235,749	54,043	2,879,673	2,154,330	151,847	41,039	22,170	251,688
Wholesale trade	10,283	571,834	447,182	18,289	6,873	1,706	54,611	9,304	552,679	433,237	17,496	5,508	1,500	55,515
Retail trade	48,983	2,342,230	1,751,602	139,373	37,044	21,180	172,840	43,186	2,149,183	1,588,903	122,325	33,154	19,407	183,846
Wholesale and retail trade not allocable	1,955	184,761	137,212	13,207	2,520	1,403	8,298	1,553	177,811	132,190	12,026	2,377	1,263	12,327
Finance, insurance, and real estate	13,539	170,332	41,019	13,612	6,191	1,419	49,327	11,221	161,148	37,739	12,415	4,838	1,137	51,854
Services	73,783	1,028,379	230,100	99,330	44,139	15,859	403,616	65,191	1,001,473	223,552	95,437	38,306	14,504	418,508
Nature of business not allocable	961	7,201	2,676	1	300	47	2,618	819	7,199	2,676	-	298	44	2,628
Camden District														
All industrial divisions	71,793	1,900,223	1,216,867	122,006	57,166	21,973	238,050	60,298	1,703,246	1,059,814	104,022	45,914	18,503	260,335
Agriculture, forestry, and fisheries	9,731	133,474	87,779	698	9,907	3,902	9,334	6,062	111,231	67,001	698	5,683	2,858	15,438
Construction	8,762	175,318	101,950	14,661	7,660	1,790	27,655	8,385	172,958	100,246	13,766	7,529	1,749	28,336
Manufacturing	2,203	81,952	62,299	5,008	1,105	675	6,306	1,659	80,156	61,176	4,748	860	622	7,293
Transportation, communication, and sanitary services	3,749	41,965	4,937	6,934	5,118	1,041	8,362	2,864	36,020	4,882	4,123	3,848	736	9,801
Wholesale and retail trade	19,521	1,138,198	886,513	64,123	17,271	8,440	64,157	16,714	983,129	756,015	50,736	14,194	7,030	69,697
Wholesale trade	3,219	183,565	149,796	6,153	2,477	696	12,545	2,812	168,784	139,008	5,529	1,409	516	12,886
Retail trade	16,023	896,907	692,781	55,231	13,936	7,444	48,481	13,623	756,619	573,071	42,468	11,927	6,214	53,680
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	4,306	54,853	19,821	2,878	2,322	600	15,153	3,670	53,357	19,817	2,842	1,781	459	15,716
Services	22,953	270,236	52,202	27,703	13,509	5,461	105,893	20,522	262,222	49,334	27,109	11,763	4,988	112,502
Nature of business not allocable	559	3,726	1,186	1	199	43	1,197	(2)	(2)	(2)	-	(2)	(2)	(2)
Newark District														
All industrial divisions	137,984	3,623,573	2,104,388	237,963	98,945	42,271	620,021	121,101	3,478,551	2,001,906	227,051	85,472	37,901	650,249
Agriculture, forestry, and fisheries	8,008	129,688	85,432	3,549	12,161	4,931	7,422	5,289	87,888	49,287	3,161	7,129	2,690	14,467
Mining	73	228	8	23	54	11	1,254	(2)	(2)	-	-	(2)	(2)	(2)
Construction	17,007	350,165	221,212	16,752	8,692	4,264	61,032	16,202	344,054	216,358	16,739	8,185	4,097	61,932
Manufacturing	4,097	188,569	128,830	8,709	4,276	2,948	20,313	3,418	184,797	126,067	8,446	4,102	2,773	21,127
Transportation, communication, and sanitary services	6,634	117,199	18,837	19,823	9,996	3,047	26,998	6,230	114,708	18,249	19,693	9,507	3,001	27,152
Wholesale and retail trade	41,700	1,960,627	1,449,483	106,746	29,166	15,849	171,592	37,329	1,896,544	1,398,315	101,111	26,845	15,140	181,991
Wholesale trade	7,064	388,269	297,386	12,136	4,396	1,010	42,066	6,492	383,895	294,229	11,967	4,099	984	42,629
Retail trade	32,960	1,445,323	1,058,821	84,142	23,108	13,736	124,359	29,563	1,392,564	1,015,832	79,857	21,227	13,193	130,166
Wholesale and retail trade not allocable	1,676	127,035	93,276	10,468	1,662	1,103	5,167	1,274	120,085	88,254	9,287	1,519	963	9,196
Finance, insurance, and real estate	9,233	115,479	21,198	10,734	3,869	819	34,174	7,551	107,791	17,922	9,573	3,057	678	36,138
Services	50,830	758,143	177,898	71,627	30,630	10,398	297,723	44,669	739,251	174,218	68,328	26,543	9,516	306,006
NEW MEXICO														
All industrial divisions	43,474	996,601	578,375	72,036	50,219	14,375	108,607	31,637	840,032	464,152	61,895	35,236	11,112	134,949
Agriculture, forestry, and fisheries	16,098	188,921	96,117	-	23,791	3,440	29,310	10,679	154,222	65,915	-	16,419	2,282	42,438
Mining	690	17,330	4,008	4,050	1,392	464	650	329	14,300	2,890	3,948	835	383	2,555
Construction	2,286	57,237	36,225	2,992	1,652	1,376	8,602	1,984	56,374	36,041	2,965	1,466	1,336	8,836
Manufacturing	821	36,751	20,957	2,963	1,400	693	1,997	650	34,208	20,629	2,006	1,114	642	2,678
Transportation, communication, and sanitary services	1,023	8,221	1	1,062	1,048	314	2,441	784	7,072	1	1,062	868	314	2,596
Wholesale and retail trade	9,972	541,583	403,796	39,166	8,242	5,364	24,092	7,407	454,440	327,350	35,769	6,182	4,473	31,360
Wholesale trade	944	34,910	24,039	1,152	898	171	3,369	803	32,259	21,757	1,152	722	162	3,480
Retail trade	8,587	465,251	345,803	35,355	7,011	4,734	20,026	6,364	381,850	272,583	31,958	5,127	3,852	27,141
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	2,070	17,322	314	1,037	1,140	162	6,442	1,539	16,879	314	945	924	133	7,073
Services	10,070	123,684	15,096	20,641	10,883	2,421	34,047	7,904	99,455	11,012	15,146	6,974	1,420	36,183

Footnotes at end of table.

Table 11.--NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION--Continued

State and industrial division	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of good sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of good sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
NEW YORK														
All industrial divisions	616,267	13,379,952	7,533,401	806,468	380,608	182,755	2,251,519	505,943	12,485,833	6,888,209	742,655	305,271	156,736	2,453,122
Agriculture, forestry, and fisheries	78,798	796,198	483,108	11,501	96,371	27,708	44,479	48,864	636,387	346,520	8,255	61,726	18,172	104,718
Mining	920	17,961	2,336	3,504	2,008	697	[1]4,639	346	11,100	1,933	3,264	980	388	967
Construction	49,750	785,956	461,451	33,081	23,307	9,867	155,235	45,989	753,862	438,917	32,301	21,154	9,385	159,465
Manufacturing	16,897	669,455	445,572	30,042	11,244	12,123	78,164	14,324	653,806	433,332	29,647	10,319	11,639	81,509
Transportation, communication, and sanitary services	23,112	289,040	41,666	47,120	25,270	10,982	60,068	19,100	265,265	34,354	46,071	21,192	9,528	64,949
Wholesale and retail trade	163,111	7,380,066	5,504,650	365,356	98,336	71,912	594,751	139,466	6,918,945	5,119,154	328,471	89,041	64,107	650,857
Wholesale trade	38,876	1,973,672	1,493,013	50,840	20,152	11,736	197,922	34,893	1,903,257	1,429,683	49,880	19,020	11,273	205,180
Retail trade	119,623	5,115,927	3,803,011	287,913	73,715	56,579	380,633	100,809	4,766,524	3,511,068	257,088	66,546	50,185	427,763
Wholesale and retail trade not allocable	4,612	290,467	208,626	26,603	4,469	3,597	16,196	3,764	249,164	178,403	21,503	3,475	2,649	17,914
Finance, insurance, and real estate	36,742	404,898	83,000	25,400	13,903	9,055	145,679	31,373	391,433	79,641	24,155	11,601	8,032	153,401
Services	244,568	3,029,011	509,336	290,263	110,015	40,373	1,174,966	205,163	2,847,969	432,147	270,378	89,114	35,454	1,233,710
Nature of business not allocable	2,369	7,367	2,282	201	154	38	2,816	1,318	7,066	2,211	113	144	31	3,546
Albany District														
All industrial divisions	67,767	1,354,129	838,025	75,553	58,444	20,687	170,837	52,944	1,172,181	706,797	59,276	43,400	15,153	194,642
Agriculture, forestry, and fisheries	13,340	152,994	102,231	1,288	18,954	4,824	7,471	8,061	114,137	68,076	1,273	12,201	3,220	16,816
Construction	7,559	117,458	71,891	5,945	4,065	1,153	21,046	6,972	114,712	69,834	5,945	3,888	1,121	21,844
Transportation, communication, and sanitary services	3,129	39,680	10,480	4,430	5,240	1,689	4,895	1,945	29,890	6,703	4,152	3,627	847	5,938
Wholesale and retail trade	18,617	754,275	569,695	42,873	12,420	7,214	46,701	14,584	638,202	480,840	27,857	10,005	5,623	54,707
Wholesale trade	2,542	94,708	68,012	3,459	2,189	854	9,569	2,245	94,026	67,718	3,459	2,052	851	9,778
Retail trade	15,541	610,776	463,332	34,034	9,326	5,738	37,039	12,102	524,195	396,099	23,365	7,755	4,639	44,016
Wholesale and retail trade not allocable	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Finance, insurance, and real estate	3,571	25,566	3,369	970	1,649	553	11,560	2,732	24,335	3,186	970	1,051	213	12,897
Services	20,530	230,976	58,919	16,374	15,105	4,829	76,661	17,719	217,775	56,762	15,477	11,638	3,713	79,753
Brooklyn District														
All industrial divisions	189,214	4,732,322	2,757,291	271,871	93,514	61,723	793,546	165,258	4,504,945	2,584,037	260,978	81,889	56,543	847,601
Agriculture, forestry, and fisheries	5,210	154,130	104,341	4,865	3,785	3,567	17,756	4,355	149,560	101,153	4,843	3,156	3,113	20,045
Construction	15,401	239,671	132,699	8,026	5,657	3,200	55,096	14,747	235,053	130,092	8,025	5,193	3,163	55,700
Manufacturing	6,582	368,897	255,451	16,708	5,115	7,654	37,083	5,556	357,680	246,102	16,689	4,702	7,201	38,657
Transportation, communication, and sanitary services	8,376	110,344	11,901	22,134	8,553	3,767	27,132	7,687	108,050	11,890	21,976	8,151	3,568	27,789
Wholesale and retail trade	60,307	2,753,345	2,078,364	125,704	31,165	27,881	217,335	51,603	2,594,844	1,930,613	120,183	28,406	25,066	247,896
Wholesale trade	14,886	876,921	685,834	19,742	7,405	5,219	82,855	13,505	841,037	651,421	19,657	7,154	5,137	85,434
Retail trade	43,826	1,783,459	1,326,330	98,672	22,550	21,167	127,930	36,745	1,669,955	1,219,851	93,422	20,157	18,857	155,321
Wholesale and retail trade not allocable	1,595	92,965	66,200	7,290	1,210	1,495	6,550	1,353	83,852	59,341	7,104	1,095	1,072	7,141
Finance, insurance, and real estate	14,023	140,153	28,791	7,171	4,121	2,587	50,426	12,156	134,669	28,319	6,974	3,707	2,303	52,314
Services	78,887	963,469	145,613	87,263	35,018	12,998	388,227	68,843	924,194	135,868	82,288	28,573	12,128	404,392
Buffalo District														
All industrial divisions	99,800	1,848,319	1,075,215	102,084	81,084	26,997	300,765	78,819	1,703,519	972,632	93,899	64,746	22,402	330,170
Agriculture, forestry, and fisheries	26,199	208,314	117,936	1,482	30,880	8,217	14,382	15,745	163,858	82,822	665	21,201	5,512	29,686
Mining	220	1,599	528	441	47	88	[1]500	[2]	[2]	[2]	[2]	-	-	[2]
Construction	9,357	161,461	91,614	10,806	6,750	2,569	29,211	8,716	159,271	90,928	10,438	6,250	2,530	29,949
Manufacturing	1,639	24,591	13,844	338	1,082	188	6,212	1,401	24,487	13,768	336	1,064	185	6,298
Transportation, communication, and sanitary services	3,578	25,666	2,481	510	3,659	702	4,834	2,413	20,435	1,188	510	2,615	556	5,989
Wholesale and retail trade	23,953	1,038,529	772,815	52,265	19,622	10,185	85,451	20,707	965,733	711,790	48,530	17,979	8,932	90,976
Wholesale trade	5,047	178,918	131,115	3,432	3,592	1,321	18,820	4,437	161,106	115,804	3,235	3,103	1,041	19,762
Retail trade	18,399	810,115	605,438	45,481	14,533	8,266	63,802	15,763	755,131	559,724	41,943	13,379	7,293	68,385
Wholesale and retail trade not allocable	507	49,496	36,262	3,352	1,497	598	2,829	507	49,496	36,262	3,352	1,497	598	2,829
Finance, insurance, and real estate	5,189	54,491	17,341	3,082	1,620	440	21,049	4,831	54,157	17,338	2,951	1,544	426	21,257
Services	29,457	331,646	57,142	33,111	17,413	4,597	139,843	24,971	312,364	52,800	30,176	14,082	4,250	145,598
Manhattan District														
All industrial divisions	169,319	3,703,723	1,790,872	254,052	71,202	45,969	772,776	139,859	3,507,509	1,659,044	235,514	57,165	40,915	840,640
Agriculture, forestry, and fisheries	4,174	42,087	29,048	2,291	6,492	1,801	[1]9,272	2,269	25,251	8,837	1,041	1,254	664	8,844
Mining	373	14,063	1,516	3,059	1,780	517	[1]4,193	99	8,961	1,217	3,016	904	358	499
Construction	7,427	125,443	75,843	4,672	2,256	1,500	23,971	6,413	109,220	63,025	4,577	1,595	1,196	25,508
Manufacturing	6,057	206,128	132,826	6,922	2,099	3,242	28,288	5,342	203,531	131,426	6,754	1,999	3,229	29,201
Transportation, communication, and sanitary services	5,137	62,518	11,673	7,041	2,965	1,489	17,607	4,870	60,656	11,072	6,442	2,751	1,425	19,054
Wholesale and retail trade	40,780	1,850,533	1,317,797	93,649	20,753	18,931	181,925	36,555	1,799,905	1,282,211	86,652	19,809	17,881	189,147
Wholesale trade	13,141	656,780	477,949	18,370	4,863	3,520	73,180	11,751	651,770	474,350	18,251	4,738	3,460	76,186
Retail trade	26,290	1,157,636	815,015	74,065	15,667	14,832	104,807	23,560	1,112,966	783,421	67,384	14,848	13,861	108,820
Wholesale and retail trade not allocable	1,349	36,117	24,833	1,214	223	579	3,938	1,244	35,169	24,440	1,017	223	560	4,141
Finance, insurance, and real estate	10,354	156,829	30,300	12,851	5,365	4,812	52,436	8,532	151,146	27,603	12,123	4,387	4,545	56,679
Services	94,136	1,243,757	191,748	123,566	29,416	13,677	480,997	75,318	1,146,680	133,532	114,909	24,390	11,617	510,714
Nature of business not allocable	881	2,365	121	1	76	-	1,017	[2]	[2]	[2]	-	[2]	-	[2]

Footnotes at end of table.

Table 11.—NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION—Continued

State and industrial division	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
NEW YORK—Continued														
Syracuse District														
All industrial divisions	90,167	1,741,459	1,071,998	102,908	76,364	27,379	213,595	69,063	1,597,679	965,699	92,988	58,071	21,723	240,069
Agriculture, forestry, and fisheries	29,875	238,673	129,552	1,575	36,260	9,299	14,142	18,434	183,581	85,632	433	23,914	5,663	29,327
Construction	10,006	141,923	89,404	3,632	4,579	1,445	25,911	9,141	135,606	85,038	3,316	4,228	1,375	26,464
Manufacturing	2,091	37,535	22,039	2,401	2,017	639	4,400	1,530	35,834	20,668	2,266	1,631	632	4,996
Transportation, communication, and sanitary services	2,892	50,832	5,131	13,005	4,853	3,335	5,600	2,185	46,234	3,501	12,991	4,048	3,132	6,179
Wholesale and retail trade	19,454	983,384	765,979	50,865	14,376	7,701	63,339	16,017	920,261	713,700	45,249	12,842	6,605	68,131
Wholesale trade	3,260	166,345	130,103	5,837	2,103	822	13,498	2,955	155,318	120,390	5,278	1,973	784	14,020
Retail trade	15,567	753,941	592,896	35,661	11,639	6,576	47,055	12,639	704,277	551,973	30,974	10,407	5,535	51,221
Wholesale and retail trade not allocable	627	63,098	42,980	9,367	634	303	2,786	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	3,605	27,859	3,199	1,326	1,148	663	10,208	3,122	27,126	3,195	1,137	912	545	10,854
Services	21,558	259,163	55,914	29,949	13,063	4,272	89,238	18,312	246,956	53,185	27,528	10,431	3,746	93,253
NORTH CAROLINA														
All industrial divisions	260,616	3,758,758	2,314,593	241,730	145,185	55,039	499,365	222,161	3,326,707	2,005,595	205,940	113,304	45,685	550,454
Agriculture, forestry, and fisheries	146,027	823,173	475,822	2,987	78,431	14,978	151,768	121,450	728,821	391,784	2,972	60,542	12,198	179,849
Construction	15,883	367,718	209,858	42,597	8,733	4,841	38,718	14,538	311,601	187,659	29,179	7,362	3,785	43,338
Manufacturing	5,565	158,232	87,274	19,608	4,812	2,817	17,240	4,859	152,921	86,675	18,137	4,043	2,360	18,687
Transportation, communication, and sanitary services	4,302	50,919	6,736	7,409	5,313	1,895	6,147	3,450	38,936	6,736	5,567	3,262	1,254	7,825
Wholesale and retail trade	40,922	1,848,345	1,426,497	110,520	24,141	22,828	100,445	33,368	1,600,203	1,226,490	95,517	17,038	18,914	112,634
Wholesale trade	5,257	217,611	160,705	7,919	2,631	1,550	20,910	4,444	203,170	149,037	7,481	2,206	1,450	22,313
Retail trade	34,621	1,528,594	1,190,075	95,816	18,158	19,663	76,888	28,070	1,348,356	1,040,860	84,466	14,189	16,542	86,905
Wholesale and retail trade not allocable	1,044	102,140	75,717	6,785	3,352	1,615	2,647	854	48,677	36,593	3,570	643	922	3,416
Finance, insurance, and real estate	6,298	48,433	4,430	2,964	1,964	526	19,744	5,628	47,108	4,095	2,945	1,758	562	20,325
Services	40,354	415,435	71,701	53,249	20,442	6,595	161,033	37,816	401,309	70,103	49,282	18,085	6,123	163,449
Nature of business not allocable	1,249	46,342	32,251	2,396	1,336	556	4,198	1,047	45,704	32,053	2,341	1,214	549	4,243
NORTH DAKOTA														
All industrial divisions	85,938	1,102,394	579,211	31,378	107,014	33,157	189,716	72,850	1,015,912	526,053	28,913	91,415	28,908	208,478
Agriculture, forestry, and fisheries	65,896	537,105	208,672	222	89,447	26,836	138,862	56,565	491,767	181,053	222	78,183	23,389	148,504
Construction	2,421	22,812	8,438	1,452	1,359	196	6,327	2,221	22,524	8,233	1,452	1,275	196	6,383
Transportation, communication, and sanitary services	1,724	17,063	1,724	1,451	1,868	217	1,968	1,423	16,560	1,724	1,451	1,339	212	2,613
Wholesale and retail trade	7,578	431,347	342,057	18,756	6,743	3,603	21,622	5,800	400,256	317,782	16,539	5,357	3,134	25,728
Wholesale trade	1,554	64,158	49,202	3,534	1,514	479	2,867	1,017	56,072	44,512	2,390	899	312	4,296
Retail trade	5,924	364,422	291,209	15,222	5,219	3,089	18,073	4,683	341,417	271,624	14,149	4,448	2,787	20,750
Wholesale and retail trade not allocable	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)
Finance, insurance, and real estate	2,152	12,424	127	775	1,435	622	5,002	1,917	10,386	127	539	639	614	5,187
Services	4,987	60,826	13,051	7,072	4,013	1,199	16,283	4,283	59,393	12,004	7,060	3,622	1,132	17,311
OHIO														
All industrial divisions	453,038	8,281,170	4,962,293	578,283	271,526	138,188	1,232,237	364,816	7,425,122	4,312,605	510,366	215,713	114,983	1,344,281
Agriculture, forestry, and fisheries	152,278	976,769	553,084	4,925	107,687	42,787	160,831	109,637	838,021	433,496	4,498	80,839	33,129	208,540
Mining	1,209	20,877	4,413	3,275	2,268	701	12,001	691	15,912	3,350	1,093	1,705	326	2,288
Construction	36,127	624,492	380,940	48,637	17,311	8,906	104,868	33,041	559,291	324,698	47,430	14,153	7,702	111,088
Manufacturing	9,022	291,207	177,503	20,484	8,692	4,345	37,569	7,456	271,925	163,160	18,718	7,682	3,900	39,499
Transportation, communication, and sanitary services	15,157	191,347	44,444	22,908	19,042	7,163	29,748	11,338	157,944	37,280	18,813	14,031	5,383	34,673
Wholesale and retail trade	97,580	4,509,858	3,379,033	296,217	55,860	52,871	302,234	79,948	4,009,542	2,963,415	257,068	47,732	45,765	330,057
Wholesale trade	15,421	671,458	473,512	26,721	9,086	4,894	81,855	12,617	651,338	457,382	25,801	8,116	4,768	84,172
Retail trade	80,588	3,770,365	2,859,536	264,526	45,489	46,042	216,744	66,197	3,308,695	2,476,040	226,324	38,631	39,466	241,366
Wholesale and retail trade not allocable	1,571	68,035	45,985	4,970	1,285	1,935	3,635	1,134	49,509	29,993	4,943	985	1,531	4,519
Finance, insurance, and real estate	28,464	324,496	128,304	18,841	10,506	3,213	90,583	23,625	308,778	122,065	17,346	7,798	2,903	95,838
Services	110,206	1,321,673	285,574	161,603	49,764	18,008	505,004	96,766	1,254,262	264,200	144,957	41,509	15,754	518,646
Nature of business not allocable	2,995	20,451	8,998	1,393	396	194	3,401	2,314	9,447	941	443	264	121	3,652
Cincinnati District														
All industrial divisions	187,928	3,176,680	1,846,776	254,043	102,161	55,271	497,102	151,064	2,911,034	1,640,116	233,940	80,161	46,607	548,525
Agriculture, forestry, and fisheries	67,027	384,686	229,211	1,333	41,514	17,381	56,694	46,620	322,427	172,240	1,330	28,767	13,259	80,545
Mining	846	8,295	1,837	2,644	1,136	442	13,576	360	3,678	853	463	710	76	390
Construction	13,892	227,539	137,624	17,859	6,395	3,361	40,730	13,086	210,080	121,329	17,826	6,017	2,785	43,101
Manufacturing	3,878	97,041	52,098	10,648	2,831	1,566	14,452	3,104	86,250	44,629	8,914	2,183	1,286	15,475
Transportation, communication, and sanitary services	6,183	68,591	9,371	12,120	6,092	2,997	13,324	4,939	60,286	6,165	11,856	4,525	2,571	15,024
Wholesale and retail trade	37,953	1,719,440	1,266,265	125,452	21,371	20,721	128,812	31,545	1,595,491	1,164,122	114,031	18,696	18,763	139,164
Wholesale trade	7,074	246,094	164,977	11,204	4,338	2,156	32,582	5,681	241,045	161,219	10,971	3,727	2,115	34,096
Retail trade	30,632	1,460,519	1,091,841	113,223	16,981	18,399	95,109	25,617	1,341,619	993,456	102,035	14,917	16,482	103,947
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	11,365	117,494	42,555	7,297	3,450	1,169	34,003	9,422	107,620	36,588	6,506	2,828	950	37,037
Services	45,279	539,944	99,220	75,745	19,225	7,554	211,361	40,951	522,362	93,562	93,010	16,390	6,906	216,339
Nature of business not allocable	1,505	13,650	8,595	945	147	80	1,302	1,037	2,840	628	4	45	11	1,490

Footnotes at end of table.

Table 11.—NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION—Continued

State and industrial division	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
OHIO—Continued														
Cleveland District														
All industrial divisions	265,110	5,104,490	3,115,517	324,240	169,365	82,917	735,135	213,752	4,514,088	2,672,489	276,426	135,552	68,376	795,756
Agriculture, forestry, and fisheries	85,251	592,083	323,873	3,592	66,173	25,406	104,137	63,017	515,594	261,256	3,168	52,072	19,870	127,995
Mining	363	12,582	2,576	631	1,132	259	1,575	331	12,234	2,497	630	995	250	1,898
Construction	22,235	396,953	243,316	30,778	10,916	5,545	64,138	19,955	349,211	203,369	29,604	8,136	4,917	67,987
Manufacturing	5,144	194,166	125,405	9,836	5,861	2,779	23,117	4,352	185,675	118,531	9,804	5,499	2,614	24,024
Transportation, communication, and sanitary services	8,974	122,756	35,073	10,788	12,950	4,166	16,424	6,399	97,658	31,115	6,957	9,506	2,812	19,649
Wholesale and retail trade	59,627	2,790,418	2,112,768	170,765	34,489	32,150	173,422	48,403	2,414,051	1,799,293	143,037	29,036	27,002	190,893
Wholesale trade	8,347	425,364	308,535	15,517	4,748	2,738	49,273	6,936	410,293	296,163	14,830	4,389	2,653	50,076
Retail trade	49,956	2,309,846	1,767,695	151,303	28,508	27,643	121,635	40,580	1,967,076	1,482,584	124,289	23,714	22,984	137,419
Wholesale and retail trade not allocable	1,324	55,208	36,538	3,945	1,233	1,769	2,514	887	36,682	20,546	3,918	933	1,365	3,398
Finance, insurance, and real estate	17,099	207,002	85,749	11,544	7,056	2,044	56,580	14,203	201,158	85,477	10,840	4,970	1,953	58,801
Services	64,927	781,729	186,354	85,858	30,539	10,454	293,643	55,815	731,900	170,638	71,947	25,119	8,848	302,307
Nature of business not allocable	1,490	6,801	403	448	249	114	2,099	1,277	6,607	313	439	219	110	2,202
OKLAHOMA														
All industrial divisions	180,815	2,889,945	1,722,948	160,011	145,960	43,115	279,388	132,415	2,407,364	1,374,290	138,889	95,352	30,273	386,171
Agriculture, forestry, and fisheries	87,381	641,670	403,743	1,686	74,247	15,518	34,652	53,687	450,270	227,153	1,608	44,398	9,861	103,287
Mining	2,889	79,822	5,728	2,001	10,333	2,513	14,940	1,996	34,856	3,406	1,555	3,031	711	8,417
Construction	12,124	249,682	124,405	23,898	10,505	2,180	32,551	10,715	231,195	118,794	20,937	7,651	1,965	33,760
Manufacturing	1,150	37,330	16,948	2,857	1,498	504	2,446	975	24,733	10,686	1,036	1,029	214	3,182
Transportation, communication, and sanitary services	3,879	57,260	15,009	5,808	5,080	837	5,154	3,372	41,144	5,629	4,614	3,579	476	8,144
Wholesale and retail trade	30,573	1,368,229	1,058,313	75,891	18,102	14,512	74,266	25,167	1,212,277	929,280	64,981	15,383	12,458	83,150
Wholesale trade	4,784	200,081	148,060	6,704	3,787	4,345	16,824	4,209	189,342	140,847	6,360	3,591	4,326	17,630
Retail trade	24,642	1,101,150	853,991	65,929	13,747	9,810	54,314	20,213	959,470	735,170	55,363	11,318	7,802	62,214
Wholesale and retail trade not allocable	1,147	66,998	56,262	3,258	568	357	3,128	745	63,465	53,263	3,258	474	330	3,306
Finance, insurance, and real estate	8,495	81,166	29,536	5,079	4,595	2,069	20,780	6,585	75,423	28,635	4,953	2,812	847	22,946
Services	32,394	346,422	54,526	41,090	20,647	4,412	113,811	28,569	320,223	41,354	39,119	16,829	3,615	120,151
Nature of business not allocable	1,930	28,364	14,740	1,701	953	570	668	1,349	17,243	9,353	86	640	126	3,134
OREGON														
All industrial divisions	111,925	1,935,265	1,092,627	119,382	86,533	33,672	262,541	78,564	1,726,782	947,854	103,923	62,154	24,616	310,266
Agriculture, forestry, and fisheries	41,771	393,569	227,670	2,098	42,035	17,703	34,449	21,668	296,525	141,572	1,564	26,617	11,734	62,786
Construction	10,362	179,689	90,538	14,144	4,432	1,773	27,294	8,846	146,179	74,797	10,100	3,276	985	29,324
Manufacturing	4,255	108,620	58,855	9,376	5,977	1,548	9,590	2,908	99,474	54,596	8,501	4,706	1,299	12,007
Transportation, communication, and sanitary services	3,108	57,740	4,595	7,991	6,039	1,802	14,186	2,595	51,168	4,595	5,572	5,386	1,696	14,900
Wholesale and retail trade	24,176	875,940	649,104	47,895	12,632	5,809	65,305	18,640	825,768	612,395	41,763	10,275	5,260	75,332
Wholesale trade	3,886	221,992	173,131	7,254	2,790	1,080	19,504	3,079	220,485	172,491	7,247	2,127	1,078	20,562
Retail trade	19,384	633,200	463,357	38,664	9,504	4,568	43,154	15,058	586,636	428,765	32,582	7,855	4,049	51,749
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	7,006	64,373	18,251	4,055	2,739	1,181	20,523	5,279	60,216	17,085	3,852	1,251	536	22,322
Services	20,348	246,056	40,364	33,322	11,968	3,699	89,100	17,873	238,324	39,732	32,070	9,957	2,955	91,382
Nature of business not allocable	684	6,355	2,399	146	339	78	1,703	(2)	(2)	(2)	(2)	(2)	(2)	(2)
PENNSYLVANIA														
All industrial divisions	435,515	9,361,233	5,723,511	648,026	307,895	120,642	1,271,598	354,335	8,329,671	4,931,772	567,872	236,517	98,794	1,398,269
Agriculture, forestry, and fisheries	81,794	651,821	409,596	3,871	68,681	18,551	35,850	48,209	500,793	280,100	2,952	42,004	11,505	81,740
Mining	2,264	28,700	3,132	3,916	5,637	452	448	1,438	20,918	2,754	1,926	2,797	300	2,982
Construction	39,633	836,440	543,105	54,619	21,836	11,307	114,050	36,586	780,329	505,620	47,187	18,369	10,478	118,908
Manufacturing	9,641	446,099	280,132	42,762	12,833	7,599	40,045	7,919	397,310	240,838	40,700	10,512	6,696	42,684
Transportation, communication, and sanitary services	19,194	290,960	62,501	37,734	29,570	8,055	46,138	15,745	255,474	55,640	31,169	22,799	6,585	53,000
Wholesale and retail trade	126,941	5,377,155	4,067,153	320,372	85,879	47,365	381,435	105,927	4,719,396	3,510,433	273,025	71,740	39,954	418,354
Wholesale trade	23,515	1,082,226	825,224	44,912	14,663	6,395	97,996	20,019	865,632	622,996	39,241	11,510	5,249	106,982
Retail trade	98,298	3,940,185	2,967,032	252,431	65,197	37,816	262,240	81,533	3,543,973	2,649,366	214,824	54,675	32,060	289,530
Wholesale and retail trade not allocable	5,128	354,744	274,897	23,029	6,019	3,154	21,199	4,375	309,791	238,071	18,960	5,555	2,645	21,842
Finance, insurance, and real estate	20,458	244,943	36,164	23,791	12,972	4,772	77,937	17,122	225,950	34,784	22,109	9,447	2,918	82,584
Services	133,646	1,479,579	320,009	160,905	70,300	22,453	572,860	119,896	1,424,123	299,905	148,748	58,773	20,270	595,067
Nature of business not allocable	1,944	5,536	1,719	56	187	88	2,835	1,493	5,378	1,698	56	76	88	2,950
Philadelphia District														
All industrial divisions	223,410	5,107,939	3,102,000	345,397	147,347	67,099	745,210	187,597	4,596,011	2,679,871	314,690	121,639	57,355	804,616
Agriculture, forestry, and fisheries	40,494	369,528	243,734	2,688	32,007	9,797	26,370	25,385	289,338	169,387	2,520	21,330	6,347	48,896
Mining	175	682	59	67	89	17	718	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Construction	21,053	576,559	397,925	35,631	11,276	8,093	67,649	19,048	542,161	372,929	31,986	10,079	7,443	70,547
Manufacturing	5,207	190,257	117,049	8,418	5,233	2,677	26,973	4,528	185,374	113,489	8,418	4,662	2,619	27,448
Transportation, communication, and sanitary services	7,794	126,138	25,408	17,241	10,027	3,498	25,207	6,829	122,442	24,722	17,090	9,597	3,320	25,844
Wholesale and retail trade	69,868	2,853,103	2,122,946	170,761	44,241	25,533	227,432	57,667	2,499,985	1,812,782	153,058	38,806	22,739	241,859
Wholesale trade	12,620	691,047	534,836	24,843	7,706	3,864	61,144	10,878	500,006	354,093	23,280	5,571	2,986	65,001
Retail trade	50,277	1,974,817	1,444,041	134,163	34,512	19,956	152,968	44,029	1,814,588	1,315,784	118,165	31,266	18,057	163,422
Wholesale and retail trade not allocable	2,971	187,239	144,069	11,755	2,023	1,713	13,320	2,760	185,391	142,905	11,613	1,969	1,696	13,436
Finance, insurance, and real estate	11,481	156,073	24,306	15,274	6,895	3,353	48,999	9,709	144,209	23,463	14,158	4,585	1,925	51,432
Services	70,643	832,343	169,517	95,278	37,395	14,058	321,925	63,832	808,869	161,985	87,354	32,471	12,879	336,991
Nature of business not business not allocable	695	3,256	1,056	39	184	73	1,373	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 11.—NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION—Continued

State and industrial division	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
PENNSYLVANIA—Continued														
Pittsburgh District														
All industrial divisions	141,852	2,850,931	1,738,969	206,593	98,044	35,441	372,365	110,328	2,508,824	1,498,135	170,270	71,813	26,847	420,941
Agriculture, forestry, and fisheries	24,129	143,851	89,748	478	17,561	5,202	3,711	12,435	107,198	59,579	432	9,682	3,022	19,253
Mining	1,648	20,122	2,554	3,468	4,718	397	[1]216	879	12,503	2,177	1,478	1,932	251	1,482
Construction	13,673	153,561	79,124	12,764	4,958	1,608	34,839	12,966	144,651	73,159	11,302	4,331	1,507	35,726
Manufacturing	3,397	115,818	74,281	8,218	4,159	1,890	7,424	2,415	96,652	59,290	7,820	3,376	1,337	8,817
Transportation, communication, and sanitary services	8,058	112,592	25,268	12,872	13,253	3,531	14,664	6,082	88,283	20,940	8,238	8,162	2,460	19,773
Wholesale and retail trade	38,914	1,749,551	1,346,619	110,829	27,259	15,473	98,749	29,845	1,525,925	1,168,649	86,520	21,248	11,767	117,312
Wholesale trade	8,127	307,616	231,391	15,466	4,713	1,611	28,735	6,782	289,633	215,408	12,209	4,131	1,454	33,635
Retail trade	28,963	1,301,583	1,003,351	86,335	19,214	12,609	65,064	21,780	1,138,407	876,454	69,165	14,195	9,549	78,250
Wholesale and retail trade not allocable	1,824	140,352	111,877	9,028	3,332	1,253	4,950	1,283	97,885	76,787	5,146	2,922	764	5,427
Finance, insurance, and real estate	6,637	75,698	10,203	7,235	5,395	1,252	23,813	5,574	69,604	9,702	6,669	4,309	839	25,613
Services	44,291	478,297	111,143	50,712	20,738	6,086	188,068	39,224	462,583	104,631	47,794	18,771	3,662	191,645
Nature of business not allocable	1,145	1,441	29	17	3	2	1,313	908	1,425	8	17	2	2	1,320
Scranton District														
All industrial divisions	70,253	1,402,363	882,542	96,036	62,504	18,102	154,023	56,410	1,224,836	753,766	82,912	43,065	14,592	172,712
Agriculture, forestry, and fisheries	17,171	138,442	76,114	705	19,113	3,552	5,769	10,389	104,257	51,134	-	10,992	2,136	13,591
Construction	4,907	106,320	66,056	6,224	5,602	1,606	11,562	4,572	93,517	59,532	3,899	3,959	1,528	12,635
Manufacturing	1,077	140,024	88,802	26,126	3,441	3,032	5,648	976	115,284	68,059	24,462	2,474	2,740	6,419
Transportation, communication, and sanitary services	3,342	52,230	11,825	7,621	6,290	1,026	6,267	2,834	44,749	9,978	5,841	5,040	805	7,383
Wholesale and retail trade	22,159	774,501	597,588	38,782	14,379	6,359	55,254	18,415	693,486	529,002	33,447	11,686	5,448	59,183
Wholesale trade	2,768	83,563	58,997	4,603	2,244	920	8,117	2,359	75,993	53,495	3,752	1,808	809	8,346
Retail trade	19,058	663,785	519,640	31,933	11,471	5,251	44,208	15,724	590,978	457,128	27,494	9,214	4,454	47,858
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	2,340	13,172	1,655	1,282	682	167	5,125	1,839	12,137	1,619	1,282	553	154	5,539
Services	18,712	168,939	39,349	14,915	12,167	2,309	62,867	16,840	152,671	33,289	13,600	7,531	1,730	66,431
RHODE ISLAND														
All industrial divisions	28,073	554,891	332,738	29,068	11,184	6,436	105,857	25,262	537,873	321,556	27,067	9,623	5,799	109,275
Agriculture, forestry, and fisheries	1,216	8,906	4,253	903	612	322	1,572	898	7,906	3,001	903	482	308	2,017
Construction	2,882	33,824	15,989	3,509	743	496	9,839	2,783	33,784	15,978	3,100	694	464	10,395
Manufacturing	882	21,509	12,314	550	456	703	4,827	779	18,290	10,334	523	415	423	4,896
Wholesale and retail trade	9,250	340,869	265,808	12,384	3,536	3,226	27,819	8,275	333,411	259,529	12,344	3,131	3,018	28,663
Wholesale trade	732	26,003	19,590	1,054	190	115	3,251	690	25,959	19,573	1,054	190	115	3,266
Retail trade	8,320	312,745	245,218	11,069	3,273	3,076	24,312	7,387	305,331	238,956	11,029	2,868	2,868	25,141
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	1,470	13,698	1,602	512	380	77	6,540	1,333	13,444	1,602	512	318	54	6,611
Services	11,536	128,929	32,208	11,210	4,814	1,525	52,982	10,360	123,882	30,548	9,685	3,940	1,445	54,405
SOUTH CAROLINA														
All industrial divisions	99,033	1,689,902	1,107,146	93,395	58,884	22,298	179,957	78,585	1,552,140	1,004,269	83,820	45,078	19,646	203,742
Agriculture, forestry, and fisheries	43,995	293,236	187,485	2,191	29,468	4,446	29,368	30,636	253,735	149,606	2,013	21,461	3,249	44,282
Construction	7,472	277,312	195,423	15,937	4,780	3,227	21,393	7,144	266,705	188,274	15,474	4,191	2,976	22,660
Manufacturing	2,698	65,300	33,880	9,099	2,507	10,410	7,321	2,483	64,381	33,312	8,893	2,442	1,111	7,471
Transportation, communication, and sanitary services	1,070	18,556	1,033	686	2,993	212	1,103	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	21,455	835,189	650,190	42,106	8,597	10,470	51,294	18,492	775,637	599,764	36,730	7,812	9,678	55,564
Wholesale trade	2,532	70,397	48,571	1,792	927	2,075	9,328	2,399	68,969	46,910	1,785	909	2,075	9,672
Retail trade	18,322	745,319	590,316	37,778	7,328	6,659	41,318	15,621	688,947	542,691	32,544	6,564	5,946	45,696
Wholesale and retail trade not allocable	601	19,473	11,303	2,536	342	1,676	648	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	3,099	23,180	476	1,313	1,312	294	10,350	2,703	23,050	476	1,310	1,225	291	10,530
Services	18,612	173,340	36,903	21,771	9,182	2,389	58,804	16,491	159,151	30,641	19,048	7,201	2,137	61,320
Nature of business not allocable	623	3,469	1,737	270	41	58	479	(2)	(2)	(2)	-	-	(2)	(2)
SOUTH DAKOTA														
All industrial divisions	87,205	1,344,233	808,735	43,215	101,580	36,431	177,109	71,128	1,139,434	652,159	33,414	81,233	29,064	200,167
Agriculture, forestry, and fisheries	63,482	758,243	456,560	463	79,119	27,817	109,339	51,911	607,595	327,702	340	65,195	22,420	124,544
Construction	3,989	84,705	45,207	8,592	4,210	1,006	11,595	3,386	82,059	43,490	8,230	3,921	993	12,505
Manufacturing	832	20,047	12,244	1,809	636	368	1,377	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Transportation, communication, and sanitary services	1,698	39,628	4,158	4,589	4,997	2,010	4,706	1,133	23,969	2,122	2,665	2,415	971	5,480
Wholesale and retail trade	7,400	353,727	273,090	20,892	9,780	2,925	20,989	6,225	324,302	252,161	15,706	4,106	2,445	24,183
Wholesale trade	1,219	77,056	62,675	2,667	890	387	5,024	1,219	77,056	62,675	2,667	890	387	5,024
Retail trade	2,887	246,992	186,561	17,174	4,530	2,420	13,584	4,712	217,567	165,632	11,988	2,896	1,940	16,778
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	2,199	11,906	383	1,083	1,167	376	4,288	1,777	11,088	383	803	765	277	5,446
Services	6,869	68,025	14,763	4,403	4,679	1,747	24,712	5,895	63,781	14,500	4,104	4,003	3,366	25,475

Footnotes at end of table.

Table 11.--NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION--Continued

State and industrial division	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TENNESSEE														
All industrial divisions	215,883	3,252,099	2,136,217	199,698	109,899	37,734	381,219	166,897	2,961,671	1,890,309	182,449	81,135	31,791	437,579
Agriculture, forestry, and fisheries	117,723	408,256	259,394	2,599	48,299	8,571	39,908	79,200	309,776	164,282	2,385	26,854	5,336	79,791
Mining	201	5,797	1,480	412	792	111	[1]284	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Construction	12,146	292,958	191,135	21,699	8,771	2,975	27,031	11,504	255,338	157,967	17,170	8,064	2,682	31,517
Manufacturing	2,957	90,186	58,694	7,773	1,916	1,167	7,743	2,636	85,369	54,565	7,715	1,836	1,102	8,234
Transportation, communication, and sanitary services	5,030	58,429	10,569	3,999	8,179	1,328	7,992	4,363	55,635	10,569	3,684	7,088	1,101	9,610
Wholesale and retail trade	36,295	1,966,215	1,542,663	112,422	22,175	18,025	125,770	31,879	1,833,872	1,432,805	102,209	19,711	16,593	131,132
Wholesale trade	5,394	378,801	293,911	19,515	3,796	4,279	27,111	4,499	351,662	268,162	19,081	3,534	4,234	28,152
Retail trade	30,041	1,468,711	1,147,929	88,847	17,436	12,749	94,040	26,525	1,364,532	1,064,627	79,186	15,248	11,370	98,350
Wholesale and retail trade not allocable	860	118,703	100,823	4,060	943	997	4,619	855	117,678	100,016	3,942	929	989	4,630
Finance, insurance, and real estate	7,027	72,157	6,519	5,477	3,769	1,149	28,737	6,701	70,880	6,511	4,998	3,457	1,098	29,403
Services	33,532	350,083	62,271	44,228	15,421	4,320	143,452	30,088	338,559	58,833	42,808	13,149	3,745	146,045
Nature of business not allocable	972	8,018	3,492	1,089	577	88	870	(2)	(2)	(2)	(2)	(2)	(2)	(2)
TEXAS														
All industrial divisions	596,508	12,429,003	7,679,306	820,668	561,923	137,761	1,127,377	423,343	10,568,164	6,313,064	694,903	388,873	101,064	1,509,205
Agriculture, forestry, and fisheries	236,240	2,264,947	1,440,083	17,885	245,832	42,941	183,942	139,469	1,806,332	1,001,589	15,935	160,173	25,853	376,556
Mining	8,928	306,091	65,442	24,728	35,492	7,397	[1]20,045	4,872	203,619	32,883	14,689	19,010	4,820	36,287
Construction	48,474	1,142,394	721,269	72,644	31,433	8,862	125,265	44,324	1,035,384	662,486	68,870	23,984	7,886	139,448
Manufacturing	8,185	431,407	290,712	37,236	11,452	4,275	26,048	6,354	237,327	125,423	26,011	9,391	3,686	30,158
Transportation, communication, and sanitary services	16,522	334,255	59,558	51,161	31,367	8,349	27,384	12,901	286,422	46,600	41,322	25,259	6,726	35,722
Wholesale and retail trade	123,299	6,061,833	4,700,437	377,008	86,072	39,929	294,820	93,142	5,320,172	4,096,882	317,630	70,665	33,390	347,014
Wholesale trade	20,143	1,549,419	1,267,688	54,046	20,159	7,375	83,624	16,470	1,461,518	1,191,778	50,414	17,364	6,775	90,751
Retail trade	99,620	4,265,702	3,231,435	306,771	63,077	30,976	206,329	74,260	3,676,977	2,758,547	257,172	51,311	25,547	248,493
Wholesale and retail trade not allocable	3,536	246,712	201,314	16,191	2,836	1,578	4,867	2,412	181,677	146,557	10,044	1,990	1,068	7,770
Finance, insurance, and real estate	28,688	340,783	40,173	43,437	24,133	4,671	83,373	21,635	286,267	27,804	38,074	11,964	2,283	99,164
Services	123,157	1,519,627	352,453	195,240	93,764	20,876	404,354	103,075	1,373,391	314,210	172,099	66,971	16,176	444,628
Nature of business not allocable	3,015	27,676	9,179	1,329	2,378	461	2,236	1,571	19,250	5,187	273	1,456	244	4,228
Austin District														
All industrial divisions	284,741	5,660,843	3,525,195	417,455	230,919	64,932	474,927	202,990	4,931,969	2,971,139	365,882	154,113	47,901	667,057
Agriculture, forestry, and fisheries	108,888	878,710	584,939	14,268	92,380	18,525	8,747	60,526	688,374	388,276	13,276	53,196	10,460	118,480
Mining	2,156	95,502	18,023	8,571	8,251	2,919	[1]10,447	1,065	53,087	10,538	3,805	3,699	1,521	10,570
Construction	21,151	522,286	340,475	44,237	13,736	4,246	56,372	19,921	491,232	315,993	42,859	9,379	4,227	59,263
Manufacturing	4,383	134,868	72,205	15,259	5,863	1,960	13,917	3,527	112,070	56,831	11,757	4,798	1,839	15,047
Transportation, communication, and sanitary services	7,982	143,769	39,123	19,937	12,743	3,861	14,305	6,671	128,052	35,988	16,863	10,544	3,354	16,922
Wholesale and retail trade	62,773	2,892,770	2,213,619	192,054	41,753	19,352	145,049	48,432	2,559,315	1,931,487	168,878	34,440	16,453	172,677
Wholesale trade	7,786	662,834	530,083	35,374	6,741	3,040	33,861	6,396	626,270	497,256	34,033	5,759	2,797	37,355
Retail trade	53,541	2,157,556	1,632,357	148,390	33,951	15,347	109,109	41,068	1,874,591	1,394,400	127,582	28,059	12,876	132,027
Wholesale and retail trade not allocable	1,446	72,380	51,179	8,290	1,061	965	2,079	968	58,454	39,831	7,263	622	780	3,295
Finance, insurance, and real estate	13,294	175,289	20,335	28,269	11,800	2,126	41,991	9,949	162,038	19,272	27,027	6,561	1,337	48,142
Services	62,592	803,266	229,165	93,549	43,293	11,636	204,864	52,102	730,654	209,147	81,159	31,251	8,529	224,425
Nature of business not allocable	1,522	14,383	7,311	1,311	1,100	307	129	797	7,147	3,607	258	245	181	1,531
Dallas District														
All industrial divisions	311,767	6,768,160	4,154,111	403,213	331,004	72,829	652,450	220,353	5,636,195	3,341,925	329,021	234,760	53,163	842,148
Agriculture, forestry, and fisheries	127,352	1,386,237	855,144	3,617	153,452	24,416	175,195	74,943	1,117,958	613,313	2,659	106,977	15,393	258,076
Mining	6,772	210,589	47,419	16,157	27,241	4,478	[1]9,598	3,807	150,532	22,345	10,884	15,311	3,299	25,717
Construction	27,323	620,108	380,794	28,407	17,697	4,616	68,893	24,403	544,152	346,493	26,011	14,605	3,659	76,185
Manufacturing	3,802	296,539	218,507	21,977	5,589	2,315	12,131	2,827	125,257	68,592	14,254	4,993	1,847	15,111
Transportation, communication, and sanitary services	8,540	190,486	20,435	31,224	18,624	4,488	13,079	6,230	158,370	10,612	24,459	14,713	3,372	18,800
Wholesale and retail trade	60,926	3,169,063	2,486,818	184,954	44,319	20,577	149,771	44,710	2,760,857	2,165,395	148,752	36,225	16,937	174,337
Wholesale trade	12,357	886,585	737,605	18,672	13,418	4,335	49,763	10,074	835,248	694,522	16,381	11,605	3,978	53,396
Retail trade	46,079	2,108,146	1,599,078	158,381	29,126	15,629	97,220	33,192	1,802,386	1,364,147	129,590	23,252	12,671	116,466
Wholesale and retail trade not allocable	2,090	174,332	150,135	7,901	1,775	613	2,788	1,444	123,223	106,726	2,781	1,368	288	4,475
Finance, insurance, and real estate	15,394	165,494	19,838	15,168	12,333	2,545	41,382	11,686	124,229	8,532	11,047	5,403	946	51,022
Services	60,565	716,351	123,288	101,691	50,471	9,240	199,490	50,973	642,737	105,063	90,940	35,720	7,647	220,203
Nature of business not allocable	1,493	13,293	1,868	18	1,278	154	2,107	774	12,103	1,580	15	1,211	63	2,697
UTAH														
All industrial divisions	46,864	804,941	445,394	50,959	36,363	12,263	102,132	33,670	703,753	373,287	44,141	24,157	8,674	125,282
Agriculture, forestry, and fisheries	18,032	137,764	82,338	3,004	14,414	5,147	3,231	9,586	89,452	41,684	2,980	7,140	3,143	16,823
Construction	4,444	112,978	58,079	8,015	3,869	945	15,947	3,803	108,750	57,111	6,937	3,534	905	16,489
Transportation, communication, and sanitary services	1,407	22,125	5,101	1,498	3,423	574	3,481	1,104	11,662	1,595	511	1,322	238	3,861
Wholesale and retail trade	8,498	392,862	281,383	20,393	6,683	3,276	29,827	7,286	362,943	256,084	17,996	6,132	2,804	32,871
Wholesale trade	2,126	73,725	41,891	4,671	1,849	730	8,617	1,882	52,561	24,487	2,828	1,554	343	10,144
Retail trade	5,907	296,545	220,028	15,187	4,493	2,469	20,788	5,138	292,303	216,394	14,995	4,390	2,400	21,536
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	3,105	18,506	1,238	1,481	1,732	342	8,007	2,636	16,797	258	1,299	1,215	143	9,134
Services	9,732	101,511	10,413	12,405	4,930	1,502	40,842	8,215	95,677	9,741	16,485	4,325	1,009	42,896
Nature of business not allocable	874	1,654	784	5	111	13	378	(2)	(2)	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 11.—NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION—Continued

State and industrial division	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
VERMONT														
All industrial divisions	25,340	411,984	257,617	18,147	20,529	7,602	52,864	20,716	380,587	231,195	17,574	16,853	6,266	59,171
Agriculture, forestry, and fisheries	8,313	75,968	45,117	26	9,957	3,439	4,333	5,731	59,776	31,578	-	7,207	2,459	7,861
Construction	2,391	33,025	21,147	388	1,250	439	6,374	2,189	30,612	18,569	388	1,187	418	6,761
Manufacturing	778	21,247	14,902	1,178	1,182	354	1,023	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	4,205	201,904	157,867	8,753	3,423	1,838	14,415	3,763	195,278	152,155	8,224	3,252	1,739	14,755
Wholesale trade	162	2,929	2,191	109	19	12	423	(2)	(2)	(2)	-	(2)	(2)	(2)
Retail trade	4,040	197,467	154,377	8,644	3,399	1,822	13,835	3,601	190,841	148,665	8,115	3,228	1,723	14,174
Wholesale and retail trade not allocable	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	1,596	12,063	2,817	939	360	69	4,495	1,258	12,028	2,749	933	284	63	4,757
Services	7,038	57,357	15,063	5,281	3,202	1,226	19,522	6,082	54,742	13,305	5,269	2,763	1,173	20,658
VIRGINIA														
All industrial divisions	169,553	2,676,831	1,568,668	221,993	109,676	40,920	341,562	133,636	2,343,471	1,318,332	192,507	75,879	32,336	411,652
Agriculture, forestry, and fisheries	72,236	419,189	270,048	5,206	46,048	11,187	22,112	50,436	280,425	146,438	3,159	24,330	6,418	70,978
Mining	673	34,487	10,509	12,965	3,024	1,438	205	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Construction	13,284	324,569	201,253	32,349	9,225	3,997	35,675	11,914	282,106	171,220	28,593	7,686	3,570	38,738
Manufacturing	2,832	80,075	50,500	4,200	2,581	635	9,835	2,624	79,688	50,209	4,087	2,567	630	10,058
Transportation, communication, and sanitary services	7,108	122,064	50,533	12,209	8,063	2,966	13,108	5,934	118,554	50,014	11,832	6,962	2,891	13,928
Wholesale and retail trade	29,626	1,172,793	877,641	87,726	16,791	12,435	78,580	24,327	1,066,629	794,398	75,648	14,208	10,464	84,590
Wholesale trade	2,775	133,815	84,368	13,103	2,724	1,443	16,962	2,365	129,146	81,280	12,348	2,428	1,386	17,704
Retail trade	26,241	970,561	737,023	69,135	13,445	10,514	59,532	21,485	870,936	658,737	57,812	11,158	8,617	64,744
Wholesale and retail trade not allocable	610	68,417	56,250	5,488	622	478	2,086	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	7,970	118,007	35,616	12,355	4,403	1,788	29,546	7,116	115,699	34,457	12,334	4,237	1,731	30,178
Services	35,254	403,949	72,380	54,952	19,541	6,470	151,112	30,490	384,072	66,284	52,908	14,726	5,784	160,143
WASHINGTON														
All industrial divisions	146,571	3,271,831	1,899,960	223,803	123,051	64,995	437,584	111,950	2,945,616	1,671,856	203,596	96,660	56,352	500,059
Agriculture, forestry, and fisheries	49,689	536,002	289,117	4,945	52,409	14,176	85,355	31,207	450,726	212,919	4,907	38,060	11,098	108,513
Mining	257	2,881	982	38	302	80	689	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Construction	9,716	253,902	161,976	10,272	6,822	5,584	35,842	8,472	238,906	153,969	9,477	5,731	5,023	36,776
Manufacturing	5,133	97,622	39,314	10,900	4,994	3,163	13,355	3,729	83,314	30,930	9,438	4,478	2,185	14,495
Transportation, communication, and sanitary services	3,011	45,090	4,874	6,872	4,740	1,815	9,437	2,507	41,629	4,447	6,387	4,057	1,321	10,310
Wholesale and retail trade	33,053	1,781,430	1,299,708	132,514	23,414	28,390	126,321	27,256	1,623,760	1,170,485	120,350	20,510	25,885	133,175
Wholesale trade	4,653	219,058	169,381	5,238	3,001	1,765	19,469	3,781	215,362	167,214	5,044	2,732	1,586	20,777
Retail trade	25,799	1,348,514	968,232	111,247	17,870	23,328	95,330	21,650	1,248,878	888,014	103,540	15,638	21,837	99,108
Wholesale and retail trade not allocable	2,601	213,858	162,095	16,029	2,543	3,297	11,522	1,825	159,520	115,257	11,766	2,140	2,462	13,290
Finance, insurance, and real estate	7,828	92,557	16,400	3,636	7,207	1,354	27,567	6,574	81,556	16,315	3,361	6,028	1,242	29,503
Services	36,907	457,885	87,171	54,375	22,793	10,335	136,944	31,118	418,408	81,419	51,398	17,169	9,421	164,306
Nature of business not allocable	977	4,462	418	251	370	98	2,074	973	4,462	418	251	366	97	2,108
WEST VIRGINIA														
All industrial divisions	66,572	1,201,506	799,587	83,162	35,014	17,449	121,622	53,109	1,035,369	675,375	61,321	22,756	13,479	152,973
Agriculture, forestry, and fisheries	18,290	85,027	67,613	141	9,572	2,496	14,619	11,555	42,567	24,485	141	4,077	825	9,495
Mining	809	48,337	33,369	4,217	1,271	695	15,437	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Construction	4,705	49,510	17,973	10,238	1,371	1,576	13,007	4,567	49,494	17,969	10,238	1,367	1,570	13,063
Manufacturing	1,714	20,642	9,907	1,232	1,808	497	2,284	1,611	19,670	9,647	1,232	1,305	475	2,339
Transportation, communication, and sanitary services	2,842	32,131	2,176	8,039	5,808	1,479	132	2,238	23,654	2,096	4,244	2,357	1,182	3,768
Wholesale and retail trade	19,236	793,362	637,018	35,162	8,944	8,053	43,176	15,766	733,317	589,102	30,233	7,837	7,228	47,212
Wholesale trade	1,945	243,384	203,106	7,573	2,170	1,665	9,140	1,747	239,188	199,207	7,460	2,126	1,641	9,465
Retail trade	17,021	543,574	429,393	27,195	6,680	6,318	33,135	13,884	487,754	385,432	22,379	5,622	5,517	36,793
Wholesale and retail trade not allocable	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Finance, insurance, and real estate	2,296	18,153	2,311	2,087	468	478	8,063	2,059	16,371	2,301	793	430	230	8,365
Services	16,369	153,752	29,143	22,046	5,772	2,175	64,693	14,624	137,179	26,994	13,185	4,917	1,551	66,670
WISCONSIN														
All industrial divisions	268,950	4,318,904	2,519,135	229,630	214,451	96,035	644,363	218,531	3,971,482	2,261,307	219,857	172,201	79,443	699,249
Agriculture, forestry, and fisheries	138,514	964,338	502,495	4,009	127,151	52,477	156,907	104,596	795,424	376,163	3,965	94,683	40,023	190,455
Mining	63	3,244	1	529	509	73	1279	(2)	(2)	-	(2)	(2)	(2)	(2)
Construction	16,444	332,905	194,660	28,549	9,333	3,725	52,742	15,608	328,317	192,823	27,875	8,493	3,552	53,467
Manufacturing	5,967	120,584	70,030	8,693	3,980	1,299	18,687	5,261	108,583	63,376	7,884	3,325	1,081	19,059
Transportation, communication, and sanitary services	6,661	108,181	10,654	13,077	12,739	3,487	18,563	5,517	97,749	9,015	12,107	11,170	2,868	21,264
Wholesale and retail trade	50,522	2,236,370	1,648,437	115,093	34,423	25,931	166,136	42,978	2,103,942	1,532,358	109,104	31,913	24,469	178,609
Wholesale trade	7,267	378,199	245,773	12,787	5,330	3,761	31,506	6,219	367,658	237,095	12,492	5,160	3,648	32,838
Retail trade	42,869	1,809,049	1,362,324	99,358	28,635	21,666	132,341	36,404	1,687,162	1,254,923	93,664	26,295	20,317	143,456
Wholesale and retail trade not allocable	386	49,122	40,340	2,948	458	504	2,289	355	49,122	40,340	2,948	458	504	2,315
Finance, insurance, and real estate	10,009	85,302	3,845	9,013	3,830	1,153	38,620	8,948	82,776	3,794	9,010	2,867	684	39,307
Services	40,129	466,536	89,011	50,667	22,457	7,883	191,587	35,146	450,810	83,778	49,383	19,389	6,695	193,404
Nature of business not allocable	641	1,444	2	-	29	7	1,400	(2)	(2)	-	-	(2)	-	(2)

Footnotes at end of table.

Table 11.—NUMBER OF BUSINESSES, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATES AND INDUSTRIAL DIVISION—Continued

State and industrial division	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WYOMING														
All industrial divisions	25,779	491,728	305,437	25,176	29,303	10,291	46,557	18,358	423,305	252,815	21,918	19,923	7,596	64,668
Agriculture, forestry, and fisheries	10,992	115,477	62,273	292	16,372	5,030	6,738	6,940	77,137	30,931	292	9,420	2,843	18,832
Mining	197	4,147	36	622	515	119	583	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Construction	1,987	31,742	15,276	2,683	1,469	434	7,557	1,786	31,708	15,269	2,683	1,408	434	7,651
Transportation, communication, and sanitary services	804	5,505	1,365	54	693	182	1,665	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Wholesale and retail trade	4,748	242,441	187,250	14,746	4,640	2,919	11,502	3,438	226,021	174,448	13,551	3,391	2,528	14,592
Wholesale trade	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Retail trade	4,243	158,909	113,710	11,732	3,684	2,537	9,315	2,933	142,489	100,908	10,537	2,435	2,146	12,405
Wholesale and retail trade not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance, insurance, and real estate	864	19,894	8,871	842	1,013	401	4,362	730	19,881	8,871	842	1,013	394	4,400
Services	5,607	52,887	17,765	5,618	3,181	626	13,227	4,103	39,661	9,294	3,574	2,165	521	15,519
OTHER AREAS														
All industrial divisions	2,348	12,707	3,573	858	574	297	2,599	1,797	8,133	1,647	99	241	156	3,892
Agriculture, forestry, and fisheries	946	3,491	671	7	299	173	1,294	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Services	851	4,943	202	851	157	50	1,883	794	3,650	179	92	130	12	2,080

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."
Data are also shown for internal revenue districts in those states comprising multiple districts.
When estimates for a particular industrial division within a State have a high sampling variability the industrial division and the data are not shown. However, the data are included in the appropriate State totals and the U. S. industrial division totals. The industrial divisions are listed and the appropriate cells are 'dashed' when no State proprietorship activity was reported on returns in the sample.

INDIVIDUAL RETURNS WITH INCOME FROM FARMING AND OTHER SOURCES

Table 12.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, FARM RECEIPTS, FARM NET PROFIT OR LOSS, OTHER SOURCES OF INCOME, AND INCOME TAX AFTER CREDITS, BY STATE AND INTERNAL REVENUE DISTRICT

State and Internal Revenue district	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Farm receipts (Thousand dollars)	Farm net profit or loss (Thousand dollars)	Wages and salaries		Dividends		Interest		Nonfarm sole proprietorship net profit (less loss)		Partnership net profit (less loss)		Other income (less loss)		Income tax after credits	
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
UNITED STATES																		
Returns with farm net profit or loss, total	3,296,093	14,982,980	28,279,639	3,362,268	1,611,613	6,898,373	315,011	779,325	949,275	587,115	338,135	974,170	129,252	536,947	1,539,859	1,844,782	1,892,796	1,922,179
With no adjusted gross income	148,504	347,446	1,861,824	[1]397,359	33,233	59,132	10,670	8,650	27,020	20,013	17,528	[1]41,056	[2],277	[1]19,104	71,053	22,278	-	-
With adjusted gross income	3,147,589	15,330,426	26,417,811	3,759,627	1,578,380	6,839,241	304,341	770,675	922,255	567,102	320,607	1,015,226	123,975	556,051	1,464,806	1,822,504	1,892,796	1,922,179
Returns with farm net profit, total	2,287,293	9,546,783	23,027,440	4,953,486	897,277	2,738,026	203,635	200,767	639,623	343,276	181,260	331,520	65,528	166,837	1,034,826	812,871	1,276,105	1,013,732
With no adjusted gross income	7,488	24,175	99,842	13,539	1,185	2,475	1,050	1,486	2,022	1,131	3,609	[1]14,247	(2)	(2)	6,025	[1]23,209	-	-
With adjusted gross income	2,279,809	9,570,958	22,927,598	4,939,947	896,092	2,735,551	202,585	199,281	637,601	342,145	177,651	345,767	64,694	172,187	1,028,801	836,080	1,276,105	1,013,732
Returns with farm net loss, total	1,008,800	5,436,197	5,252,195	1,591,218	714,336	4,160,347	111,376	578,558	309,652	243,839	156,875	642,650	63,724	370,110	501,033	1,031,911	616,691	908,447
With no adjusted gross income	141,016	323,271	1,761,982	410,898	32,048	56,657	9,620	7,164	24,998	18,882	13,919	[1]26,809	4,443	[1]13,754	65,028	45,487	-	-
With adjusted gross income	867,784	5,759,468	3,490,213	1,180,320	682,288	4,103,690	101,756	571,394	284,654	224,957	142,956	669,459	59,281	383,864	436,005	986,424	616,691	908,447
ALABAMA																		
Total returns with farm net profit or loss	57,434	226,897	311,689	6,802	34,923	156,880	4,171	5,810	10,747	5,994	7,026	20,180	1,722	9,712	17,196	21,519	28,984	26,093
With adjusted gross income	55,407	234,096	278,115	13,238	34,126	154,246	3,882	5,781	10,450	5,827	6,788	24,338	1,648	10,184	16,674	20,482	28,984	26,093
Total returns with farm net profit	34,667	109,803	214,999	36,872	16,014	49,940	1,942	1,907	6,282	3,057	3,921	6,940	(2)	(2)	8,744	7,804	13,863	9,588
With adjusted gross income	34,571	110,051	214,824	36,794	16,013	49,938	1,942	1,907	6,186	2,979	3,825	7,201	(2)	(2)	8,743	7,949	13,863	9,588
Total returns with farm net loss	22,767	117,094	96,690	30,070	18,909	106,940	2,229	3,903	4,465	2,937	3,105	13,240	1,073	6,429	8,452	13,715	15,121	16,509
With adjusted gross income	20,836	124,045	63,291	23,556	18,113	104,308	1,940	3,874	4,264	2,848	2,963	17,137	999	6,901	7,931	12,533	15,121	16,509
ARIZONA																		
Total returns with farm net profit or loss	8,030	68,219	274,627	7,300	4,105	22,482	829	6,652	3,142	5,663	1,258	3,622	1,070	7,335	4,062	15,165	5,626	13,920
With adjusted gross income	7,128	75,214	205,297	18,071	3,905	22,334	829	6,652	2,841	5,300	958	3,545	970	6,446	3,361	12,866	5,626	13,920
Total returns with farm net profit	4,688	41,642	189,868	25,231	1,912	8,588	(2)	(2)	1,841	2,480	(2)	(2)	(2)	(2)	2,015	3,596	3,729	7,053
With adjusted gross income	4,588	42,564	189,587	25,166	1,912	8,588	(2)	(2)	1,841	2,480	(2)	(2)	(2)	(2)	1,915	3,584	3,729	7,053
Total returns with farm net loss	3,342	26,577	84,759	17,931	2,193	13,894	461	5,547	1,301	3,183	925	4,455	650	5,860	2,047	11,569	1,897	6,867
With adjusted gross income	2,540	32,650	15,710	7,095	1,993	13,746	461	5,547	1,000	2,820	725	3,379	(2)	(2)	1,446	9,282	1,897	6,867
ARKANSAS																		
Total returns with farm net profit or loss	56,451	197,522	533,372	61,360	28,198	93,549	2,360	5,821	7,294	4,309	5,046	10,899	1,939	10,283	12,617	11,301	28,312	21,687
With adjusted gross income	54,078	206,384	470,526	65,399	27,592	92,670	2,226	5,783	7,160	4,131	4,945	10,786	1,704	10,859	11,776	16,756	28,312	21,687
Total returns with farm net profit	37,256	128,801	444,842	85,684	12,777	28,534	1,502	1,652	4,394	2,665	2,174	2,323	862	3,569	8,324	4,374	16,604	14,049
With adjusted gross income	37,021	131,764	428,590	83,552	12,777	28,534	1,469	1,633	4,361	2,645	2,174	2,323	829	4,228	8,089	8,849	16,604	14,049
Total returns with farm net loss	19,195	68,721	88,530	24,324	15,421	65,015	858	4,169	2,900	1,644	2,872	8,576	1,077	6,714	4,293	6,927	11,708	7,638
With adjusted gross income	17,057	74,620	41,936	18,153	14,815	64,136	757	4,150	2,799	1,486	2,771	8,463	875	6,631	3,687	7,907	11,708	7,638
CALIFORNIA, TOTAL																		
Total returns with farm net profit or loss	99,393	845,874	1,652,725	59,249	54,882	369,143	19,423	67,789	49,107	61,727	12,968	71,043	9,069	45,260	53,423	171,663	72,160	161,635
With adjusted gross income	91,460	889,821	1,450,878	100,146	52,555	365,451	18,821	67,261	46,521	59,724	11,478	73,703	8,418	48,122	49,859	175,414	72,160	161,635
Total returns with farm net profit	49,589	427,499	1,176,482	205,075	21,753	106,491	9,331	18,509	23,461	25,117	4,684	10,102	3,758	8,716	23,941	53,489	38,373	74,168
With adjusted gross income	49,249	428,810	1,169,953	203,922	21,753	106,491	9,327	18,509	23,319	25,087	4,546	11,200	3,659	9,683	23,838	53,922	38,373	74,168
Total returns with farm net loss	49,804	418,375	476,243	145,826	33,129	262,652	10,092	49,280	25,646	36,610	8,284	60,941	5,311	36,544	29,482	118,174	33,787	87,467
With adjusted gross income	42,211	461,011	280,925	103,776	30,802	258,960	9,494	48,756	23,202	34,637	6,932	62,503	4,759	38,439	26,021	121,492	33,787	87,467
Los Angeles District																		
Total returns with farm net profit or loss	35,000	380,847	598,704	111	19,717	177,632	8,486	35,489	19,009	31,341	4,538	28,341	4,254	18,860	20,106	89,073	26,534	80,825
With adjusted gross income	32,434	404,729	517,428	14,464	18,990	176,319	8,378	35,329	18,106	30,774	3,842	30,455	3,804	20,787	18,921	96,601	26,534	80,825
Total returns with farm net profit	14,812	159,611	392,598	64,409	5,970	42,459	3,854	8,915	8,026	11,724	1,757	3,768	1,346	2,850	7,824	25,486	12,144	30,747
With adjusted gross income	14,670	160,873	392,465	64,381	5,970	42,459	3,850	8,911	7,884	11,694	1,619	4,866	1,346	2,850	7,820	25,712	12,144	30,747
Total returns with farm net loss	20,188	221,236	206,106	64,298	13,747	135,173	4,632	26,574	10,983	19,617	2,781	24,573	2,908	16,010	12,282	63,587	14,390	50,078
With adjusted gross income	17,764	243,856	124,963	49,917	13,020	133,860	4,528	26,418	10,222	19,080	2,223	25,589	2,458	17,937	11,101	70,889	14,390	50,078
San Francisco District																		
Total returns with farm net profit or loss	64,393	465,027	1,054,021	59,138	35,165	191,511	10,937	32,300	30,098	30,386	8,430	42,702	4,815	26,400	33,317	82,590	45,626	80,810
With adjusted gross income	59,026	485,092	933,450	85,682	33,565	189,132	10,443	31,932	28,415	28,950	7,636	43,248	4,614	27,335	30,938	78,813	45,626	80,810
Total returns with farm net profit	34,777	267,888	783,884	140,666	15,783	64,032	5,477	9,594	15,435	13,393	2,927	6,334	2,412	5,866	16,117	28,003	26,229	43,421
With adjusted gross income	34,579	267,937	777,488	139,541	15,783	64,032	5,477	9,594	15,435	13,393	2,927	6,334	2,313	6,833	16,018	28,210	26,229	43,421
Total returns with farm net loss	29,616	197,139	270,137	81,528	19,382	127,479	5,460	22,706	14,663	16,993	5,503	36,368	2,403	20,534	17,200	54,587	19,397	37,389
With adjusted gross income	24,447	217,155	155,962	53,859	17,782	125,100	4,966	22,338	12,980	15,557	4,709	36,914	2,301	20,502	14,920	50,603	19,397	37,389

Footnotes at end of table.

Table 12. —NUMBER OF RETURNS, ADJUSTED GROSS INCOME, FARM RECEIPTS, FARM NET PROFIT OR LOSS, OTHER SOURCES OF INCOME, AND INCOME TAX AFTER CREDITS, BY STATE AND INTERNAL REVENUE DISTRICT—Con.

State and Internal Revenue district	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Farm receipts (Thousand dollars)	Farm net profit or loss (Thousand dollars)	Wages and salaries		Dividends		Interest		Nonfarm sole proprietorship net profit (less loss)		Partnership net profit (less loss)		Other income (less loss)		Income tax after credits	
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(4)	(15)	(16)	(17)	(18)
COLORADO																		
Total returns with farm net profit or loss	35,824	185,772	443,054	53,824	19,927	73,264	3,401	2,946	13,332	8,581	3,168	9,265	1,637	5,225	19,330	32,667	23,975	22,631
With adjusted gross income	33,414	188,955	409,898	60,079	19,327	72,407	3,301	2,866	12,831	7,883	2,768	9,822	1,637	5,225	18,126	30,673	23,975	22,631
Total returns with farm net profit	23,855	129,553	350,365	76,812	11,821	29,399	2,498	986	8,722	4,791	1,381	2,401	782	1,450	12,895	14,014	17,228	14,867
With adjusted gross income	23,755	129,672	349,518	76,414	11,821	29,399	2,498	986	8,722	4,791	1,281	2,632	782	1,450	12,795	14,000	17,228	14,867
Total returns with farm net loss	11,969	56,219	92,689	22,688	8,106	43,865	[2]	[2]	4,610	3,790	1,787	6,864	855	3,775	6,435	18,653	6,747	7,764
With adjusted gross income	9,659	59,283	60,380	16,335	7,506	43,008	[2]	[2]	4,109	3,092	1,487	7,190	855	3,775	5,331	16,673	6,747	7,764
CONNECTICUT																		
Total returns with farm net profit or loss	6,193	50,236	64,847	2,564	3,069	20,902	1,522	11,118	3,713	3,738	[2]	[2]	538	1,105	3,321	9,101	4,046	9,708
With adjusted gross income	5,989	50,606	64,708	3,172	2,865	19,804	1,522	11,118	3,713	3,738	[2]	[2]	538	1,105	3,117	9,961	4,046	9,708
Total returns with farm net profit	3,231	17,487	54,649	8,892	[2]	[2]	[2]	[2]	2,004	1,480	[2]	[2]	[2]	[2]	1,561	2,014	2,006	2,497
With adjusted gross income	3,231	17,487	54,649	8,892	[2]	[2]	[2]	[2]	2,004	1,480	[2]	[2]	[2]	[2]	1,561	2,014	2,006	2,497
Total returns with farm net loss	2,962	32,749	10,198	6,328	2,062	17,294	912	9,864	1,709	2,258	[2]	[2]	432	1,064	1,760	7,087	2,040	7,211
With adjusted gross income	2,758	33,119	10,059	5,720	1,858	16,196	912	9,864	1,709	2,258	[2]	[2]	432	1,064	1,556	7,947	2,040	7,211
DELAWARE																		
Total returns with farm net profit or loss	6,021	73,912	82,252	5,882	3,025	16,874	1,086	34,406	2,113	840	574	[1]511	297	217	2,751	16,204	3,891	22,894
With adjusted gross income	5,996	74,195	46,417	6,124	3,025	16,874	980	34,304	1,794	719	468	[1]474	297	217	2,432	16,431	3,891	22,894
Total returns with farm net profit	4,402	22,107	42,600	8,035	1,879	8,534	815	2,667	1,742	552	425	280	143	284	1,843	1,755	2,804	2,552
With adjusted gross income	4,189	22,216	42,499	7,961	1,879	8,534	709	2,565	1,529	517	319	317	143	284	1,630	2,038	2,804	2,552
Total returns with farm net loss	1,619	51,805	9,652	2,153	1,146	8,340	271	31,739	371	288	149	[1]791	154	[1]67	908	14,449	1,087	20,342
With adjusted gross income	1,407	51,979	3,918	1,837	1,146	8,340	271	31,739	265	202	149	[1]791	154	[1]67	802	14,393	1,087	20,342
FLORIDA																		
Total returns with farm net profit or loss	38,103	269,184	411,408	[1]9,909	21,738	130,930	6,950	24,496	17,446	24,115	7,079	32,994	3,340	15,039	18,512	51,519	24,599	49,504
With adjusted gross income	35,861	281,740	393,960	4,840	21,048	129,223	6,747	24,292	16,761	22,011	6,135	32,941	3,283	16,266	15,916	52,167	24,599	49,504
Total returns with farm net profit	17,593	127,415	284,318	53,201	7,839	36,026	3,332	5,408	7,602	8,223	2,219	4,190	1,639	5,580	7,562	14,787	11,849	22,441
With adjusted gross income	17,550	128,441	282,571	53,136	7,831	35,887	3,328	5,408	7,594	8,201	2,219	4,190	1,639	5,580	7,519	16,039	11,849	22,441
Total returns with farm net loss	20,510	141,769	127,090	63,110	13,899	94,904	3,618	19,088	9,844	15,892	4,860	28,804	1,701	9,459	10,950	36,732	12,750	27,063
With adjusted gross income	18,311	153,299	111,389	48,296	13,217	93,336	3,419	18,884	9,167	13,810	3,916	28,751	1,644	10,686	8,397	36,128	12,750	27,063
GEORGIA																		
Total returns with farm net profit or loss	67,366	288,601	467,750	13,639	34,487	164,500	4,965	12,453	13,561	9,930	11,396	32,094	3,994	14,720	21,896	41,265	35,012	36,900
With adjusted gross income	63,915	295,096	435,451	23,031	33,442	162,248	4,829	12,397	12,997	9,251	10,929	32,425	3,861	14,404	20,578	41,340	35,012	36,900
Total returns with farm net profit	41,265	132,689	349,512	56,328	15,558	47,462	2,125	1,820	6,768	3,894	5,811	6,500	2,059	3,410	10,657	13,275	17,984	12,153
With adjusted gross income	41,264	132,835	349,505	56,328	15,558	47,462	2,125	1,820	6,767	3,893	5,810	6,522	2,059	3,410	10,656	13,400	17,984	12,153
Total returns with farm net loss	26,101	155,912	118,238	42,689	18,929	117,038	2,840	10,633	6,793	6,036	5,585	25,594	1,935	11,310	11,239	27,990	17,028	24,747
With adjusted gross income	22,651	162,261	85,946	33,297	17,884	114,786	2,704	10,577	6,230	5,358	5,119	25,903	1,802	10,994	9,922	27,940	17,028	24,747
HAWAII																		
Total returns with farm net profit or loss	4,451	30,711	46,053	6,932	2,634	13,745	1,050	2,003	2,542	453	725	1,849	[2]	[2]	1,483	4,904	3,045	4,502
With adjusted gross income	4,351	30,962	41,458	7,183	2,634	13,745	1,050	2,003	2,542	453	725	1,849	[2]	[2]	1,483	4,904	3,045	4,502
Total returns with farm net profit	3,394	20,355	39,778	7,970	1,921	8,000	817	534	1,949	256	579	1,542	[2]	[2]	1,050	1,246	2,389	2,477
With adjusted gross income	3,394	20,355	39,778	7,970	1,921	8,000	817	534	1,949	256	579	1,542	[2]	[2]	1,050	1,246	2,389	2,477
Total returns with farm net loss	1,057	10,356	6,275	1,038	713	5,745	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	656	2,025
With adjusted gross income	957	10,607	1,680	787	713	5,745	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	656	2,025
IDAHO																		
Total returns with farm net profit or loss	34,382	140,147	333,051	37,419	19,344	67,745	2,145	2,404	9,953	5,450	2,182	8,939	1,261	7,563	15,623	10,627	19,986	13,577
With adjusted gross income	31,292	147,059	295,740	45,628	18,448	66,688	2,145	2,404	9,853	5,308	2,182	8,939	1,261	7,563	14,225	10,529	19,986	13,577
Total returns with farm net profit	22,084	104,297	260,456	57,643	10,720	27,093	1,598	1,396	6,967	3,855	1,403	3,272	748	4,201	9,642	6,837	14,070	9,475
With adjusted gross income	22,084	104,297	260,456	57,643	10,720	27,093	1,598	1,396	6,967	3,855	1,403	3,272	748	4,201	9,642	6,837	14,070	9,475
Total returns with farm net loss	12,298	35,850	72,595	20,224	8,624	40,652	547	1,008	2,986	1,595	779	5,667	[2]	[2]	5,981	3,790	5,916	4,102
With adjusted gross income	9,208	42,762	35,284	12,015	7,728	39,595	547	1,008	2,886	1,453	779	5,667	[2]	[2]	4,583	3,692	5,916	4,102

Footnotes at end of table.

Table 12.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, FARM RECEIPTS, FARM NET PROFIT OR LOSS, OTHER SOURCES OF INCOME, AND INCOME TAX AFTER CREDITS, BY STATE AND INTERNAL REVENUE DISTRICT—Con.

State and Internal Revenue district	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Farm receipts (Thousand dollars)	Farm net profit or loss (Thousand dollars)	Wages and salaries		Dividends		Interest		Nonfarm sole proprietorship net profit (less loss)		Partnership net profit (less loss)		Other income (less loss)		Income tax after credits	
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
ILLINOIS, TOTAL	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total returns with farm net profit or loss	192,336	1,043,301	1,891,536	358,139	90,845	399,067	24,311	53,628	63,769	36,299	18,130	51,764	7,846	36,471	104,217	107,933	130,380	143,893
With adjusted gross income	186,389	1,059,199	1,828,922	369,400	89,809	398,050	23,807	53,493	63,166	36,087	17,229	58,693	7,644	36,794	101,278	106,682	130,380	143,893
Total returns with farm net profit	148,878	767,261	1,684,295	419,501	60,060	194,235	19,118	21,070	49,258	25,701	12,556	29,516	5,152	14,796	78,974	62,442	102,236	92,079
With adjusted gross income	148,278	769,758	1,676,692	417,832	60,060	194,235	19,118	21,070	49,258	25,701	12,056	31,493	5,152	14,796	78,374	64,631	102,236	92,079
Total returns with farm net loss	43,458	276,040	207,241	61,362	30,785	204,832	5,193	32,558	14,511	10,598	5,574	22,248	2,694	21,675	25,243	45,491	28,144	51,814
With adjusted gross income	38,111	289,441	152,230	48,432	29,749	203,815	4,689	32,423	13,908	10,386	5,173	27,200	2,492	21,998	22,904	42,051	28,144	51,814
Chicago District																		
Total returns with farm net profit or loss	60,653	403,170	713,114	95,668	29,592	165,910	10,080	37,795	22,365	15,178	6,235	24,852	2,400	11,989	35,171	51,778	42,140	67,952
With adjusted gross income	58,610	406,312	693,775	99,899	29,258	165,556	9,677	37,708	22,063	15,046	6,235	24,852	2,299	12,043	34,133	51,208	42,140	67,952
Total returns with farm net profit	43,357	252,349	617,202	125,758	17,523	63,102	6,725	11,095	15,307	9,176	3,893	10,739	1,304	3,703	25,108	28,776	30,811	33,565
With adjusted gross income	43,357	252,349	617,202	125,758	17,523	63,102	6,725	11,095	15,307	9,176	3,893	10,739	1,304	3,703	25,108	28,776	30,811	33,565
Total returns with farm net loss	17,296	150,821	95,912	30,090	12,069	102,808	3,355	26,700	7,058	6,002	2,342	14,113	1,096	8,286	10,063	23,002	11,329	34,387
With adjusted gross income	15,253	153,963	76,573	25,859	11,735	102,454	2,952	26,613	6,756	5,870	2,342	14,113	995	8,340	9,025	22,432	11,329	34,387
Springfield District																		
Total returns with farm net profit or loss	131,683	640,131	1,178,422	262,471	61,253	233,157	14,231	15,833	41,404	21,121	11,895	26,912	5,446	24,482	69,046	56,155	88,240	75,941
With adjusted gross income	127,779	652,887	1,135,147	269,501	60,551	232,494	14,130	15,785	41,103	21,041	10,994	33,841	5,345	24,751	67,145	55,474	88,240	75,941
Total returns with farm net profit	105,521	514,912	1,067,093	293,743	42,537	131,133	12,393	9,975	33,951	16,525	8,663	18,777	3,848	11,093	53,866	33,666	71,425	58,514
With adjusted gross income	104,921	517,409	1,059,490	292,074	42,537	131,133	12,393	9,975	33,951	16,525	8,163	20,754	3,848	11,093	53,266	35,855	71,425	58,514
Total returns with farm net loss	26,162	125,219	111,329	31,272	18,716	102,024	1,838	5,858	7,453	4,596	3,232	8,135	1,598	13,389	15,180	22,489	16,815	17,427
With adjusted gross income	22,858	135,478	75,657	22,573	18,014	101,361	1,737	5,810	7,152	4,516	2,831	13,087	1,497	13,658	13,879	19,619	16,815	17,427
INDIANA																		
Total returns with farm net profit or loss	153,130	751,633	1,040,880	192,723	80,019	382,390	12,520	21,285	57,548	28,858	19,562	58,016	3,746	14,099	68,407	54,262	102,793	92,113
With adjusted gross income	148,909	756,898	1,010,336	198,486	79,515	381,873	12,414	21,158	56,438	28,371	19,061	58,381	3,546	14,354	66,997	54,275	102,793	92,113
Total returns with farm net profit	115,374	545,528	895,881	231,844	51,802	207,904	9,905	12,702	45,796	22,601	11,721	26,544	1,936	5,116	53,577	38,817	76,307	61,349
With adjusted gross income	115,368	545,879	895,825	231,828	51,799	207,839	9,899	12,674	45,790	22,588	11,721	26,544	1,936	5,116	53,571	39,290	76,307	61,349
Total returns with farm net loss	37,756	206,105	144,999	39,121	28,217	174,486	2,615	8,583	11,752	6,257	7,841	31,472	1,810	8,983	14,830	15,445	26,486	30,764
With adjusted gross income	33,541	211,019	114,511	33,342	27,716	174,034	2,515	8,484	10,648	5,783	7,340	31,837	1,610	9,238	13,426	14,985	26,486	30,764
IOWA																		
Total returns with farm net profit or loss	191,814	781,677	2,386,750	392,794	66,441	187,878	16,509	11,842	49,708	25,594	12,052	32,697	10,194	47,890	123,860	82,982	110,232	70,644
With adjusted gross income	185,158	790,720	2,328,331	404,508	64,901	187,041	16,108	11,779	48,303	25,154	11,717	33,525	9,994	47,219	119,713	81,494	110,232	70,644
Total returns with farm net profit	160,224	678,157	2,212,626	439,112	48,433	110,842	13,627	9,480	42,019	21,700	8,907	19,355	4,991	13,469	103,011	64,199	95,394	58,443
With adjusted gross income	159,989	678,367	2,211,453	438,827	48,398	110,793	13,527	9,447	42,019	21,700	8,772	19,937	4,991	13,469	102,776	64,194	95,394	58,443
Total returns with farm net loss	31,590	103,520	174,124	46,318	18,008	77,036	2,882	2,362	7,689	3,894	3,145	13,342	5,203	34,421	20,849	18,783	14,838	12,201
With adjusted gross income	25,169	112,353	116,878	34,319	16,503	76,248	2,581	2,332	6,284	3,454	2,945	13,588	5,003	33,750	16,937	17,300	14,838	12,201
KANSAS																		
Total returns with farm net profit or loss	117,738	545,205	1,357,816	235,884	51,379	173,933	11,846	9,811	34,246	15,040	10,281	27,589	4,601	15,138	62,946	67,810	77,721	62,406
With adjusted gross income	113,078	556,663	1,302,603	248,685	50,470	173,357	11,442	9,645	33,438	14,852	9,776	29,592	4,601	15,138	60,714	65,394	77,721	62,406
Total returns with farm net profit	91,894	450,203	1,167,648	276,501	35,583	99,673	8,913	5,589	26,427	10,606	6,105	12,305	2,817	5,446	48,448	40,083	64,039	49,140
With adjusted gross income	91,692	450,749	1,165,056	276,185	35,583	99,673	8,913	5,589	26,326	10,599	6,004	13,146	2,817	5,446	48,246	40,111	64,039	49,140
Total returns with farm net loss	25,844	95,002	190,168	40,617	15,796	74,260	2,933	4,222	7,819	4,434	4,176	15,284	1,784	9,692	14,498	27,727	13,682	13,266
With adjusted gross income	21,386	105,914	137,547	27,500	14,887	73,684	2,529	4,056	7,112	4,253	3,772	16,446	1,784	9,692	12,468	25,283	13,682	13,266
KENTUCKY																		
Total returns with farm net profit or loss	127,535	436,350	494,772	97,641	63,150	229,342	6,883	11,352	21,199	10,266	16,606	40,133	4,869	13,955	39,708	33,661	65,352	44,790
With adjusted gross income	123,372	442,832	481,077	102,213	62,850	229,095	6,783	11,344	20,898	10,253	15,897	41,711	4,869	13,955	38,366	34,261	65,352	44,790
Total returns with farm net profit	95,016	284,430	400,341	127,685	40,216	109,499	4,095	4,765	14,841	6,013	9,391	14,311	2,257	4,426	26,764	17,731	44,916	25,095
With adjusted gross income	94,716	284,543	399,442	127,600	40,216	109,499	4,095	4,765	14,741	6,010	9,191	13,841	2,257	4,426	26,464	18,402	44,916	25,095
Total returns with farm net loss	32,519	151,920	94,431	30,044	22,934	119,843	2,788	6,587	6,358	4,253	7,215	25,822	2,612	9,529	12,944	15,930	20,436	19,695
With adjusted gross income	28,656	158,289	81,635	25,387	22,634	119,596	2,688	6,579	6,157	4,243	6,706	27,870	2,612	9,529	11,902	15,859	20,436	19,695

Footnotes at end of table.

Table 12.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, FARM RECEIPTS, FARM NET PROFIT OR LOSS, OTHER SOURCES OF INCOME, AND INCOME TAX AFTER CREDITS, BY STATE AND INTERNAL REVENUE DISTRICT—Con.

State and Internal Revenue district	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Farm receipts (Thousand dollars)	Farm net profit or loss (Thousand dollars)	Wages and salaries		Dividends		Interest		Nonfarm sole proprietorship net profit (less loss)		Partnership net profit (less loss)		Other income (less loss)		Income tax after credits	
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
LOUISIANA																		
Total returns with farm net profit or loss	36,946	173,465	208,502	5,169	19,546	95,188	3,110	4,597	8,238	5,688	4,362	13,641	889	5,459	15,888	43,723	20,166	24,164
With adjusted gross income	35,022	175,372	185,525	8,404	19,143	93,886	3,007	4,550	8,232	5,665	4,062	13,923	889	5,459	15,078	43,485	20,166	24,164
Total returns with farm net profit	20,274	78,402	150,524	31,544	7,452	23,459	1,097	1,103	4,492	2,728	2,186	4,477	534	2,059	8,217	13,032	8,953	9,266
With adjusted gross income	20,171	78,626	150,010	31,466	7,452	23,459	1,097	1,103	4,492	2,728	2,086	4,622	534	2,059	8,114	13,189	8,953	9,266
Total returns with farm net loss	16,672	95,063	57,978	26,375	12,094	71,729	2,013	3,494	3,746	2,960	2,176	9,164	355	3,400	7,671	30,691	11,213	14,898
With adjusted gross income	14,851	96,746	35,515	23,062	11,691	70,427	1,910	3,447	3,740	2,937	1,976	9,301	355	3,400	6,964	30,296	11,213	14,898
MAINE																		
Total returns with farm net profit or loss	10,163	29,999	91,801	3,815	6,184	17,030	1,706	1,961	3,718	1,058	1,117	3,453	(2)	(2)	3,418	1,249	5,200	3,285
With adjusted gross income	8,852	33,952	71,869	8,130	5,680	16,718	1,504	1,955	3,617	1,055	1,016	3,439	(2)	(2)	3,317	1,222	5,200	3,285
Total returns with farm net profit	6,089	21,856	63,174	9,897	3,567	8,908	715	306	2,427	568	673	1,089	(2)	(2)	1,892	581	3,267	1,973
With adjusted gross income	6,089	21,856	63,174	9,897	3,567	8,908	715	306	2,427	568	673	1,089	(2)	(2)	1,892	581	3,267	1,973
Total returns with farm net loss	4,074	8,143	28,627	6,082	2,617	8,122	991	1,655	1,291	490	444	2,364	(2)	(2)	1,526	668	1,933	1,312
With adjusted gross income	2,763	12,096	8,695	1,767	2,113	7,810	789	1,649	1,190	487	343	2,350	(2)	(2)	1,425	641	1,933	1,312
MARYLAND																		
Total returns with farm net profit or loss	23,672	164,443	199,206	8,986	13,426	75,872	3,717	19,488	8,635	8,856	2,875	15,376	1,018	9,239	10,222	26,626	15,451	29,212
With adjusted gross income	22,773	165,928	187,141	11,170	13,126	75,428	3,517	19,447	8,435	8,822	2,775	15,319	1,018	9,239	9,523	26,503	15,451	29,212
Total returns with farm net profit	15,342	78,627	151,383	27,730	7,712	31,388	1,449	2,743	4,850	3,728	1,272	3,861	(2)	(2)	5,090	4,839	9,649	9,679
With adjusted gross income	15,242	78,659	149,967	27,662	7,712	31,388	1,449	2,743	4,850	3,728	1,272	3,861	(2)	(2)	4,990	4,939	9,649	9,679
Total returns with farm net loss	8,330	85,816	47,823	18,744	5,714	44,484	2,268	16,745	3,785	5,128	1,603	11,515	475	4,901	5,132	21,787	5,802	19,533
With adjusted gross income	7,531	87,269	37,174	16,492	5,414	44,040	2,068	16,704	3,585	5,094	1,503	11,458	475	4,901	4,533	21,564	5,802	19,533
MASSACHUSETTS																		
Total returns with farm net profit or loss	7,484	54,309	96,267	6,185	4,101	26,360	1,435	12,018	3,235	2,226	(2)	(2)	(2)	(2)	2,436	4,998	5,383	8,800
With adjusted gross income	7,177	55,474	95,589	7,277	4,097	26,222	1,431	11,991	3,029	2,193	(2)	(2)	(2)	(2)	2,230	5,046	5,383	8,800
Total returns with farm net profit	5,216	30,303	87,307	13,085	2,233	11,089	1,012	1,986	2,440	1,664	(2)	(2)	(2)	(2)	1,625	1,278	3,830	3,510
With adjusted gross income	5,216	30,303	87,307	13,085	2,233	11,089	1,012	1,986	2,440	1,664	(2)	(2)	(2)	(2)	1,625	1,278	3,830	3,510
Total returns with farm net loss	2,268	24,006	8,960	6,900	1,868	15,271	423	10,032	795	562	(2)	(2)	(2)	(2)	811	3,720	1,553	5,290
With adjusted gross income	1,961	25,171	8,282	5,808	1,864	15,133	419	10,005	(2)	(2)	(2)	(2)	(2)	(2)	605	3,768	1,553	5,290
MICHIGAN																		
Total returns with farm net profit or loss	109,073	536,849	617,453	64,644	66,024	354,295	11,109	20,208	40,885	21,218	8,835	30,885	2,042	8,878	45,834	36,721	70,852	62,846
With adjusted gross income	105,449	539,231	591,219	68,410	65,118	354,047	11,008	20,176	39,978	20,224	8,231	31,239	2,042	8,878	44,022	36,257	70,852	62,846
Total returns with farm net profit	67,791	289,517	483,622	106,497	32,208	130,639	7,966	6,821	26,640	13,392	4,387	11,302	1,239	4,191	30,206	16,675	39,849	28,287
With adjusted gross income	67,489	289,646	482,840	106,431	32,107	130,616	7,966	6,821	26,640	13,392	4,286	11,388	1,239	4,191	30,005	16,807	39,849	28,287
Total returns with farm net loss	41,282	247,332	133,831	41,853	33,816	223,656	3,143	13,387	14,245	7,826	4,448	19,583	803	4,687	15,628	20,046	31,003	34,559
With adjusted gross income	37,960	249,585	108,379	38,021	33,011	223,431	3,042	13,355	13,338	6,832	3,945	19,851	803	4,687	14,017	19,450	31,003	34,559
MINNESOTA																		
Total returns with farm net profit or loss	146,447	430,844	1,289,458	165,905	55,267	175,852	9,795	10,639	31,718	14,040	8,914	15,073	1,991	2,443	81,472	46,892	60,619	32,329
With adjusted gross income	136,217	442,159	1,200,864	180,474	53,545	173,423	9,289	10,580	30,604	13,703	8,510	15,375	1,890	2,954	76,105	45,650	60,619	32,329
Total returns with farm net profit	109,048	327,212	1,113,120	206,544	32,189	67,903	7,521	3,961	25,291	11,085	5,280	6,574	1,096	754	61,572	30,391	45,097	20,929
With adjusted gross income	108,744	328,656	1,107,826	206,084	32,189	67,903	7,521	3,961	25,190	11,078	5,179	6,950	1,096	754	61,370	31,926	45,097	20,929
Total returns with farm net loss	37,399	103,632	176,338	40,639	23,078	107,949	2,274	6,678	6,427	2,955	3,634	8,499	(2)	(2)	19,900	16,501	15,522	11,400
With adjusted gross income	27,473	113,503	93,038	25,610	21,356	105,520	1,768	6,619	5,414	2,625	3,331	8,425	(2)	(2)	14,735	13,724	15,522	11,400
MISSISSIPPI																		
Total returns with farm net profit or loss	51,146	201,988	397,107	22,753	27,169	119,760	4,359	5,867	8,011	5,894	6,019	18,495	2,439	13,174	14,268	16,045	24,051	22,061
With adjusted gross income	48,499	208,450	366,028	30,446	26,141	117,649	4,076	4,908	7,545	5,482	5,827	19,323	2,430	13,992	13,133	17,050	24,051	22,061
Total returns with farm net profit	31,205	103,240	311,796	53,097	11,068	30,973	2,180	2,196	3,882	3,025	2,929	5,982	992	3,940	6,634	4,027	10,438	10,480
With adjusted gross income	30,931	104,573	295,018	52,018	10,977	30,967	2,089	1,372	3,791	3,015	2,838	5,970	992	3,940	6,360	7,291	10,438	10,480
Total returns with farm net loss	19,941	98,748	85,311	30,344	16,101	88,787	2,179	3,671	4,129	2,869	3,090	12,513	1,447	9,234	7,634	12,018	13,613	11,581
With adjusted gross income	17,568	103,877	71,010	21,572	15,164	86,682	1,987	3,536	3,754	2,467	2,989	13,353	1,438	9,652	6,773	9,759	13,613	11,581

Footnotes at end of table.

Table 12.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, FARM RECEIPTS, FARM NET PROFIT OR LOSS, OTHER SOURCES OF INCOME, AND INCOME TAX AFTER CREDITS, BY STATE AND INTERNAL REVENUE DISTRICT—Con.

State and Internal Revenue district	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Farm receipts (Thousand dollars)	Farm net profit or loss (Thousand dollars)	Wages and salaries		Dividends		Interest		Nonfarm sole proprietorship net profit (less loss)		Partnership net profit (less loss)		Other income (less loss)		Income tax after credits	
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
MISSOURI, TOTAL	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total returns with farm net profit or loss	157,859	573,510	1,046,000	127,578	72,937	298,293	11,582	19,323	33,866	18,642	16,798	38,181	6,495	20,740	79,804	90,753	84,157	62,611
With adjusted gross income	150,257	585,488	983,395	145,815	72,333	290,541	11,080	19,195	33,062	16,757	15,894	36,979	6,194	24,788	75,952	91,413	84,157	62,611
Total returns with farm net profit	107,547	369,585	864,433	187,755	39,283	115,324	7,686	7,681	22,912	11,258	7,979	11,720	3,002	6,463	52,512	29,384	55,324	33,941
With adjusted gross income	107,414	369,620	864,121	187,743	39,283	115,324	7,686	7,681	22,912	11,258	7,979	11,720	3,002	6,463	52,379	29,431	55,324	33,941
Total returns with farm net loss	50,312	203,925	181,567	60,177	33,654	182,969	3,896	11,642	10,954	7,384	8,819	26,461	3,493	14,277	27,292	21,369	28,833	28,670
With adjusted gross income	42,843	215,868	119,274	41,928	33,050	175,217	3,394	11,514	10,150	5,499	7,915	25,259	3,192	18,325	23,573	21,982	28,833	28,670
Kansas City District																		
Total returns with farm net profit or loss	92,797	314,312	587,112	66,507	43,285	170,633	5,163	8,068	18,916	8,936	9,445	23,003	3,106	10,621	48,468	26,544	48,835	32,395
With adjusted gross income	87,878	323,113	543,403	75,167	42,984	169,673	4,963	8,032	18,414	8,754	8,944	23,672	2,906	10,553	45,897	27,262	48,835	32,395
Total returns with farm net profit	60,356	193,207	468,077	98,544	20,874	57,708	3,047	3,401	12,405	5,959	4,475	8,250	1,456	3,420	30,654	15,925	30,163	16,770
With adjusted gross income	60,356	193,207	468,077	98,544	20,874	57,708	3,047	3,401	12,405	5,959	4,475	8,250	1,456	3,420	30,654	15,925	30,163	16,770
Total returns with farm net loss	32,441	121,105	119,035	32,037	22,411	112,925	2,116	4,667	6,511	2,977	4,970	14,753	1,650	7,201	17,814	10,619	18,672	15,625
With adjusted gross income	27,522	129,906	75,326	23,377	22,110	111,965	1,916	4,631	6,009	2,795	4,469	15,422	1,450	7,133	15,203	11,337	18,672	15,625
St. Louis District																		
Total returns with farm net profit or loss	65,062	259,198	458,888	61,071	29,652	127,660	6,419	11,255	14,950	9,706	7,353	15,178	3,389	10,119	31,336	24,209	35,322	30,216
With adjusted gross income	62,379	262,375	439,992	70,648	29,349	120,868	6,117	11,163	14,648	8,003	6,950	13,307	3,288	14,235	30,095	24,151	35,322	30,216
Total returns with farm net profit	47,191	176,378	396,356	89,211	18,409	57,616	4,639	4,280	10,507	5,299	3,504	3,470	1,546	3,043	21,858	13,459	25,161	17,171
With adjusted gross income	47,058	176,413	396,044	89,199	18,409	57,616	4,639	4,280	10,507	5,299	3,504	3,470	1,546	3,043	21,725	13,506	25,161	17,171
Total returns with farm net loss	17,871	82,820	62,532	28,140	11,243	70,044	1,780	6,975	4,443	4,407	3,849	11,708	1,843	7,076	9,478	10,750	10,161	13,045
With adjusted gross income	13,321	85,962	43,948	18,551	10,940	63,252	1,478	6,883	4,141	2,704	3,446	9,837	1,742	11,192	8,370	10,645	10,161	13,045
MONTANA																		
Total returns with farm net profit or loss	30,855	128,476	452,248	51,111	13,901	39,678	3,853	4,523	8,424	5,621	2,076	5,647	(2)	(2)	17,436	18,852	19,221	15,171
With adjusted gross income	28,842	138,648	382,014	62,374	13,399	39,319	3,653	4,499	8,018	5,457	2,076	5,647	(2)	(2)	16,828	18,291	19,221	15,171
Total returns with farm net profit	22,901	111,884	357,024	71,500	9,060	20,852	3,128	1,635	6,179	3,933	1,311	2,872	(2)	(2)	12,439	10,676	15,893	12,088
With adjusted gross income	22,801	112,168	352,375	71,316	9,060	20,852	3,128	1,635	6,079	3,931	1,311	2,872	(2)	(2)	12,339	11,095	15,893	12,088
Total returns with farm net loss	7,954	16,592	95,224	20,389	4,841	18,826	725	2,888	2,245	1,688	765	2,775	(2)	(2)	4,997	8,176	3,328	3,083
With adjusted gross income	6,041	26,480	29,639	8,942	4,339	18,467	525	2,864	1,939	1,526	765	2,775	(2)	(2)	4,489	7,196	3,328	3,083
NEBRASKA																		
Total returns with farm net profit or loss	102,474	408,580	1,412,006	226,838	36,420	90,561	6,958	5,346	21,708	10,744	9,947	12,068	2,119	10,923	61,575	52,100	61,716	40,553
With adjusted gross income	96,050	418,787	1,326,175	239,787	34,915	89,922	6,958	5,346	20,705	10,503	9,547	12,094	2,119	10,923	57,761	50,212	61,716	40,553
Total returns with farm net profit	84,503	370,577	1,267,406	251,492	26,960	59,265	6,353	3,019	18,525	9,099	4,281	7,367	1,428	6,075	49,934	34,260	55,188	34,781
With adjusted gross income	84,403	370,619	1,267,315	251,483	26,860	59,206	6,353	3,019	18,525	9,099	4,181	7,259	1,428	6,075	49,834	34,478	55,188	34,781
Total returns with farm net loss	17,971	38,003	144,600	24,654	9,460	31,296	(2)	(2)	3,183	1,645	1,666	4,701	(2)	(2)	11,641	17,840	6,528	5,772
With adjusted gross income	11,647	48,168	58,860	11,696	8,055	30,716	(2)	(2)	2,180	1,404	1,366	4,839	(2)	(2)	7,927	15,734	6,528	5,772
NEVADA																		
Total returns with farm net profit or loss	1,804	9,852	22,536	4,315	848	6,208	288	2,329	717	572	(2)	(2)	(2)	(2)	1,313	5,029	650	1,965
With adjusted gross income	1,420	11,140	17,322	2,179	848	6,208	288	2,329	525	494	(2)	(2)	(2)	(2)	1,121	4,259	650	1,965
Total returns with farm net profit	787	4,726	12,706	1,600	(2)	(2)	(2)	(2)	490	313	(2)	(2)	(2)	(2)	786	1,445	402	678
With adjusted gross income	787	4,726	12,706	1,600	(2)	(2)	(2)	(2)	490	313	(2)	(2)	(2)	(2)	786	1,445	402	678
Total returns with farm net loss	1,017	5,126	9,830	3,915	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	527	3,384	248	1,287
With adjusted gross income	633	6,414	4,616	3,779	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	335	2,814	248	1,287
NEW HAMPSHIRE																		
Total returns with farm net profit or loss	3,652	12,585	39,009	1,698	2,157	6,912	372	2,096	1,417	501	(2)	(2)	(2)	(2)	2,024	1,369	1,621	1,404
With adjusted gross income	3,142	13,258	32,177	2,230	2,053	6,883	169	2,003	1,211	487	(2)	(2)	(2)	(2)	1,616	1,646	1,621	1,404
Total returns with farm net profit	2,072	6,511	29,024	3,436	1,023	2,083	(2)	(2)	854	329	(2)	(2)	(2)	(2)	1,057	152	851	643
With adjusted gross income	1,967	6,654	27,687	3,429	1,020	2,068	(2)	(2)	851	328	(2)	(2)	(2)	(2)	952	318	851	643
Total returns with farm net loss	1,580	6,074	9,985	1,738	1,134	4,829	331	1,699	563	172	(2)	(2)	(2)	(2)	967	1,217	770	761
With adjusted gross income	1,175	6,604	4,490	1,199	1,033	4,815	128	1,606	360	159	(2)	(2)	(2)	(2)	664	1,328	770	761

Footnotes at end of table.

Table 12. NUMBER OF RETURNS, ADJUSTED GROSS INCOME, FARM RECEIPTS, FARM NET PROFIT OR LOSS, OTHER SOURCES OF INCOME, AND INCOME TAX AFTER CREDITS, BY STATE AND INTERNAL REVENUE DISTRICT—Con.

State and Internal Revenue district	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Farm receipts (Thousand dollars)	Farm net profit or loss (Thousand dollars)	Wages and salaries		Dividends		Interest		Nonfarm sole proprietorship net profit (less loss)		Partnership net profit (less loss)		Other income (less loss)		Income tax after credits	
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
NEW JERSEY, TOTAL																		
Total returns with farm net profit or loss	14,467	90,087	228,050	7,870	6,211	44,248	3,181	16,343	5,276	4,900	1,214	707	675	2,899	5,809	13,120	8,469	16,216
With adjusted gross income	13,351	91,978	195,899	10,877	6,006	43,825	2,981	16,024	5,176	4,887	1,010	1,256	575	2,898	5,307	12,211	8,469	16,216
Total returns with farm net profit	8,955	42,449	166,311	20,135	2,623	11,912	1,758	1,905	3,476	2,795	[1]	[1]	283	1,174	2,623	3,642	5,122	4,933
With adjusted gross income	8,955	42,449	166,311	20,135	2,623	11,912	1,758	1,905	3,476	2,795	[1]	[1]	283	1,174	2,623	3,642	5,122	4,933
Total returns with farm net loss	5,512	47,638	61,739	12,265	3,588	32,336	1,423	14,438	1,800	2,105	775	179	392	1,725	3,186	9,478	3,347	11,283
With adjusted gross income	4,396	49,529	29,588	9,258	3,383	31,913	1,223	14,119	1,700	2,092	571	370	292	1,724	2,684	8,569	3,347	11,283
Camden District																		
Total returns with farm net profit or loss	8,417	42,768	123,682	6,122	3,643	22,614	1,316	5,719	2,630	2,296	737	[1]1,539	454	1,601	2,715	5,955	4,904	7,018
With adjusted gross income	7,701	43,838	116,580	7,584	3,438	22,191	1,316	5,719	2,630	2,296	533	[1]990	454	1,601	2,613	5,437	4,904	7,018
Total returns with farm net profit	5,138	21,360	101,781	11,763	1,341	4,264	796	827	1,714	1,077	[2]	[2]	[2]	[2]	1,314	2,084	2,988	2,247
With adjusted gross income	5,138	21,360	101,781	11,763	1,341	4,264	796	827	1,714	1,077	[2]	[2]	[2]	[2]	1,314	2,084	2,988	2,247
Total returns with farm net loss	3,279	21,408	21,901	5,641	2,302	18,350	[2]	[2]	[2]	[2]	532	[1]1,973	[2]	[2]	1,401	3,871	1,916	4,771
With adjusted gross income	2,563	22,478	14,799	4,179	2,097	17,927	[2]	[2]	[2]	[2]	328	[1]1,424	[2]	[2]	1,299	3,353	1,916	4,771
Newark District																		
Total returns with farm net profit or loss	6,050	47,319	104,368	1,748	2,568	21,634	1,863	10,624	2,646	2,604	477	2,246	221	1,298	3,094	7,165	3,565	9,198
With adjusted gross income	5,650	48,140	79,319	3,293	2,568	21,634	1,665	10,309	2,546	2,591	477	2,246	[2]	[2]	2,694	6,774	3,565	9,198
Total returns with farm net profit	3,817	21,089	64,530	8,372	1,282	7,648	962	1,078	1,762	1,718	[2]	[2]	[2]	[2]	1,309	1,558	2,134	2,686
With adjusted gross income	3,817	21,089	64,530	8,372	1,282	7,648	962	1,078	1,762	1,718	[2]	[2]	[2]	[2]	1,309	1,558	2,134	2,686
Total returns with farm net loss	2,233	26,230	39,838	6,624	1,286	13,986	903	9,546	884	886	243	1,794	[2]	[2]	1,785	5,607	1,431	6,512
With adjusted gross income	1,833	27,051	14,789	5,079	1,286	13,986	703	9,227	784	873	243	1,794	[2]	[2]	1,385	5,216	1,431	6,512
NEW MEXICO																		
Total returns with farm net profit or loss	15,389	90,489	178,982	25,822	7,413	34,626	1,308	1,950	4,471	5,287	2,342	4,444	1,221	[1]8	7,325	18,368	10,025	11,740
With adjusted gross income	14,685	93,074	172,123	28,332	7,413	34,626	1,308	1,950	4,370	5,286	2,040	5,104	1,220	[1]80	7,022	17,856	10,025	11,740
Total returns with farm net profit	10,108	58,021	144,321	38,938	3,986	11,174	[2]	[2]	2,291	2,354	1,030	2,540	682	[1]2,256	4,334	4,901	6,656	6,925
With adjusted gross income	10,108	58,021	144,321	38,938	3,986	11,174	[2]	[2]	2,291	2,354	1,030	2,540	682	[1]2,256	4,334	4,901	6,656	6,925
Total returns with farm net loss	5,281	32,468	34,661	13,116	3,427	23,452	[2]	[2]	2,180	2,933	1,312	1,904	539	2,248	2,991	13,467	3,369	4,815
With adjusted gross income	4,577	35,053	27,802	10,606	3,427	23,452	[2]	[2]	2,079	2,932	1,010	2,564	438	2,176	2,688	12,955	3,369	4,815
NEW YORK, TOTAL																		
Total returns with farm net profit or loss	71,059	428,848	698,889	18,935	39,740	217,296	10,919	83,969	27,846	20,250	6,864	19,646	1,813	21,510	35,275	47,242	40,514	77,729
With adjusted gross income	67,375	436,750	645,491	27,559	39,039	216,102	10,495	83,539	26,714	18,932	6,864	19,646	1,688	20,453	33,645	50,519	40,514	77,729
Total returns with farm net profit	42,377	183,069	463,212	75,066	19,157	67,097	5,443	9,743	16,124	8,790	3,511	5,772	533	1,299	20,169	15,302	23,426	20,004
With adjusted gross income	42,277	183,134	461,869	74,971	19,157	67,097	5,443	9,743	16,124	8,790	3,511	5,772	533	1,299	20,069	15,462	23,426	20,004
Total returns with farm net loss	28,682	245,779	235,677	56,131	20,583	150,199	5,476	74,226	11,722	11,460	3,353	13,874	1,280	20,211	15,106	31,940	17,088	57,725
With adjusted gross income	25,098	253,616	183,622	47,412	19,878	149,009	5,052	73,796	10,590	10,142	3,353	13,874	1,155	19,154	13,576	35,057	17,088	57,725
Albany District																		
Total returns with farm net profit or loss	12,551	80,440	145,220	6,214	6,101	29,547	1,626	4,650	5,114	3,969	1,121	1,897	569	2,164	6,734	1,999	7,049	5,375
With adjusted gross income	11,733	82,958	126,987	8,135	5,903	29,400	1,402	4,235	4,791	3,944	1,121	1,897	444	1,107	6,213	5,240	7,049	5,375
Total returns with farm net profit	7,506	27,143	106,628	15,151	2,408	6,836	817	1,326	3,038	1,909	[2]	[2]	[2]	[2]	3,688	1,752	4,337	2,146
With adjusted gross income	7,506	27,143	106,628	15,151	2,408	6,836	817	1,326	3,038	1,909	[2]	[2]	[2]	[2]	3,688	1,752	4,337	2,146
Total returns with farm net loss	5,045	23,297	38,592	8,937	3,693	22,711	809	3,324	2,076	2,060	596	1,719	470	2,173	3,046	247	2,712	3,229
With adjusted gross income	4,227	25,815	20,359	7,016	3,495	22,564	585	2,909	1,753	1,035	596	1,719	345	1,116	2,525	3,488	2,712	3,229
Buffalo District																		
Total returns with farm net profit or loss	25,401	113,954	200,700	11,940	14,577	71,393	3,204	8,935	8,954	4,139	2,991	7,117	430	1,391	12,653	9,039	14,382	13,574
With adjusted gross income	24,177	116,397	185,799	15,390	14,271	70,492	3,204	8,935	8,750	4,093	2,991	7,117	430	1,391	12,449	8,979	14,382	13,574
Total returns with farm net profit	15,191	63,439	158,065	27,024	7,074	23,206	1,719	1,935	5,473	2,702	1,588	3,324	[2]	[2]	7,774	4,729	8,354	5,857
With adjusted gross income	15,191	63,439	158,065	27,024	7,074	23,206	1,719	1,935	5,473	2,702	1,588	3,324	[2]	[2]	7,774	4,729	8,354	5,857
Total returns with farm net loss	10,210	50,515	42,635	15,084	7,503	48,187	1,485	7,000	3,481	1,437	1,403	3,793	[2]	[2]	4,879	4,310	6,028	7,717
With adjusted gross income	8,986	52,958	27,734	11,634	7,197	47,286	1,485	7,000	3,277	1,391	1,403	3,793	[2]	[2]	4,675	4,250	6,028	7,717

Footnotes at end of table.

Table 12.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, FARM RECEIPTS, FARM NET PROFIT OR LOSS, OTHER SOURCES OF INCOME, AND INCOME TAX AFTER CREDITS, BY STATE AND INTERNAL REVENUE DISTRICT—Con.

State and Internal Revenue district	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Farm receipts (Thousand dollars)	Farm net profit or loss (Thousand dollars)	Wages and salaries		Dividends		Interest		Nonfarm sole proprietorship net profit (less loss)		Partnership net profit (less loss)		Other income (less loss)		Income tax after credits	
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
NEW YORK—Continued																		
Manhattan District																		
Total returns with farm net profit or loss	2,365	146,486	23,093	[1]14,174	1,462	43,258	1,567	64,817	1,840	5,973	478	4,235	427	16,610	1,814	25,767	2,103	47,279
With adjusted gross income	2,227	147,010	22,550	[1]14,090	1,462	43,258	1,567	64,817	1,736	5,963	478	4,235	427	16,610	1,710	26,217	2,103	47,279
Total returns with farm net profit	756	22,574	6,399	1,956	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	369	3,481	756	6,204
With adjusted gross income	756	22,574	6,399	1,956	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	369	3,481	756	6,204
Total returns with farm net loss	1,609	123,912	16,694	16,130	929	33,807	1,237	60,095	1,417	5,189	290	3,177	378	15,488	1,445	22,286	1,347	41,075
With adjusted gross income	1,471	124,436	16,151	16,046	929	33,807	1,237	60,095	1,313	5,179	290	3,177	378	15,488	1,341	22,736	1,347	41,075
Syracuse District																		
Total returns with farm net profit or loss	28,694	99,169	231,311	11,867	16,142	64,299	3,841	3,355	10,332	5,020	2,150	5,788	(2)	(2)	13,326	7,984	15,238	8,450
With adjusted gross income	27,190	101,586	211,590	15,036	15,941	64,153	3,641	3,340	9,831	4,783	2,150	5,788	(2)	(2)	12,525	7,630	15,238	8,450
Total returns with farm net profit	17,656	60,722	177,174	26,844	8,377	24,446	2,200	835	6,160	2,844	1,098	885	(2)	(2)	8,060	4,826	8,915	4,465
With adjusted gross income	17,556	60,787	175,831	26,749	8,377	24,446	2,200	835	6,160	2,844	1,098	885	(2)	(2)	7,960	4,986	8,915	4,465
Total returns with farm net loss	11,038	38,447	54,137	14,977	7,765	39,853	1,641	2,520	4,172	2,176	1,052	4,903	(2)	(2)	5,266	3,158	6,323	3,985
With adjusted gross income	9,634	40,799	35,759	11,713	7,564	39,707	1,441	2,505	3,671	1,939	1,052	4,903	(2)	(2)	4,565	2,644	6,323	3,985
NORTH CAROLINA																		
Total returns with farm net profit or loss	143,659	501,808	781,588	147,830	63,254	226,338	10,058	16,667	28,008	12,233	16,747	45,638	3,879	16,683	32,060	36,419	66,493	51,340
With adjusted gross income	140,280	506,075	757,382	151,770	62,589	225,435	10,058	16,667	27,912	12,224	16,557	46,236	3,661	18,029	31,462	35,714	66,493	51,340
Total returns with farm net profit	119,514	374,476	690,346	175,277	45,305	128,386	7,476	7,485	21,755	9,341	12,661	25,467	2,625	8,755	24,001	19,765	52,878	32,682
With adjusted gross income	119,419	374,759	690,090	175,209	45,305	128,386	7,476	7,485	21,755	9,341	12,566	26,065	2,530	8,543	23,906	19,730	52,878	32,682
Total returns with farm net loss	24,145	127,332	91,242	27,447	17,949	97,952	2,582	9,182	6,253	2,892	4,086	20,171	1,254	7,928	8,059	16,654	13,615	18,658
With adjusted gross income	20,861	131,316	67,292	23,439	17,284	97,049	2,582	9,182	6,157	2,883	3,991	20,171	1,131	9,486	7,556	15,984	13,615	18,658
NORTH DAKOTA																		
Total returns with farm net profit or loss	65,495	237,354	535,431	138,133	22,402	53,245	3,699	1,747	14,970	8,154	4,536	7,111	1,602	3,421	31,815	25,543	33,100	19,842
With adjusted gross income	62,671	240,415	512,728	141,680	21,700	52,920	3,599	1,730	14,468	8,011	4,136	7,613	1,602	3,421	30,511	25,040	33,100	19,842
Total returns with farm net profit	56,166	214,677	490,092	147,770	17,337	36,742	3,450	1,467	13,345	7,110	3,293	2,928	1,298	3,321	26,349	15,339	29,631	17,584
With adjusted gross income	56,066	214,799	488,971	147,419	17,337	36,742	3,450	1,467	13,345	7,110	3,193	3,401	1,298	3,321	26,349	15,339	29,631	17,584
Total returns with farm net loss	9,329	22,677	45,339	9,637	5,065	16,503	249	280	1,625	1,044	1,243	4,183	(2)	(2)	5,466	10,204	3,469	2,258
With adjusted gross income	6,605	25,616	23,757	5,739	4,363	16,178	149	263	1,123	901	943	4,212	(2)	(2)	4,162	9,701	3,469	2,258
OHIO, TOTAL																		
Total returns with farm net profit or loss	147,483	744,097	931,105	151,764	77,660	389,288	19,362	41,225	63,032	35,096	14,015	49,691	4,186	17,000	65,733	60,033	95,786	96,324
With adjusted gross income	144,272	747,419	905,870	155,615	77,159	388,620	19,162	41,221	62,332	34,979	13,612	50,307	4,186	17,000	64,127	59,677	95,786	96,324
Total returns with farm net profit	106,162	469,108	796,246	197,298	45,305	174,517	13,443	12,234	46,004	26,150	8,538	19,688	2,582	7,030	47,333	32,191	65,666	51,290
With adjusted gross income	105,862	469,395	795,529	197,147	45,305	174,517	13,343	12,230	45,904	26,053	8,238	20,247	2,582	7,030	47,133	32,171	65,666	51,290
Total returns with farm net loss	41,321	274,989	134,859	45,534	32,355	214,771	5,919	28,991	17,028	8,946	5,477	30,003	1,604	9,970	18,400	27,842	30,120	45,034
With adjusted gross income	38,410	278,024	110,341	41,532	31,854	214,103	5,819	28,991	16,428	8,926	5,374	30,060	1,604	9,970	16,994	27,506	30,120	45,034
Cincinnati District																		
Total returns with farm net profit or loss	65,707	339,419	374,825	52,850	34,083	179,964	8,364	16,880	25,747	16,248	6,507	27,605	2,030	11,123	32,333	34,749	43,480	45,631
With adjusted gross income	64,098	341,698	362,390	55,242	33,782	179,775	8,164	16,876	25,347	16,146	6,304	28,133	2,030	11,123	31,528	34,403	43,480	45,631
Total returns with farm net profit	45,424	203,295	312,596	76,637	18,966	78,297	4,662	6,868	17,221	10,821	3,832	9,651	1,030	3,582	21,982	17,439	28,351	23,530
With adjusted gross income	45,324	203,513	312,225	76,557	18,966	78,297	4,562	6,864	17,121	10,724	3,732	10,122	1,030	3,582	21,882	17,367	28,351	23,530
Total returns with farm net loss	20,283	136,124	62,229	23,787	15,117	101,667	3,702	10,012	8,526	5,427	2,675	17,954	1,000	7,541	10,351	17,310	15,129	22,101
With adjusted gross income	18,774	138,185	50,165	21,315	14,816	101,478	3,602	10,012	8,226	5,422	2,572	18,011	1,000	7,541	9,646	17,036	15,129	22,101
Cleveland District																		
Total returns with farm net profit or loss	81,776	404,678	556,280	98,914	43,577	209,324	10,998	24,345	37,285	18,848	7,508	22,086	2,156	5,877	33,400	25,284	52,306	50,693
With adjusted gross income	80,174	405,721	543,480	100,373	43,377	208,845	10,998	24,345	36,985	18,833	7,308	22,174	2,156	5,877	32,599	25,274	52,306	50,693
Total returns with farm net profit	60,738	265,813	483,650	120,661	26,339	96,220	8,781	5,366	28,783	15,329	4,706	10,037	1,552	3,448	25,351	14,752	37,315	27,760
With adjusted gross income	60,538	265,882	483,304	120,590	26,339	96,220	8,781	5,366	28,783	15,329	4,506	10,125	1,552	3,448	25,251	14,804	37,315	27,760
Total returns with farm net loss	21,038	138,865	72,630	21,747	17,238	113,104	2,217	18,979	8,502	3,519	2,802	12,049	(2)	(2)	8,049	10,532	14,991	22,933
With adjusted gross income	19,636	139,839	60,176	20,217	17,038	112,625	2,217	18,979	8,202	3,504	2,802	12,049	(2)	(2)	7,348	10,470	14,991	22,933

Footnotes at end of table.

Table 12.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, FARM RECEIPTS, FARM NET PROFIT OR LOSS, OTHER SOURCES OF INCOME, AND INCOME TAX AFTER CREDITS, BY STATE AND INTERNAL REVENUE DISTRICT—Con.

State and Internal Revenue district	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Farm receipts (Thousand dollars)	Farm net profit or loss (Thousand dollars)	Wages and salaries		Dividends		Interest		Nonfarm sole proprietorship net profit (less loss)		Partnership net profit (less loss)		Other income (less loss)		Income tax after credits	
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
OKLAHOMA																		
Total returns with farm net profit or loss	85,561	338,033	629,198	31,879	45,833	184,941	5,108	10,391	18,590	11,678	9,700	21,074	3,517	9,466	42,485	68,604	50,096	41,524
With adjusted gross income	81,528	362,068	973,230	58,882	45,023	182,770	4,702	10,090	17,777	10,954	9,087	26,287	3,008	12,900	39,860	60,185	50,096	41,524
Total returns with farm net profit	52,352	205,858	439,032	99,826	21,918	65,392	3,698	2,649	11,849	6,779	3,243	5,181	1,582	626	24,950	25,405	20,946	20,949
With adjusted gross income	51,950	207,280	437,061	99,269	21,716	64,146	3,597	2,459	11,648	6,467	3,142	6,489	1,481	2,535	24,647	25,915	20,946	20,949
Total returns with farm net loss	33,209	132,175	190,166	67,947	23,915	119,549	1,410	7,742	6,741	4,899	6,457	15,893	1,935	8,840	17,535	43,199	20,150	20,575
With adjusted gross income	29,578	154,788	136,169	40,387	23,307	118,624	1,105	7,631	6,129	4,487	5,945	19,798	1,527	10,365	15,213	34,270	20,150	20,575
OREGON																		
Total returns with farm net profit or loss	38,927	200,099	375,604	28,250	23,172	111,676	3,719	4,963	16,874	12,041	5,279	18,766	1,712	7,052	26,029	17,351	25,701	24,600
With adjusted gross income	37,013	206,820	317,862	37,175	22,567	109,757	3,416	4,788	16,167	10,853	4,976	18,578	1,409	7,696	19,121	17,973	25,701	24,600
Total returns with farm net profit	19,540	104,834	278,770	56,311	8,754	29,284	1,345	1,358	8,290	5,438	1,703	4,899	499	1,072	9,848	6,472	13,291	12,303
With adjusted gross income	19,439	105,378	277,751	56,265	8,754	29,284	1,345	1,358	8,189	5,432	1,703	4,899	398	1,668	9,848	6,472	13,291	12,303
Total returns with farm net loss	19,387	95,265	96,834	28,061	14,418	82,392	2,374	3,605	8,584	6,603	3,576	13,867	1,213	5,980	16,181	10,879	12,410	12,297
With adjusted gross income	17,574	101,442	40,111	19,090	13,813	80,473	2,071	3,430	7,978	5,421	3,273	13,679	1,011	6,028	9,273	11,501	12,410	12,297
PENNSYLVANIA, TOTAL																		
Total returns with farm net profit or loss	78,096	355,000	620,441	29,123	39,071	188,240	12,015	59,177	24,567	11,078	9,360	21,312	1,549	8,759	33,991	37,311	41,275	48,340
With adjusted gross income	72,610	361,667	574,424	37,004	37,649	186,169	11,608	59,126	23,553	10,712	8,851	22,840	1,347	8,908	32,065	36,908	41,275	48,340
Total returns with farm net profit	45,593	164,979	472,908	73,531	16,398	57,387	7,394	6,557	13,791	5,555	4,040	4,855	696	3,324	19,940	13,770	23,347	15,380
With adjusted gross income	45,389	165,120	471,764	73,391	16,297	57,261	7,394	6,557	13,791	5,555	3,937	5,039	696	3,324	19,736	13,993	23,347	15,380
Total returns with farm net loss	32,503	190,021	147,533	44,408	22,673	130,853	4,621	52,620	10,776	5,523	5,320	16,457	853	5,435	14,051	23,541	17,928	32,960
With adjusted gross income	27,221	196,547	102,660	36,387	21,352	128,908	4,214	52,569	9,762	5,157	4,914	17,801	651	5,584	12,329	22,915	17,928	32,960
Philadelphia District																		
Total returns with farm net profit or loss	38,525	195,768	347,007	21,083	18,505	94,209	6,009	35,740	12,369	6,360	4,934	10,320	585	5,171	15,795	22,885	21,592	30,006
With adjusted gross income	36,260	197,994	318,033	23,926	17,990	93,950	5,803	35,693	12,060	6,184	4,728	10,398	585	5,171	15,280	22,672	21,592	30,006
Total returns with farm net profit	23,785	95,760	267,702	42,891	8,453	32,493	3,339	4,040	6,914	2,971	2,548	3,319	(2)	(2)	9,938	7,721	12,773	9,684
With adjusted gross income	23,682	95,787	267,174	42,764	8,453	32,493	3,339	4,040	6,914	2,971	2,445	3,503	(2)	(2)	9,835	7,691	12,773	9,684
Total returns with farm net loss	14,740	100,008	79,305	21,808	10,052	61,716	2,670	31,700	5,455	3,389	2,386	7,001	(2)	(2)	5,857	15,164	8,819	20,322
With adjusted gross income	12,578	102,207	50,859	18,838	9,537	61,457	2,464	31,653	5,146	3,213	2,283	6,895	(2)	(2)	5,445	14,981	8,819	20,322
Pittsburgh District																		
Total returns with farm net profit or loss	22,944	111,236	136,492	2,778	12,308	62,127	4,155	21,289	7,564	3,184	3,082	10,258	656	3,135	10,935	8,465	12,523	13,416
With adjusted gross income	21,334	112,497	128,405	4,806	11,905	61,743	3,954	21,285	7,362	3,180	2,880	9,885	555	3,278	10,431	8,320	12,523	13,416
Total returns with farm net profit	11,755	41,147	102,303	17,641	4,371	14,572	2,600	1,938	4,379	1,711	1,125	737	278	931	5,690	3,617	6,161	3,526
With adjusted gross income	11,755	41,147	102,303	17,641	4,371	14,572	2,600	1,938	4,379	1,711	1,125	737	278	931	5,690	3,617	6,161	3,526
Total returns with farm net loss	11,189	70,089	34,189	14,863	7,937	47,555	1,555	19,351	3,185	1,473	1,957	9,521	378	2,204	5,245	4,848	6,362	9,890
With adjusted gross income	9,579	71,350	26,102	12,835	7,534	47,171	1,354	19,347	2,983	1,469	1,755	9,148	277	2,347	4,741	4,703	6,362	9,890
Scranton District																		
Total returns with farm net profit or loss	16,627	47,996	136,942	5,262	8,258	31,904	1,851	2,148	4,634	1,534	1,344	734	(2)	(2)	7,261	5,961	7,160	4,918
With adjusted gross income	15,016	51,176	127,986	8,272	7,754	30,476	1,851	2,148	4,131	1,348	1,243	2,557	(2)	(2)	6,354	5,916	7,160	4,918
Total returns with farm net profit	10,053	28,072	102,903	12,999	3,574	10,322	1,455	579	2,498	873	367	799	(2)	(2)	4,312	2,432	4,413	2,170
With adjusted gross income	9,952	28,186	102,287	12,986	3,473	10,196	1,455	579	2,498	873	367	799	(2)	(2)	4,211	2,685	4,413	2,170
Total returns with farm net loss	6,574	19,924	34,039	7,737	4,684	21,582	396	1,569	2,136	661	977	165	(2)	(2)	2,949	3,529	2,747	2,748
With adjusted gross income	5,064	22,990	25,699	4,714	4,281	20,280	396	1,569	1,633	475	876	1,758	(2)	(2)	2,143	3,231	2,747	2,748
SOUTH CAROLINA																		
Total returns with farm net profit or loss	42,499	162,584	264,333	26,214	22,258	94,734	3,573	4,985	8,816	5,714	6,245	15,529	1,296	5,619	10,592	9,789	21,800	16,582
With adjusted gross income	40,664	164,827	255,829	29,162	21,933	94,308	3,476	4,967	8,717	5,711	5,950	15,504	1,263	5,681	10,267	9,494	21,800	16,582
Total returns with farm net profit	28,905	96,031	225,387	40,822	12,182	36,839	2,112	1,731	5,843	3,262	3,589	7,247	689	2,954	6,624	3,176	12,659	8,247
With adjusted gross income	28,905	96,031	225,387	40,822	12,182	36,839	2,112	1,731	5,843	3,262	3,589	7,247	689	2,954	6,624	3,176	12,659	8,247
Total returns with farm net loss	13,594	66,553	38,946	14,608	10,076	57,895	1,461	3,254	2,973	2,452	2,656	8,282	607	2,665	3,968	6,613	9,141	8,335
With adjusted gross income	11,759	68,796	30,442	11,660	9,751	57,469	1,364	3,236	2,874	2,449	2,361	8,257	574	2,727	3,643	6,318	9,141	8,335

Footnotes at end of table.

Table 12.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, FARM RECEIPTS, FARM NET PROFIT OR LOSS, OTHER SOURCES OF INCOME, AND INCOME TAX AFTER CREDITS, BY STATE AND INTERNAL REVENUE DISTRICT—Con.

State and Internal Revenue district	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Farm receipts (Thousand dollars)	Farm net profit or loss (Thousand dollars)	Wages and salaries		Dividends		Interest		Nonfarm sole proprietorship net profit (less loss)		Partnership net profit (less loss)		Other income (less loss)		Income tax after credits	
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
SOUTH DAKOTA																		
Total returns with farm net profit or loss	62,224	204,969	749,672	107,306	20,930	52,645	6,241	2,431	15,904	6,517	3,218	6,437	1,685	4,790	43,472	24,843	30,036	16,741
With adjusted gross income	58,403	209,544	708,493	113,360	20,126	51,836	6,140	2,427	15,502	6,385	3,117	6,210	1,685	4,790	41,158	24,536	30,036	16,741
Total returns with farm net profit	51,052	183,316	599,426	122,321	15,521	32,008	5,092	1,431	12,917	4,860	2,065	2,682	1,172	2,316	35,596	17,698	26,422	14,003
With adjusted gross income	50,951	183,592	597,671	122,299	15,521	32,008	4,991	1,427	12,917	4,860	2,065	2,682	1,172	2,316	35,495	18,000	26,422	14,003
Total returns with farm net loss	11,172	21,653	150,246	15,015	5,409	20,637	1,149	1,000	2,987	1,657	1,153	3,755	513	2,474	7,876	7,145	3,614	2,738
With adjusted gross income	7,452	25,952	110,822	8,939	4,605	19,828	1,149	1,000	2,585	1,525	1,052	3,528	513	2,474	5,663	6,536	3,614	2,738
TENNESSEE																		
Total returns with farm net profit or loss	116,214	404,163	387,403	37,996	63,568	246,161	5,100	12,432	24,997	11,093	12,154	34,884	4,721	25,648	31,172	35,949	54,777	46,856
With adjusted gross income	113,686	409,939	372,511	43,108	62,777	245,502	5,049	12,348	24,389	10,695	11,939	36,947	4,619	25,563	30,460	35,776	54,777	46,856
Total returns with farm net profit	77,944	201,536	298,525	77,282	32,983	84,967	2,579	3,340	14,598	5,889	6,476	8,904	2,656	8,885	16,959	12,269	28,199	17,137
With adjusted gross income	77,717	202,988	298,351	77,183	32,889	84,909	2,579	3,340	14,597	5,889	6,249	10,544	2,656	8,885	16,958	12,238	28,199	17,137
Total returns with farm net loss	38,270	202,627	88,878	39,286	30,585	161,194	2,521	9,092	10,399	5,204	5,678	25,980	2,065	16,763	14,213	23,680	26,578	29,719
With adjusted gross income	35,969	206,951	74,160	34,075	29,888	160,593	2,470	9,008	9,792	4,806	5,290	26,403	1,963	16,678	13,502	23,538	26,578	29,719
TEXAS, TOTAL																		
Total returns with farm net profit or loss	230,228	1,308,598	2,067,569	166,133	126,889	608,654	22,706	53,984	66,620	49,356	31,257	86,163	17,245	69,914	125,370	274,394	144,028	213,797
With adjusted gross income	218,244	1,344,994	1,921,134	203,380	123,697	605,143	21,753	53,711	64,362	47,118	29,178	93,869	16,431	74,425	119,913	267,348	144,028	213,797
Total returns with farm net profit	130,496	688,353	1,616,364	357,169	56,459	177,426	11,444	10,920	34,911	20,454	12,896	20,224	7,518	15,355	67,786	86,805	78,114	97,284
With adjusted gross income	129,682	690,670	1,604,877	354,300	56,153	176,741	11,240	10,781	34,604	20,253	12,591	21,146	7,213	16,735	67,173	90,714	78,114	97,284
Total returns with farm net loss	99,732	620,245	451,205	191,036	70,430	431,228	11,262	43,064	31,709	28,902	18,361	65,939	9,727	54,559	57,584	187,589	65,914	116,513
With adjusted gross income	88,562	654,324	316,257	150,920	67,544	428,402	10,513	42,930	29,758	26,865	16,587	72,723	9,218	57,690	52,740	176,634	65,914	116,513
Austin District																		
Total returns with farm net profit or loss	105,625	554,164	731,687	[1]3,090	58,984	288,023	11,668	36,616	32,687	23,854	14,432	41,158	7,573	28,457	58,555	139,146	59,874	94,738
With adjusted gross income	99,314	576,602	656,143	22,829	57,000	285,813	11,223	36,446	31,038	22,135	13,269	43,864	7,162	30,936	55,020	134,979	59,874	94,738
Total returns with farm net profit	57,571	246,251	543,816	105,622	24,972	76,677	5,619	7,104	16,447	8,804	5,710	8,949	2,935	7,129	30,193	31,966	29,294	31,631
With adjusted gross income	57,160	246,841	538,783	103,419	24,767	76,036	5,516	6,976	16,241	8,611	5,607	8,969	2,832	7,043	29,782	35,787	29,294	31,631
Total returns with farm net loss	48,054	307,913	187,871	108,712	34,012	211,346	6,049	29,512	16,240	15,050	8,722	32,209	4,638	21,328	28,362	107,180	30,580	63,107
With adjusted gross income	42,154	329,761	117,360	80,590	32,233	209,777	5,707	29,470	14,797	13,524	7,662	34,895	4,330	23,893	25,238	98,792	30,580	63,107
Dallas District																		
Total returns with farm net profit or loss	124,603	754,434	1,335,882	169,223	67,905	320,631	11,038	17,368	33,933	25,502	16,825	45,005	9,672	41,457	66,815	135,248	84,154	119,059
With adjusted gross income	118,930	768,392	1,264,991	180,551	66,697	319,330	10,930	17,265	33,324	24,983	15,909	50,005	9,269	43,489	64,893	132,769	84,154	119,059
Total returns with farm net profit	72,925	442,102	1,072,548	251,547	31,487	100,749	5,825	3,816	18,464	11,650	7,186	11,275	4,583	8,226	37,593	54,839	48,820	65,653
With adjusted gross income	72,522	443,829	1,066,094	250,881	31,386	100,705	5,724	3,805	18,363	11,642	6,984	12,177	4,381	9,692	37,391	54,927	48,820	65,653
Total returns with farm net loss	51,678	312,332	263,334	82,324	36,418	219,882	5,213	13,552	15,469	13,852	9,639	33,730	5,089	33,231	29,222	80,409	35,334	53,406
With adjusted gross income	46,408	324,563	198,897	70,330	35,311	218,625	4,806	13,460	14,961	13,341	8,925	37,828	4,888	33,797	27,502	77,842	35,334	53,406
UTAH																		
Total returns with farm net profit or loss	17,498	81,349	129,450	1,582	14,214	66,701	1,621	1,251	5,167	3,070	2,150	3,931	[2]	[2]	7,405	2,858	11,956	7,808
With adjusted gross income	16,372	85,120	125,065	4,666	13,387	63,891	1,588	1,163	4,927	3,043	1,745	5,493	[2]	[2]	7,166	4,908	11,956	7,808
Total returns with farm net profit	9,088	44,289	81,180	15,171	6,748	29,512	749	477	2,684	1,529	939	[1]270	[2]	[2]	3,413	884	5,964	4,078
With adjusted gross income	8,981	45,491	80,415	15,014	6,641	29,511	749	477	2,577	1,525	832	1,125	[2]	[2]	3,306	857	5,964	4,078
Total returns with farm net loss	8,410	37,064	48,270	13,589	7,466	41,189	872	774	2,483	1,541	1,211	4,201	[2]	[2]	3,992	1,974	5,992	3,730
With adjusted gross income	7,391	39,629	44,650	10,348	6,746	38,380	839	686	2,390	1,518	913	4,368	[2]	[2]	3,860	4,051	5,992	3,730
VERMONT																		
Total returns with farm net profit or loss	8,209	25,702	75,888	4,252	3,311	9,396	1,112	5,927	3,142	2,009	786	1,100	[2]	[2]	4,586	2,868	2,788	2,383
With adjusted gross income	7,505	26,511	70,463	5,581	3,311	9,396	910	5,911	2,839	1,858	685	1,050	[2]	[2]	4,082	2,565	2,788	2,383
Total returns with farm net profit	5,630	15,295	59,696	7,782	1,786	3,239	376	1,314	1,903	1,371	[2]	[2]	[2]	[2]	3,011	1,502	1,719	874
With adjusted gross income	5,630	15,295	59,696	7,782	1,786	3,239	376	1,314	1,903	1,371	[2]	[2]	[2]	[2]	3,011	1,502	1,719	874
Total returns with farm net loss	2,579	10,407	16,192	3,530	1,525	6,157	[2]	[2]	1,239	638	348	1,014	[2]	[2]	1,575	1,366	1,069	1,509
With adjusted gross income	1,875	11,216	10,767	2,201	1,525	6,157	[2]	[2]	936	487	247	964	[2]	[2]	1,071	1,063	1,069	1,509

Footnotes at end of table.

Table 12. —NUMBER OF RETURNS, ADJUSTED GROSS INCOME, FARM RECEIPTS, FARM NET PROFIT OR LOSS, OTHER SOURCES OF INCOME, AND INCOME TAX AFTER CREDITS, BY STATE AND INTERNAL REVENUE DISTRICT—Con.

State and Internal Revenue District	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Farm receipts (Thousand dollars)	Farm net profit or loss (Thousand dollars)	Wages and salaries		Dividends		Interest		Nonfarm sole proprietorship net profit (less loss)		Partnership net profit (less loss)		Other income (less loss)		Income tax after credits	
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3).	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
VIRGINIA																		
Total returns with farm net profit or loss	70,327	297,236	372,387	15,425	33,646	162,336	6,778	37,818	18,578	10,006	7,411	26,815	2,419	6,069	23,157	38,767	36,745	38,757
With adjusted gross income	68,225	305,726	338,590	32,913	33,345	156,472	6,477	36,742	18,177	9,695	7,210	26,998	2,418	6,075	22,156	36,831	36,745	38,757
Total returns with farm net profit	48,873	152,279	255,285	63,792	17,833	56,855	3,021	5,893	10,881	4,570	4,180	7,264	1,050	2,485	12,894	11,420	22,570	14,480
With adjusted gross income	48,773	152,367	255,165	63,741	17,833	56,855	2,921	5,863	10,781	4,568	4,080	7,515	1,050	2,485	12,794	11,340	22,570	14,480
Total returns with farm net loss	21,454	144,957	117,102	48,367	15,813	105,481	3,757	31,925	7,697	5,436	3,231	19,551	1,369	3,584	10,263	27,347	14,175	24,277
With adjusted gross income	19,452	153,359	83,385	30,828	15,512	99,617	3,556	30,879	7,396	5,127	3,130	19,483	1,368	3,590	9,362	25,491	14,175	24,277
WASHINGTON																		
Total returns with farm net profit or loss	43,706	246,880	486,535	67,935	26,458	121,635	4,533	6,313	18,931	12,698	4,685	14,846	1,885	6,659	19,643	16,794	29,972	31,123
With adjusted gross income	41,973	249,255	459,392	69,917	25,825	120,902	4,233	6,185	18,631	12,595	4,585	14,918	1,885	6,659	18,910	18,079	29,972	31,123
Total returns with farm net profit	26,134	153,052	402,547	90,276	12,227	39,804	2,757	2,366	12,099	8,149	2,014	2,435	792	1,363	12,459	8,659	18,003	19,541
With adjusted gross income	25,901	153,655	396,666	89,486	12,194	39,803	2,657	2,297	12,099	8,149	2,014	2,435	792	1,363	12,226	10,162	18,003	19,541
Total returns with farm net loss	17,572	93,828	83,988	22,341	14,231	81,831	1,776	3,947	6,832	4,549	2,671	12,411	1,093	5,296	7,184	8,135	11,969	11,582
With adjusted gross income	16,072	95,600	62,726	19,569	13,631	81,099	1,576	3,928	6,532	4,446	2,571	12,483	1,093	5,296	6,684	7,917	11,969	11,582
WEST VIRGINIA																		
Total returns with farm net profit or loss	18,187	62,121	84,852	4,705	9,911	42,275	2,378	3,092	4,712	2,121	2,720	8,610	1,294	622	8,037	10,106	8,661	7,681
With adjusted gross income	17,692	66,530	62,739	2,691	9,812	42,206	2,279	3,059	4,712	2,121	2,621	8,105	1,294	622	7,641	7,726	8,661	7,681
Total returns with farm net profit	11,455	32,264	42,389	9,411	4,825	13,579	1,130	729	2,686	714	1,601	4,113	468	[1]411	4,344	4,129	4,507	3,060
With adjusted gross income	11,455	32,264	42,389	9,411	4,825	13,579	1,130	729	2,686	714	1,601	4,113	468	[1]411	4,344	4,129	4,507	3,060
Total returns with farm net loss	6,732	29,857	42,463	14,116	5,086	28,696	1,248	2,363	2,026	1,407	1,119	4,497	826	1,033	3,693	5,977	4,154	4,621
With adjusted gross income	6,237	34,266	20,350	6,720	4,987	28,627	1,149	2,330	2,026	1,407	1,020	3,992	826	1,033	3,297	3,597	4,154	4,621
WISCONSIN																		
Total returns with farm net profit or loss	135,558	468,611	923,485	152,542	62,760	205,085	11,354	10,050	44,006	17,470	9,797	29,457	2,214	6,294	74,762	47,713	67,605	37,623
With adjusted gross income	129,931	475,222	863,265	160,252	61,753	204,345	10,451	9,889	42,600	17,009	9,397	30,166	2,114	6,657	71,550	46,904	67,605	37,623
Total returns with farm net profit	102,632	339,712	762,355	184,467	40,042	95,752	8,533	4,120	32,160	11,536	5,703	11,697	1,479	2,743	56,092	29,397	50,366	23,378
With adjusted gross income	102,231	340,827	760,614	184,383	40,042	95,752	8,533	4,120	32,160	11,536	5,603	12,521	1,479	2,743	55,691	29,772	50,366	23,378
Total returns with farm net loss	32,926	128,899	161,130	31,925	22,718	109,333	2,821	5,930	11,846	5,934	4,094	17,760	735	3,551	18,670	18,316	17,239	14,245
With adjusted gross income	27,700	134,395	102,651	24,131	21,711	108,593	1,918	5,769	10,440	5,473	3,794	17,645	635	3,914	15,859	17,132	17,239	14,245
WYOMING																		
Total returns with farm net profit or loss	10,853	42,821	113,197	6,352	5,346	17,509	1,224	5,633	3,136	2,449	1,021	492	494	386	6,595	10,000	5,924	5,894
With adjusted gross income	9,444	46,175	88,760	14,201	4,943	16,953	1,023	3,113	2,733	2,432	819	932	393	1,062	5,688	7,482	5,924	5,894
Total returns with farm net profit	6,807	33,187	74,856	18,444	2,967	6,928	[2]	[2]	2,082	1,607	472	346	[2]	[2]	4,258	4,431	4,292	3,857
With adjusted gross income	6,706	33,214	74,778	18,443	2,967	6,928	[2]	[2]	2,082	1,607	371	374	[2]	[2]	4,258	4,431	4,292	3,857
Total returns with farm net loss	4,046	9,634	38,341	12,092	2,379	10,581	390	4,820	1,054	842	549	146	[2]	[2]	2,337	5,569	1,632	2,037
With adjusted gross income	2,738	12,961	13,982	4,242	1,976	10,025	189	2,300	651	825	448	558	[2]	[2]	1,430	3,051	1,632	2,037

[1]Net loss exceeds net profit or income.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."
Data for returns with no adjusted gross income are shown for the United States but are not shown for states or Internal Revenue Districts because subnational estimates for this class of returns are subject to high sampling variability. For the same reason, no data are shown for Alaska, District of Columbia, Brooklyn District, Rhode Island, and other areas. However, in every case these estimates are included in the appropriate totals.

INDIVIDUAL RETURNS WITH NET PROFIT FROM FARMING AND INCOME OR LOSS FROM OTHER SOURCES

Table 13.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, FARM RECEIPTS, FARM NET PROFIT, OTHER SOURCES OF INCOME, AND INCOME TAX AFTER CREDITS BY SIZE OF ADJUSTED GROSS INCOME AND SIZE OF NET PROFIT

Size of net profit, and size of adjusted gross income or deficit	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Farm receipts (Thousand dollars)	Farm net profit (Thousand dollars)	Wages and salaries (Thousand dollars)	Dividends (Thousand dollars)	Interest (Thousand dollars)	Nonfarm sole proprietorship		Partnership		Other income (Thousand dollars)	Other loss (Thousand dollars)	Income tax after credits (Thousand dollars)
								Net profit (Thousand dollars)	Net loss (Thousand dollars)	Net profit (Thousand dollars)	Net loss (Thousand dollars)			
TOTAL	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Returns with and without adjusted gross income, total	2,287,293	9,546,783	23,027,440	4,953,486	2,738,026	200,767	343,276	394,095	62,575	200,705	33,868	897,222	84,351	1,013,702
With adjusted gross income, total	2,279,805	9,570,958	22,927,598	4,939,947	2,735,551	199,281	342,145	392,899	47,132	200,407	28,220	895,649	59,569	1,013,702
Under $5,000	1,652,214	3,628,568	11,806,331	2,322,968	785,236	23,485	124,085	88,504	22,182	23,106	7,255	318,375	27,754	140,089
$5,000 under $10,000	474,913	3,248,605	6,304,393	1,505,147	1,291,437	31,994	94,822	102,141	7,225	36,588	6,567	219,434	19,166	323,493
$10,000 under $25,000	133,416	1,854,818	3,626,737	858,883	514,552	52,685	81,059	117,428	10,847	66,974	7,278	189,801	8,439	293,326
$25,000 under $50,000	15,513	517,104	840,165	190,612	91,103	35,841	26,763	60,649	3,228	41,461	3,479	80,212	2,770	132,396
$50,000 or more	3,749	321,863	349,972	62,337	53,223	55,276	15,476	24,177	3,650	32,278	3,641	87,827	1,440	124,296
With no adjusted gross income	7,488	24,175	99,842	13,539	2,475	1,486	1,131	1,196	15,443	(1)	(1)	1,573	24,782	-
$1 Under $100														
Returns with and without adjusted gross income, total	117,760	446,860	292,910	5,777	327,365	12,060	17,099	34,874	2,608	14,082	1,254	43,423	3,958	48,429
With adjusted gross income, total	116,616	448,297	289,773	5,699	326,650	12,060	17,094	34,181	1,240	13,996	1,254	43,213	2,102	46,429
Under $5,000	80,975	144,403	219,898	3,994	97,700	2,435	8,183	10,370	602	2,918	434	20,761	922	6,866
$5,000 under $10,000	29,327	202,837	48,067	1,390	166,887	3,029	5,701	10,780	470	4,484	175	11,950	739	21,978
$10,000 under $25,000	5,712	73,917	19,767	284	52,299	2,098	2,159	8,902	31	3,332	411	5,599	314	11,512
$25,000 under $50,000	451	14,919	1,347	26	5,676	1,277	518	3,132	70	1,995	65	2,497	67	3,630
$50,000 or more	151	12,221	694	5	4,088	3,221	533	997	67	1,267	169	2,406	60	4,443
With no adjusted gross income	1,144	1,437	3,137	78	715	-	5	693	1,368	(1)	-	210	1,856	-
$100 Under $500														
Returns with and without adjusted gross income, total	461,213	1,389,218	1,541,500	136,862	908,809	31,933	56,653	89,852	4,563	34,447	4,837	149,888	9,826	134,906
With adjusted gross income, total	459,155	1,394,145	1,530,804	136,362	907,686	31,827	56,581	89,852	3,094	34,447	2,259	149,879	7,136	134,906
Under $5,000	362,858	565,477	1,198,904	109,632	313,920	6,595	27,959	30,909	2,099	6,292	595	76,308	3,444	22,605
$5,000 under $10,000	78,504	535,495	273,542	21,750	432,826	6,598	14,946	22,298	502	8,671	519	31,484	2,057	55,146
$10,000 under $25,000	15,993	212,442	40,486	4,481	135,864	6,831	9,423	23,418	140	10,827	235	23,086	1,113	32,802
$25,000 under $50,000	1,434	48,457	16,187	400	16,069	4,167	2,877	9,872	105	5,587	144	9,998	264	12,251
$50,000 or more	366	32,274	1,685	99	9,007	7,636	1,376	3,355	248	3,070	766	9,003	258	12,102
With no adjusted gross income	2,058	4,927	10,696	500	1,123	106	72	-	1,469	-	2,578	9	2,690	-
$500 Under $1,000														
Returns with and without adjusted gross income, total	414,913	1,127,581	1,826,416	305,091	537,686	24,332	49,285	83,634	9,980	32,187	841	116,170	9,983	98,164
With adjusted gross income, total	413,123	1,132,278	1,811,072	303,824	537,631	24,297	48,818	83,622	4,926	31,975	841	115,964	8,026	98,164
Under $5,000	346,877	546,862	1,529,237	255,557	177,555	4,018	27,863	24,066	1,959	5,824	247	58,692	4,507	16,437
$5,000 under $10,000	53,235	363,648	225,160	38,749	256,988	2,049	10,593	26,290	1,474	7,156	131	25,473	2,045	37,510
$10,000 under $25,000	11,621	157,318	47,743	8,509	86,444	8,410	7,310	21,276	626	10,492	232	16,924	1,189	24,697
$25,000 under $50,000	1,082	38,050	5,897	775	9,919	4,103	1,965	9,231	71	4,691	100	7,778	241	9,639
$50,000 or more	308	26,400	3,035	234	6,725	5,717	1,087	2,759	796	3,812	131	7,037	44	9,861
With no adjusted gross income	1,790	4,697	15,344	1,267	55	35	467	12	5,054	(1)	-	266	1,957	-
$1,000 Under $5,000														
Returns with and without adjusted gross income, total	1,063,870	4,133,018	11,384,879	2,507,760	846,602	77,407	144,564	150,314	25,797	76,009	8,649	391,507	26,699	347,310
With adjusted gross income, total	1,062,109	4,139,123	11,357,761	2,504,073	846,147	77,014	144,179	150,304	19,664	76,009	6,546	390,420	22,813	347,310
Under $5,000	858,688	2,361,033	8,798,456	1,936,199	196,041	10,427	59,480	22,700	14,709	8,072	3,469	161,716	15,424	93,504
$5,000 under $10,000	165,558	1,094,746	2,057,708	470,798	412,475	15,470	45,383	39,895	1,788	13,301	1,243	104,948	4,493	110,756
$10,000 under $25,000	32,782	457,312	410,833	84,666	182,222	20,723	26,709	49,872	2,140	27,926	924	69,805	1,547	73,797
$25,000 under $50,000	4,064	136,143	70,228	9,795	37,774	11,373	8,253	28,196	259	16,004	616	26,517	894	34,519
$50,000 or more	1,017	89,889	20,536	2,615	17,635	19,021	4,354	9,641	768	10,706	294	27,434	455	34,734
With no adjusted gross income	1,761	6,105	27,118	3,687	455	393	385	10	6,133	-	(1)	1,087	3,886	-
$5,000 Under $10,000														
Returns with and without adjusted gross income, total	179,715	1,500,851	4,662,280	1,201,884	87,456	27,043	44,862	24,322	7,196	25,309	7,719	118,454	13,564	181,819
With adjusted gross income, total	179,311	1,504,044	4,646,022	1,198,640	87,330	27,043	44,862	23,841	5,777	25,309	6,752	118,453	8,905	181,819
Under $5,000	2,716	10,667	54,535	16,505	20	10	600	459	1,858	-	2,510	898	3,457	655
$5,000 under $10,000	147,091	1,042,360	3,591,142	954,711	22,252	4,678	18,120	2,878	1,841	2,976	2,734	45,513	4,193	97,122
$10,000 under $25,000	27,333	352,758	923,633	211,462	46,119	8,979	20,694	10,639	703	10,202	421	46,907	1,120	53,730
$25,000 under $50,000	1,683	57,110	54,342	12,482	11,786	6,735	3,290	5,810	780	6,623	398	11,626	64	14,760
$50,000 or more	488	41,149	22,370	3,480	7,153	6,641	2,158	4,055	595	5,508	689	13,509	71	15,552
With no adjusted gross income	404	3,193	16,258	3,244	126	-	-	481	1,419	-	(1)	1	4,659	-
$10,000 or More														
Returns with and without adjusted gross income, total	49,822	949,255	3,319,455	796,112	30,108	27,992	30,813	11,099	12,431	18,671	10,568	77,780	20,321	203,104
With adjusted gross income, total	49,491	953,071	3,292,166	791,349	30,107	27,040	30,611	11,099	12,431	18,671	10,568	77,780	10,587	203,104
Under $5,000	100	126	5,301	1,081	-	-	-	-	955	-	-	-	-	-
$5,000 under $10,000	1,198	9,519	108,774	17,749	9	170	79	-	1,150	-	1,765	66	5,639	981
$10,000 under $25,000	39,975	601,071	2,184,275	549,481	11,604	5,644	14,764	3,321	7,207	4,195	5,055	27,480	3,156	96,588
$25,000 under $50,000	6,799	222,425	692,164	167,134	9,879	8,186	9,800	4,408	1,943	6,561	2,156	21,796	1,240	57,391
$50,000 or more	1,419	119,930	301,652	55,904	8,615	13,040	5,968	3,370	1,176	7,915	1,592	28,438	552	48,144
With no adjusted gross income	331	3,816	27,289	4,763	1	952	202	-	-	-	-	-	9,734	-

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

INDIVIDUAL RETURNS WITH NET LOSS FROM FARMING AND INCOME OR LOSS FROM OTHER SOURCES

Table 14.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, FARM RECEIPTS, FARM NET LOSS, OTHER SOURCES OF INCOME, AND INCOME TAX AFTER CREDITS, BY SIZE OF ADJUSTED GROSS INCOME AND SIZE OF NET LOSS

Size of net loss, and size of adjusted gross income or deficit	Number of returns	Adjusted gross income or deficit	Farm receipts	Farm net loss	Wages and salaries	Dividends	Interest	Nonfarm sole proprietorship		Partnership		Other income	Other loss	Income tax after credits
								Net profit	Net loss	Net profit	Net loss			
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TOTAL														
Returns with and without adjusted gross income, total	1,008,800	5,436,197	5,252,195	1,591,218	4,160,347	578,558	243,839	741,665	99,015	423,105	52,995	1,117,297	85,386	908,447
With adjusted gross income, total	867,784	5,759,468	3,490,213	1,180,320	4,103,690	571,394	224,957	730,534	61,075	417,208	33,344	1,036,361	49,937	908,447
Under $5,000	497,550	1,280,598	2,007,000	510,603	1,285,815	20,680	69,778	138,765	16,439	48,217	3,064	260,213	12,764	60,551
$5,000 under $10,000	269,533	1,857,892	729,026	294,818	1,731,501	20,278	40,448	147,588	5,069	74,184	1,454	156,051	10,817	189,285
$10,000 under $25,000	77,046	1,089,637	431,395	172,235	687,450	61,280	46,212	203,084	5,558	101,738	5,232	181,633	8,735	167,232
$25,000 under $50,000	15,900	549,071	161,544	93,109	185,182	79,772	28,912	157,367	12,908	96,630	6,068	120,509	7,216	129,120
$50,000 or more	7,755	982,270	161,248	109,555	213,742	389,384	39,607	83,730	21,101	96,439	17,526	317,955	10,405	362,259
With no adjusted gross income	141,016	323,271	1,761,982	410,898	56,657	7,164	18,882	11,131	37,940	5,897	19,651	80,936	35,449	-
$1 Under $100[1]														
Returns with and without adjusted gross income, total	98,705	414,971	284,553	4,804	319,904	6,720	12,445	40,194	4,883	13,332	515	36,403	3,825	45,846
With adjusted gross income, total	89,183	416,463	242,191	4,357	318,444	6,696	12,395	40,171	4,379	13,332	513	36,328	1,654	45,846
Under $5,000	56,114	133,579	196,916	2,678	103,215	868	6,176	11,245	3,586	2,764	10	16,629	1,044	6,858
$5,000 under $10,000	27,407	186,808	34,196	1,405	161,925	392	3,560	12,002	151	3,276	190	7,695	296	19,821
$10,000 under $25,000	5,066	68,139	9,502	250	44,838	1,739	1,553	10,925	512	3,506	143	6,589	106	10,591
$25,000 under $50,000	455	15,645	873	19	5,579	930	485	5,495	14	1,309	117	2,174	177	3,990
$50,000 or more	141	12,292	704	5	2,887	2,767	621	504	116	2,477	53	3,241	31	4,586
With no adjusted gross income	9,522	1,492	42,362	447	1,460	24	50	23	504	-	2	75	2,171	-
$100 Under $500														
Returns with and without adjusted gross income, total	306,938	1,392,022	785,292	87,153	1,143,744	28,849	40,162	106,208	12,302	57,377	4,008	130,393	11,248	157,794
With adjusted gross income, total	278,552	1,405,016	648,031	78,912	1,139,831	28,725	39,810	106,021	4,248	57,182	2,233	127,902	9,062	157,794
Under $5,000	167,357	422,353	462,283	47,230	355,876	5,842	17,483	26,777	1,826	7,948	1,109	61,814	3,222	21,313
$5,000 under $10,000	88,484	605,097	132,895	25,335	559,681	2,714	10,157	24,348	1,550	13,461	591	25,538	3,326	63,471
$10,000 under $25,000	20,139	264,104	45,603	5,630	188,964	6,562	7,661	29,382	241	16,832	170	22,423	1,679	40,002
$25,000 under $50,000	1,988	67,261	4,942	555	21,980	5,612	2,671	18,863	399	11,085	255	8,834	575	16,208
$50,000 or more	584	46,201	2,308	162	13,330	7,995	1,838	6,651	232	7,856	108	9,293	260	16,800
With no adjusted gross income	28,386	12,994	137,261	8,241	3,913	124	352	187	8,054	195	1,775	2,491	2,186	-
$500 Under $1,000														
Returns with and without adjusted gross income, total	221,668	1,070,165	795,014	161,324	910,155	29,863	34,796	115,959	8,528	43,481	1,742	118,506	11,001	131,991
With adjusted gross income, total	195,893	1,090,357	613,584	142,608	908,398	29,803	33,670	115,840	4,146	43,387	1,599	115,606	7,994	131,991
Under $5,000	111,518	300,856	354,056	81,125	286,534	3,419	14,622	29,164	2,803	7,375	246	46,101	2,185	14,927
$5,000 under $10,000	66,897	464,630	217,555	48,748	451,822	2,590	7,575	22,507	846	7,126	146	25,474	2,728	48,232
$10,000 under $25,000	15,033	209,034	32,972	10,961	134,831	6,852	6,962	39,238	265	12,401	613	22,606	2,017	33,358
$25,000 under $50,000	1,773	60,274	6,847	1,270	20,723	5,734	2,279	16,534	68	9,545	279	7,449	373	14,526
$50,000 or more	672	55,563	2,154	504	14,488	11,208	2,232	8,397	164	6,940	315	13,976	695	20,948
With no adjusted gross income	25,775	20,192	181,430	18,716	1,757	60	1,126	119	4,382	94	143	2,900	3,007	-
$1,000 Under $5,000														
Returns with and without adjusted gross income, total	330,547	1,712,166	1,908,787	675,692	1,439,613	118,467	85,416	292,457	30,065	162,239	9,444	364,381	35,206	271,422
With adjusted gross income, total	272,193	1,826,086	1,266,457	542,525	1,418,827	117,248	80,389	288,792	18,694	161,598	7,054	344,555	17,050	271,422
Under $5,000	153,194	403,283	754,277	299,948	501,486	7,493	24,027	55,826	8,180	25,455	991	104,026	5,911	17,020
$5,000 under $10,000	80,813	556,854	249,016	153,612	535,394	9,800	15,854	61,672	2,225	29,638	499	64,390	3,558	54,299
$10,000 under $25,000	29,317	423,521	183,650	65,889	254,513	20,434	19,837	86,497	3,220	40,182	1,393	76,119	3,559	65,438
$25,000 under $50,000	6,501	224,078	41,321	16,711	69,693	24,518	12,293	59,399	1,493	40,927	2,541	40,682	2,689	54,071
$50,000 or more	2,368	218,350	38,193	6,365	57,741	55,003	8,378	25,398	3,576	25,396	1,630	59,338	1,333	80,594
With no adjusted gross income	58,354	113,920	642,330	133,167	20,786	1,219	5,027	3,665	11,371	641	2,390	19,826	18,156	-
$5,000 Under $10,000														
Returns with and without adjusted gross income, total	31,150	304,195	616,145	210,532	158,790	84,952	24,690	87,795	8,437	56,365	7,014	126,924	9,338	93,054
With adjusted gross income, total	18,959	362,244	256,945	129,314	145,941	83,974	20,672	85,419	3,340	53,842	5,527	115,089	4,512	93,054
Under $5,000	7,126	15,844	109,765	46,833	31,866	1,910	4,785	8,372	44	4,675	708	12,180	359	363
$5,000 under $10,000	3,356	23,881	31,122	22,911	15,994	1,422	799	11,419	-	8,392	-	9,356	590	1,912
$10,000 under $25,000	4,592	74,173	65,734	32,070	37,277	9,418	4,486	22,794	387	10,872	1,652	24,442	1,007	11,020
$25,000 under $50,000	2,623	91,254	34,095	18,509	30,131	12,385	4,557	28,638	1,176	16,402	563	21,007	1,618	21,465
$50,000 or more	1,262	157,092	16,229	8,991	30,673	58,839	6,045	14,196	1,733	13,501	2,604	48,104	938	58,294
With no adjusted gross income	12,191	58,049	359,200	81,218	12,849	978	4,018	2,376	5,097	2,523	1,487	11,835	4,826	-
$10,000 Or More														
Returns with and without adjusted gross income, total	19,792	542,678	862,404	451,713	188,141	309,707	46,330	99,052	34,800	90,311	30,272	340,690	14,768	208,340
With adjusted gross income, total	13,004	659,302	463,005	282,604	172,249	304,948	38,021	94,291	26,268	87,867	16,418	296,881	9,665	208,340
Under $5,000	2,241	4,683	129,703	32,789	6,838	1,148	2,685	7,381	-	-	-	19,463	43	70
$5,000 under $10,000	2,576	20,622	64,242	42,807	6,685	3,360	2,503	15,640	297	12,291	28	23,598	323	1,550
$10,000 under $25,000	2,899	50,666	93,934	57,435	27,027	16,275	5,713	14,248	933	17,945	1,261	29,454	367	6,823
$25,000 under $50,000	2,560	90,559	73,466	56,045	37,076	30,593	6,627	28,438	9,758	17,362	2,313	40,363	1,784	18,860
$50,000 or more	2,728	492,772	101,660	93,528	94,623	253,572	20,493	28,584	15,280	40,269	12,816	184,003	7,148	181,037
With no adjusted gross income	6,788	116,624	399,399	169,109	15,892	4,759	8,309	4,761	8,532	2,444	13,854	43,809	5,103	-

[1]Includes returns with receipts equal to deductions.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

THIS PAGE IS INTENTIONALLY BLANK.

BASIC TABLES

ACTIVE PARTNERSHIPS

Page

15. Number of partnerships, total receipts, business receipts, depreciation, net profit, and inventory, by industrial group 118
16. Number of partnerships, total receipts, business receipts, depreciation, net profit, and inventory by selected industries and size of business receipts 120
17. Number of partnerships, total receipts, business receipts, depreciation, net profit, net loss and inventory by selected industries and size of net profit or net loss 136
18. Number of partnerships, total receipts, business receipts, depreciation, net profit, total assets, and inventory by selected industries and size of total assets 152
19. Income statement items, by selected industries 162
20. Income statement items by industrial division and size of business receipts 168
21. Income statement items by industrial division and size of net profit 181
22. Income statement items by industrial division and size of total assets 187
23. Number of partnerships, business receipts, and net profit, by ratio of net profit to business receipts for selected industries 200
24. Number of partnerships, business receipts, and inventory, by ratio of business receipts to inventory end-of-year for selected Manufacturing, Wholesale and Retail trade industries 204
25. Inventories, by method of valuation, for selected industries 206
26. Number of partnerships and selected income and deduction items by State and industrial division 207
27. Number of partnerships in Agriculture, forestry, and fisheries by States 225
28. Number of partnerships, by the number of partners in the partnership for selected industries and size of net profit 226

Table 15.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP

Industrial group	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industrial groups	932,181	73,672,672	72,303,784	2,213,291	8,513,019	296,109	4,818,269	718,459	65,536,131	64,372,807	1,551,108	9,746,499	247,486	4,215,236
Agriculture, forestry, and fisheries	133,647	5,076,573	4,982,847	333,887	655,206	11,607	331,968	101,664	4,219,864	4,144,854	247,758	834,801	8,902	276,712
Farms	122,703	4,161,853	4,078,852	302,391	565,628	9,389	287,792	93,796	3,463,838	3,398,128	225,098	731,991	7,335	245,842
Field crop farms	32,903	1,107,703	1,086,092	94,721	195,212	1,460	28,815	26,252	957,375	940,195	76,352	227,693	1,267	26,739
Livestock farms	61,339	2,038,194	1,995,066	149,469	211,100	6,453	227,982	46,916	1,638,954	1,606,069	104,889	306,765	4,849	192,896
Other farms	28,461	1,015,956	997,694	58,201	159,316	1,476	30,995	20,628	867,509	851,864	43,857	197,533	1,219	26,207
Horticultural services	2,082	55,735	55,579	2,707	12,969	349	646	1,712	51,837	51,684	2,455	13,369	226	531
Offices of veterinarians and animal hospitals	1,535	101,492	100,858	2,695	40,845	300	1,438	1,486	100,334	99,700	2,619	40,938	300	1,438
Other agriculture, forestry, and services	5,774	671,126	663,465	19,966	28,764	1,510	41,626	3,705	539,834	532,951	14,187	37,541	1,033	28,738
Fisheries	1,553	86,367	84,093	6,128	7,000	(1)	(1)	965	64,021	62,391	3,399	10,962	(1)	(1)
Mining	15,040	944,894	912,334	83,941	[2]3,761	567	8,284	8,944	714,356	691,641	53,966	112,401	381	6,353
Crude petroleum and natural gas	11,459	555,224	528,074	54,491	[2]36,039	199	1,791	6,690	385,592	367,520	32,445	66,412	145	1,193
Other mining, including quarrying	3,581	389,670	384,260	29,450	32,278	368	6,493	2,254	328,764	324,121	21,521	45,989	236	5,160
Construction	58,164	6,877,933	6,804,981	153,763	594,149	14,409	187,771	49,019	5,850,327	5,791,860	112,371	699,811	12,498	165,194
General contractors	18,949	4,223,488	4,175,144	91,605	235,298	3,116	104,676	15,240	3,491,945	3,455,844	60,284	321,847	2,518	89,879
Special trade contractors	36,279	2,491,542	2,471,873	55,643	337,060	10,918	79,871	31,301	2,241,960	2,224,436	48,347	352,442	9,610	72,369
Plumbing, heating, and air conditioning	6,066	542,596	538,725	7,494	65,162	3,953	34,042	5,359	503,520	500,031	6,900	67,757	3,479	30,323
Electrical work	2,805	321,498	319,629	3,249	38,355	1,604	16,655	2,330	281,911	280,336	2,923	39,635	1,428	15,348
Other special trade contractors	27,408	1,627,448	1,613,519	44,900	233,543	5,361	29,174	23,612	1,456,529	1,444,069	38,524	245,050	4,703	26,698
Contractors not allocable	2,936	162,903	157,964	6,515	21,791	375	3,224	2,478	116,422	111,580	3,740	25,522	370	2,946
Manufacturing	43,091	6,702,990	6,653,967	141,380	594,927	25,264	495,225	35,119	6,037,235	5,995,113	118,938	645,125	20,910	429,811
Food and kindred products, including beverages	5,061	1,693,227	1,682,793	30,030	85,360	3,286	84,033	3,849	1,493,467	1,484,324	25,458	91,266	2,739	72,366
Textile mill products	750	230,478	229,238	3,100	14,746	465	25,323	660	218,875	217,843	2,375	16,594	449	22,598
Apparel and other finished products made from fabrics and similar materials	3,334	869,129	864,964	5,953	57,574	1,890	82,805	2,971	809,642	805,586	5,526	59,526	1,720	75,888
Lumber and wood products, except furniture	7,258	852,761	843,126	32,290	51,993	2,765	67,681	6,039	702,214	695,875	23,883	67,127	2,241	52,481
Furniture and fixtures	2,233	262,974	260,174	3,286	23,395	1,511	24,454	1,816	231,444	228,823	2,915	26,347	1,169	19,326
Printing, publishing, and allied industries	6,429	506,880	504,025	13,913	78,020	3,714	18,158	5,208	469,469	467,187	12,289	83,223	3,090	16,810
Chemicals and allied products	728	163,787	162,748	3,687	18,375	491	15,902	636	155,401	154,373	3,313	19,104	430	15,313
Leather and leather products	400	59,414	59,141	771	5,590	325	6,616	366	52,373	52,230	624	6,098	292	5,263
Stone, clay, and glass products	1,991	219,994	218,219	8,472	24,537	1,371	15,438	1,595	198,916	197,426	7,662	25,500	1,085	13,326
Primary metal industries	708	129,706	129,230	2,048	12,050	468	10,036	564	111,375	110,962	1,687	14,776	364	7,884
Fabricated metal products, except machinery and transportation equipment	3,285	479,988	476,252	10,363	60,995	2,182	37,930	2,678	439,257	435,878	9,024	64,973	1,874	31,259
Machinery, except electrical and transportation equipment	5,275	510,173	505,041	15,646	81,106	2,852	35,180	4,558	473,656	468,773	13,834	84,382	2,460	31,617
Electrical machinery, equipment, and supplies	495	93,424	92,907	1,159	10,148	371	9,132	298	92,114	91,607	1,133	10,393	247	9,047
Transportation equipment	668	97,685	96,687	1,740	9,523	421	13,395	496	85,088	84,129	1,407	10,691	321	11,835
Other manufacturing industries	4,476	533,370	529,422	8,922	61,515	3,152	49,142	3,385	503,944	500,097	7,808	65,125	2,429	44,798
Transportation, communication, and sanitary services	17,032	1,007,149	995,355	65,986	124,303	1,037	8,341	13,046	876,471	866,826	55,431	139,058	821	6,006
Motor freight transportation and warehousing	11,364	652,835	644,707	46,893	79,320	574	4,078	8,982	581,244	574,714	39,683	86,136	464	3,242
Other transportation	3,364	244,272	241,825	9,811	26,692	254	2,641	2,327	198,336	196,068	8,697	31,526	(1)	(1)
Communication, water supply, and sanitary services	2,304	110,042	108,823	9,282	18,291	209	1,622	1,737	96,891	96,044	7,051	21,396	160	1,473
Wholesale and retail trade	267,493	36,963,635	36,580,084	371,149	2,198,615	209,905	3,633,838	217,842	33,660,602	33,313,712	321,247	2,354,424	176,257	3,209,855
Wholesale trade	40,960	12,477,567	12,356,676	89,754	573,060	25,730	886,686	33,535	11,399,743	11,290,057	78,744	611,264	21,523	781,921
Groceries and related products	7,383	3,204,745	3,185,742	18,548	105,710	4,414	113,841	6,213	2,942,002	2,924,056	16,868	113,447	3,754	101,833
Electrical goods	868	223,901	222,657	1,611	16,494	627	28,265	712	215,733	214,553	1,519	17,876	496	26,532
Hardware, plumbing, heating and cooling equipment, and supplies	613	227,411	225,198	1,525	14,101	454	35,549	547	214,327	212,243	1,460	14,675	417	32,408
Beer, wine, and distilled alcoholic beverages	1,242	583,667	580,891	3,731	20,541	1,132	39,518	993	537,796	535,271	3,368	21,623	908	35,715
Dry goods and apparel	1,557	526,463	520,363	1,832	30,496	1,123	59,158	1,373	487,844	481,855	1,783	31,751	989	50,111
Drugs, chemicals, and allied products	532	151,935	150,819	996	11,056	450	16,537	448	147,375	146,302	908	11,268	390	16,183
Lumber and construction materials	1,630	484,580	479,070	3,935	19,863	849	30,573	1,365	438,462	433,382	3,461	22,180	705	26,085
Machinery, equipment, and supplies	3,095	573,407	563,803	6,079	43,724	2,160	79,314	2,465	533,148	524,158	5,947	45,548	1,776	71,241
Motor vehicles and automotive equipment	2,762	446,772	440,811	3,729	34,238	2,395	83,551	2,278	402,902	397,489	3,380	36,068	2,064	73,279
Farm products—raw materials	3,480	2,440,260	2,419,219	14,548	43,756	1,525	123,816	2,788	2,119,076	2,102,361	11,311	50,996	1,194	96,866
Other wholesalers	17,798	3,614,426	3,568,103	33,220	233,081	10,601	276,564	14,353	3,361,078	3,318,387	29,139	245,832	8,830	251,668
Retail trade	220,585	23,479,010	23,226,584	268,542	1,564,099	180,047	2,643,087	179,328	21,323,169	21,095,472	230,736	1,675,576	151,053	2,331,132
Food	38,047	5,464,397	5,433,447	55,287	272,192	31,322	272,116	32,805	4,987,548	4,958,744	48,554	287,986	27,651	244,344
Grocery stores, meat, fish, fruit, and vegetable markets	33,283	5,201,144	5,173,787	48,307	246,553	28,058	263,867	28,935	4,757,725	4,732,442	43,234	260,039	24,813	237,143
Bakeries	2,072	135,013	133,632	3,942	13,102	1,470	3,239	1,719	114,042	112,711	3,100	14,327	1,265	2,315
Other food stores	2,692	128,240	126,028	3,038	12,537	1,794	5,010	2,151	115,781	113,591	2,220	13,620	1,573	4,886
General merchandise	11,584	1,192,235	1,179,324	18,106	75,752	9,965	234,137	8,774	1,076,534	1,065,221	15,175	82,014	7,920	206,278
Apparel and accessories	14,547	1,390,838	1,372,072	13,536	115,362	12,674	331,494	11,684	1,275,563	1,258,301	11,874	124,435	10,770	288,674
Furniture, home furnishings, and equipment	14,461	1,359,651	1,336,766	15,320	116,546	12,350	248,734	11,530	1,211,355	1,190,316	13,308	126,718	10,089	213,114
Automotive dealers	15,612	3,817,225	3,761,750	19,341	146,762	11,971	389,498	12,568	3,541,920	3,489,678	17,540	156,924	9,975	352,643
Gasoline service stations	29,257	2,383,318	2,369,051	19,396	161,486	24,513	94,211	24,415	2,151,643	2,138,736	17,147	170,057	20,882	84,032
Eating and drinking places	42,112	2,233,924	2,208,344	60,216	226,085	30,450	54,275	33,691	1,957,375	1,935,927	48,523	247,560	25,164	46,383
Building materials	5,301	778,332	762,225	10,412	49,022	4,401	124,949	3,972	691,614	678,702	8,485	54,744	3,473	108,239
Hardware and farm equipment	9,830	1,309,244	1,290,237	11,797	76,424	9,188	348,009	7,964	1,153,347	1,139,308	10,021	83,583	9,709	299,106

Footnotes at end of table.

Table 15.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued														
Retail trade—Continued														
Sporting goods stores and bicycle shops	1,410	90,029	89,538	976	6,965	1,261	25,574	860	73,545	73,190	710	8,145	810	19,636
Fuel and ice dealers	2,126	228,025	225,532	5,352	20,818	1,370	9,699	1,824	218,306	215,823	5,188	21,288	1,240	8,651
Antique and secondhand stores	1,744	40,009	37,835	823	5,657	1,326	8,461	1,247	34,930	32,762	652	6,599	1,001	7,100
Drug and proprietary stores	7,888	1,117,956	1,110,094	11,901	122,918	7,604	191,196	7,242	1,064,035	1,056,374	10,927	125,114	6,969	178,291
Liquor stores	5,612	672,174	667,240	6,464	50,622	5,300	79,358	4,982	627,867	623,316	5,878	52,268	4,769	73,534
News dealers and stands; cigar stores and stands	781	72,540	72,059	403	5,681	497	5,637	750	67,899	67,419	383	5,848	472	5,577
Florists	2,854	134,203	133,360	3,247	15,925	1,928	6,567	2,327	122,882	122,056	2,953	16,516	1,554	5,680
Jewelry stores	2,988	201,064	196,468	2,201	22,657	2,589	71,985	2,463	186,965	182,733	1,999	24,169	2,188	65,114
Other retail trade	14,431	993,846	981,242	13,764	73,225	11,338	146,187	10,230	877,841	866,866	11,419	81,608	8,417	124,738
Wholesale and retail trade not allocable	5,948	1,007,058	996,824	12,853	61,456	4,128	104,065	4,979	937,690	928,183	11,767	67,584	3,681	96,802
Finance, insurance, and real estate	229,400	5,564,292	4,975,893	689,461	952,454	1,096	41,820	155,547	4,483,009	3,983,570	371,806	1,414,346	927	29,184
Credit agencies other than banks	2,565	98,684	76,430	1,515	30,481	(1)	(1)	2,186	92,706	73,452	1,275	34,151	(1)	(1)
Security and commodity brokers, dealers, exchanges, and services	4,077	1,222,769	1,057,217	11,437	144,785	(1)	(1)	2,691	1,055,547	918,289	9,979	187,453	-	
Insurance agents, brokers, and services	12,735	683,553	666,688	9,149	205,913	(1)	(1)	11,776	657,456	641,398	8,348	208,774	(1)	(1)
Real estate	167,181	3,116,790	2,969,060	656,848	377,615	798	38,415	111,601	2,303,957	2,184,822	344,298	722,219	707	27,324
Operators (except developers) and lessors	149,244	2,529,884	2,455,328	629,691	232,055	227	420	98,004	1,793,164	1,733,355	329,841	523,760	197	404
Operators	76,622	1,754,523	1,711,400	415,584	84,493	(1)	(1)	47,122	1,166,218	1,133,851	200,022	275,999	(1)	(1)
Lessors	72,622	775,361	743,928	214,107	147,562	(1)	(1)	50,882	626,946	599,504	129,819	247,761	(1)	(1)
Agents, brokers, and managers	6,440	264,854	243,762	8,085	71,888	274	24,446	5,228	239,092	219,915	6,878	76,500	238	13,427
Other real estate	11,497	322,052	269,970	19,072	73,672	297	13,549	8,369	271,701	231,552	7,579	121,959	272	13,493
Other finance, insurance, and real estate	42,842	442,496	206,498	10,512	193,660	(1)	(1)	27,293	373,343	165,609	7,906	261,749	(1)	(1)
Services	166,737	10,517,086	10,380,375	373,265	3,393,644	32,101	107,644	136,389	9,678,750	9,569,796	269,278	3,542,015	26,741	92,049
Lodging services	14,422	656,957	624,101	88,939	34,648	1,919	5,196	9,412	454,403	436,494	49,019	72,638	1,368	3,641
Hotels	3,446	298,260	281,155	26,846	3,503	735	2,481	2,329	183,172	173,592	11,422	22,596	541	1,391
Tourist courts and motels	5,518	249,760	236,083	46,487	20,003	499	1,036	3,554	182,170	175,564	28,509	32,119	314	659
Rooming houses, camps, and other lodging places	5,458	108,937	106,863	15,606	11,142	685	1,679	3,529	89,061	87,338	9,088	17,923	513	1,591
Personal services	34,630	1,080,552	1,072,256	66,149	205,812	7,904	20,961	28,138	959,159	952,187	48,414	220,558	6,751	19,626
Laundries, laundry services, and cleaning and dyeing plants	14,511	522,542	519,033	40,783	55,557	2,072	4,355	10,338	428,921	426,334	24,892	67,940	1,562	3,871
Photographic studios, including commercial photography	1,386	57,120	56,698	1,656	11,062	565	3,250	1,164	52,746	52,324	1,466	11,187	490	3,233
Beauty and barber shops, including schools	13,093	224,228	223,123	6,305	69,496	2,340	1,493	11,856	211,215	210,159	5,800	76,701	2,069	1,383
Shoe repair shops, shoe shine parlors, and hat cleaning shops	916	12,651	12,520	254	3,318	622	1,323	744	10,895	10,767	222	3,412	499	1,257
Funeral services and crematories	3,248	231,125	228,279	14,566	59,590	2,050	9,920	2,954	226,069	223,573	14,108	59,957	1,877	9,275
Other personal services	1,476	32,886	32,603	2,585	6,789	255	620	1,082	29,313	29,030	1,926	7,361	254	607
Business services	18,348	819,635	805,098	43,313	161,122	2,364	10,325	14,149	739,397	727,586	34,066	185,552	1,659	8,562
Advertising	1,546	147,139	146,369	2,837	15,303	248	809	1,215	138,254	137,500	1,874	18,145	169	738
Mercantile and consumer credit, collection, and adjustment agencies	640	22,750	21,265	341	4,802	-	-	492	21,833	20,348	292	4,924	-	
Services to dwellings and other buildings	1,762	47,278	47,171	1,296	10,244	(1)	(1)	1,491	43,903	43,799	945	10,610	(1)	(1)
Other business services	14,400	602,468	590,293	38,839	130,773	1,967	9,252	10,951	535,407	525,939	30,955	151,873	1,414	7,514
Automotive services	16,932	758,081	750,996	26,714	114,038	9,016	35,661	14,591	672,228	667,067	20,894	120,122	7,893	29,599
Automobile parking	1,020	32,329	31,753	715	5,224	(1)	(1)	867	28,554	28,236	586	6,132	(1)	(1)
Automobile repair shops	14,580	651,761	647,289	12,773	99,632	8,812	35,454	12,749	581,719	578,624	11,079	104,015	7,694	29,405
Other automotive services, including rentals	1,332	73,991	71,954	13,226	9,182	(1)	(1)	975	61,955	60,207	9,229	9,975	(1)	(1)
Repair services, except automotive	9,443	245,536	243,697	6,836	52,571	5,865	17,678	7,889	226,652	224,925	6,090	53,971	4,906	15,817
Recreational services	14,142	663,410	641,149	56,745	38,950	3,102	8,943	8,251	491,487	473,261	31,160	84,978	2,438	7,363
Motion picture production, distribution, and service industries	781	144,830	142,832	12,177	24,261	(1)	(1)	416	89,120	87,554	4,431	12,374	(1)	(1)
Motion picture theaters	1,767	125,847	120,669	5,939	10,685	285	742	1,110	96,908	92,440	3,717	13,795	230	711
Bowling alleys and billiard and pool parlors	2,664	126,121	120,514	19,863	4,485	1,260	2,435	1,768	81,215	77,614	10,613	11,641	994	1,960
Other amusement and recreational services	8,930	266,612	257,134	18,766	28,041	1,476	5,597	4,957	224,244	215,653	12,399	47,168	1,134	4,525
Professional services	57,637	6,257,688	6,208,539	83,857	2,776,837	1,660	8,028	53,111	6,105,744	6,059,260	79,020	2,794,069	1,529	7,242
Medical and other health services	20,071	2,133,958	2,118,401	36,016	1,080,961	1,403	4,779	18,313	2,065,701	2,051,400	32,992	1,088,897	1,322	4,302
Offices of physicians, surgeons, and oculists	10,457	1,165,099	1,157,634	14,875	721,162	(1)	(1)	10,035	1,155,523	1,148,143	14,727	723,316	(1)	(1)
Offices of dentists and dental surgeons	1,538	114,679	114,121	2,335	55,147	(1)	(1)	1,488	113,162	112,604	2,305	55,186	(1)	(1)
Medical and dental laboratories	1,921	88,959	88,373	2,413	25,824	552	1,471	1,572	83,428	83,266	2,023	27,070	527	1,232
Other medical and health services	6,155	765,221	758,273	16,393	278,828	671	2,967	5,218	713,588	707,387	13,937	283,325	615	2,729
Legal services	21,418	2,179,264	2,163,031	25,026	1,167,290	(1)	(1)	19,997	2,145,007	2,129,476	24,274	1,171,448	(1)	(1)
Educational services	1,289	32,313	31,696	1,336	5,734	(1)	(1)	988	27,883	27,327	918	6,531	(1)	(1)
Engineering and architectural services	6,325	828,914	819,601	7,719	192,767	(1)	(1)	5,732	796,190	787,495	7,276	196,187	(1)	(1)
Accounting, auditing, and bookkeeping services	8,534	1,083,239	1,075,810	13,760	330,085	(1)	(1)	8,081	1,070,963	1,063,562	13,560	331,006	(1)	(1)
Other services	1,183	35,227	34,539	712	9,666	271	852	848	29,680	29,016	615	10,127	(1)	(1)
Nature of business not allocable	1,577	18,120	17,948	459	3,482	(1)	(1)	889	15,517	15,435	313	4,518	(1)	(1)

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Net loss exceeds net profit.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 16.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Industry and size of business receipts	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
ALL INDUSTRIES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total	932,181	73,672,672	72,303,784	2,213,291	8,513,019	296,109	4,818,269	718,459	65,536,131	64,372,807	1,551,108	9,746,499	247,486	4,215,236
Under $5,000	198,416	431,537	386,389	84,878	[1]38,366	15,805	27,393	119,386	290,192	253,847	31,723	132,976	7,280	9,406
$5,000 under $10,000	103,433	780,135	726,676	96,425	138,803	15,007	43,313	78,949	600,105	555,516	56,666	238,835	9,780	24,822
$10,000 under $25,000	169,878	2,873,303	2,763,115	247,555	660,591	40,799	152,312	138,626	2,359,407	2,267,434	169,198	792,554	31,775	107,229
$25,000 under $50,000	147,124	5,361,508	5,237,987	309,937	1,063,310	56,783	337,432	124,138	4,527,647	4,433,381	220,942	1,197,440	47,419	265,047
$50,000 under $100,000	130,454	9,399,353	9,227,147	363,188	1,672,976	67,524	653,455	114,804	8,286,261	8,133,665	265,560	1,812,539	59,829	571,917
$100,000 under $200,000	86,885	12,232,503	12,054,917	376,123	1,771,864	52,536	931,270	77,819	10,985,331	10,828,359	270,245	1,894,401	47,701	816,054
$200,000 under $500,000	50,781	15,364,172	15,150,519	363,788	1,620,637	33,961	1,157,421	46,063	13,937,845	13,758,267	258,134	1,776,219	31,185	1,047,266
$500,000 under $1,000,000	12,357	8,575,944	8,449,407	149,658	668,414	8,709	597,045	11,210	7,781,991	7,670,644	113,050	723,380	8,016	538,532
$1,000,000 under $5,000,000	6,639	12,318,685	12,137,129	153,382	715,076	4,545	714,618	6,000	11,104,307	10,951,810	116,544	788,729	4,187	646,570
$5,000,000 or more	593	6,322,972	6,170,498	59,295	355,624	339	203,646	525	5,652,367	5,519,884	47,309	382,712	314	188,393
Receipts not reported	25,621	12,560	-	9,062	[1]115,910	([2])	([2])	939	10,678	-	1,737	6,714	-	-
AGRICULTURE, FORESTRY, AND FISHERIES														
Total	133,647	5,076,573	4,982,847	333,887	655,206	11,607	331,968	101,664	4,219,864	4,144,854	247,758	834,801	8,902	276,712
Under $5,000	31,070	79,995	75,463	13,296	3,338	989	3,936	20,094	56,146	52,599	4,752	29,425	398	968
$5,000 under $10,000	19,876	151,686	144,173	18,115	34,358	1,106	8,500	16,012	121,803	116,924	11,568	47,976	737	6,125
$10,000 under $25,000	33,412	561,871	544,740	62,921	126,558	2,385	28,293	27,904	471,356	457,612	44,628	156,808	1,795	21,615
$25,000 under $50,000	21,328	762,954	748,144	69,815	150,969	2,365	47,529	17,844	639,192	627,285	53,988	174,895	2,045	37,434
$50,000 under $100,000	12,942	908,982	894,027	60,806	155,099	2,033	64,425	10,993	769,038	757,081	48,242	180,223	1,608	58,328
$100,000 under $200,000	6,796	946,652	933,666	51,840	119,940	1,514	58,407	5,826	811,797	800,666	44,129	137,496	1,262	46,730
$200,000 under $500,000	2,782	824,514	813,963	37,957	54,588	860	56,755	2,193	653,089	643,783	27,391	73,837	757	49,955
$500,000 under $1,000,000	488	337,340	332,573	9,973	15,706	221	25,572	394	276,563	272,880	7,352	19,263	186	21,036
$1,000,000 under $5,000,000	240	442,952	437,901	6,935	6,263	126	32,204	199	361,607	357,827	4,967	12,913	107	28,175
$5,000,000 or more	9	58,492	58,197	732	1,330	7	6,346	9	58,492	58,197	732	1,330	7	6,346
Receipts not reported	4,704	1,135	-	1,497	[1]12,943	1	1	([2])	([2])	-	([2])	([2])	-	-
Farms														
Total	122,703	4,161,853	4,078,852	302,391	565,628	9,389	287,792	93,796	3,463,838	3,398,128	225,098	731,991	7,335	245,842
Under $5,000	28,987	75,065	70,638	12,059	3,691	768	1,979	18,908	52,953	49,494	4,304	28,136	349	878
$5,000 under $10,000	18,869	144,512	137,148	17,268	33,828	1,057	8,443	15,471	117,863	113,051	11,265	46,132	737	6,125
$10,000 under $25,000	31,470	529,779	513,250	60,217	118,153	2,016	27,924	26,380	445,982	432,819	42,870	147,487	1,599	21,471
$25,000 under $50,000	19,696	702,770	689,615	65,010	138,236	2,041	46,825	16,457	588,012	577,578	50,582	160,654	1,745	36,887
$50,000 under $100,000	11,122	780,964	767,144	55,409	124,824	1,639	62,502	9,394	658,331	647,242	44,135	148,548	1,312	57,219
$100,000 under $200,000	5,809	807,731	797,010	46,802	101,502	1,143	50,909	4,963	692,259	683,298	39,926	117,490	965	43,459
$200,000 under $500,000	2,092	616,014	607,106	31,139	43,355	540	46,761	1,668	498,217	490,006	22,815	60,425	474	43,244
$500,000 under $1,000,000	313	212,857	209,247	7,657	10,899	124	20,781	246	170,607	167,992	5,245	13,918	104	17,341
$1,000,000 under $5,000,000	134	252,377	249,099	4,921	2,397	57	20,840	107	200,174	198,053	3,260	7,788	46	18,390
$5,000,000 or more	6	38,659	38,595	687	778	4	828	6	38,659	38,595	687	778	4	828
Receipts not reported	4,205	1,125	-	1,222	[1]12,035	-	-	([2])	([2])	-	([2])	([2])	-	-
Field crop farms														
Total	32,903	1,107,703	1,086,092	94,721	195,212	1,460	28,815	26,252	957,375	940,195	76,352	227,693	1,267	26,739
Under $5,000	8,258	23,285	21,853	4,162	747	491	2,462	5,205	15,914	14,735	1,757	7,800	368	2,049
$5,000 under $10,000	5,408	41,080	38,919	4,943	13,075			4,670	35,998	33,976	3,782	14,882		
$10,000 under $25,000	7,669	127,805	124,768	15,651	34,363			6,562	109,499	107,573	11,951	39,910		
$25,000 under $50,000	5,814	209,334	204,793	22,196	49,151	295	4,817	5,027	180,742	177,256	17,867	55,115	295	4,817
$50,000 under $100,000	3,236	224,086	220,471	18,612	46,130	271	4,885	2,940	202,413	200,064	16,567	50,998	([2])	([2])
$100,000 under $200,000	1,504	217,811	215,820	15,710	34,859	276	6,956	1,370	199,553	197,658	14,240	36,346	270	6,704
$200,000 under $500,000	526	168,028	165,314	9,335	14,314	95	3,711	407	133,890	131,252	7,346	16,285	85	3,650
$500,000 under $1,000,000	72	49,716	48,665	2,714	3,064	26	3,199	54	38,640	37,849	2,114	3,994	22	2,265
$1,000,000 under $5,000,000	22	46,558	45,489	1,305	104	6	2,785	17	40,726	39,832	728	2,363	6	2,785
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	394	-	-	93	[3]595	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 16.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
AGRICULTURE, FORESTRY, AND FISHERIES—Continued														
Farms—Continued														
Other farms														
Total	89,800	3,054,150	2,992,760	207,670	370,416	7,929	258,977	67,544	2,506,463	2,457,933	148,746	504,298	6,068	219,103
Under $5,000	20,729	51,780	48,785	7,897	2,944	621	1,743	13,703	37,039	34,759	2,547	20,336	276	823
$5,000 under $10,000	13,461	103,432	98,229	12,325	20,753	934	7,615	10,801	81,865	79,075	7,483	31,250	639	5,505
$10,000 under $25,000	23,801	401,974	388,482	44,566	83,790	1,795	26,526	19,818	336,483	325,246	30,919	107,577	1,402	20,097
$25,000 under $50,000	13,882	493,436	484,822	42,814	89,085	1,746	42,008	11,430	407,270	400,322	32,715	105,539	1,450	32,070
$50,000 under $100,000	7,886	556,878	546,673	36,797	78,694	1,368	57,617	6,454	455,918	447,178	27,568	97,550	1,091	52,750
$100,000 under $200,000	4,305	589,920	581,190	31,092	66,643	867	43,953	3,593	492,706	485,640	25,686	81,144	695	36,755
$200,000 under $500,000	1,566	447,986	441,792	21,804	29,041	445	43,050	1,261	364,327	358,754	15,469	44,140	389	39,594
$500,000 under $1,000,000	241	163,141	160,582	4,943	7,839	98	17,582	192	131,967	130,143	3,131	9,924	82	15,076
$1,000,000 under $5,000,000	112	205,819	203,610	3,616	2,293	51	18,055	90	159,448	158,221	2,532	5,425	40	15,605
$5,000,000 or more	6	38,659	38,595	687	778	4	828	6	38,659	38,595	687	778	4	828
Receipts not reported	3,811	1,125	-	1,129	[1]11,440	-	-	(2)	(2)	-	(2)	(2)	-	-
Other Agriculture, Forestry, and Fisheries														
Total	10,944	914,720	903,995	31,496	89,578	2,218	44,176	7,868	756,026	746,726	22,660	102,810	1,567	30,870
Under $5,000	2,083	4,930	4,825	1,237	[1]353	270	2,014	1,186	3,193	3,105	448	1,289	245	234
$5,000 under $10,000	1,007	7,174	7,025	847	530			541	3,940	3,873	303	1,844		
$10,000 under $25,000	1,942	32,092	31,490	2,704	8,405	369	369	1,524	25,374	24,793	1,758	9,321		
$25,000 under $50,000	1,632	60,184	58,529	4,805	12,733	324	704	1,387	51,180	49,707	3,406	14,241	300	547
$50,000 under $100,000	1,820	128,018	126,883	5,397	30,275	394	1,923	1,599	110,707	109,839	4,107	31,675	296	1,109
$100,000 under $200,000	987	138,921	136,656	5,038	18,438	371	7,498	863	119,538	117,368	4,203	20,006	297	3,271
$200,000 under $500,000	690	208,500	206,857	6,818	11,233	320	9,994	525	154,872	153,777	4,576	13,412	283	6,711
$500,000 under $1,000,000	175	124,483	123,326	2,316	4,807	97	4,791	148	105,956	104,888	2,107	5,345	82	3,695
$1,000,000 under $5,000,000	106	190,575	188,802	2,014	3,866	69	11,364	92	161,433	159,774	1,707	5,125	61	9,785
$5,000,000 or more	3	19,833	19,602	45	552	3	5,518	3	19,833	19,602	45	552	3	5,518
Receipts not reported	499	10	-	275	[3]908	1	1	-	-	-	-	-	-	-
MINING														
Total	15,040	944,894	912,334	83,941	[1]3,761	567	8,284	8,944	714,356	691,641	53,966	112,401	381	6,353
Under $5,000	5,243	10,513	9,389	2,910	[1]7,059	295	1,208	3,054	6,929	5,818	872	2,735	(2)	(2)
$5,000 under $10,000	1,623	12,728	11,619	2,050	[1]6,160			1,057	8,038	7,538	786	2,586	-	-
$10,000 under $25,000	1,854	30,451	29,778	3,115	[1]3,040			1,332	20,657	20,303	1,502	6,217	(2)	(2)
$25,000 under $50,000	1,432	54,066	52,404	4,633	3,978			1,063	39,277	38,014	2,430	10,093	(2)	(2)
$50,000 under $100,000	1,344	96,754	94,421	8,952	6,633			945	68,504	66,509	5,485	14,391	(2)	(2)
$100,000 under $200,000	1,042	154,287	146,604	14,131	[1]149	220	3,321	711	103,954	99,561	6,648	15,414	189	2,967
$200,000 under $500,000	559	179,659	172,656	16,211	16,466			468	147,334	142,650	12,909	23,474		
$500,000 under $1,000,000	169	120,071	116,605	8,896	8,002	30	1,385	130	92,333	89,765	6,932	11,120	24	913
$1,000,000 under $5,000,000	104	190,304	186,737	12,704	7,784	19	1,386	78	142,681	140,720	8,458	15,877	17	1,305
$5,000,000 or more	10	95,540	92,121	8,769	9,946	3	984	8	84,182	80,763	7,865	10,218	3	984
Receipts not reported	1,660	521	-	1,570	[1]40,162	-	-	(2)	(2)	-	(2)	(2)	-	-
CONSTRUCTION														
Total	58,164	6,877,933	6,804,981	153,763	594,149	14,409	187,771	49,019	5,850,327	5,791,860	112,371	699,811	12,498	165,194
Under $5,000	4,701	12,633	12,228	1,120	2,016	620	599	3,093	9,066	8,831	490	4,092	419	365
$5,000 under $10,000	5,868	45,003	44,161	2,396	15,076	664	618	5,129	39,190	38,501	1,808	16,959	566	552
$10,000 under $25,000	12,353	215,827	209,268	9,061	67,892	2,169	7,599	10,431	183,800	177,616	7,368	71,024	1,671	3,560
$25,000 under $50,000	13,471	486,023	482,586	14,422	106,661	3,618	17,370	11,799	427,064	423,945	12,177	113,375	3,274	13,976
$50,000 under $100,000	9,043	652,743	645,175	17,407	95,496	2,766	16,438	7,911	570,420	563,676	13,541	104,599	2,470	14,766
$100,000 under $200,000	6,101	861,116	852,750	21,351	88,662	2,234	27,861	5,427	768,681	761,975	17,907	94,872	2,007	25,654
$200,000 under $500,000	4,066	1,243,895	1,226,744	34,629	77,759	1,768	56,521	3,539	1,085,655	1,073,229	18,013	106,993	1,560	50,300
$500,000 under $1,000,000	1,103	770,618	760,108	13,883	44,030	398	30,303	963	672,016	663,525	11,857	51,280	365	27,337
$1,000,000 under $5,000,000	712	1,402,000	1,388,020	23,305	54,037	166	30,240	603	1,172,566	1,161,587	18,107	73,785	160	28,462
$5,000,000 or more	97	1,187,695	1,183,941	16,029	47,510	6	222	74	921,496	918,975	11,103	62,471	6	222
Receipts not reported	649	380	-	160	[1]4,990	-	-	(2)	(2)	-	-	(2)	-	-

Footnotes at end of table.

Table 16.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of partnerships	Amount (Thousand dollars)						Number of partnerships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CONSTRUCTION—Continued														
General Trade Contractors														
Total	18,949	4,223,488	4,175,144	91,605	235,298	3,116	104,676	15,240	3,491,945	3,455,844	60,284	321,847	2,518	89,879
Under $5,000	1,062	2,550	2,338	249	[1]381	222	319	541	1,425	1,374	36	655	294	1,370
$5,000 under $10,000	1,353	10,436	9,933	664	1,993			1,106	8,438	8,087	467	3,141		
$10,000 under $25,000	3,031	54,134	53,664	3,337	12,439	270	3,895	2,417	43,549	43,162	2,865	14,018		
$25,000 under $50,000	3,815	138,066	136,291	2,798	28,608	492	7,838	3,371	121,723	120,019	2,353	30,684	468	5,566
$50,000 under $100,000	3,202	234,011	229,475	6,066	28,689	517	5,846	2,710	197,174	193,390	4,223	34,753	393	5,255
$100,000 under $200,000	2,494	353,416	348,725	9,226	29,648	671	9,573	2,042	293,702	290,579	6,293	33,136	542	8,494
$200,000 under $500,000	2,165	683,957	671,308	24,072	28,888	643	33,746	1,851	590,303	581,193	9,636	55,465	543	29,785
$500,000 under $1,000,000	757	534,870	526,669	10,378	27,572	194	21,871	643	454,315	448,017	8,605	33,987	175	19,507
$1,000,000 under $5,000,000	561	1,129,918	1,118,499	20,679	38,985	102	21,377	466	927,726	919,156	15,663	57,443	98	19,691
$5,000,000 or more	87	1,081,753	1,078,242	14,052	43,625	5	211	67	853,218	850,867	10,143	58,205	5	211
Receipts not reported	422	377	-	84	[1]4,768	-	-	[2]	[2]	-	-	[2]	-	-
Special Trade Contractors														
Total	36,279	2,491,542	2,471,873	55,643	337,060	10,918	79,871	31,301	2,241,960	2,224,436	48,347	352,442	9,610	72,369
Under $5,000	3,172	8,749	8,584	753	2,216	497	352	2,233	6,599	6,434	366	2,988	344	184
$5,000 under $10,000	4,122	31,727	31,388	1,662	11,757	540	537	3,654	28,041	27,703	1,274	12,490	468	473
$10,000 under $25,000	8,634	145,914	144,355	5,370	46,102	1,899	3,704	7,351	124,763	123,496	4,161	47,601	1,524	2,441
$25,000 under $50,000	9,066	325,801	324,226	10,318	74,434	2,979	8,849	7,936	286,546	285,218	9,008	77,998	2,659	7,727
$50,000 under $100,000	5,374	385,507	382,494	9,724	63,068	2,175	10,083	4,832	346,806	343,855	8,813	64,996	2,003	9,002
$100,000 under $200,000	3,410	481,097	477,510	10,958	56,125	1,465	17,186	3,188	448,376	444,881	10,447	58,847	1,367	16,058
$200,000 under $500,000	1,825	538,248	533,820	10,005	47,653	1,094	22,854	1,622	476,513	473,271	7,839	50,250	991	19,872
$500,000 under $1,000,000	343	233,726	231,419	3,462	16,207	204	8,432	319	217,169	214,976	3,252	17,014	190	7,830
$1,000,000 under $5,000,000	146	261,701	259,179	2,408	15,598	64	8,863	135	238,868	236,494	2,227	15,991	63	8,771
$5,000,000 or more	9	79,069	78,898	961	4,051	1	11	7	68,278	68,108	960	4,266	1	11
Receipts not reported	[2]	[2]	-	[2]	[2]	-	-	[2]	[2]	-	-	[2]	-	-
Contractors not Allocable														
Total	2,936	162,903	157,964	6,515	21,791	375	3,224	2,478	116,422	111,580	3,740	25,522	370	2,946
Under $5,000	467	1,334	1,306	118	181	[2]	[2]	319	1,042	1,023	88	449	25	9
$5,000 under $10,000	393	2,840	2,840	70	1,326	-	-	369	2,711	2,711	67	1,328	-	-
$10,000 under $25,000	688	15,779	11,249	354	9,351	-	-	663	15,488	10,958	342	9,405	-	-
$25,000 under $50,000	590	22,156	22,069	1,306	3,619	147	683	492	18,795	18,708	816	4,693	147	683
$50,000 under $100,000	467	33,225	33,206	1,617	3,739	74	509	369	26,440	26,431	505	4,850	74	509
$100,000 under $200,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$200,000 under $500,000	76	21,690	21,616	552	1,218	[2]	[2]	66	18,839	18,765	538	1,278	[2]	[2]
$500,000 under $1,000,000	3	2,022	2,020	43	251	-	-	1	532	532	-	279	-	-
$1,000,000 under $5,000,000	5	10,381	10,342	218	[1]546	-	-	2	5,972	5,937	217	351	-	-
$5,000,000 or more	1	26,873	26,801	1,016	[3]166	-	-	-	-	-	-	-	-	-
Receipts not reported	[2]	-	-	[2]	[2]	-	-	-	-	-	-	-	-	-
MANUFACTURING														
Total	43,091	6,702,990	6,653,967	141,380	594,927	25,264	495,225	35,119	6,037,235	5,995,113	118,938	645,125	20,910	429,811
Under $5,000	4,780	9,668	9,562	1,199	[1]10	1,770	1,450	2,635	6,270	6,181	385	2,256	860	824
$5,000 under $10,000	2,606	19,378	19,305	1,751	1,725	934	2,899	1,942	14,362	14,348	749	4,889	589	1,024
$10,000 under $25,000	6,873	123,344	119,557	6,432	28,106	3,075	8,275	5,707	103,207	99,489	5,279	31,610	2,312	5,298
$25,000 under $50,000	7,659	278,617	275,319	10,850	53,751	4,008	12,927	6,430	235,320	232,457	8,668	60,401	3,246	9,105
$50,000 under $100,000	7,241	518,609	514,966	17,250	80,247	4,924	31,557	6,405	459,603	456,686	14,124	85,923	4,358	26,403
$100,000 under $200,000	5,802	815,494	808,043	22,222	93,777	4,315	48,101	5,182	729,908	723,988	17,888	101,401	3,848	41,991
$200,000 under $500,000	4,822	1,480,890	1,473,217	32,213	141,146	3,916	101,737	4,454	1,368,563	1,361,466	29,309	148,269	3,610	89,577
$500,000 under $1,000,000	1,569	1,105,781	1,096,549	20,035	78,367	1,377	93,164	1,420	998,839	990,914	17,206	84,259	1,257	80,853
$1,000,000 under $5,000,000	951	1,756,658	1,745,918	23,342	96,032	855	158,096	856	1,594,923	1,586,187	20,380	102,534	771	140,841
$5,000,000 or more	71	594,501	591,531	5,699	22,997	65	36,958	64	526,190	523,397	4,950	23,533	59	33,895
Receipts not reported	717	50	-	387	[1]1,211	[2]	[2]	[2]	[2]	-	-	[2]	-	-

Footnotes at end of table.

Table 16.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING—Continued														
Food and Kindred Products, Including Beverages														
Total	5,061	1,693,227	1,682,793	30,030	85,360	3,286	84,033	3,849	1,493,467	1,484,324	25,458	91,266	2,739	72,366
Under $5,000	246	615	576	175	[1]64	97	95	172	905	859	27	364	222	771
$5,000 under $10,000	197	1,331	1,311	53	49									
$10,000 under $25,000	592	10,699	10,696	557	1,384	222	953	370	6,724	6,721	257	1,814		
$25,000 under $50,000	592	22,655	22,431	823	1,458	321	950	395	14,964	14,805	439	2,124	222	567
$50,000 under $100,000	763	60,686	59,828	2,082	4,030	615	5,192	591	46,229	45,379	1,448	3,007	492	3,175
$100,000 under $200,000	915	126,929	126,545	2,759	10,337	591	4,367	836	117,382	117,071	2,376	10,523	541	4,127
$200,000 under $500,000	951	301,444	299,687	7,636	18,831	804	12,359	843	263,501	261,876	6,704	19,512	704	9,710
$500,000 under $1,000,000	413	291,268	289,114	5,938	15,163	358	16,246	358	252,804	250,894	5,042	16,289	310	14,011
$1,000,000 under $5,000,000	281	554,083	550,848	7,596	22,823	244	33,255	250	499,413	496,908	6,883	23,981	217	30,753
$5,000,000 or more	37	323,517	321,757	2,351	11,521	34	10,616	34	291,545	289,811	2,282	11,652	31	9,252
Receipts not reported	[2]	-	-	[2]	[2]	-	-	-	-	-	-	-	-	-
Apparel and Other Finished Products Made From Fabrics and Similar Materials														
Total	3,334	869,129	864,964	5,953	57,574	1,890	82,805	2,971	809,642	805,586	5,526	59,526	1,720	75,888
Under $5,000	[2]	[2]	[2]	[2]	[2]	-	-	[2]	[2]	[2]	[2]	[2]	-	-
$5,000 under $10,000	[2]	[2]	[2]	[2]	[2]	-	-	[2]	[2]	[2]	[2]	[2]	-	-
$10,000 under $25,000	344	6,387	6,061	175	1,527	195	495	270	5,146	4,825	166	1,726	147	229
$25,000 under $50,000	638	24,864	23,576	413	4,692	295	1,127	565	22,268	20,996	391	5,284	295	1,127
$50,000 under $100,000	472	34,524	34,430	290	4,810	320	3,039	448	32,740	32,646	275	4,812	295	3,017
$100,000 under $200,000	642	90,193	90,011	717	8,841	297	2,948	593	83,355	83,173	644	9,004	248	2,038
$200,000 under $500,000	623	194,469	194,166	1,572	14,209	416	14,196	586	184,730	184,447	1,496	14,455	395	12,964
$500,000 under $1,000,000	216	152,019	151,166	880	7,645	196	14,348	198	139,543	138,698	830	8,042	182	13,152
$1,000,000 under $5,000,000	169	300,383	299,353	1,572	13,961	162	37,189	156	281,052	280,079	1,431	14,290	150	34,132
$5,000,000 or more	9	65,669	65,580	313	1,744	9	9,463	8	60,192	60,106	272	1,761	8	9,229
Receipts not reported	[2]	-	-	[2]	[2]	-	-	-	-	-	-	-	-	-
Lumber and Wood Products, Except Furniture														
Total	7,258	852,761	843,126	32,290	51,993	2,765	67,681	6,039	702,214	695,875	23,883	67,127	2,241	52,481
Under $5,000	738	1,749	1,735	109	401	172	413	541	1,446	1,437	45	601	196	633
$5,000 under $10,000	615	4,608	4,562	863	269	98	243	517	3,880	3,880	217	1,425		
$10,000 under $25,000	1,457	26,359	26,003	1,700	4,931	370	1,541	1,280	23,081	22,753	1,477	5,907	247	994
$25,000 under $50,000	1,278	45,223	45,163	2,748	8,200	320	1,092	1,155	41,168	41,138	2,533	8,449	270	930
$50,000 under $100,000	1,204	87,047	85,938	4,211	9,479	541	4,699	1,032	75,545	75,059	3,513	10,795	418	3,332
$100,000 under $200,000	836	119,035	117,382	6,697	4,218	516	9,267	664	92,808	92,270	3,856	9,818	442	7,487
$200,000 under $500,000	607	183,179	182,314	5,872	13,425	492	14,902	569	171,402	170,733	5,269	14,581	460	13,072
$500,000 under $1,000,000	211	148,795	145,948	4,477	6,454	166	14,076	176	122,790	120,571	3,452	8,019	142	11,147
$1,000,000 under $5,000,000	105	194,004	192,084	4,210	4,079	85	18,409	78	143,186	141,797	2,953	6,334	63	13,342
$5,000,000 or more	5	42,712	41,997	1,156	861	5	3,039	3	26,858	26,237	568	1,148	3	1,574
Receipts not reported	202	50	-	247	[1]324	-	-	24	50	-	-	50	-	-
Printing, Publishing, and Allied Industries														
Total	6,429	506,880	504,025	13,913	78,020	3,714	18,158	5,208	469,469	467,187	12,289	83,223	3,090	16,810
Under $5,000	885	1,451	1,439	194	[1]12	246	177	491	897	895	89	316	[2]	[2]
$5,000 under $10,000	344	2,697	2,692	167	640	147	90	270	2,089	2,084	112	728	[2]	[2]
$10,000 under $25,000	1,106	19,970	19,939	955	4,423	590	679	836	15,271	15,240	659	4,928	418	583
$25,000 under $50,000	1,384	51,784	51,286	1,841	11,428	788	1,256	1,187	44,679	44,194	1,587	12,359	665	878
$50,000 under $100,000	1,377	91,930	91,691	3,294	16,623	1,058	2,095	1,255	83,041	82,802	2,780	17,641	984	1,821
$100,000 under $200,000	595	78,295	77,860	2,096	13,092	472	2,734	570	73,397	72,962	2,054	13,326	448	2,708
$200,000 under $500,000	507	142,846	142,281	3,172	19,580	335	5,354	497	139,614	139,056	3,136	19,888	330	5,192
$500,000 under $1,000,000	82	56,670	56,160	1,241	5,036	58	2,169	78	53,566	53,261	1,139	5,140	55	1,941
$1,000,000 under $5,000,000	25	47,015	46,492	950	3,195	18	3,028	22	42,693	42,508	733	4,783	16	2,961
$5,000,000 or more	2	14,222	14,185	-	4,114	2	576	2	14,222	14,185	-	4,114	2	576
Receipts not reported	[2]	-	-	[2]	[2]	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 16.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of partnerships	Amount (Thousand dollars)						Number of partnerships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING—Continued														
Machinery, Except Electrical and Transportation Equipment														
Total	5,275	510,173	505,041	15,646	81,106	2,852	35,180	4,558	473,656	468,773	13,834	84,382	2,460	31,617
Under $5,000	526	1,292	1,278	218	188	369	627	374	886	874	142	400	294	409
$5,000 under $10,000	443	3,134	3,134	227	993			370	2,595	2,595	227	1,195		
$10,000 under $25,000	837	13,957	13,878	761	3,868	369	718	714	12,139	12,060	630	3,987	295	539
$25,000 under $50,000	1,082	39,355	38,660	1,951	10,559	541	2,332	983	35,470	34,867	1,656	11,639	467	1,954
$50,000 under $100,000	1,087	77,038	76,475	2,810	16,581	570	3,750	964	68,446	67,976	2,307	17,321	497	3,527
$100,000 under $200,000	596	82,450	80,281	3,084	11,201	473	4,340	522	74,166	72,023	2,673	11,473	400	3,943
$200,000 under $500,000	513	155,190	154,317	3,737	23,117	407	10,213	497	151,013	150,140	3,620	23,266	392	9,543
$500,000 under $1,000,000	102	71,035	70,627	1,428	8,278	84	5,539	99	68,953	68,557	1,393	8,422	81	5,436
$1,000,000 under $5,000,000	40	66,722	66,391	1,430	6,430	39	7,661	35	59,988	59,681	1,186	6,679	34	6,266
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	-	-	(2)	-	-	-	-	-	-	-	-	-
Other Manufacturing														
Total	15,734	2,270,820	2,254,018	43,548	240,874	10,757	207,368	12,494	2,088,787	2,073,368	37,948	259,601	8,660	180,649
Under $5,000	2,262	4,255	4,228	488	[1]636	1,132	707	1,033	2,363	2,336	83	691	516	232
$5,000 under $10,000	958	7,293	7,291	435	[1]259	662	1,997	662	4,955	4,953	171	1,273	197	376
$10,000 under $25,000	2,537	45,972	42,980	2,284	11,973	1,329	3,889	2,237	40,846	37,890	2,090	13,248	1,057	2,230
$25,000 under $50,000	2,685	94,736	94,203	3,074	17,414	1,743	6,170	2,145	76,771	76,457	2,062	20,546	1,327	3,649
$50,000 under $100,000	2,338	167,384	166,604	4,563	28,724	1,820	12,782	2,115	153,602	152,824	3,801	30,347	1,672	11,531
$100,000 under $200,000	2,218	318,592	315,964	6,869	46,088	1,966	24,445	1,997	288,800	286,489	6,285	47,257	1,769	21,718
$200,000 under $500,000	1,621	503,762	500,452	10,224	51,984	1,462	44,713	1,462	458,303	455,214	9,084	55,567	1,329	39,096
$500,000 under $1,000,000	545	385,994	383,534	6,071	35,791	515	40,786	511	361,183	358,933	5,350	38,347	487	35,166
$1,000,000 under $5,000,000	331	594,451	590,750	7,584	45,544	307	58,554	315	568,591	565,214	7,194	46,467	291	53,387
$5,000,000 or more	18	148,381	148,012	1,879	4,757	15	13,264	17	133,373	133,058	1,828	4,858	15	13,264
Receipts not reported	(2)	-	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES														
Total	17,032	1,007,149	995,355	65,986	124,303	1,037	8,341	13,046	876,471	866,826	55,431	139,058	821	6,006
Under $5,000	2,980	7,250	6,876	1,305	[1]558	296	376	1,500	4,416	4,140	469	1,732	(2)	(2)
$5,000 under $10,000	2,012	16,136	14,815	1,572	3,673			1,569	12,827	11,506	1,079	4,436	(2)	(2)
$10,000 under $25,000	4,446	74,129	72,888	8,516	15,518			3,635	60,636	59,479	6,323	17,566		
$25,000 under $50,000	3,344	119,309	118,060	10,625	27,222	270	1,143	2,901	103,032	101,874	8,876	28,558	372	759
$50,000 under $100,000	1,656	119,810	118,267	11,059	14,189	(2)	(2)	1,361	97,952	96,750	8,168	17,073		
$100,000 under $200,000	1,408	201,287	199,533	13,405	22,438	221	2,054	1,261	181,241	179,566	12,398	23,557	221	2,054
$200,000 under $500,000	664	203,235	202,331	10,203	21,027	131	2,181	617	188,782	187,960	9,861	23,166	116	1,885
$500,000 under $1,000,000	170	111,273	109,819	6,183	10,531	31	1,033	151	99,060	97,752	5,466	11,202	30	1,033
$1,000,000 under $5,000,000	53	91,996	90,207	2,811	10,242	9	211	48	84,517	83,832	2,575	10,425	7	166
$5,000,000 or more	4	62,600	62,559	273	1,343	2	936	3	44,008	43,967	216	1,343	1	44
Receipts not reported	295	124	-	30	[1]1,322	-	-	-	-	-	-	-	-	-
Motor Freight Transportation and Warehousing														
Total	11,364	652,835	644,707	46,893	79,320	574	4,078	8,982	581,244	574,714	39,683	86,136	464	3,242
Under $5,000	1,746	4,353	4,280	905	[1]215	-	-	885	2,452	2,422	260	988	-	-
$5,000 under $10,000	1,239	10,327	9,037	1,004	2,425	-	-	968	8,517	7,227	640	2,978	-	-
$10,000 under $25,000	3,388	57,826	56,663	7,257	11,061			2,749	47,130	46,012	5,334	12,604		
$25,000 under $50,000	2,336	82,156	81,478	7,356	17,940			2,090	72,850	72,263	6,051	18,980		
$50,000 under $100,000	1,036	76,267	75,384	7,827	8,758	444	2,002	864	64,463	63,599	6,394	9,587	346	1,251
$100,000 under $200,000	940	130,831	129,996	8,538	15,513			843	118,034	117,278	7,760	16,169		
$200,000 under $500,000	482	145,874	145,154	7,742	14,566	101	998	450	136,350	135,712	7,452	15,125	91	958
$500,000 under $1,000,000	115	75,989	75,000	4,374	4,844	24	931	104	68,688	67,837	4,090	5,163	24	931
$1,000,000 under $5,000,000	31	46,595	45,103	1,681	3,179	5	147	27	40,143	39,752	1,495	3,267	3	102
$5,000,000 or more	2	22,617	22,612	207	1,275	-	-	2	22,617	22,612	207	1,275	-	-
Receipts not reported	(2)	-	-	(2)	(2)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 16.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES—Continued														
Other Transportation, Communication, Water Supply, and Sanitary Services														
Total	5,668	354,314	350,648	19,093	44,983	463	4,263	4,064	295,227	292,112	15,748	52,922	357	2,764
Under $5,000	1,234	2,897	2,596	404	[1]343			615	1,964	1,718	209	744	(2)	(2)
$5,000 under $10,000	773	5,809	5,778	568	1,248			601	4,310	4,279	439	1,458	(2)	(2)
$10,000 under $25,000	1,058	16,303	16,225	1,259	4,457	273	592	886	13,506	13,467	989	4,962	(2)	(2)
$25,000 under $50,000	1,008	37,153	36,582	3,269	9,282			811	30,182	29,611	2,825	9,578	(2)	(2)
$50,000 under $100,000	620	43,543	42,883	3,232	5,431			497	33,489	33,151	1,774	7,486	(2)	(2)
$100,000 under $200,000	468	70,456	69,537	4,867	6,925			418	63,207	62,288	4,638	7,388		
$200,000 under $500,000	182	57,361	57,177	2,461	6,461	184	2,671	167	52,432	52,248	2,409	8,041	178	2,415
$500,000 under $1,000,000	55	35,284	34,819	1,809	5,687			47	30,372	29,915	1,376	6,039		
$1,000,000 under $5,000,000	22	45,401	45,104	1,130	7,063	4	64	21	44,374	44,080	1,080	7,158	4	64
$5,000,000 or more	2	39,983	39,947	66	68	2	936	1	21,391	21,355	9	68	1	44
Receipts not reported	246	124	-	28	[3]1,296	-	-	-	-	-	-	-	-	-
WHOLESALE AND RETAIL TRADE														
Total	267,493	36,963,635	36,580,084	371,149	2,198,615	209,905	3,633,838	217,842	33,660,602	33,313,712	321,247	2,354,424	176,257	3,209,855
Under $5,000	18,344	46,979	41,442	2,649	[1]3,436	8,649	15,936	8,265	26,379	21,677	775	8,382	3,480	4,124
$5,000 under $10,000	14,940	119,304	111,727	3,400	9,415	8,515	22,496	9,293	77,895	70,823	1,729	19,184	5,059	10,647
$10,000 under $25,000	37,195	657,363	641,736	16,582	73,784	24,734	95,487	27,709	498,244	484,426	11,303	97,881	18,447	65,844
$25,000 under $50,000	49,273	1,835,912	1,811,231	35,198	206,781	38,737	229,776	40,845	1,524,144	1,504,215	27,885	232,421	32,108	181,490
$50,000 under $100,000	60,066	4,386,937	4,342,654	63,206	419,995	51,768	513,481	53,163	3,890,065	3,850,725	54,078	444,385	45,974	447,443
$100,000 under $200,000	45,650	6,487,297	6,426,322	73,046	518,037	41,362	762,959	41,320	5,897,963	5,840,656	66,320	539,060	37,697	676,354
$200,000 under $500,000	28,746	8,742,484	8,660,088	90,652	529,950	26,106	917,389	26,575	8,088,429	8,013,889	81,171	547,738	24,175	840,333
$500,000 under $1,000,000	7,208	5,012,345	4,959,365	40,051	212,293	6,462	438,406	6,700	4,657,758	4,609,856	36,456	219,765	6,014	401,263
$1,000,000 under $5,000,000	3,767	6,904,813	6,835,461	37,766	193,855	3,296	480,440	3,501	6,412,377	6,349,435	34,064	203,010	3,071	436,194
$5,000,000 or more	296	2,769,593	2,750,058	7,766	41,371	251	157,461	274	2,587,038	2,568,010	7,414	42,430	232	146,163
Receipts not reported	2,008	608	-	833	[3]3,430	(2)	(2)	(2)	(2)	-	(2)	(2)	-	-
Wholesale Trade														
Total	40,960	12,477,567	12,356,676	89,754	573,060	25,730	886,686	33,535	11,399,743	11,290,057	78,744	611,264	21,523	781,921
Under $5,000	3,631	10,686	7,088	506	1,083	1,038	1,482	1,801	7,741	4,351	215	3,560	275	122
$5,000 under $10,000	2,248	22,828	16,940	673	5,707	797	3,818	1,672	18,533	12,680	344	7,236	516	1,686
$10,000 under $25,000	4,117	78,300	73,311	2,615	12,912	1,997	11,338	2,980	59,243	54,500	1,620	18,598	1,304	7,544
$25,000 under $50,000	5,168	195,639	192,578	4,764	40,118	2,538	15,723	4,209	158,671	156,413	3,804	44,481	1,972	10,892
$50,000 under $100,000	6,515	480,162	473,373	8,739	60,166	4,204	44,753	5,581	411,135	405,355	7,251	65,519	3,639	38,490
$100,000 under $200,000	6,511	949,839	938,457	11,476	90,045	4,630	78,743	5,772	851,475	840,802	10,035	93,154	4,114	65,622
$200,000 under $500,000	7,183	2,279,474	2,259,122	22,772	140,395	6,023	194,259	6,609	2,095,598	2,076,728	20,961	144,653	5,527	176,269
$500,000 under $1,000,000	2,826	1,994,607	1,977,516	14,826	89,014	2,431	153,005	2,633	1,858,068	1,842,305	13,552	92,287	2,275	140,575
$1,000,000 under $5,000,000	2,170	4,204,256	4,170,067	18,585	105,553	1,877	266,924	1,989	3,854,098	3,824,784	16,530	112,181	1,724	235,084
$5,000,000 or more	236	2,261,703	2,248,224	4,722	28,517	195	116,641	215	2,085,111	2,072,139	4,432	29,536	177	105,637
Receipts not reported	355	73	-	76	[1]450	-	-	(2)	(2)	-	-	(2)	-	-
Groceries and related products														
Total	7,383	3,204,745	3,185,742	18,548	105,710	4,414	113,841	6,213	2,942,002	2,924,056	16,868	113,447	3,754	101,833
Under $5,000	448	1,103	1,055	40	[1]124	(2)	(2)	221	600	599	25	280	-	-
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	-	-
$10,000 under $25,000	639	11,714	11,689	224	2,462	172	251	492	9,207	9,182	210	2,901	270	396
$25,000 under $50,000	785	29,524	29,241	484	6,193	270	807	615	23,303	23,020	412	7,506	442	1,321
$50,000 under $100,000	1,082	82,647	81,938	1,374	5,873	565	1,876	812	61,109	60,591	1,164	7,329		
$100,000 under $200,000	1,138	169,153	167,445	1,267	9,356	738	4,028	1,038	156,060	154,352	996	9,853	665	3,604
$200,000 under $500,000	1,671	553,594	551,756	4,323	26,359	1,323	15,693	1,559	517,749	515,959	4,092	27,304	1,228	14,923
$500,000 under $1,000,000	734	509,504	506,689	3,422	17,462	611	19,429	673	467,599	464,944	3,058	18,179	563	16,991
$1,000,000 under $5,000,000	644	1,232,326	1,225,813	5,485	29,182	574	51,221	592	1,137,070	1,131,048	5,033	30,817	527	47,046
$5,000,000 or more	69	613,741	608,677	1,872	8,469	63	20,450	64	568,094	563,150	1,825	8,778	59	17,552
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 16.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Wholesale Trade—Continued														
Machinery, equipment, and supplies														
Total	3,095	573,407	563,803	6,079	43,724	2,160	79,314	2,465	533,148	524,158	5,547	45,548	1,776	71,241
Under $5,000	393	743	632	8	[1]217	[2]	[2]	246	448	444	2	231	-	-
$5,000 under $10,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	246	610
$10,000 under $25,000	295	6,756	4,683	234	1,943	246	1,101	221	5,382	3,311	177	2,011	295	1,428
$25,000 under $50,000	492	18,350	18,320	340	1,793	344	2,143	393	14,897	14,884	259	2,299	369	5,546
$50,000 under $100,000	615	47,163	46,405	851	5,094	443	7,402	516	38,872	38,471	784	5,478		
$100,000 under $200,000	393	57,860	57,096	901	5,535	344	7,143	320	49,727	48,977	851	5,601	295	6,541
$200,000 under $500,000	410	131,938	130,100	1,318	10,674	379	19,253	380	123,077	121,256	1,213	10,811	348	17,814
$500,000 under $1,000,000	163	114,500	113,110	1,077	9,192	148	13,588	157	109,519	108,161	1,010	9,262	142	12,327
$1,000,000 under $5,000,000	82	145,732	144,000	1,009	7,153	78	18,613	79	141,218	139,554	989	7,201	75	17,559
$5,000,000 or more	6	48,796	47,916	261	2,430	6	9,416	6	48,796	47,916	261	2,430	6	9,416
Receipts not reported	49	-	-	-	[3]41	-	-	-	-	-	-	-	-	-
Farm products—raw materials														
Total	3,480	2,440,260	2,419,219	14,548	43,756	1,525	123,816	2,788	2,119,076	2,102,361	11,311	50,996	1,194	96,866
Under $5,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]						-	-
$5,000 under $10,000	246	1,643	1,643	12	3			368	3,267	3,263	77	727		
$10,000 under $25,000	[2]	[2]	[2]	[2]	[2]	270	3,003	270	10,057	9,710	941	3,051	271	3,095
$25,000 under $50,000	320	12,073	11,726	972	2,990			418	29,182	28,569	1,237	7,950		
$50,000 under $100,000	516	35,390	34,635	1,917	7,653									
$100,000 under $200,000	300	42,919	42,388	542	3,919	123	933	300	42,919	42,388	542	3,919	344	9,870
$200,000 under $500,000	749	235,470	231,415	3,331	10,781	425	15,757	657	202,827	199,220	3,070	11,466	247	13,985
$500,000 under $1,000,000	384	274,387	271,693	2,049	5,972	291	16,570	329	234,469	232,303	1,722	6,629	278	29,416
$1,000,000 under $5,000,000	432	895,237	885,659	3,830	9,810	326	40,672	373	772,366	765,911	2,673	12,045	54	40,500
$5,000,000 or more	86	938,214	935,146	1,201	4,616	65	46,870	73	823,989	820,997	1,049	5,209		
Receipts not reported	[2]	-	-	-	-	-	-	-	-	-	-	-	-	-
Other wholesale trade														
Total	27,002	6,259,155	6,187,912	50,579	379,870	17,631	569,715	22,069	5,805,517	5,739,482	45,018	401,273	14,799	511,981
Under $5,000	2,569	8,185	4,746	398	1,487	817	1,020	1,236	6,345	2,960	172	2,985	275	122
$5,000 under $10,000	1,632	18,177	12,317	524	5,058	674	3,359	1,206	14,957	9,132	280	6,284	442	1,603
$10,000 under $25,000	2,962	55,558	52,680	1,523	10,432	1,481	9,248	2,169	42,888	40,245	1,182	13,251	985	6,806
$25,000 under $50,000	3,571	135,692	133,291	2,968	29,142	1,899	12,632	2,931	110,414	108,799	2,192	31,625	1,480	9,053
$50,000 under $100,000	4,302	314,962	310,395	4,597	41,546	3,098	33,520	3,835	281,972	277,724	4,066	44,762	2,754	29,687
$100,000 under $200,000	4,680	679,907	671,528	8,766	71,235	3,425	66,639	4,114	602,769	595,085	7,646	73,781	3,031	54,544
$200,000 under $500,000	4,353	1,358,472	1,345,851	13,800	92,581	3,896	143,556	4,013	1,251,945	1,240,293	12,586	95,072	3,607	133,662
$500,000 under $1,000,000	1,545	1,096,216	1,086,024	8,278	56,388	1,381	103,418	1,474	1,046,481	1,036,897	7,762	58,217	1,323	97,272
$1,000,000 under $5,000,000	1,012	1,930,961	1,914,595	8,261	59,408	899	156,418	945	1,803,444	1,788,271	7,835	62,118	844	141,063
$5,000,000 or more	75	660,952	656,485	1,388	13,002	61	39,905	72	644,232	640,076	1,297	13,119	58	38,169
Receipts not reported	301	73	-	76	[1]409	-	-	[2]	[2]	-	-	[2]	-	-
Retail Trade														
Total	220,585	23,479,010	23,226,584	268,542	1,564,099	180,047	2,643,087	179,328	21,323,169	21,095,472	230,736	1,675,576	151,053	2,331,132
Under $5,000	14,190	35,278	33,421	2,056	[1]4,519	7,439	13,984	6,164	17,988	16,751	532	4,654	3,057	3,863
$5,000 under $10,000	12,250	93,062	91,408	2,429	2,779	7,571	18,533	7,228	56,321	55,137	1,093	10,984	4,420	8,819
$10,000 under $25,000	32,385	567,002	557,360	13,593	58,986	22,393	82,894	24,208	429,786	421,680	9,435	76,894	16,922	57,315
$25,000 under $50,000	43,475	1,616,492	1,594,910	30,033	164,246	35,741	209,963	36,080	1,344,614	1,326,981	23,730	185,316	29,703	166,642
$50,000 under $100,000	52,498	3,828,646	3,791,749	53,420	351,354	46,748	456,597	46,652	3,410,226	3,377,140	45,814	369,900	41,617	398,208
$100,000 under $200,000	38,102	5,389,917	5,340,834	59,956	418,861	35,842	669,427	34,658	4,919,548	4,873,423	54,808	433,909	32,767	597,835
$200,000 under $500,000	20,538	6,144,427	6,085,457	63,224	369,102	19,188	690,025	19,007	5,695,045	5,642,039	56,090	381,288	17,815	632,843
$500,000 under $1,000,000	4,069	2,804,393	2,770,833	22,840	112,270	3,732	264,043	3,769	2,595,980	2,566,156	20,626	116,244	3,455	240,217
$1,000,000 under $5,000,000	1,492	2,521,750	2,488,771	17,308	81,620	1,316	198,705	1,409	2,381,743	2,350,287	15,680	84,137	1,246	186,775
$5,000,000 or more	56	477,656	471,841	2,938	12,116	52	38,909	55	471,693	465,878	2,876	12,156	51	38,619
Receipts not reported	1,530	387	-	745	[1]2,716	[2]	[2]	[2]	[2]	-	[2]	[2]	-	-

Table 16.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of partnerships	Amount (Thousand dollars)						Number of partnerships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Grocery stores, meat, fish, fruits, and vegetable markets														
Total	33,283	5,201,144	5,173,787	48,307	246,553	28,058	263,867	28,935	4,757,725	4,732,442	43,234	260,039	24,813	237,143
Under $5,000	1,037	2,673	2,629	244	[1]187	521	678	472	1,253	1,245	17	374	225	58
$5,000 under $10,000	740	5,819	5,532	153	6	469	843	420	3,418	3,167	71	588	273	483
$10,000 under $25,000	3,027	54,425	53,859	892	5,206	1,970	4,255	2,583	47,377	46,858	690	6,075	1,699	3,686
$25,000 under $50,000	5,633	209,706	207,940	2,710	16,780	4,393	14,382	4,765	176,486	174,873	2,180	18,456	3,697	11,373
$50,000 under $100,000	8,399	615,017	610,792	5,832	44,772	7,238	36,340	7,538	550,218	546,748	5,190	47,055	6,476	32,191
$100,000 under $200,000	7,859	1,130,213	1,124,825	10,220	66,203	7,289	59,252	7,161	1,031,015	1,025,759	9,250	68,547	6,713	54,268
$200,000 under $500,000	4,855	1,459,600	1,453,398	13,238	64,245	4,590	73,925	4,487	1,351,885	1,346,208	12,179	67,305	4,263	67,551
$500,000 under $1,000,000	1,188	814,302	810,510	7,205	27,605	1,156	35,953	1,098	752,224	748,659	6,528	28,479	1,069	32,472
$1,000,000 under $5,000,000	431	726,262	722,063	6,125	19,632	417	30,226	396	666,685	662,649	5,545	20,626	384	27,342
$5,000,000 or more	16	183,127	182,239	1,646	2,494	15	8,013	15	177,164	176,276	1,584	2,534	14	7,719
Receipts not reported	98	-	-	42	[3]203	-	-	-	-	-	-	-	-	-
General merchandise														
Total	11,584	1,192,235	1,179,324	18,106	75,752	9,965	234,137	8,774	1,076,534	1,065,221	15,175	82,014	7,920	206,278
Under $5,000	1,278	2,759	2,738	280	[1]688	639	852	369	1,096	1,096	83	285	(2)	(2)
$5,000 under $10,000	714	5,021	4,991	178	245	591	1,507	493	3,494	3,475	69	605	444	924
$10,000 under $25,000	1,481	26,253	25,442	768	1,928	1,234	7,609	989	17,435	16,909	544	2,740	866	4,558
$25,000 under $50,000	2,114	80,837	79,977	1,914	6,644	1,819	19,750	1,622	63,578	62,757	1,365	7,892	1,401	15,409
$50,000 under $100,000	2,706	198,054	196,386	2,870	14,911	2,460	43,179	2,213	161,939	160,748	2,270	16,432	2,041	35,375
$100,000 under $200,000	1,894	268,390	266,652	4,118	18,975	1,894	62,384	1,795	253,870	252,354	4,017	19,481	1,795	57,129
$200,000 under $500,000	1,119	329,296	326,436	4,150	21,347	1,084	56,592	1,058	312,949	310,209	3,622	21,822	1,022	53,181
$500,000 under $1,000,000	171	119,988	118,065	1,628	5,755	165	18,744	160	111,989	110,312	1,527	5,949	155	17,266
$1,000,000 under $5,000,000	79	141,570	138,913	2,080	6,086	76	20,332	72	130,117	127,637	1,558	6,239	70	19,162
$5,000,000 or more	3	20,067	19,724	120	569	3	3,188	3	20,067	19,724	120	569	3	3,188
Receipts not reported	(2)	-	-	-	(2)	-	-	-	-	-	-	-	-	-
Apparel and accessories														
Total	14,547	1,390,838	1,372,072	13,536	115,362	12,674	331,494	11,684	1,275,563	1,258,301	11,874	124,435	10,770	288,674
Under $5,000	811	2,165	2,142	39	[1]552	393	2,614	320	958	958	6	131	(2)	(2)
$5,000 under $10,000	861	6,093	6,073	103	[1]1,133	516	3,004	270	2,045	2,044	16	491	222	1,099
$10,000 under $25,000	1,824	32,664	32,208	676	1,440	1,382	10,964	1,185	21,885	21,472	355	3,711	940	6,380
$25,000 under $50,000	2,980	110,138	109,680	1,150	11,296	2,710	36,014	2,512	93,082	92,740	935	12,595	2,266	27,317
$50,000 under $100,000	3,922	288,486	285,513	3,043	29,778	3,677	83,813	3,622	267,569	264,703	2,548	30,941	3,401	76,734
$100,000 under $200,000	2,642	379,902	374,874	3,325	34,151	2,593	93,441	2,421	347,989	343,285	3,104	35,327	2,396	81,454
$200,000 under $500,000	1,198	353,759	348,746	3,256	27,934	1,178	68,084	1,133	336,219	331,408	3,105	28,454	1,113	63,723
$500,000 under $1,000,000	186	130,373	127,781	1,281	7,700	177	21,435	174	121,928	119,748	1,181	7,869	165	19,980
$1,000,000 under $5,000,000	47	68,351	66,678	581	3,155	46	10,704	45	64,981	63,566	542	3,229	44	10,190
$5,000,000 or more	2	18,907	18,377	82	1,687	2	1,421	2	18,907	18,377	82	1,687	2	1,421
Receipts not reported	(2)	-	-	-	(2)	-	-	-	-	-	-	-	-	-
Furniture, home furnishings, and equipment														
Total	14,461	1,359,651	1,336,766	15,320	116,546	12,350	248,734	11,530	1,211,355	1,190,316	13,308	126,718	10,089	213,114
Under $5,000	1,087	3,492	2,638	153	[1]519	590	964	423	2,055	1,224	38	787	246	384
$5,000 under $10,000	1,111	8,700	8,409	135	1,256	737	2,348	718	5,995	5,717	73	1,587	467	1,300
$10,000 under $25,000	1,996	32,354	32,209	620	5,089	1,455	6,385	1,554	25,650	25,515	443	6,302	1,062	4,026
$25,000 under $50,000	2,927	109,167	108,140	1,778	13,444	2,484	20,489	2,362	88,693	87,794	1,460	15,586	2,041	16,051
$50,000 under $100,000	2,931	219,226	216,130	2,935	21,681	2,807	38,597	2,538	190,030	187,011	2,437	23,925	2,463	32,341
$100,000 under $200,000	2,868	410,712	405,858	4,405	37,435	2,769	83,052	2,542	368,765	364,056	4,051	39,205	2,444	71,374
$200,000 under $500,000	1,263	368,744	361,898	3,669	27,030	1,238	64,721	1,161	341,421	335,202	3,347	27,831	1,141	59,575
$500,000 under $1,000,000	217	150,346	146,557	1,201	8,467	211	22,646	198	135,703	132,697	1,065	8,771	193	20,370
$1,000,000 under $5,000,000	36	56,910	54,927	413	2,696	34	9,525	34	53,043	51,100	394	2,724	32	7,693
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-

Footnotes at end of table.

Table 16. —NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Retail Trade—Continued														
Automotive dealers														
Total	15,612	3,817,225	3,761,750	19,341	146,762	11,971	389,498	12,568	3,541,920	3,489,678	17,540	156,924	9,975	352,643
Under $5,000	960	2,292	2,124	96	[1]628	542	1,131	344	1,013	943	25	205	394	694
$5,000 under $10,000	689	5,017	4,961	83	[1]15	369	911	321	2,361	2,327	49	445		
$10,000 under $25,000	1,894	32,453	31,963	470	2,175	1,181	6,554	1,303	22,110	21,845	317	3,819	737	4,125
$25,000 under $50,000	1,756	68,542	65,119	879	5,111	1,407	15,582	1,362	52,832	49,561	666	6,763	1,087	11,765
$50,000 under $100,000	2,514	186,166	183,370	1,785	18,246	2,089	23,875	2,341	173,791	171,032	1,693	19,057	1,991	23,113
$100,000 under $200,000	2,795	403,586	397,814	3,154	24,710	2,389	54,643	2,425	355,875	350,627	2,728	26,016	2,094	47,623
$200,000 under $500,000	2,958	974,956	962,502	5,182	38,968	2,477	108,510	2,677	884,498	872,858	4,711	40,720	2,242	97,456
$500,000 under $1,000,000	1,233	880,434	868,699	3,512	26,009	1,008	81,218	1,150	822,533	811,438	3,286	26,846	936	74,195
$1,000,000 under $5,000,000	614	1,077,949	1,061,934	3,636	28,560	485	82,541	593	1,041,088	1,025,783	3,521	29,111	470	79,139
$5,000,000 or more	27	185,642	183,264	492	3,879	24	14,533	27	185,642	183,264	492	3,879	24	14,533
Receipts not reported	[2]	[2]	-	[2]	[2]	-	-	[2]	[2]	-	[2]	[2]	-	-
Gasoline service stations														
Total	29,257	2,383,318	2,369,051	19,396	161,486	24,513	94,211	24,415	2,151,643	2,138,736	17,147	170,057	20,882	84,032
Under $5,000	1,180	3,427	3,254	195	34	467	513	713	2,235	2,155	122	688	246	336
$5,000 under $10,000	1,279	10,304	10,136	141	47	861	1,255	688	5,712	5,544	68	862	393	615
$10,000 under $25,000	3,465	62,868	61,647	803	6,146	2,401	4,709	2,524	47,153	46,010	668	7,349	1,829	3,270
$25,000 under $50,000	6,002	228,897	227,975	2,340	16,325	4,844	10,173	4,747	181,485	180,643	1,870	18,323	3,835	8,000
$50,000 under $100,000	9,395	691,192	688,466	5,510	54,193	8,436	26,912	8,461	627,283	624,709	5,033	55,616	7,600	24,101
$100,000 under $200,000	6,161	834,199	829,241	5,953	57,336	5,889	29,947	5,645	766,457	762,130	5,370	59,126	5,447	28,288
$200,000 under $500,000	1,580	439,119	435,992	3,519	23,470	1,503	16,220	1,500	416,361	413,515	3,207	23,818	1,428	15,097
$500,000 under $1,000,000	94	62,118	61,669	522	2,385	90	2,820	87	57,603	57,163	464	2,505	83	2,682
$1,000,000 under $5,000,000	27	51,189	50,671	401	1,637	22	1,662	25	47,349	46,867	345	1,765	21	1,643
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	[2]	[2]	-	[2]	[2]	-	-	[2]	[2]	-	-	[2]	-	-
Eating and drinking places														
Total	42,112	2,233,924	2,208,344	60,216	226,085	30,450	54,275	33,691	1,957,375	1,935,927	48,523	247,560	25,164	46,381
Under $5,000	2,558	6,744	6,590	305	[1]595	1,182	440	1,255	3,583	3,549	70	761	542	151
$5,000 under $10,000	3,543	26,904	26,298	916	1,659	2,041	909	2,337	18,142	17,867	476	3,142	1,328	557
$10,000 under $25,000	10,191	179,159	176,386	5,691	19,398	6,391	4,824	7,684	136,374	134,008	3,801	24,170	4,965	3,645
$25,000 under $50,000	11,527	418,838	413,307	11,448	52,702	8,994	10,555	9,953	363,360	358,904	8,952	57,761	7,814	9,162
$50,000 under $100,000	9,408	650,230	643,066	16,968	73,447	7,852	15,268	8,344	578,349	572,093	14,409	76,831	6,960	13,331
$100,000 under $200,000	3,087	427,168	424,535	10,002	37,887	2,669	12,158	2,767	383,793	381,252	9,128	39,784	2,374	10,876
$200,000 under $500,000	1,338	374,387	370,825	10,902	31,710	1,176	6,616	1,196	334,040	331,470	8,537	33,745	1,044	5,349
$500,000 under $1,000,000	129	84,786	83,563	2,037	5,654	112	1,615	120	78,276	77,260	1,861	6,036	106	1,535
$1,000,000 under $5,000,000	36	52,346	51,394	1,096	3,964	32	1,009	34	48,096	47,144	984	4,140	30	894
$5,000,000 or more	1	13,362	12,380	305	1,190	1	881	1	13,362	12,380	305	1,190	1	881
Receipts not reported	294	-	-	546	[3]931	-	-	-	-	-	-	-	-	-
Building materials														
Total	5,301	778,332	762,225	10,412	49,022	4,401	124,949	3,972	691,614	678,702	8,485	54,744	3,473	108,239
Under $5,000	423	1,159	1,095	105	[1]299	246	530	325	1,686	1,685	10	446	[2]	[2]
$5,000 under $10,000	251	1,823	1,823	19	358	128	168						[2]	[2]
$10,000 under $25,000	614	10,362	10,318	478	682	418	1,820	442	7,344	7,301	398	1,471	320	1,387
$25,000 under $50,000	620	25,011	23,464	826	1,498	492	3,186	448	16,980	16,979	487	3,193	369	2,351
$50,000 under $100,000	1,131	83,142	82,458	1,335	4,006	1,057	17,024	787	57,201	56,732	688	5,440	761	11,140
$100,000 under $200,000	988	141,163	134,764	2,044	12,254	939	25,332	890	128,517	122,219	1,929	12,662	841	22,889
$200,000 under $500,000	904	274,118	270,766	3,306	17,721	883	41,895	823	249,910	247,698	2,855	18,289	803	37,481
$500,000 under $1,000,000	173	116,586	114,549	1,189	6,952	168	15,738	162	108,401	106,446	1,107	7,201	158	14,540
$1,000,000 under $5,000,000	72	110,181	108,426	983	5,403	68	16,902	69	106,791	105,080	935	5,436	66	15,874
$5,000,000 or more	2	14,766	14,562	76	605	2	2,354	2	14,766	14,562	76	605	2	2,354
Receipts not reported	[2]	[2]	-	[2]	[2]	-	-	[2]	[2]	-	-	[2]	-	-

Footnotes at end of table.

Table 16.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Retail Trade—Continued														
Hardware and farm equipment														
Total	9,830	1,309,244	1,290,237	11,797	76,424	9,188	349,009	7,964	1,155,347	1,139,308	10,021	83,583	7,709	299,106
Under $5,000	468	1,185	1,169	84	[1]292	443	2,323	223	865	853	5	230	[2]	[2]
$5,000 under $10,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]						[2]	[2]
$10,000 under $25,000	1,138	19,833	19,538	265	1,324	935	8,699	769	13,733	13,444	130	2,503	689	6,532
$25,000 under $50,000	1,564	58,098	57,018	795	5,696	1,436	22,790	1,293	48,694	47,674	643	6,716	1,264	19,789
$50,000 under $100,000	2,684	205,532	202,511	2,146	19,341	2,586	65,248	2,365	180,130	177,980	1,876	20,199	2,291	56,937
$100,000 under $200,000	1,914	274,368	271,688	2,685	15,195	1,889	79,082	1,565	222,548	220,445	2,283	16,939	1,565	60,847
$200,000 under $500,000	1,624	504,136	497,167	3,964	24,751	1,576	121,612	1,482	459,876	453,882	3,391	26,129	1,450	110,032
$500,000 under $1,000,000	244	159,668	156,607	1,116	6,487	231	32,240	222	144,686	142,058	982	6,740	210	28,446
$1,000,000 under $5,000,000	44	72,299	70,604	620	3,833	40	12,139	43	71,248	69,595	611	3,836	40	12,139
$5,000,000 or more	2	13,567	13,377	100	291	2	3,760	2	13,567	13,377	100	291	2	3,760
Receipts not reported	[2]	-	-	[2]	[2]	-	-	-	-	-	-	-	-	-
Drug and proprietary stores														
Total	7,888	1,117,956	1,110,094	11,901	122,918	7,604	191,196	7,242	1,064,035	1,056,374	10,927	125,114	6,969	178,291
Under $5,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-	-	-	-	-	-	-
$5,000 under $10,000	[2]	[2]	[2]	[2]	[2]									
$10,000 under $25,000	247	4,347	4,343	49	545	320	3,815	272	4,150	4,146	24	817	[2]	[2]
$25,000 under $50,000	792	28,752	28,553	397	2,324	713	7,114	590	21,854	21,671	231	2,627	[2]	[2]
$50,000 under $100,000	1,996	155,912	154,923	2,008	17,739	1,922	33,040	1,848	144,925	143,936	1,733	18,252	516	5,172
$100,000 under $200,000	3,309	478,594	475,793	5,243	57,556	3,260	83,060	3,186	460,523	457,811	4,951	58,160	1,775	30,026
$200,000 under $500,000	1,297	361,238	358,261	3,517	39,159	1,267	52,193	1,251	348,016	345,104	3,340	39,402	3,137	78,945
$500,000 under $1,000,000	87	56,180	55,700	534	3,363	87	7,751	83	53,854	53,405	500	3,426	1,226	49,694
$1,000,000 under $5,000,000	12	18,354	18,125	97	912	10	2,289	11	17,289	17,060	89	1,084	83	7,317
$5,000,000 or more	1	13,424	13,241	59	1,346	1	1,853	1	13,424	13,241	59	1,346	10	2,289
Receipts not reported	-	-	-	-	-	-	-	-	-	-	-	-	1	1,853
Liquor stores														
Total	5,612	672,174	667,240	6,464	50,622	5,300	79,358	4,982	627,867	623,316	5,878	52,268	4,769	73,534
Under $5,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$5,000 under $10,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$10,000 under $25,000	418	7,358	7,130	98	812	320	1,076	393	6,891	6,663	98	814	295	780
$25,000 under $50,000	909	32,727	32,055	508	3,494	860	4,114	811	29,233	28,818	398	3,799	762	3,783
$50,000 under $100,000	1,794	133,634	132,080	1,500	10,121	1,770	16,925	1,549	114,311	112,839	1,271	10,892	1,549	14,461
$100,000 under $200,000	1,324	189,116	188,154	1,894	16,219	1,275	21,571	1,249	180,750	179,822	1,808	16,389	1,200	20,506
$200,000 under $500,000	839	242,889	241,804	2,040	16,561	824	28,081	804	232,683	231,600	1,929	16,697	789	26,802
$500,000 under $1,000,000	66	42,639	42,483	292	2,687	64	5,122	63	40,979	40,823	277	2,721	61	4,903
$1,000,000 under $5,000,000	15	22,470	22,201	89	883	15	2,065	15	22,470	22,201	89	883	15	2,065
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	[2]	-	-	-	[2]	-	-	-	-	-	-	-	-	-
Other retail trade														
Total	31,098	2,022,969	1,995,694	33,746	176,567	23,573	282,359	23,571	1,812,191	1,787,151	28,624	192,120	18,520	243,697
Under $5,000	4,290	9,049	8,709	518	[1]774	2,342	3,791	1,922	4,821	4,620	164	1,178	961	1,448
$5,000 under $10,000	2,718	20,660	20,472	648	579	1,588	5,410	1,607	12,388	12,230	252	2,651	894	2,818
$10,000 under $25,000	6,090	104,926	102,317	2,783	14,241	4,485	22,909	4,584	80,323	78,148	1,970	17,232	3,348	16,203
$25,000 under $50,000	6,651	245,779	241,682	5,328	28,932	5,589	45,814	5,615	208,337	204,567	4,543	31,605	4,651	36,470
$50,000 under $100,000	5,618	402,055	396,054	7,488	43,119	4,854	56,376	5,046	364,480	358,609	6,666	45,260	4,309	48,458
$100,000 under $200,000	3,261	452,506	446,636	6,913	40,940	2,987	65,505	3,012	419,446	413,663	6,189	42,273	2,761	63,636
$200,000 under $500,000	1,563	462,185	457,662	6,481	36,206	1,392	51,576	1,435	427,187	422,885	5,867	37,076	1,294	46,902
$500,000 under $1,000,000	281	186,973	184,650	2,323	9,206	263	18,761	252	167,804	166,147	1,848	9,701	236	16,511
$1,000,000 under $5,000,000	79	123,869	122,835	1,187	4,859	71	9,311	72	112,586	111,605	1,067	5,064	64	8,345
$5,000,000 or more	2	14,794	14,677	58	55	2	2,906	2	14,794	14,677	58	55	2	2,906
Receipts not reported	545	173	-	19	[1]796	-	-	[2]	[2]	-	-	[2]	-	-

Footnotes at end of table.

Table 16.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Wholesale and Retail Trade not Allocable														
Total	5,948	1,007,058	996,824	12,853	61,456	4,128	104,065	4,979	937,690	928,183	11,767	67,584	3,681	96,802
Under $5,000	523	1,015	933	87	-			300	650	575	28	168		
$5,000 under $10,000	442	3,414	3,379	298	929	319	615	393	3,041	3,006	292	964	271	281
$10,000 under $25,000	693	12,061	11,065	374	1,886	344	1,255	521	9,215	8,246	248	2,389	(2)	(2)
$25,000 under $50,000	630	23,781	23,743	401	2,417	458	4,090	556	20,859	20,821	351	2,624	433	3,956
$50,000 under $100,000	1,053	78,129	77,532	1,047	8,475	816	12,131	930	68,704	68,230	1,013	8,966	718	10,745
$100,000 under $200,000	1,037	147,541	147,031	1,614	9,131	890	14,789	890	126,940	126,431	1,477	11,997	816	12,897
$200,000 under $500,000	1,025	318,583	315,509	4,656	20,453	895	33,105	959	297,786	295,122	4,120	21,797	833	31,221
$500,000 under $1,000,000	313	213,345	211,016	2,385	11,009	299	21,358	298	203,710	201,395	2,278	11,234	284	20,471
$1,000,000 under $5,000,000	105	178,807	176,623	1,873	6,682	103	14,811	103	176,536	174,364	1,854	6,692	101	14,335
$5,000,000 or more	4	30,234	29,993	106	738	4	1,911	4	30,234	29,993	106	738	4	1,911
Receipts not reported	(2)	(2)	-	(2)	(2)	-	-	(2)	(2)	-	-	(2)	-	-
FINANCE, INSURANCE, AND REAL ESTATE														
Total	229,400	5,564,292	4,975,893	689,461	952,454	1,096	41,820	155,547	4,483,009	3,983,570	371,806	1,414,346	927	29,184
Under $5,000	104,521	198,304	167,478	51,533	[1]22,342	351	2,661	65,351	138,766	113,796	21,235	66,042	275	1,519
$5,000 under $10,000	36,103	259,739	230,323	52,832	39,522			28,022	202,571	177,519	30,902	90,589		
$10,000 under $25,000	37,137	594,355	536,864	97,187	173,260	394	6,746	30,814	496,699	449,521	65,074	214,958	369	6,425
$25,000 under $50,000	19,801	698,481	643,645	108,235	175,738			15,996	566,644	524,535	65,610	222,249		
$50,000 under $100,000	11,185	777,447	704,714	112,106	183,465	271	16,617	8,917	620,933	555,236	63,219	233,631	245	9,845
$100,000 under $200,000	5,223	707,938	646,246	116,964	116,369			3,983	539,295	483,045	50,100	161,788		
$200,000 under $500,000	2,346	686,360	621,997	88,014	104,346	43	6,965	1,861	541,481	487,824	41,149	157,734		
$500,000 under $1,000,000	432	287,213	251,197	28,024	55,057	10	892	333	221,173	187,985	12,592	74,015	38	11,395
$1,000,000 under $5,000,000	270	526,658	464,300	22,350	89,029	2	7,883	219	416,162	365,506	12,481	104,092		
$5,000,000 or more	60	827,797	709,129	9,987	83,478	-	-	51	739,285	638,603	9,444	89,248	-	-
Receipts not reported	12,322	-	-	2,229	[3]45,468	(2)	(2)	-	-	-	-	-	-	-
Security and Commodity Brokers, Dealers, Exchanges, and Services														
Total	4,077	1,222,769	1,057,217	11,437	144,785	(2)	(2)	2,691	1,055,547	918,289	9,979	187,453	-	-
Under $5,000	1,561	2,082	1,799	12	[1]1,032	(2)	(2)	1,042	1,365	1,219	-	1,120	-	-
$5,000 under $10,000	314	2,575	2,439	22	1,935	(2)	(2)	288	2,352	2,235	22	1,998	-	-
$10,000 under $25,000	460	7,604	6,885	100	3,011	-	-	406	6,622	5,979	94	4,201	-	-
$25,000 under $50,000	317	11,473	11,304	80	3,324	-	-	239	8,792	8,705	71	4,383	-	-
$50,000 under $100,000	140	9,994	9,803	29	5,592	-	-	140	9,994	9,803	29	5,592	-	-
$100,000 under $200,000	143	19,052	17,392	78	10,489	(2)	(2)	136	18,102	16,591	55	10,765	-	-
$200,000 under $500,000	215	70,951	61,487	476	12,852	-	-	207	68,322	60,057	444	27,377	-	-
$500,000 under $1,000,000	101	70,766	65,817	437	10,812	-	-	76	52,892	49,050	298	17,041	-	-
$1,000,000 under $5,000,000	143	302,001	270,809	2,329	33,696	-	-	112	236,083	212,521	1,634	41,388	-	-
$5,000,000 or more	52	726,271	609,482	7,874	67,881	-	-	45	651,023	552,129	7,332	73,588	-	-
Receipts not reported	631	-	-	-	[3]3,775	-	-	-	-	-	-	-	-	-
Insurance Agents, Brokers, and Services														
Total	12,735	683,553	666,688	9,149	205,913	(2)	(2)	11,776	657,456	641,398	8,348	208,774	(2)	(2)
Under $5,000	1,993	4,267	4,099	383	1,384	-	-	1,624	3,668	3,523	55	2,298	-	-
$5,000 under $10,000	1,485	10,819	10,684	207	4,261	-	-	1,313	9,623	9,559	178	4,627	-	-
$10,000 under $25,000	3,097	52,954	51,315	1,006	25,220	-	-	2,926	50,303	48,803	838	25,401	-	-
$25,000 under $50,000	3,206	114,427	112,253	2,198	50,798	-	-	3,107	110,934	108,760	2,168	50,939	-	-
$50,000 under $100,000	1,554	106,609	104,935	1,753	39,615	-	-	1,480	102,060	100,651	1,592	39,848	-	-
$100,000 under $200,000	885	119,201	112,675	2,013	33,807	-	-	860	115,779	109,253	1,972	33,807	-	-
$200,000 under $500,000	390	117,879	116,077	903	26,040	(2)	(2)	370	112,384	110,875	862	26,467	(2)	(2)
$500,000 under $1,000,000	68	45,617	44,646	349	9,670	-	-	65	43,898	42,943	348	9,691	-	-
$1,000,000 under $5,000,000	29	48,273	47,770	303	9,743	-	-	28	45,300	44,797	301	10,141	-	-
$5,000,000 or more	3	63,507	62,234	34	5,555	-	-	3	63,507	62,234	34	5,555	-	-
Receipts not reported	(2)	-	-	-	(2)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 16.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE—Continued														
Real Estate Operators (Except Developers) and Lessors														
Total	149,244	2,529,884	2,455,328	629,691	232,055	227	420	98,004	1,793,164	1,733,355	329,841	523,760	(2)	(2)
Under $5,000	67,936	151,819	146,554	49,069	[1]21,637	(2)	(2)	39,269	100,698	96,824	20,562	38,037	(2)	(2)
$5,000 under $10,000	28,422	204,406	195,667	50,793	30,184	(2)	(2)	21,566	156,154	148,462	29,640	60,938	(2)	(2)
$10,000 under $25,000	26,012	413,285	398,994	92,468	91,916	(2)	(2)	20,856	333,227	320,476	61,650	123,632	(2)	(2)
$25,000 under $50,000	12,271	427,728	413,984	99,979	69,005	-	-	9,212	322,789	312,609	59,838	101,777	-	-
$50,000 under $100,000	6,340	439,417	426,932	100,241	51,883	-	-	4,467	312,185	301,431	55,446	86,062	-	-
$100,000 under $200,000	2,859	386,533	375,794	108,505	13,495	-	-	1,798	243,475	235,237	44,146	53,472	-	-
$200,000 under $500,000	1,110	315,905	310,874	80,801	[1]1,051	-	-	719	199,476	196,292	36,115	30,844	-	-
$500,000 under $1,000,000	139	89,712	87,336	25,772	3,146	(2)	(2)	82	52,241	50,512	10,572	10,509	-	-
$1,000,000 under $5,000,000	47	82,279	80,899	19,104	3,929	-	-	33	54,119	53,218	9,932	10,422	-	-
$5,000,000 or more	2	18,800	18,294	1,940	8,067	-	-	2	18,800	18,294	1,940	8,067	-	-
Receipts not reported	4,106	-	-	1,019	[3]16,882	-	-	-	-	-	-	-	-	-
Other Finance, Insurance, and Real Estate														
Total	63,344	1,128,086	796,660	39,184	369,701	836	41,004	43,076	976,842	690,528	23,638	494,359	725	28,740
Under $5,000	33,031	40,136	15,026	2,069	[1]1,057	324	6,013	23,416	33,035	12,230	618	24,587	275	4,911
$5,000 under $10,000	5,882	41,939	21,533	1,810	3,142			4,855	34,442	17,263	1,062	23,026		
$10,000 under $25,000	7,568	120,512	79,670	3,613	53,113	319	8,534	6,626	106,547	74,263	2,492	61,724	319	8,534
$25,000 under $50,000	4,007	144,853	106,104	5,978	52,611			3,438	124,129	94,461	3,533	65,150		
$50,000 under $100,000	3,151	221,427	163,044	10,083	86,375			2,830	196,694	143,351	6,152	102,129		
$100,000 under $200,000	1,336	183,152	140,385	6,368	58,578	161	17,630	1,189	161,939	121,964	3,927	63,744	131	15,295
$200,000 under $500,000	631	181,625	133,559	5,834	66,505			565	161,299	120,600	3,728	73,046		
$500,000 under $1,000,000	124	81,118	53,398	1,466	31,429	5	888	110	72,142	45,480	1,374	36,774		
$1,000,000 under $5,000,000	51	94,105	64,822	614	41,661	2	7,883	46	80,660	54,970	614	42,141		
$5,000,000 or more	3	19,219	19,119	139	1,975	-	-	1	5,955	5,946	138	2,038	-	-
Receipts not reported	7,560	-	-	1,210	[3]24,631	(2)	(2)	-	-	-	-	-	-	-
SERVICES														
Total	166,737	10,517,086	10,380,375	373,265	3,393,644	32,101	107,644	136,389	9,678,750	9,569,796	269,278	3,542,015	26,741	92,049
Under $5,000	26,162	65,089	62,888	10,798	[1]10,851	3,156	2,610	14,976	41,278	39,906	2,732	17,674	1,727	1,510
$5,000 under $10,000	20,208	154,704	149,096	14,309	40,211	3,517	4,063	15,753	122,159	117,097	8,045	51,182	2,632	2,632
$10,000 under $25,000	36,461	613,240	605,610	43,694	178,102	8,041	9,809	30,971	522,513	516,731	27,720	195,800	7,180	8,077
$25,000 under $50,000	30,717	1,122,972	1,103,503	55,930	337,967	7,564	19,474	27,210	991,614	979,696	41,119	355,140	6,378	16,886
$50,000 under $100,000	26,903	1,932,648	1,907,500	72,397	717,120	5,809	25,822	25,035	1,804,323	1,781,579	58,698	731,582	5,268	23,784
$100,000 under $200,000	14,838	2,055,838	2,039,159	63,062	812,267	2,643	19,187	14,084	1,949,898	1,936,308	54,753	820,290	2,470	17,669
$200,000 under $500,000	6,795	2,002,860	1,979,248	53,909	675,347	1,089	15,253	6,355	1,864,237	1,847,191	38,331	695,000	893	11,980
$500,000 under $1,000,000	1,216	829,936	821,824	22,610	243,844	180	6,290	1,117	762,882	756,600	15,186	251,892	136	5,228
$1,000,000 under $5,000,000	542	1,003,304	988,585	24,169	257,834	72	4,158	496	919,474	906,716	15,512	266,093	52	3,544
$5,000,000 or more	46	726,754	722,962	10,040	147,649	5	739	42	691,676	687,972	5,585	152,139	5	739
Receipts not reported	2,849	9,741	-	2,347	[1]5,846	(2)	(2)	350	8,696	-	1,597	5,223	-	-
Lodging Services														
Total	14,422	656,957	624,101	88,939	34,648	1,919	5,196	9,412	454,403	436,494	49,019	72,638	1,368	3,641
Under $5,000	3,031	8,823	7,750	3,397	[1]2,218	(2)	(2)	1,403	5,050	4,083	694	1,606	270	99
$5,000 under $10,000	2,433	18,190	17,823	3,299	1,046	343	209	1,671	12,685	12,405	1,859	2,975		
$10,000 under $25,000	3,747	61,923	59,918	12,302	3,929	374	242	2,512	41,893	40,252	6,325	8,853	275	223
$25,000 under $50,000	2,229	89,374	81,605	13,622	7,116	324	543	1,677	62,550	60,968	8,130	11,940	246	321
$50,000 under $100,000	1,627	114,975	112,429	18,053	13,414	394	1,378	1,283	94,396	92,142	11,004	17,425	344	1,275
$100,000 under $200,000	749	109,372	105,361	14,729	13,215	(2)	(2)	596	87,897	84,951	11,216	14,961	(2)	(2)
$200,000 under $500,000	318	103,032	96,433	13,071	[1]169	138	1,058	206	64,827	62,746	5,453	8,472	75	669
$500,000 under $1,000,000	79	56,879	54,762	5,784	[1]147	45	516	43	31,842	30,943	2,274	3,488	21	230
$1,000,000 under $5,000,000	34	66,768	61,146	4,063	[1]1,001	26	526	18	34,040	29,440	1,546	1,883	10	172
$5,000,000 or more	4	27,621	26,874	528	452	3	271	3	19,223	18,564	518	1,035	3	271
Receipts not reported	171	-	-	91	[3]989	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 16.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of partnerships	Amount (Thousand dollars)						Number of partnerships	Amount (Thousand dollars)
SERVICES—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Personal Services														
Total	34,630	1,080,552	1,072,256	66,149	205,812	7,904	20,961	28,138	959,159	952,187	48,414	220,558	6,751	19,626
Under $5,000	5,648	15,029	14,969	2,312	1,191	989	579	3,531	10,428	10,387	547	4,362	645	410
$5,000 under $10,000	6,524	49,052	48,864	4,352	15,344	961	605	5,192	39,597	39,454	2,207	17,687	739	451
$10,000 under $25,000	11,160	180,828	179,511	14,265	48,983	2,120	1,467	9,491	155,115	154,199	9,264	52,610	1,899	1,185
$25,000 under $50,000	6,169	216,960	215,246	13,916	41,129	1,652	3,231	5,352	187,056	185,923	9,575	43,565	1,382	2,799
$50,000 under $100,000	3,149	219,545	217,940	13,199	43,243	1,353	6,381	2,952	204,047	202,603	11,630	44,546	1,305	6,370
$100,000 under $200,000	1,192	155,167	153,626	7,814	28,461	573	4,709	1,068	137,734	136,193	6,472	29,528	546	4,702
$200,000 under $500,000	489	144,210	143,229	5,792	21,109	212	2,054	468	138,120	137,144	5,330	21,313	196	1,870
$500,000 under $1,000,000	71	45,908	45,567	1,602	3,288	30	928	57	37,963	37,697	1,389	3,505	26	876
$1,000,000 under $5,000,000	30	53,853	53,304	2,848	3,386	14	1,007	27	49,099	48,587	2,000	3,442	13	963
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	198	-	-	49	[3]322	-	-	-	-	-	-	-	-	-
Laundries, laundry services, and cleaning and dyeing plants														
Total	14,511	522,542	519,033	40,783	55,557	2,072	4,355	10,338	428,921	426,334	24,892	67,940	1,562	3,871
Under $5,000	1,755	4,646	4,609	1,714	[1]1,661	[2]	[2]	748	2,176	2,154	270	712	[2]	[2]
$5,000 under $10,000	2,483	18,051	17,996	3,311	899	246	93	1,450	10,747	10,728	1,293	2,947	[2]	[2]
$10,000 under $25,000	4,847	77,951	77,710	10,306	11,420	615	189	3,668	59,989	59,781	5,791	14,488	516	139
$25,000 under $50,000	3,005	106,280	105,299	8,940	15,251	442	451	2,508	87,638	87,217	5,309	17,252	343	375
$50,000 under $100,000	1,476	101,668	101,163	6,618	13,714	369	620	1,279	86,170	85,826	5,049	15,017	321	609
$100,000 under $200,000	473	62,402	61,869	3,560	4,793	129	1,021	374	48,368	47,835	2,371	5,816	104	1,014
$200,000 under $500,000	277	79,925	79,367	3,203	7,583	76	729	256	73,835	73,282	2,741	7,787	61	545
$500,000 under $1,000,000	50	32,784	32,528	1,258	1,977	14	453	37	25,917	25,736	1,083	1,761	12	420
$1,000,000 under $5,000,000	21	38,835	38,492	1,833	2,104	9	768	18	34,081	33,775	985	2,160	8	724
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	124	-	-	40	[3]123	-	-	-	-	-	-	-	-	-
Other personal services														
Total	20,119	558,010	553,223	25,366	150,255	5,832	16,606	17,800	530,238	525,853	23,522	152,618	5,189	15,755
Under $5,000	3,893	10,383	10,360	598	2,852	817	548	2,783	8,252	8,233	277	3,650	571	397
$5,000 under $10,000	4,041	31,001	30,868	1,041	14,445	715	512	3,742	28,850	28,726	914	14,740	616	419
$10,000 under $25,000	6,313	102,877	101,801	3,959	37,563	1,505	1,278	5,823	95,126	94,418	3,473	38,122	1,383	1,046
$25,000 under $50,000	3,164	110,680	109,947	4,976	25,878	1,210	2,780	2,844	99,418	98,706	4,266	26,313	1,039	2,424
$50,000 under $100,000	1,673	117,877	116,777	6,581	29,529	984	5,761	1,673	117,877	116,777	6,581	29,529	984	5,761
$100,000 under $200,000	719	92,765	91,757	4,254	23,668	444	3,688	694	89,366	88,358	4,101	23,712	442	3,688
$200,000 under $500,000	212	64,285	63,862	2,589	13,526	136	1,325	212	64,285	63,862	2,589	13,526	135	1,325
$500,000 under $1,000,000	21	13,124	13,039	344	1,711	16	475	20	12,046	11,961	306	1,744	14	456
$1,000,000 under $5,000,000	9	15,018	14,812	1,015	1,282	5	239	9	15,018	14,812	1,015	1,282	5	239
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	[2]	-	-	[2]	[2]	-	-	-	-	-	-	-	-	-
Business Services														
Total	18,348	819,635	805,098	43,313	161,122	2,364	10,325	14,149	739,397	727,586	34,066	185,552	1,659	8,502
Under $5,000	4,862	10,490	10,183	1,598	[1]6,754	344	298	2,872	7,479	7,344	670	3,231	247	124
$5,000 under $10,000	2,754	21,815	20,537	2,794	8,382	270	300	2,286	18,052	17,043	1,771	9,112		
$10,000 under $25,000	3,744	63,762	63,033	4,723	21,374	442	547	3,301	56,258	55,817	3,250	23,484	345	480
$25,000 under $50,000	2,812	101,403	100,538	8,340	28,487	418	614	2,370	86,448	85,599	6,335	32,620	320	558
$50,000 under $100,000	1,673	113,978	112,750	6,475	27,916	369	1,899	1,502	102,927	101,811	5,800	29,335	294	1,798
$100,000 under $200,000	1,039	147,730	146,723	6,625	31,590	393	2,673	915	129,310	128,745	6,273	34,429	344	1,944
$200,000 under $500,000	550	156,466	155,850	6,304	22,465	97	1,785	487	141,036	140,590	3,978	23,697	80	1,641
$500,000 under $1,000,000	115	80,284	79,557	2,807	11,788	23	1,081	110	76,909	76,210	2,619	12,177	22	969
$1,000,000 under $5,000,000	53	97,530	96,700	1,729	11,298	8	1,128	52	95,808	95,200	1,722	11,334	7	988
$5,000,000 or more	3	19,987	19,227	77	3,169	-	-	3	19,987	19,227	77	3,169	-	-
Receipts not reported	743	6,190	-	1,841	1,407	-	-	251	5,183	-	1,571	2,964	-	-

Footnotes at end of table.

Table 16.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Automotive Services														
Total	16,932	758,081	750,996	26,714	114,038	9,016	35,661	14,591	672,228	667,067	20,894	120,122	7,893	29,599
Under $5,000	1,707	4,791	4,649	325	714	270	211	1,135	3,271	3,268	138	1,243	(2)	(2)
$5,000 under $10,000	1,726	12,921	12,916	670	4,464	467	767	1,555	11,673	11,668	524	4,746	393	339
$10,000 under $25,000	4,633	79,194	78,744	2,661	22,727	2,096	2,904	4,116	70,096	69,836	2,086	23,513	1,898	2,749
$25,000 under $50,000	4,509	160,834	159,892	3,828	33,482	3,103	3,118	3,845	137,754	137,217	3,310	34,743	2,610	6,948
$50,000 under $100,000	2,587	177,285	175,156	4,396	23,577	1,801	7,570	2,365	161,120	159,054	3,518	24,966	1,678	6,305
$100,000 under $200,000	1,180	158,466	156,719	4,987	17,247	934	7,739	1,130	149,367	148,191	4,763	18,058	885	7,069
$200,000 under $500,000	423	123,502	122,452	4,089	10,621	320	6,310	383	106,893	106,223	3,904	10,910	285	4,579
$500,000 under $1,000,000	33	24,006	23,563	2,839	1,353	21	1,424	28	20,159	19,865	2,079	1,388	17	952
$1,000,000 under $5,000,000	12	17,070	16,905	2,919	282	4	618	9	11,890	11,745	572	550	4	618
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	(2)	-	-	(2)	-	-	(2)	(2)	-	-	(2)	-	-
Recreational Services														
Total	14,142	663,410	641,149	56,745	38,950	3,102	8,943	8,251	491,487	473,261	31,160	84,978	2,438	7,363
Under $5,000	3,967	9,608	9,135	2,144	[1]6,594	322	165	1,450	3,738	3,622	280	1,286	(2)	(2)
$5,000 under $10,000	2,310	18,042	16,639	1,981	[1]949	393	791	1,352	11,084	9,789	769	3,682	320	589
$10,000 under $25,000	2,567	43,078	42,058	3,908	5,129	669	337	1,999	33,555	32,632	1,917	9,138	644	334
$25,000 under $50,000	1,878	69,167	67,068	5,937	9,224	640	1,347	1,437	53,820	52,017	4,054	12,636	516	1,207
$50,000 under $100,000	1,379	98,496	91,925	9,003	8,366	566	1,739	1,060	76,045	70,180	6,775	12,278	393	1,456
$100,000 under $200,000	653	94,305	91,713	10,140	13,308	300	2,015	525	78,472	76,626	7,545	14,484	276	2,009
$200,000 under $500,000	374	111,594	108,323	8,012	4,051	176	1,817	265	76,061	73,912	3,944	12,320	115	1,032
$500,000 under $1,000,000	89	61,012	59,899	3,908	4,012	29	465	67	46,638	45,675	1,293	6,004	20	358
$1,000,000 under $5,000,000	59	124,824	121,847	6,976	7,425	7	267	45	99,818	97,292	4,474	11,760	6	247
$5,000,000 or more	4	33,261	32,542	4,551	[1]2,524	-	-	2	12,235	11,516	109	1,380	-	-
Receipts not reported	862	23	-	185	[1]2,498	-	-	(2)	(2)	-	-	(2)	-	-
Medical and Other Health Services														
Total	20,071	2,133,958	2,118,401	36,016	1,080,961	1,403	4,779	18,313	2,065,701	2,051,400	32,992	1,088,897	1,322	4,302
Under $5,000	984	2,462	2,428	175	141	-	-	590	1,482	1,466	74	832	-	-
$5,000 under $10,000	718	5,348	5,289	272	1,440	(2)	(2)	519	3,878	3,819	135	1,682	(2)	(2)
$10,000 under $25,000	2,070	37,275	36,625	1,614	13,049	373	424	1,726	31,282	31,006	1,234	13,426	373	424
$25,000 under $50,000	3,103	116,613	115,176	3,244	53,327	271	850	2,880	108,840	107,403	2,898	53,710	248	749
$50,000 under $100,000	6,116	459,658	457,066	9,717	257,949	392	1,318	5,845	441,975	439,892	8,821	259,086	392	1,318
$100,000 under $200,000	4,695	640,297	638,794	10,096	370,083	197	870	4,623	630,800	629,297	9,980	370,302	195	870
$200,000 under $500,000	1,826	517,037	513,354	7,403	270,354	47	475	1,791	506,458	502,923	6,866	270,887	43	435
$500,000 under $1,000,000	237	159,333	158,272	1,863	59,403	12	203	229	153,212	152,191	1,810	60,592	11	183
$1,000,000 under $5,000,000	86	137,911	136,983	1,412	43,060	12	364	81	129,750	128,989	1,041	43,569	11	308
$5,000,000 or more	4	54,537	54,414	107	12,567	-	-	4	54,537	54,414	107	12,567	-	-
Receipts not reported	232	3,487	-	113	[1]412	(2)	(2)	25	3,487	-	26	2,244	-	-
Offices of physicians, surgeons, and oculists														
Total	10,457	1,165,099	1,157,634	14,875	721,162	(2)	(2)	10,035	1,155,523	1,148,143	14,727	723,316	(2)	(2)
Under $5,000	344	807	804	57	237	-	-	295	1,024	1,021	28	719	-	-
$5,000 under $10,000	(2)	(2)	(2)	(2)	(2)	-	-						-	-
$10,000 under $25,000	467	8,103	8,102	193	4,444	-	-	467	8,103	8,102	193	4,444	-	-
$25,000 under $50,000	885	33,898	33,752	606	21,172	(2)	(2)	885	33,898	33,752	606	21,172	(2)	(2)
$50,000 under $100,000	4,125	319,652	318,605	4,215	204,819	(2)	(2)	4,051	313,755	312,793	4,180	204,941	(2)	(2)
$100,000 under $200,000	3,166	432,209	431,108	5,386	283,983	-	-	3,142	429,409	428,308	5,375	283,996	-	-
$200,000 under $500,000	1,090	295,268	294,041	3,627	175,131	-	-	1,090	295,268	294,041	3,627	175,131	-	-
$500,000 under $1,000,000	64	42,392	42,077	554	19,663	(2)	(2)	64	42,392	42,077	554	19,663	(2)	(2)
$1,000,000 under $5,000,000	16	28,187	28,049	138	11,006	(2)	(2)	16	28,187	28,049	138	11,006	(2)	(2)
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	(2)	-	(2)	(2)	-	-	(2)	(2)	-	(2)	(2)	-	-

Footnotes at end of table.

Table 16. —NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year		Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year	
						Number of partnerships	Amount (Thousand dollars)						Number of partnerships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Medical and Other Health Services—Continued														
Other medical and health services														
Total	9,614	968,859	960,767	21,141	359,799	1,277	4,477	8,278	910,178	903,257	18,265	365,581	1,196	4,000
Under $5,000	640	1,655	1,624	118	[1]96	-	-	369	950	937	46	431	-	-
$5,000 under $10,000	571	4,252	4,193	257	1,286	(2)	(2)	445	3,386	3,327	135	1,364	(2)	(2)
$10,000 under $25,000	1,603	29,172	28,523	1,421	8,605	373	424	1,259	23,179	22,904	1,041	8,982	373	424
$25,000 under $50,000	2,218	82,715	81,424	2,638	32,155	246	774	1,995	74,942	73,651	2,292	32,538	223	673
$50,000 under $100,000	1,991	140,006	138,461	5,502	53,130	294	1,134	1,794	128,220	127,099	4,641	54,145	294	1,134
$100,000 under $200,000	1,529	208,088	207,686	4,710	86,100	197	870	1,481	201,391	200,989	4,605	86,306	195	870
$200,000 under $500,000	736	221,769	219,313	3,776	95,223	47	475	701	211,190	208,882	3,239	95,756	43	435
$500,000 under $1,000,000	173	116,941	116,195	1,309	39,740	10	179	165	110,820	110,114	1,256	40,929	9	159
$1,000,000 under $5,000,000	70	109,724	108,934	1,274	32,054	11	346	65	101,563	100,940	903	32,563	10	290
$5,000,000 or more	4	54,537	54,414	107	12,567	-	-	4	54,537	54,414	107	12,567	-	-
Receipts not reported	(2)	-	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-
Repair Services, Except Automotive														
Total	9,443	245,536	243,697	6,836	52,571	5,865	17,678	7,889	226,652	224,925	6,090	53,971	4,906	15,817
Under $5,000	2,195	5,309	5,220	438	783	1,008	1,239	1,360	3,644	3,558	157	1,377	565	868
$5,000 under $10,000	1,450	11,047	10,642	384	3,304	959	1,160	1,229	9,439	9,034	332	3,544	811	1,048
$10,000 under $25,000	2,827	47,964	47,424	1,541	14,104	1,819	3,212	2,556	42,593	42,133	1,322	14,427	1,620	2,907
$25,000 under $50,000	1,671	58,742	58,247	1,953	13,860	1,131	4,730	1,573	55,072	54,577	1,872	13,953	1,031	4,263
$50,000 under $100,000	984	69,261	69,169	1,699	12,419	788	4,328	935	65,728	65,636	1,667	12,485	741	4,228
$100,000 under $200,000	254	42,027	41,874	680	7,216	159	2,549	235	44,339	44,160	733	7,896	137	2,443
$200,000 under $500,000	7	5,349	5,294	119	633	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	1	5,837	5,827	7	289	1	460	1	5,837	5,827	7	289	1	460
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	(2)	-	-	(2)	(2)	-	-	-	-	-	-	-	-	-
Legal Services														
Total	21,418	2,179,264	2,163,031	25,026	1,167,290	(2)	(2)	19,997	2,145,007	2,129,476	24,274	1,171,448	(2)	(2)
Under $5,000	1,352	2,976	2,969	116	215	-	-	859	2,059	2,053	24	1,290	-	-
$5,000 under $10,000	1,132	8,198	8,068	112	3,238	-	-	985	7,122	7,023	91	3,510	-	-
$10,000 under $25,000	2,759	48,342	48,198	1,177	23,864	-	-	2,489	43,362	43,272	986	25,101	-	-
$25,000 under $50,000	5,071	190,244	187,927	2,571	102,990	-	-	4,899	183,747	181,493	2,470	103,320	-	-
$50,000 under $100,000	5,869	425,899	419,042	6,077	237,339	(2)	(2)	5,721	414,633	408,294	5,827	237,655	(2)	(2)
$100,000 under $200,000	2,929	408,056	407,163	4,048	230,062	-	-	2,904	405,246	404,353	4,048	230,137	-	-
$200,000 under $500,000	1,637	490,809	487,533	5,242	254,783	-	-	1,621	486,261	482,985	5,220	254,818	-	-
$500,000 under $1,000,000	348	237,664	236,740	2,285	129,857	-	-	345	235,513	234,612	2,239	129,860	-	-
$1,000,000 under $5,000,000	164	299,046	297,468	2,776	155,746	-	-	164	299,046	297,468	2,776	155,746	-	-
$5,000,000 or more	10	68,018	67,923	593	30,011	-	-	10	68,018	67,923	593	30,011	-	-
Receipts not reported	(2)	(2)	-	(2)	(2)	-	-	-	-	-	-	-	-	-
Engineering and Architectural Services														
Total	6,325	828,914	819,601	7,719	192,767	54	1,611	5,732	796,190	787,495	7,276	196,187	28	1,423
Under $5,000	497	1,252	1,250	19	718	-	-	399	1,003	1,001	7	804	-	-
$5,000 under $10,000	521	3,913	3,658	179	1,715	-	-	423	3,161	2,912	132	1,809	-	-
$10,000 under $25,000	935	15,548	15,533	305	7,952	-	-	885	14,887	14,872	283	7,976	-	-
$25,000 under $50,000	1,230	45,467	44,268	625	18,565	-	-	1,205	44,378	43,179	625	18,632	-	-
$50,000 under $100,000	1,160	83,578	83,368	851	25,830	(2)	(2)	1,062	77,156	76,975	775	26,633	-	-
$100,000 under $200,000	964	144,035	142,511	1,587	39,179	-	-	934	138,626	137,367	1,477	39,240	-	-
$200,000 under $500,000	602	188,744	186,190	1,643	43,540	(2)	(2)	590	186,210	183,774	1,577	43,579	(2)	(2)
$500,000 under $1,000,000	163	111,098	109,925	978	18,427	12	1,081	158	107,434	106,408	942	18,998	11	1,068
$1,000,000 under $5,000,000	75	147,117	145,258	1,083	20,062	1	248	71	140,838	139,021	1,018	20,233	1	248
$5,000,000 or more	6	88,151	87,640	443	18,280	1	8	5	82,497	81,986	440	18,283	1	8
Receipts not reported	(2)	(2)	-	(2)	(2)	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 16. —NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

Industry and size of business receipts	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Accounting, Auditing, and Bookkeeping Services														
Total	8,534	1,083,239	1,075,810	13,760	330,085	[2]	[2]	8,081	1,070,963	1,063,562	13,560	331,006	[2]	[2]
Under $5,000	1,082	2,414	2,412	140	630	-	-	861	1,931	1,931	84	1,022	-	-
$5,000 under $10,000	296	3,593	2,075	135	1,571	-	-	296	3,593	2,075	135	1,571	-	-
$10,000 under $25,000	1,403	24,964	24,867	625	13,883	-	-	1,378	24,678	24,581	615	13,957	-	-
$25,000 under $50,000	1,701	63,167	62,535	1,525	27,231	-	-	1,651	61,650	61,021	1,481	27,351	-	-
$50,000 under $100,000	2,188	155,890	154,872	2,673	62,553	[2]	[2]	2,139	152,213	151,209	2,627	62,659	[2]	[2]
$100,000 under $200,000	1,215	169,455	167,690	2,584	62,958	[2]	[2]	1,192	166,105	164,340	2,573	62,978	[2]	[2]
$200,000 under $500,000	465	132,405	131,194	1,604	44,364	[2]	[2]	455	129,988	128,780	1,574	44,471	[2]	[2]
$500,000 under $1,000,000	69	45,095	44,946	398	14,433	[2]	[2]	68	44,555	44,406	395	14,450	[2]	[2]
$1,000,000 under $5,000,000	27	56,908	56,704	342	17,142	-	-	27	56,908	56,704	342	17,142	-	-
$5,000,000 or more	14	429,342	428,515	3,734	85,405	-	-	14	429,342	428,515	3,734	85,405	-	-
Receipts not reported	[2]	[2]	-	-	[2]	-	-	-	-	-	-	-	-	-
Other Services														
Total	2,472	67,540	66,235	2,048	15,400	376	1,360	1,836	57,563	56,343	1,533	16,658	278	646
Under $5,000	837	1,935	1,923	134	323	[2]	[2]	516	1,193	1,193	57	621	175	203
$5,000 under $10,000	344	2,585	2,585	131	656	[2]	[2]	245	1,875	1,875	90	864		
$10,000 under $25,000	616	10,362	9,699	573	3,108	148	676	518	8,794	8,131	438	3,315		
$25,000 under $50,000	344	11,001	11,001	369	2,556			321	10,299	10,299	369	2,670		
$50,000 under $100,000	171	14,083	13,783	254	4,514	103	443	171	14,083	13,783	254	4,514	103	443
$100,000 under $200,000	25	3,820	3,820	-	1,119									
$200,000 under $500,000	54	18,169	17,855	521	2,058			63	19,042	18,792	304	4,240		
$500,000 under $1,000,000	5	3,308	3,299	27	797	-	-						-	-
$1,000,000 under $5,000,000	2	2,277	2,270	21	434	-	-	2	2,277	2,270	21	434	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	[2]	-	-	[2]	[2]	-	-	-	-	-	-	-	-	-
NATURE OF BUSINESS NOT ALLOCABLE														
Total	1,577	18,120	17,948	459	3,482	[2]	[2]	889	15,517	15,435	313	4,518	[2]	[2]
Under $5,000	615	1,106	1,063	64	536	[2]	[2]	418	942	899	13	638	[2]	[2]
$5,000 under $10,000	344	4,180	4,131	47	1,394	-	-	295	3,555	3,517	1	1,724	-	-
$10,000 under $25,000						[2]	[2]						[2]	[2]
$25,000 under $50,000						[2]	[2]	[2]	[2]	[2]	[2]	[2]	-	-
$50,000 under $100,000						-		[2]	[2]	[2]	[2]	[2]	-	-
$100,000 under $200,000	201	12,833	12,754	339	2,090	-	-	[2]	[2]	[2]	[2]	[2]	-	-
$200,000 under $500,000						-	-	[2]	[2]	[2]	[2]	[2]	-	-
$500,000 under $1,000,000						-	-						-	-
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	2	1,367	1,367	3	584	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts not reported	417	1	-	9	[1]538	-	-	[2]	[2]	-	-	[2]	-	-

[1]Net loss exceeds net profit.
[2]Estimate not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[3]Net loss.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS

Industry and size of net profit or net loss	Partnerships with net profit							Partnerships without net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIES														
Total	718,459	65,536,131	64,372,807	1,551,108	9,746,499	247,486	4,215,236	213,722	8,136,541	7,930,977	662,183	1,233,480	48,623	603,033
Under $2,000	188,870	3,231,995	3,180,082	158,726	162,912	42,831	283,915	126,170	1,936,300	1,906,147	125,826	88,323	27,340	168,184
$2,000 under $5,000	149,120	5,263,219	5,186,672	203,116	498,793	48,352	425,022	42,544	1,492,870	1,466,202	100,153	134,750	11,687	141,995
$5,000 under $10,000	144,080	8,593,185	8,472,098	263,430	1,045,612	59,238	655,139	19,356	1,176,024	1,148,045	81,271	135,012	4,866	98,731
$10,000 under $15,000	81,207	7,521,945	7,430,596	182,509	997,071	37,496	560,631	7,722	585,953	575,919	54,069	93,830	1,778	58,575
$15,000 under $20,000	43,834	5,684,981	5,611,682	120,226	755,467	20,438	414,894	3,512	324,978	316,278	31,041	59,888	621	22,870
$20,000 under $25,000	27,788	4,479,688	4,410,868	97,105	621,159	12,291	312,328	2,400	315,955	310,061	27,854	53,063	505	26,409
$25,000 under $50,000	51,165	11,912,692	11,719,679	245,365	1,763,577	19,367	761,926	4,288	635,228	612,970	66,473	148,351	678	38,559
$50,000 under $100,000	22,109	8,134,519	7,990,771	129,056	1,512,240	5,795	428,782	2,211	456,916	441,782	67,258	157,293	184	17,194
$100,000 under $250,000	8,368	5,740,241	5,608,553	84,496	1,215,837	1,448	258,212	913	501,526	468,812	51,948	141,763	86	9,491
$250,000 or more	1,918	4,973,666	4,761,806	67,079	1,173,831	230	114,387	400	460,709	441,212	47,748	221,207	41	10,046
Breakeven	-	-	-	-	-	-	-	4,206	250,082	243,549	8,542	-	837	10,979
AGRICULTURE, FORESTRY, AND FISHERIES														
Total	101,664	4,219,864	4,144,854	247,758	834,801	8,902	276,712	31,983	856,709	837,993	86,129	179,595	2,705	55,256
Under $2,000	28,280	308,849	302,731	27,056	28,371	1,767	18,858	17,122	212,531	209,593	21,534	13,762	1,186	16,776
$2,000 under $5,000	26,854	574,324	562,804	44,662	89,053	1,673	28,724	7,122	160,468	157,037	13,587	22,701	712	12,089
$5,000 under $10,000	22,154	805,386	793,410	56,245	159,631	1,793	47,247	3,074	127,877	125,358	13,090	20,944	384	5,544
$10,000 under $15,000	9,961	573,028	564,116	33,713	122,043	1,249	39,768	1,740	59,365	58,601	6,932	20,514	231	6,941
$15,000 under $20,000	4,737	366,478	361,050	17,670	81,714	753	29,555	793	65,510	62,716	5,461	13,716		
$20,000 under $25,000	3,141	327,937	322,331	14,500	70,199	474	21,352	395	38,879	37,968	3,393	8,606	182	12,929
$25,000 under $50,000	5,018	698,669	687,356	32,486	166,220	850	45,506	909	77,281	76,023	9,395	30,432		
$50,000 under $100,000	1,309	400,639	393,238	15,925	84,708	262	34,592	418	52,858	50,576	6,773	26,301		
$100,000 under $250,000	193	131,526	127,200	4,387	26,245	75	8,580	100	36,445	35,571	3,831	16,185	4	371
$250,000 or more	17	33,028	30,618	1,114	6,617	6	2,530	15	20,423	19,646	1,687	6,434	6	606
Breakeven	-	-	-	-	-	-	-	295	5,072	4,904	446	-	-	-
Farms														
Total	93,796	3,463,838	3,398,128	225,098	731,991	7,335	245,842	28,907	698,015	680,724	77,293	166,363	2,054	41,950
Under $2,000	26,399	264,360	258,532	24,868	26,610	1,519	18,080	15,431	177,015	174,241	19,287	12,454	852	12,903
$2,000 under $5,000	25,564	497,612	487,436	41,747	84,853	1,434	27,943	6,378	130,085	126,924	11,663	20,448	501	8,091
$5,000 under $10,000	20,470	700,897	689,917	52,372	146,980	1,548	45,618	2,822	99,431	96,978	11,428	18,986	331	4,763
$10,000 under $15,000	9,204	509,410	500,815	31,432	112,590	1,086	38,818	1,702	56,072	55,312	6,816	20,022	230	6,889
$15,000 under $20,000	4,423	316,377	311,094	16,642	76,181	687	27,724	714	47,248	44,458	5,064	12,348		
$20,000 under $25,000	2,664	241,399	237,042	12,314	59,365	299	16,868	306	29,230	28,681	2,109	6,686	131	8,403
$25,000 under $50,000	3,756	510,454	502,058	27,135	125,131	470	36,795	838	97,655	96,607	8,471	28,312		
$50,000 under $100,000	1,142	306,055	299,766	13,753	73,569	219	26,101	410	47,952	45,699	6,740	25,783		
$100,000 under $250,000	161	98,431	94,595	3,887	21,901	69	7,278	96	32,844	32,273	3,786	15,539	3	295
$250,000 or more	13	18,843	16,873	948	4,811	4	617	13	16,920	16,156	1,597	5,785	6	606
Breakeven	-	-	-	-	-	-	-	197	3,563	3,395	332	-	-	-
Field crop farms														
Total	26,252	957,375	940,195	76,352	227,693	1,267	26,739	6,651	150,328	145,897	18,369	32,481	193	2,076
Under $2,000	6,447	54,246	53,569	6,383	6,679	147	566	3,939	37,876	37,047	5,529	3,014	(1)	(1)
$2,000 under $5,000	7,073	118,578	116,255	12,005	23,927	227	3,230	1,334	29,908	29,029	2,910	4,483	(1)	(1)
$5,000 under $10,000	5,814	215,384	210,933	18,270	42,112	271	2,757	503	19,219	18,728	2,683	3,589	(1)	(1)
$10,000 under $15,000	3,017	150,615	148,446	10,800	36,918	229	5,156	344	15,837	15,719	1,298	4,032	(1)	(1)
$15,000 under $20,000	1,345	90,946	89,617	6,512	23,401	114	1,162							
$20,000 under $25,000	848	63,704	62,663	4,903	18,973	(1)	(1)	234	19,768	18,531	2,116	4,320	-	-
$25,000 under $50,000	1,238	133,700	131,852	9,370	40,182	151	5,265						(1)	(1)
$50,000 under $100,000	422	92,904	90,830	6,274	28,104			242	21,614	21,109	3,062	10,390	(1)	(1)
$100,000 under $250,000	45	30,220	29,618	1,543	5,995	73	7,263	2	2,334	2,309	83	228	-	-
$250,000 or more	3	7,078	6,412	292	1,402			4	3,011	2,832	557	2,425	-	-
Breakeven	-	-	-	-	-	-	-	49	761	593	131	-	-	-

Footnote at end of table.

Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit							Partnerships without net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
AGRICULTURE, FORESTRY, AND FISHERIES—Continued														
Farms—Continued														
Other farms														
Total	67,544	2,506,463	2,457,933	148,746	504,298	6,068	219,103	22,256	547,687	534,827	58,924	133,882	1,861	39,874
Under $2,000	19,952	210,114	204,963	18,485	19,931	1,372	17,514	11,492	139,139	137,194	13,758	9,440	779	12,771
$2,000 under $5,000	18,491	379,034	371,181	29,742	60,926	1,207	24,713	5,044	100,177	97,895	8,753	15,965	476	8,018
$5,000 under $10,000	14,656	485,513	478,984	34,102	104,868	1,277	42,861	2,319	80,212	78,250	8,745	15,397	326	4,558
$10,000 under $15,000	6,187	358,795	352,369	20,632	75,672	857	33,662	1,358	40,235	39,593	5,518	15,990	156	6,270
$15,000 under $20,000	3,078	225,431	221,477	10,130	52,780	573	26,562	562	32,589	30,959	3,331	9,741		
$20,000 under $25,000	1,816	177,695	174,379	7,411	40,392	244	15,528	224	24,121	23,649	1,726	4,973	115	7,356
$25,000 under $50,000	2,518	376,754	370,206	17,765	84,949	319	31,530	679	41,004	40,216	6,495	22,917		
$50,000 under $100,000	720	213,151	208,936	7,479	45,465	(1)	(1)	327	42,989	40,981	5,654	20,788		
$100,000 under $250,000	116	68,211	64,977	2,344	15,906	54	5,143	94	30,510	29,964	3,703	15,311	3	295
$250,000 or more	10	11,765	10,461	656	3,409	2	298	9	13,909	13,324	1,040	3,360	6	606
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	-	-
Other Agriculture, Forestry, and Fisheries														
Total	7,868	756,026	746,726	22,660	102,810	1,567	30,870	3,076	158,694	157,269	8,836	13,232	651	13,306
Under $2,000	1,881	44,489	44,199	2,188	1,761	248	778	1,691	35,516	35,352	2,247	1,308	334	3,873
$2,000 under $5,000	1,290	76,712	75,368	2,915	4,200	239	781	744	30,383	30,113	1,924	2,253	211	3,998
$5,000 under $10,000	1,684	104,489	103,493	3,873	12,651	245	1,629	252	28,446	28,380	1,662	1,958		
$10,000 under $15,000	757	63,618	63,301	2,281	9,453	229	2,781	206	31,204	30,834	1,797	3,780	88	3,566
$15,000 under $20,000	314	50,101	49,956	1,028	5,533									
$20,000 under $25,000	477	86,538	85,289	2,186	10,834	175	4,484							
$25,000 under $50,000	1,262	188,215	185,298	5,351	41,089	380	8,711	79	24,532	24,293	957	2,638	18	1,869
$50,000 under $100,000	167	94,584	93,472	2,172	11,139	51	11,706	4	3,601	3,298	48	646		
$100,000 under $250,000	32	33,095	32,605	500	4,344			2	3,503	3,490	90	649	-	-
$250,000 or more	4	14,185	13,745	166	1,806									
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	-	-
MINING														
Total	8,944	714,356	691,641	53,966	112,401	381	6,353	6,096	230,538	220,693	29,975	116,162	186	1,931
Under $2,000	3,837	27,078	26,496	3,152	2,556	256	2,306	2,816	22,073	21,855	3,508	1,733	182	1,752
$2,000 under $5,000	1,614	48,576	47,171	3,828	5,281			818	21,312	20,555	3,034	2,817		
$5,000 under $10,000	1,559	86,683	84,324	8,773	11,060			755	21,324	20,769	1,680	5,311		
$10,000 under $15,000	525	41,712	41,405	2,737	6,753			463	19,057	18,037	2,705	5,773		
$15,000 under $20,000	233	43,434	42,664	3,425	3,917	(1)	(1)	230	9,143	8,903	1,335	4,049	-	-
$20,000 under $25,000	223	22,076	21,401	1,636	4,922	86	1,746	205	20,971	20,681	3,285	4,544	1	11
$25,000 under $50,000	553	117,786	114,246	7,513	18,678			229	19,317	17,824	2,979	8,016	1	70
$50,000 under $100,000	238	95,145	89,690	6,687	17,763			206	33,696	32,883	3,565	16,153	2	98
$100,000 under $250,000	135	142,839	139,112	9,031	20,967	19	1,392	214	38,153	34,873	4,998	34,166	-	-
$250,000 or more	27	89,027	85,132	7,184	20,504	6	570	61	23,423	22,244	2,789	33,600	-	-
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	-	-
CONSTRUCTION														
Total	49,019	5,850,327	5,791,860	112,371	699,811	12,498	165,194	9,145	1,027,606	1,013,121	41,392	105,662	1,911	22,577
Under $2,000	7,139	188,188	187,160	4,984	6,568	1,555	9,130	4,283	121,400	119,787	4,328	3,132	933	5,991
$2,000 under $5,000	8,803	308,806	305,467	10,060	30,848	1,633	8,777	1,903	114,681	112,961	4,633	6,046	410	5,385
$5,000 under $10,000	12,882	621,805	616,875	14,348	95,770	3,095	22,579	967	124,949	122,808	3,265	6,745	256	4,220
$10,000 under $15,000	8,401	631,223	627,299	14,854	103,473	2,408	21,597	537	65,506	64,650	2,199	6,616	157	2,588
$15,000 under $20,000	4,751	563,197	558,919	8,727	81,996	1,561	23,711	154	23,243	23,069	492	2,611	2	675
$20,000 under $25,000	2,122	333,809	331,518	6,904	47,467	648	5,847	133	26,088	25,974	1,264	3,016	9	649
$25,000 under $50,000	3,443	1,087,072	1,073,788	19,883	115,936	1,150	38,773	228	91,309	90,534	2,948	7,497	(1)	(1)
$50,000 under $100,000	986	669,566	661,223	12,166	65,614	356	20,936	62	69,207	68,077	1,840	4,349	2	505
$100,000 under $250,000	371	560,287	548,118	9,891	55,647	78	11,424	91	128,899	128,008	3,204	13,358	3	221
$250,000 or more	121	886,374	881,493	10,554	96,492	14	2,420	58	213,029	208,257	16,705	52,292	-	-
Breakeven	-	-	-	-	-	-	-	729	49,295	48,996	514		(1)	(1)

Footnote at end of table.

Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit							Partnerships without net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CONSTRUCTION—Continued														
General Trade Contractors														
Total	15,240	3,491,945	3,455,844	60,284	321,847	2,518	89,879	3,709	731,543	719,300	31,321	86,549	598	14,797
Under $2,000	1,960	89,639	89,223	1,796	1,843	294	6,276	1,307	51,517	50,053	1,699	930	(1)	(1)
$2,000 under $5,000	2,333	135,222	133,405	3,964	7,976	291	1,657	843	57,821	57,064	2,462	2,757	187	3,643
$5,000 under $10,000	3,908	270,718	267,484	5,028	29,186	679	11,942	602	87,380	85,689	2,179	4,341	167	3,270
$10,000 under $15,000	2,241	233,634	230,922	5,148	27,427	255	8,582	265	38,758	38,051	1,625	3,176	(1)	(1)
$15,000 under $20,000	1,835	288,044	285,289	3,190	32,042	430	13,904	169	37,555	37,337	972	3,270	1	632
$20,000 under $25,000	477	142,745	141,078	2,983	10,777	(1)	(1)							
$25,000 under $50,000	1,583	638,895	630,793	11,473	53,120	363	24,091	145	64,733	64,044	1,878	4,616	65	1,581
$50,000 under $100,000	550	458,103	452,899	8,670	37,254	(1)	(1)	53	62,394	61,268	1,412	3,659	1	448
$100,000 under $250,000	256	435,647	429,944	7,862	38,883	43	8,926	84	88,122	87,380	2,094	12,187	1	77
$250,000 or more	97	799,298	794,807	10,170	83,339	6	1,773	57	211,044	206,276	16,704	51,613	-	-
Breakeven	-	-	-	-	-	-	-	184	32,219	32,138	296	-	(1)	(1)
Special Trade Contractors														
Total	31,301	2,241,960	2,224,436	48,347	352,442	9,610	72,369	4,978	249,582	247,437	7,296	15,382	1,308	7,502
Under $2,000	4,810	94,331	93,738	3,066	4,441	1,237	2,845	2,804	67,985	67,845	2,599	2,093	798	2,422
$2,000 under $5,000	5,880	157,558	156,039	5,217	20,624	1,268	6,130	908	52,551	51,588	1,531	2,871	218	1,464
$5,000 under $10,000	8,246	322,934	321,382	8,575	61,178	2,307	9,934	335	35,363	34,913	940	2,190	211	2,165
$10,000 under $15,000	5,777	376,291	375,080	8,808	71,594	2,075	12,420	247	25,784	25,635	278	3,088	1	43
$15,000 under $20,000	2,709	258,132	256,691	5,033	46,239	1,101	9,699	127	33,166	33,022	1,208	3,663	2	31
$20,000 under $25,000	1,542	184,168	183,553	3,869	34,536	575	2,987						(1)	(1)
$25,000 under $50,000	1,790	436,738	431,577	8,087	60,479	757	14,357							
$50,000 under $100,000	436	211,463	208,324	3,496	28,360	247	10,852	(1)	(1)	(1)	(1)	(1)	1	57
$100,000 under $250,000	88	113,801	111,898	1,812	12,117	35	2,498	5	12,760	12,683	94	872	2	144
$250,000 or more	23	86,544	86,154	384	12,874	8	647	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	544	16,440	16,222	218	-	(1)	(1)
Contractors not Allocable														
Total	2,478	116,422	111,580	3,740	25,522	370	2,946	458	46,481	46,384	2,775	3,731	(1)	(1)
Under $2,000	369	4,218	4,199	122	284	(1)	(1)							
$2,000 under $5,000	590	16,026	16,023	879	2,248			324	6,207	6,198	670	527	(1)	-
$5,000 under $10,000	728	28,153	28,009	745	5,406	261	2,288	(1)	(1)	(1)	(1)	(1)	-	-
$10,000 under $15,000	383	21,298	21,297	898	4,452			(1)	(1)	(1)	(1)	(1)	-	-
$15,000 under $20,000	207	17,021	16,939	504	3,715	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
$20,000 under $25,000	173	18,335	18,305	375	4,491	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
$25,000 under $50,000						(1)	(1)	1	854	852	43	28	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	1	1,280	1,280	-	85	-	-
$100,000 under $250,000	27	10,839	6,276	217	4,647	-	-	2	28,017	27,945	1,016	299	-	-
$250,000 or more	1	532	532	-	279	-	-	1	1,985	1,981	1	679	-	-
Breakeven	-	-	-	-	-	-	-	1	636	636	-	-	-	-
MANUFACTURING														
Total	35,119	6,037,235	5,995,113	118,938	645,125	20,910	429,811	7,972	665,755	658,854	22,442	50,198	4,354	65,414
Under $2,000	5,558	165,938	165,110	5,192	4,542	2,537	14,440	4,093	102,510	101,825	4,628	2,919	1,922	8,495
$2,000 under $5,000	5,244	257,175	255,652	7,553	17,525	2,575	20,353	1,760	87,867	87,090	2,921	5,728	925	7,639
$5,000 under $10,000	7,489	540,977	538,238	14,001	55,245	4,463	36,536	772	100,144	99,667	2,532	5,336	593	8,297
$10,000 under $15,000	4,937	508,799	507,292	11,610	61,315	2,744	25,472	472	62,787	62,504	1,995	5,681	324	7,224
$15,000 under $20,000	3,276	480,045	477,117	10,781	57,191	2,135	28,165	139	31,553	31,435	537	2,368	126	4,033
$20,000 under $25,000	2,346	431,719	425,439	8,809	52,563	1,615	24,377	201	43,710	42,906	1,214	4,464	140	3,256
$25,000 under $50,000	3,697	1,173,454	1,164,316	23,411	124,965	2,685	81,704	201	99,100	97,645	3,575	7,310	139	15,174
$50,000 under $100,000	1,836	1,090,161	1,081,880	17,642	124,014	1,500	81,392	82	37,100	35,856	2,546	5,826	50	3,528
$100,000 under $250,000	606	908,365	903,220	13,001	88,204	543	76,362	27	59,781	59,149	1,120	3,880	23	3,366
$250,000 or more	130	480,602	476,849	6,938	59,561	113	41,010	13	17,911	17,655	1,175	6,686	12	3,355
Breakeven	-	-	-	-	-	-	-	212	23,292	23,122	199	-	100	1,067

Footnote at end of table.

Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit							Partnerships without net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year		Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year	
						Number of partnerships	Amount (Thousand dollars)						Number of partnerships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING—Continued														
Food and Kindred Products, Including Beverages														
Total	3,849	1,493,467	1,484,324	25,458	91,266	2,739	72,366	1,212	199,760	198,469	4,572	5,906	547	11,667
Under $2,000	449	38,905	38,586	739	392	325	1,279	553	32,673	32,575	1,097	351	260	3,778
$2,000 under $5,000	755	73,800	73,066	1,854	2,566	392	4,070	313	30,113	29,992	856	1,099		
$5,000 under $10,000	733	118,050	117,441	2,078	5,301	596	6,118	206	42,915	42,627	1,139	1,313	241	3,545
$10,000 under $15,000	445	136,117	135,713	2,122	5,615	336	3,667	64	16,701	16,614	483	807		
$15,000 under $20,000	332	98,416	98,058	2,144	5,665	240	3,721	10	6,850	6,810	148	164	9	214
$20,000 under $25,000	330	105,239	104,750	1,652	7,431	216	3,999	5	20,238	20,204	112	112	4	832
$25,000 under $50,000	439	245,560	243,935	4,544	14,686	328	12,617	23	19,797	19,601	305	845	27	2,332
$50,000 under $100,000	214	246,799	245,170	4,196	14,631	(1)	(1)	7	7,317	7,219	256	497		
$100,000 under $250,000	122	269,191	267,450	4,014	18,412	109	17,342	5	15,480	15,154	174	718	5	320
$250,000 or more	30	161,390	160,155	2,115	16,567	25	9,115	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	(1)	(1)
Apparel and Other Finished Products Made From Fabrics and Similar Materials														
Total	2,971	809,642	805,586	5,526	59,526	1,720	75,888	363	59,487	59,378	427	1,952	170	6,917
Under $2,000	354	23,974	23,927	257	249	(1)	(1)	161	9,301	9,277	72	76	145	2,734
$2,000 under $5,000	263	17,168	17,090	186	914	165	2,293	112	12,520	12,502	93	387		
$5,000 under $10,000	545	60,085	59,880	569	4,150	404	4,508						(1)	(1)
$10,000 under $15,000	535	74,956	74,837	599	6,971	249	4,230	71	20,332	20,290	139	862	(1)	(1)
$15,000 under $20,000	419	77,442	76,887	525	7,273	238	4,476						3	407
$20,000 under $25,000	314	69,702	68,127	761	6,908	(1)	(1)	3	3,879	3,879	12	90	3	194
$25,000 under $50,000	325	176,359	175,852	997	11,473	243	15,745	7	7,435	7,418	76	219	5	1,127
$50,000 under $100,000	149	145,554	145,179	892	10,050	(1)	(1)	-	-	-	-	-	-	-
$100,000 under $250,000	57	114,643	114,190	574	8,297	54	12,817	2	2,656	2,649	22	318	2	543
$250,000 or more	10	49,759	49,617	166	3,241	9	10,060	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	7	3,364	3,363	13	-	-	-
Lumber and Wood Products, Except Furniture														
Total	6,039	702,214	695,875	23,883	67,127	2,241	52,481	1,219	150,547	147,251	8,407	15,134	524	15,200
Under $2,000	1,127	29,557	29,395	2,151	1,128	335	2,976	559	10,653	10,574	871	494	203	1,012
$2,000 under $5,000	1,294	54,135	53,963	1,741	4,281	382	3,523	203	7,143	7,009	464	644	105	2,156
$5,000 under $10,000	1,660	96,290	95,727	3,988	11,645	528	6,172	103	12,545	12,420	410	660		
$10,000 under $15,000	676	75,681	75,548	2,873	8,244	278	4,936							
$15,000 under $20,000	549	84,872	83,991	2,869	9,277	267	6,415	200	27,495	26,569	1,051	3,224	146	3,807
$20,000 under $25,000	212	42,085	41,945	1,145	4,671	(1)	(1)							
$25,000 under $50,000	356	139,995	138,213	5,006	12,164	222	10,397	76	39,103	38,543	2,305	3,014	58	4,509
$50,000 under $100,000	126	97,439	96,477	2,181	8,471	(1)	(1)	63	20,571	19,444	1,938	4,468		
$100,000 under $250,000	31	51,029	50,585	1,286	4,237	24	4,338	11	21,341	21,131	677	1,691	9	2,068
$250,000 or more	8	31,131	30,031	643	3,009	5	1,743	3	11,037	10,902	691	939	3	1,648
Breakeven	-	-	-	-	-	-	-	1	659	659	-	-	-	-
Printing, Publishing, and Allied Industries														
Total	5,208	469,469	467,187	12,289	83,223	3,090	16,810	1,221	37,411	36,838	1,624	5,203	624	1,348
Under $2,000	837	16,278	16,194	392	555	246	757	867	13,724	13,390	761	586	400	531
$2,000 under $5,000	705	21,570	21,530	868	2,223	449	996						(1)	(1)
$5,000 under $10,000	974	40,763	40,633	1,344	7,381	624	1,759	270	13,941	13,928	630	1,587	(1)	(1)
$10,000 under $15,000	1,064	63,668	63,427	1,953	13,117	616	1,468						(1)	(1)
$15,000 under $20,000	449	38,430	37,955	1,089	7,942	294	1,488	-	-	-	-	-	-	-
$20,000 under $25,000	382	49,864	49,776	1,639	8,762	342	1,227	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$25,000 under $50,000	527	97,571	96,903	2,390	17,028	339	2,832	3	2,540	2,335	83	103	2	227
$50,000 under $100,000	227	76,148	75,818	1,640	14,490	156	3,314	(1)	(1)	(1)	(1)	(1)	-	-
$100,000 under $250,000	35	40,877	40,731	739	4,923	19	2,294	1	1,698	1,698	-	223	-	-
$250,000 or more	8	24,300	24,220	235	6,802	5	675	1	1,196	1,180	97	1,365	1	24
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	-	-	(1)	(1)

Footnote at end of table.

Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit							Partnerships without net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
MANUFACTURING—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Machinery, Except Electrical and Transportation Equipment														
Total	4,558	473,656	468,773	13,834	84,382	2,460	31,617	717	36,517	36,268	1,812	3,276	392	3,563
Under $2,000	676	9,477	9,459	463	686	424	1,418	327	9,034	9,034	428	192	356	1,411
$2,000 under $5,000	746	25,720	25,619	1,107	2,585	253	1,720	282	13,419	13,298	548	1,247		
$5,000 under $10,000	789	42,651	42,237	1,876	5,991	395	2,280	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$10,000 under $15,000	592	41,930	41,750	1,289	7,426	285	1,813	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$15,000 under $20,000	579	50,759	50,526	1,284	10,295	333	3,664							
$20,000 under $25,000	307	33,686	31,403	1,018	6,795	(1)	(1)	1	1,558	1,546	13	20	1	367
$25,000 under $50,000	527	93,768	93,108	2,637	18,244	363	6,121	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$50,000 under $100,000	259	98,951	98,382	2,551	18,046	175	4,542	2	2,895	2,889	218	180	2	419
$100,000 under $250,000	74	57,740	57,422	1,424	10,385	65	5,871	1	692	680	14	136	1	35
$250,000 or more	9	18,974	18,867	185	3,929	8	1,856	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	-	-	-	-
Other Manufacturing														
Total	12,494	2,088,787	2,073,368	37,948	259,601	8,660	180,649	3,240	182,033	180,650	5,600	18,727	2,097	26,719
Under $2,000	2,115	47,747	47,549	1,190	1,532	1,131	5,064	1,626	27,125	26,975	1,399	1,220	958	2,693
$2,000 under $5,000	1,481	64,782	64,384	1,797	4,956	934	7,751	763	26,702	26,332	1,102	2,326	459	3,016
$5,000 under $10,000	2,788	183,138	182,320	4,146	20,777	1,916	15,699	299	25,548	25,504	617	2,124	224	3,159
$10,000 under $15,000	1,625	116,447	116,017	2,774	19,942	980	9,358	167	16,740	16,705	317	1,911	167	2,309
$15,000 under $20,000	948	130,126	129,700	2,870	16,739	763	8,401	84	10,685	10,663	274	1,396		
$20,000 under $25,000	801	131,143	129,438	2,594	17,996	642	10,344	84	7,447	7,422	372	1,929	196	11,735
$25,000 under $50,000	1,523	420,201	416,305	7,837	51,370	1,190	33,992	66	28,204	27,823	601	2,265		
$50,000 under $100,000	861	425,270	420,854	6,182	58,326	771	38,779	5	5,022	5,014	114	380	4	1,334
$100,000 under $250,000	287	374,885	372,842	4,964	41,950	272	33,700	7	17,914	17,837	233	794	6	380
$250,000 or more	65	195,048	193,959	3,594	26,013	61	17,561	9	5,678	5,573	387	4,382	8	1,683
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	(1)	(1)
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES														
Total	13,046	876,471	866,826	55,431	139,058	821	6,006	3,986	130,678	128,529	10,555	14,755	216	2,335
Under $2,000	3,159	45,766	45,395	4,336	2,805	(1)	(1)	2,194	23,426	23,293	2,780	1,627	212	1,398
$2,000 under $5,000	3,180	98,764	97,956	6,652	10,812	161	1,037	900	28,815	28,755	2,740	2,743		
$5,000 under $10,000	2,677	125,574	124,890	10,225	18,933	137	1,118	567	27,398	26,933	1,998	4,208		
$10,000 under $15,000	1,598	112,703	110,993	7,802	19,789	225	1,973	150	12,966	12,909	1,347	2,111	-	-
$15,000 under $20,000	1,070	96,443	95,938	5,854	18,474								-	-
$20,000 under $25,000	345	47,410	46,831	3,291	7,795	71	976	2	1,981	1,970	148	44	-	-
$25,000 under $50,000	745	161,801	159,143	9,644	25,846			4	5,327	4,241	126	120	(1)	(1)
$50,000 under $100,000	191	102,209	100,565	3,939	12,637	22	611	(1)	(1)	(1)	(1)	(1)		
$100,000 under $250,000	60	36,728	36,413	2,583	9,337	1	4	1	844	824	6	163	-	-
$250,000 or more	21	49,073	48,702	1,105	12,630	2	18	6	2,844	2,844	245	1,814	-	-
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	(1)	(1)
Motor Freight Transportation and Warehousing														
Total	8,982	581,244	574,714	39,683	86,136	464	3,242	2,382	71,591	69,993	7,210	6,816	(1)	(1)
Under $2,000	2,077	31,951	31,615	3,495	1,847	209	516	1,254	14,235	14,133	2,256	912	(1)	(1)
$2,000 under $5,000	2,438	74,518	73,742	5,865	8,432			677	21,942	21,882	2,458	2,071	(1)	(1)
$5,000 under $10,000	1,845	88,433	88,034	7,429	12,941	121	756	241	16,495	16,242	1,030	1,654	(1)	(1)
$10,000 under $15,000	1,093	73,243	71,843	5,354	13,542			(1)	(1)	(1)	(1)	(1)	-	-
$15,000 under $20,000	614	52,100	51,965	2,370	10,449			(1)	(1)	(1)	(1)	(1)	-	-
$20,000 under $25,000	216	34,683	34,353	2,799	4,948	133	1,956	1	1,413	1,410	99	21	-	-
$25,000 under $50,000	519	119,017	116,730	7,668	17,650			4	5,327	4,241	126	120	(1)	(1)
$50,000 under $100,000	(1)	(1)	(1)	(1)	(1)			(1)	(1)	(1)	(1)	(1)	-	-
$100,000 under $250,000	23	20,813	20,589	1,450	3,872	-	-	1	844	824	6	163	-	-
$250,000 or more	5	27,036	27,026	241	2,583	1	14	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	-	-

Footnote at end of table.

Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit							Partnerships without net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES—Continued														
Other Transportation, Communication, Water Supply and Sanitary Services														
Total	4,064	295,227	292,112	15,748	52,922	357	2,764	1,604	59,087	58,536	3,345	7,939	(1)	(1)
Under $2,000	1,082	13,815	13,780	841	958	(1)	(1)	940	9,191	9,160	524	715	(1)	(1)
$2,000 under $5,000	742	24,246	24,214	787	2,380			223	6,873	6,873	282	672	(1)	(1)
$5,000 under $10,000	832	37,141	36,856	2,796	5,992	166	1,640	326	10,903	10,691	968	2,554	(1)	(1)
$10,000 under $15,000	505	39,460	39,150	2,448	6,247								-	-
$15,000 under $20,000	456	44,343	43,973	3,484	8,025								-	-
$20,000 under $25,000	129	12,727	12,478	492	2,847	113	958	78	10,031	9,723	1,252	2,184	-	-
$25,000 under $50,000	226	42,784	42,413	1,976	8,196								-	-
$50,000 under $100,000	39	42,759	41,748	927	2,765	2	45						-	-
$100,000 under $250,000	37	15,915	15,824	1,133	5,465	1	4	-	-	-	-	-	-	-
$250,000 or more	16	22,037	21,676	864	10,047	1	4	6	2,844	2,844	245	1,814	-	-
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	(1)	(1)
WHOLESALE AND RETAIL TRADE														
Total	217,842	33,660,602	33,313,712	321,247	2,354,424	176,257	3,209,855	49,651	3,303,033	3,266,372	49,902	155,809	33,648	423,983
Under $2,000	43,251	1,833,483	1,818,624	25,182	40,333	30,695	227,636	29,799	1,035,008	1,026,278	16,815	22,928	19,613	127,459
$2,000 under $5,000	46,237	3,092,002	3,070,090	37,638	156,667	36,956	355,515	11,222	792,185	785,224	12,334	35,382	8,430	109,319
$5,000 under $10,000	51,541	5,156,498	5,106,804	59,583	377,740	42,662	522,763	4,612	553,373	548,029	7,511	32,458	3,148	78,861
$10,000 under $15,000	31,444	4,629,487	4,589,716	46,889	384,327	26,836	452,162	1,465	261,198	258,356	3,328	17,633	941	36,428
$15,000 under $20,000	16,093	3,379,309	3,349,352	30,996	275,589	13,938	323,797	547	120,275	117,422	2,258	9,204	354	16,423
$20,000 under $25,000	9,717	2,653,856	2,628,079	23,401	216,547	8,458	249,746	357	124,646	122,271	1,536	7,881	246	10,369
$25,000 under $50,000	15,077	6,558,294	6,479,786	57,850	510,791	12,926	578,145	384	167,573	164,062	2,926	13,313	255	16,618
$50,000 under $100,000	3,613	3,704,109	3,654,688	24,021	241,046	3,073	284,784	116	97,328	96,072	1,369	8,996	51	9,658
$100,000 under $250,000	776	1,965,724	1,941,540	10,952	107,673	644	156,573	36	63,941	61,531	894	5,308	25	4,984
$250,000 or more	93	687,840	675,033	4,735	43,711	69	58,734	7	19,184	18,931	466	2,706	5	5,738
Breakeven	-	-	-	-	-	-	-	1,106	68,322	68,196	465	-	580	8,126
Wholesale Trade														
Total	33,535	11,399,743	11,290,057	78,744	611,264	21,523	981,921	7,425	1,077,824	1,066,619	11,010	38,204	4,207	104,765
Under $2,000	5,158	313,860	311,449	2,911	4,688	2,418	32,073	3,965	225,490	223,645	3,394	3,034	2,160	17,959
$2,000 under $5,000	4,379	525,805	522,256	4,569	15,159	2,846	47,047	1,833	232,412	230,678	2,250	5,960	1,189	22,841
$5,000 under $10,000	6,419	1,057,467	1,046,955	10,516	47,817	4,207	68,648	714	164,620	163,318	1,385	5,174	368	14,531
$10,000 under $15,000	4,920	1,109,616	1,100,173	9,030	60,705	3,218	73,838	256	104,276	103,702	833	2,976	171	8,868
$15,000 under $20,000	3,224	949,601	943,661	7,541	55,517	2,154	59,210	178	50,606	49,930	651	3,024	97	5,797
$20,000 under $25,000	2,283	859,592	852,479	5,869	50,926	1,540	55,854	131	63,232	62,796	255	2,916	76	3,348
$25,000 under $50,000	5,033	2,819,757	2,794,559	19,826	173,857	3,501	183,110	126	71,085	69,967	509	4,821	69	8,043
$50,000 under $100,000	1,613	2,062,602	2,038,253	10,503	110,613	1,253	126,201	62	67,961	66,984	907	4,639	28	8,122
$100,000 under $250,000	439	1,228,335	1,216,421	5,284	61,947	341	94,810	20	47,579	45,310	275	2,954	18	4,580
$250,000 or more	67	473,108	463,851	2,695	30,035	45	41,130	7	19,184	18,931	466	2,706	5	5,738
Breakeven	-	-	-	-	-	-	-	133	31,379	31,358	85	-	26	4,938
Groceries and related products														
Total	6,213	2,942,002	2,924,056	16,868	113,447	3,754	101,833	1,170	262,743	261,686	1,680	7,737	660	12,008
Under $2,000	762	86,979	86,700	512	753	384	3,261	560	51,979	51,785	496	407	351	2,271
$2,000 under $5,000	792	134,651	134,247	834	2,751	445	5,073	217	53,943	53,817	220	718	136	1,784
$5,000 under $10,000	1,265	264,800	262,663	2,265	9,568	724	8,988	273	40,492	40,351	317	1,943	117	1,056
$10,000 under $15,000	1,216	301,402	300,691	2,056	15,044	657	8,111	26	21,843	21,725	285	313		
$15,000 under $20,000	574	247,075	246,163	1,249	9,873	424	8,568	11	11,246	11,179	103	176		
$20,000 under $25,000	371	224,168	222,906	1,300	8,186	257	7,807	64	28,829	28,704	111	1,977	41	2,493
$25,000 under $50,000	862	721,694	718,969	3,955	28,876	555	24,994							
$50,000 under $100,000	281	564,898	561,447	2,611	19,192	238	18,378	7	30,505	30,300	51	447	6	3,331
$100,000 under $250,000	70	280,226	277,294	977	10,204	57	11,370	10	20,491	20,410	97	1,300	9	1,073
$250,000 or more	20	116,109	112,976	1,109	9,000	13	5,283	1	1,595	1,595	-	456	-	-
Breakeven	-	-	-	-	-	-	-	1	1,820	1,820	-	-	-	-

Footnote at end of table.

Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit							Partnerships without net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Wholesale Trade--Continued														
Machinery, equipment, and supplies														
Total	2,465	533,148	524,158	5,547	45,548	1,776	71,241	630	40,259	39,645	532	1,824	384	8,073
Under $2,000	523	21,542	21,475	238	478	155	5,248	386	15,790	15,749	337	374	214	3,042
$2,000 under $5,000	447	23,928	23,706	331	1,473	398	4,274							
$5,000 under $10,000	353	35,339	34,825	553	2,827	323	6,847	193	17,566	17,049	171	982	167	4,187
$10,000 under $15,000	345	45,807	45,379	892	4,447	222	5,013							
$15,000 under $20,000	182	34,709	34,237	358	3,141	225	8,125	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$20,000 under $25,000	133	33,093	32,359	241	2,994			1	794	785	3	20	1	129
$25,000 under $50,000	310	115,385	111,931	1,130	11,482	301	13,907	1	1,873	1,828	6	36	1	553
$50,000 under $100,000	110	99,348	97,995	645	7,680	102	10,379	-	-	-	-	-	-	-
$100,000 under $250,000	54	80,638	79,624	943	7,248	44	11,345	-	-	-	-	-	-	-
$250,000 or more	8	43,359	42,627	216	3,778	6	6,103	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	-	-	-	-
Farm products-raw materials														
Total	2,788	2,119,076	2,102,361	11,311	50,996	1,194	96,866	692	321,184	316,858	3,237	7,240	331	26,950
Under $2,000	421	51,344	51,208	272	360	143	6,527	281	35,956	35,854	837	198	270	15,691
$2,000 under $5,000	280	96,949	96,307	503	963			158	50,906	50,692	208	527		
$5,000 under $10,000	626	228,997	227,625	1,279	4,547	261	6,054	102	67,997	67,435	236	746		
$10,000 under $15,000	341	219,334	218,159	1,056	4,202	222	8,984	45	41,899	41,793	232	598		
$15,000 under $20,000	262	167,032	165,924	1,310	4,566	(1)	(1)	13	10,783	10,651	107	233	42	2,209
$20,000 under $25,000	222	151,859	149,939	747	5,037	136	4,096	13	32,157	32,115	26	287		
$25,000 under $50,000	427	501,060	498,325	3,769	13,939	(1)	(1)	17	25,006	24,426	239	606	(1)	(1)
$50,000 under $100,000	172	389,430	384,869	1,260	11,780	102	12,659	32	18,871	18,573	796	2,354	(1)	(1)
$100,000 under $250,000	34	232,422	231,105	445	4,587	26	27,121	2	5,709	3,636	103	311	1	671
$250,000 or more	3	80,649	78,900	670	1,015	2	7,303	3	13,403	13,186	453	1,380	2	3,846
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	-	-	(1)	(1)
Other wholesale trade														
Total	22,069	5,805,517	5,739,482	45,018	401,273	14,799	511,981	4,933	453,638	448,430	5,561	21,403	2,832	57,734
Under $2,000	3,452	153,995	152,066	1,889	3,097	1,823	22,636	2,738	121,765	120,257	1,724	2,055	1,447	10,954
$2,000 under $5,000	2,860	270,277	267,996	2,901	9,972	1,916	32,101	1,329	117,842	116,725	1,716	4,304	871	12,828
$5,000 under $10,000	4,175	528,331	521,842	6,419	30,875	2,899	46,759	307	51,288	50,813	814	2,287	176	4,554
$10,000 under $15,000	3,018	543,073	535,944	5,026	37,012	2,117	51,730	153	37,532	37,298	269	1,692	179	10,723
$15,000 under $20,000	2,206	500,785	497,337	4,624	37,937	1,507	42,517	129	27,250	26,775	426	2,203		
$20,000 under $25,000	1,557	450,472	447,275	3,581	34,709	1,044	39,487	87	20,999	20,629	208	1,895		
$25,000 under $50,000	3,434	1,481,618	1,465,334	10,972	119,560	2,444	124,551	74	24,659	24,276	171	2,916	123	9,123
$50,000 under $100,000	1,050	1,008,926	993,942	5,987	71,961	811	84,785	23	18,585	18,111	60	1,838		
$100,000 under $250,000	281	635,049	628,398	2,919	39,908	214	44,974	8	21,379	21,264	75	1,343	8	2,836
$250,000 or more	36	232,991	229,348	700	16,242	24	22,441	3	4,186	4,150	13	870	3	1,892
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	(1)	(1)
Retail Trade														
Total	179,328	21,323,169	21,095,472	230,736	1,675,576	151,053	2,331,132	41,257	2,155,841	2,131,112	37,806	111,477	28,994	311,955
Under $2,000	37,034	1,483,379	1,471,646	21,439	34,820	27,617	190,555	25,391	793,084	786,316	13,232	19,579	17,330	107,870
$2,000 under $5,000	41,132	2,511,743	2,493,609	32,321	139,064	33,661	302,469	9,162	541,250	536,224	9,875	28,642	7,137	84,426
$5,000 under $10,000	44,184	3,986,949	3,949,176	47,691	322,894	37,779	443,708	3,738	372,556	368,800	5,870	26,030	2,645	62,609
$10,000 under $15,000	25,683	3,391,746	3,362,015	36,353	313,575	22,947	363,309	1,188	149,497	147,340	2,438	14,400	749	26,844
$15,000 under $20,000	12,410	2,330,333	2,307,455	22,353	212,035	11,434	255,196	369	69,669	67,492	1,607	6,180	257	10,626
$20,000 under $25,000	7,169	1,712,286	1,694,049	16,624	159,725	6,659	185,829	221	60,010	58,073	1,273	4,849	165	6,821
$25,000 under $50,000	9,583	3,522,784	3,471,629	35,088	321,512	9,003	371,237	250	93,169	90,785	2,355	8,262	178	8,132
$50,000 under $100,000	1,807	1,513,984	1,490,435	12,071	117,819	1,662	145,950	28	25,991	25,713	434	1,958	22	1,372
$100,000 under $250,000	301	661,578	650,583	4,793	40,768	268	55,383	11	15,252	15,111	338	1,577	7	404
$250,000 or more	25	208,387	204,875	2,003	13,364	23	17,496	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	899	35,363	35,258	364	-	504	2,851

Footnote at end of table.

Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit							Partnerships without net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade--Continued														
Grocery stores, meat fish, fruit, and vegetable markets														
Total	28,935	4,757,725	4,732,442	43,234	260,039	24,813	237,143	4,348	443,419	441,345	5,073	13,486	3,245	26,724
Under $2,000	5,506	322,412	320,494	3,677	5,578	4,309	21,096	2,463	138,590	137,800	1,506	2,059	1,787	8,969
$2,000 under $5,000	6,850	559,634	557,713	5,567	23,327	5,936	35,819	1,084	118,136	117,429	1,290	3,152	926	7,378
$5,000 under $10,000	7,634	944,609	938,779	8,490	55,787	6,509	53,953	522	90,766	90,539	1,030	3,529	326	5,508
$10,000 under $15,000	4,423	798,536	795,564	6,636	53,174	3,921	35,762	144	27,977	27,773	491	1,734		
$15,000 under $20,000	1,973	508,738	505,611	4,798	33,655	1,793	22,364	32	12,880	12,871	126	550	149	4,019
$20,000 under $25,000	1,046	358,102	356,520	3,336	23,266	951	15,223	10	5,933	5,924	70	223		
$25,000 under $50,000	1,198	712,690	708,197	6,134	40,213	1,125	30,362	30	29,377	29,274	371	1,164		
$50,000 under $100,000	254	314,856	312,780	2,496	17,061	221	12,855	12	13,052	13,027	108	935	(1)	(1)
$100,000 under $250,000	47	153,423	152,590	1,091	6,158	45	5,721	1	3,415	3,415	31	140	1	234
$250,000 or more	4	84,725	84,194	1,009	1,820	3	3,988	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	50	3,293	3,293	50	-	(1)	(1)
General merchandise														
Total	8,774	1,076,534	1,065,221	15,175	82,014	7,920	206,278	2,810	115,701	114,103	2,931	6,262	2,045	27,859
Under $2,000	1,981	76,243	75,588	1,392	1,775	1,612	18,301	1,807	35,261	34,980	1,179	1,188	1,241	9,126
$2,000 under $5,000	2,023	127,293	126,393	1,348	6,539	1,846	27,960	510	26,123	25,538	381	1,656	436	5,579
$5,000 under $10,000	2,265	220,193	218,316	3,804	17,301	2,081	42,467	340	29,608	29,283	341	2,229	266	8,982
$10,000 under $15,000	1,083	142,161	140,737	2,647	13,625	979	26,161							
$15,000 under $20,000	441	89,596	89,065	1,243	7,686	441	17,476	79	20,776	20,369	1,017	1,189	77	3,827
$20,000 under $25,000	311	74,899	74,490	878	6,862	311	13,275							
$25,000 under $50,000	556	199,209	196,484	2,244	17,871	539	39,251							
$50,000 under $100,000	86	80,067	78,520	791	5,877	84	12,255	-	-	-	-	-	-	-
$100,000 under $250,000	26	54,689	53,799	709	3,809	25	6,650	-	-	-	-	-	-	-
$250,000 or more	2	12,184	11,829	119	669	2	2,482	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	(1)	(1)
Apparel and accessories														
Total	11,684	1,275,563	1,258,301	11,874	124,435	10,770	288,674	2,863	115,275	113,771	1,662	9,073	1,904	42,820
Under $2,000	1,896	72,211	71,601	1,127	1,964	1,546	19,698	1,433	31,057	30,662	359	1,237	917	12,834
$2,000 under $5,000	2,551	143,818	142,242	1,622	8,416	2,379	42,535	799	36,994	36,680	676	2,619	676	12,503
$5,000 under $10,000	2,758	201,907	199,819	1,797	20,250	2,508	55,143	380	25,503	25,400	259	2,594	183	7,759
$10,000 under $15,000	2,050	245,335	242,285	2,023	25,454	1,922	58,474	112	11,272	11,108	57	1,273	93	8,224
$15,000 under $20,000	1,016	158,648	157,538	1,410	17,394	1,006	31,127							
$20,000 under $25,000	370	72,652	71,700	569	8,187	369	15,904	65	10,257	9,729	299	1,350	(1)	(1)
$25,000 under $50,000	891	253,411	248,871	2,276	29,969	889	46,504						(1)	(1)
$50,000 under $100,000	134	94,104	91,313	819	8,907	133	15,014						1	146
$100,000 under $250,000	17	20,911	20,464	199	2,290	17	3,434	-	-	-	-	-	-	-
$250,000 or more	1	12,566	12,468	32	1,604	1	841	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	74	192	192	12	-	-	-
Furniture, home furnishings, and equipment														
Total	11,530	1,211,355	1,190,316	13,308	126,718	10,089	213,114	2,931	148,296	146,450	2,012	10,172	2,261	35,620
Under $2,000	2,061	90,510	89,508	977	2,090	1,658	19,939	1,497	42,196	42,085	640	1,364	1,177	10,082
$2,000 under $5,000	2,199	102,997	101,695	1,301	7,525	1,830	23,320	863	38,810	38,478	657	2,655	716	10,098
$5,000 under $10,000	2,572	199,499	196,366	2,471	18,925	2,202	34,321	348	30,091	29,835	312	2,579	310	10,880
$10,000 under $15,000	1,968	193,679	191,987	2,193	23,933	1,761	31,448	(1)	(1)	(1)	(1)	(1)		
$15,000 under $20,000	1,086	153,212	150,543	1,992	18,475	1,026	26,537	79	21,549	20,808	210	1,887	54	4,004
$20,000 under $25,000	711	143,540	140,591	1,626	15,896	687	24,927							
$25,000 under $50,000	732	212,102	208,016	1,746	25,364	727	35,315							
$50,000 under $100,000	180	90,200	87,686	788	11,702	178	13,502	-	-	-	-	-	-	-
$100,000 under $250,000	20	21,615	19,949	178	2,558	19	3,167	-	-	-	-	-	-	-
$250,000 or more	1	4,001	3,975	36	250	1	638	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	5	1,278	1,250	40	-	4	556

Footnote at end of table.

Table 17. NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS--Continued

Industry and size of net profit or net loss	Partnerships with net profit							Partnerships without net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Retail Trade—Continued														
Automotive dealers														
Total	12,568	3,541,920	3,489,678	17,540	156,924	9,975	352,643	3,044	275,305	272,072	1,801	10,162	1,996	36,855
Under $2,000	2,197	163,885	161,360	970	1,755	1,631	21,387	1,773	80,267	79,268	567	1,150	1,025	9,917
$2,000 under $5,000	2,391	293,379	290,256	1,791	8,096	1,717	42,240	532	52,981	52,596	458	1,544	442	11,162
$5,000 under $10,000	3,015	504,783	496,469	3,289	21,981	2,424	58,401	411	56,588	55,869	302	2,770	295	6,132
$10,000 under $15,000	1,584	409,893	404,498	2,585	19,167	1,355	41,182	164	23,070	22,622	91	2,018	128	5,159
$15,000 under $20,000	1,142	382,416	376,478	1,808	19,409	944	39,560	48	19,743	19,588	236	821		
$20,000 under $25,000	617	285,435	280,956	1,171	13,700	548	27,703	(1)	(1)	(1)	(1)	(1)	48	3,317
$25,000 under $50,000	1,236	738,967	728,185	3,226	41,681	1,025	63,231	39	15,254	15,090	79	1,165		
$50,000 under $100,000	316	463,862	456,726	1,687	20,559	274	36,373	3	4,245	4,181	19	225	2	213
$100,000 under $250,000	64	260,135	256,090	893	8,285	52	19,748	1	1,668	1,638	4	103	-	-
$250,000 or more	6	39,165	38,660	120	2,291	5	2,818	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	(1)	(1)
Gasoline service stations														
Total	24,415	2,151,643	2,138,736	17,147	170,057	20,882	84,032	4,842	231,675	230,315	2,249	8,571	3,631	10,179
Under $2,000	5,718	230,573	229,731	2,039	5,257	4,242	10,509	3,460	137,607	137,236	1,076	2,559	2,595	5,982
$2,000 under $5,000	5,774	364,301	362,906	3,137	19,547	4,753	13,871	1,080	67,072	66,716	678	3,446	858	2,852
$5,000 under $10,000	6,913	586,653	584,189	4,026	50,970	6,187	21,044							
$10,000 under $15,000	3,520	449,818	447,111	3,527	43,065	3,311	15,268	196	19,033	18,445	407	2,228	98	1,186
$15,000 under $20,000	1,640	251,730	250,669	2,070	27,291	1,569	10,506							
$20,000 under $25,000	480	122,673	121,564	1,089	10,842	461	6,134	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$25,000 under $50,000	345	113,175	110,332	983	10,808	335	5,645	1	576	574	19	50	1	6
$50,000 under $100,000	20	21,424	20,958	199	1,375	19	603	1	612	606	8	55	1	35
$100,000 under $250,000	4	9,889	9,875	47	523	4	374	1	2,595	2,559	54	115	-	-
$250,000 or more	1	1,407	1,401	30	379	1	78	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	-	-	(1)	(1)
Eating and drinking places														
Total	33,691	1,957,375	1,935,927	48,523	247,560	25,164	46,381	8,421	276,549	272,417	11,693	21,475	5,286	7,894
Under $2,000	7,979	189,439	187,366	6,100	7,947	5,216	5,793	5,518	119,768	118,312	4,013	4,771	3,281	3,119
$2,000 under $5,000	9,392	339,963	337,189	7,896	31,617	6,746	8,223	1,931	82,116	81,399	3,543	5,929	1,365	2,744
$5,000 under $10,000	8,570	455,595	450,901	11,939	61,289	6,749	10,743	502	29,271	28,931	1,202	3,654	349	637
$10,000 under $15,000	4,211	321,447	317,176	7,647	51,126	3,428	9,023						(1)	(1)
$15,000 under $20,000	1,419	155,001	153,886	2,818	24,302	1,190	3,415	194	15,527	15,037	1,037	2,772	(1)	(1)
$20,000 under $25,000	888	121,169	120,551	2,232	19,859	714	2,044							
$25,000 under $50,000	1,056	251,093	247,939	7,260	35,326	975	4,537							
$50,000 under $100,000	137	71,437	70,444	1,716	9,020	(1)	(1)	122	20,221	19,172	1,645	3,302	98	756
$100,000 under $250,000	35	31,388	30,844	495	4,433	33	576							
$250,000 or more	4	20,843	19,631	420	2,641	4	973	7	6,509	6,434	241	1,047	6	170
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building materials														
Total	3,972	691,614	678,702	8,485	54,744	3,473	108,239	1,329	86,718	83,523	1,927	5,722	928	16,710
Under $2,000	651	21,409	21,270	510	451	381	4,845	656	23,537	23,466	321	449	355	4,014
$2,000 under $5,000	788	58,382	57,927	1,035	2,760	690	8,422	237	13,610	13,346	245	780	164	3,239
$5,000 under $10,000	724	75,265	74,601	1,084	5,199	674	14,475	367	35,209	34,151	915	2,575	341	7,036
$10,000 under $15,000	611	90,879	90,139	1,018	7,578	582	15,377	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$15,000 under $20,000	386	87,009	85,946	987	6,856	381	14,272	-	-	-	-	-	-	-
$20,000 under $25,000	230	57,687	57,182	635	5,139	219	8,444							
$25,000 under $50,000	452	170,516	163,409	1,880	15,477	420	21,914							
$50,000 under $100,000	106	92,438	90,754	1,012	7,345	105	15,010	31	6,684	5,093	279	1,432	30	806
$100,000 under $250,000	22	28,792	28,415	248	3,080	19	3,673							
$250,000 or more	2	9,237	9,059	76	859	2	1,807	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table.

Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit							Partnerships without net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Hardware and farm equipment														
Total	7,964	1,155,347	1,139,308	10,021	83,583	7,709	299,106	1,866	153,897	150,929	1,776	7,159	1,479	49,903
Under $2,000	1,127	73,472	72,774	988	1,022	1,102	25,533	795	43,498	42,370	450	661	740	15,033
$2,000 under $5,000	1,760	130,856	129,626	1,304	6,371	1,699	37,566	584	40,178	39,553	430	1,842	431	14,615
$5,000 under $10,000	2,090	240,153	237,860	2,245	15,547	1,981	66,560	335	33,161	32,833	417	2,215	235	11,474
$10,000 under $15,000	1,355	203,421	200,247	1,584	16,295	1,349	62,576	107	22,651	22,097	291	1,377	58	7,086
$15,000 under $20,000	606	130,158	129,147	954	10,318	569	31,250							
$20,000 under $25,000	498	109,297	107,710	877	11,096	493	22,962	34	9,755	9,473	96	727	(1)	(1)
$25,000 under $50,000	425	172,406	168,821	1,224	14,111	417	33,977	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$50,000 under $100,000	89	61,847	60,286	437	5,932	86	12,416	-	-	-	-	-	-	-
$100,000 under $250,000	12	24,529	24,027	308	1,810	11	4,569	-	-	-	-	-	-	-
$250,000 or more	2	9,208	8,810	100	1,081	2	1,697	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Drug and proprietary stores														
Total	7,242	1,064,035	1,056,374	10,927	125,114	6,969	178,291	646	53,921	53,720	974	2,196	635	12,905
Under $2,000	729	50,221	49,934	563	768	705	13,282	410	26,875	26,767	522	394	410	6,986
$2,000 under $5,000	588	53,935	53,569	705	1,954	562	11,340	197	18,970	18,940	352	1,012	192	4,876
$5,000 under $10,000	1,564	158,499	157,337	2,208	11,834	1,441	28,973							
$10,000 under $15,000	930	111,024	110,361	1,155	11,576	881	20,036	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$15,000 under $20,000	1,025	147,744	146,852	1,170	17,828	1,020	23,991	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$20,000 under $25,000	773	140,147	139,270	1,426	17,285	748	22,124	-	-	-	-	-	-	-
$25,000 under $50,000	1,390	302,205	299,753	3,046	47,234	1,374	45,849	1	572	568	12	30	1	80
$50,000 under $100,000	231	76,296	75,644	519	13,703	226	9,292	-	-	-	-	-	-	-
$100,000 under $250,000	11	10,540	10,413	76	1,586	11	1,551	1	1,065	1,065	8	172	-	-
$250,000 or more	1	13,424	13,241	59	1,346	1	1,853	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Liquor stores														
Total	4,982	627,867	623,316	5,878	52,268	4,769	73,534	630	44,307	43,924	586	1,646	531	5,824
Under $2,000	856	52,226	52,000	525	845	807	6,378	429	26,831	26,713	363	371	331	2,783
$2,000 under $5,000	1,045	61,608	61,177	823	3,571	947	6,967	140	10,960	10,952	147	483	140	1,933
$5,000 under $10,000	957	85,613	84,529	845	7,000	957	10,442	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$10,000 under $15,000	963	139,235	138,516	1,332	11,672	933	15,369	-	-	-	-	-	-	-
$15,000 under $20,000	409	79,068	78,381	670	7,072	404	10,492	-	-	-	-	-	-	-
$20,000 under $25,000	374	69,958	69,169	771	8,126	368	7,455	(1)	(1)	(1)	-	(1)	(1)	(1)
$25,000 under $50,000	343	110,242	109,732	773	11,448	318	12,649	1	556	556	5	28	1	63
$50,000 under $100,000	31	25,692	25,635	119	2,101	31	3,309	-	-	-	-	-	-	-
$100,000 under $250,000	4	4,225	4,177	20	433	4	473	-	-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other retail trade														
Total	23,571	1,812,191	1,787,151	28,624	192,120	18,520	243,697	7,527	210,778	208,543	5,122	15,553	5,053	38,662
Under $2,000	6,333	140,778	140,020	2,571	5,368	4,408	23,794	5,150	87,597	86,657	2,236	3,376	3,471	19,025
$2,000 under $5,000	5,771	275,577	272,916	5,792	19,341	4,556	44,206	1,264	40,225	39,502	1,152	4,046	845	8,763
$5,000 under $10,000	5,122	314,180	310,010	5,493	36,811	4,066	47,186	373	24,751	24,674	624	2,645	300	4,955
$10,000 under $15,000	2,985	286,318	283,394	4,006	36,910	2,525	32,633	216	23,843	23,601	520	2,620	167	3,030
$15,000 under $20,000	1,267	187,013	183,339	2,433	21,749	1,091	24,206						(1)	(1)
$20,000 under $25,000	871	156,727	154,346	2,014	19,467	790	19,634	126	19,058	18,826	239	2,667	-	-
$25,000 under $50,000	959	286,768	281,890	4,296	32,010	859	32,003						(1)	(1)
$50,000 under $100,000	223	121,761	119,689	1,488	14,237	196	14,267	3	2,659	2,639	121	199	3	319
$100,000 under $250,000	39	41,442	39,940	529	5,803	28	5,447	-	-	-	-	-	-	-
$250,000 or more	1	1,627	1,607	2	424	1	321	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	395	12,645	12,644	230	-	223	844

Footnote at end of table.

Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit							Partnerships without net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Wholesale and Retail Trade Not Allocable														
Total	4,979	937,690	928,183	11,767	67,584	3,681	96,802	969	69,368	68,641	1,086	6,128	447	7,263
Under $2,000	1,059	36,244	35,529	832	825	660	5,008	443	16,434	16,317	189	315	227	3,682
$2,000 under $5,000	726	54,454	54,225	748	2,444	449	5,999	227	18,523	18,322	209	780		
$5,000 under $10,000	938	112,082	110,673	1,376	7,029	676	10,407	160	16,197	15,911	256	1,254		
$10,000 under $15,000	841	128,125	127,528	1,506	10,047	671	15,015	(1)	(1)	(1)	(1)	(1)	156	2,437
$15,000 under $20,000	459	99,375	98,236	1,102	8,037	350	9,391	-	-	-	-	-	-	-
$20,000 under $25,000	265	81,978	81,551	908	5,896	259	8,063	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$25,000 under $50,000	461	215,753	213,598	2,936	15,422	422	23,798	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$50,000 under $100,000	193	127,523	126,000	1,447	12,614	158	12,633	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$100,000 under $250,000	36	75,811	74,536	875	4,958	35	6,380	(1)	(1)	(1)	(1)	(1)	-	-
$250,000 or more	1	6,345	6,307	37	312	1	108	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	(1)	(1)
FINANCE, INSURANCE, AND REAL ESTATE														
Total	155,547	4,483,009	3,983,570	371,806	1,414,346	927	29,184	73,853	1,081,283	992,323	317,655	461,892	169	12,636
Under $2,000	70,885	325,412	302,954	64,691	53,947	373	3,528	47,350	179,817	167,530	49,872	28,583		
$2,000 under $5,000	33,428	398,568	368,858	65,216	108,298			12,205	135,178	126,054	42,327	38,232		
$5,000 under $10,000	21,238	485,873	448,289	61,713	148,670	404	10,969	5,852	124,148	113,676	39,122	40,809	142	5,777
$10,000 under $15,000	10,326	360,152	332,154	38,823	127,028			2,246	86,905	82,812	30,576	27,843		
$15,000 under $20,000	5,683	259,432	236,684	23,792	98,894	(1)	(1)	1,115	40,306	38,138	13,946	19,118	-	-
$20,000 under $25,000	3,310	208,462	185,758	22,056	73,633			866	30,985	30,159	13,637	19,108	(1)	(1)
$25,000 under $50,000	7,109	630,420	577,519	46,898	243,350	98	6,029	1,847	113,503	104,392	38,103	65,058	(1)	(1)
$50,000 under $100,000	2,235	371,950	324,848	17,112	154,092	1	6	1,013	109,410	103,998	39,314	73,771	(1)	(1)
$100,000 under $250,000	958	438,501	368,014	12,681	141,822	1	509	373	121,818	101,245	28,167	58,720	-	-
$250,000 or more	375	1,004,239	838,492	18,824	264,612	1	7,877	184	112,966	103,279	21,544	90,650	-	-
Breakeven	-	-	-	-	-	-	-	802	26,247	21,040	1,047	-	-	-
Security and Commodity Brokers, Dealers, Exchanges and Services														
Total	2,691	1,055,547	918,289	9,979	187,453	-	-	1,386	167,222	138,928	1,458	42,668	(1)	(1)
Under $2,000	857	1,783	1,747	90	475	-	-	920	3,741	3,645	17	365	(1)	(1)
$2,000 under $5,000	307	9,885	8,335	80	908	-	-	(1)	(1)	(1)	(1)	(1)	-	-
$5,000 under $10,000	378	8,407	7,587	52	2,729	-	-	107	3,699	2,933	6	760	(1)	(1)
$10,000 under $15,000	279	10,830	9,071	48	3,497	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$15,000 under $20,000	162	16,103	13,589	99	2,816	-	-	(1)	(1)	(1)	(1)	(1)	-	-
$20,000 under $25,000	195	34,724	30,973	242	6,428	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	(1)	(1)	(1)	(1)	(1)	-	-	62	10,242	9,388	114	2,013	(1)	(1)
$50,000 under $100,000	199	206,527	181,359	1,468	33,687	-	-	57	14,027	11,816	157	4,117	-	-
$100,000 under $250,000	136	712,351	618,256	7,480	122,958	-	-	24	59,127	41,723	440	4,003	-	-
$250,000 or more	-	-	-	-	-	-	-	26	64,099	57,628	572	30,293	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Agents, Brokers, and Services														
Total	11,776	657,456	641,398	8,348	208,774	(1)	(1)	959	26,097	25,290	801	2,861	-	-
Under $2,000	1,924	16,719	16,535	281	1,692	-	-	516	6,066	5,671	305	372	-	-
$2,000 under $5,000	1,845	25,900	25,294	439	6,101	-	-	246	4,024	3,945	86	791	-	-
$5,000 under $10,000	2,028	66,305	65,247	945	14,588	-	-	(1)	(1)	(1)	(1)	(1)	-	-
$10,000 under $15,000	1,669	66,964	65,694	890	20,856	-	-	(1)	(1)	(1)	(1)	(1)	-	-
$15,000 under $20,000	1,259	54,248	53,165	932	21,884	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	956	51,169	50,639	1,062	21,261	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	1,482	139,408	135,361	2,140	49,820	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
$50,000 under $100,000	419	80,267	78,934	886	28,875	-	-	-	-	-	-	-	-	-
$100,000 under $250,000	162	58,474	53,997	467	24,358	-	-	-	-	-	-	-	-	-
$250,000 or more	32	98,002	96,532	306	19,339	-	-	1	2,973	2,973	2	398	-	-
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	-	-

Footnote at end of table.

Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit							Partnerships without net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year		Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year	
						Number of partnerships	Amount (Thousand dollars)						Number of partnerships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE--Continued														
Real Estate Operators (Except Developers) and Lessors														
Total	98,004	1,793,164	1,733,355	329,841	523,760	(1)	(1)	51,240	736,720	721,973	299,850	291,705	(1)	(1)
Under $2,000	47,539	259,408	252,337	61,810	38,868	(1)	(1)	32,038	143,966	140,935	47,459	21,674	-	-
$2,000 under $5,000	24,235	303,525	294,760	62,382	79,005	-	-	8,891	109,732	108,047	40,413	27,811	(1)	(1)
$5,000 under $10,000	13,368	315,143	304,533	58,301	93,487	-	-	4,374	103,940	101,113	37,922	30,765	-	-
$10,000 under $15,000	5,294	206,738	202,243	35,975	64,914	-	-	1,861	73,362	72,149	29,435	23,055	(1)	(1)
$15,000 under $20,000	2,643	126,315	121,503	20,267	46,009	-	-	883	26,971	26,218	12,869	15,301	-	-
$20,000 under $25,000	1,439	105,897	101,827	19,332	32,029	-	-	608	23,799	23,429	12,036	13,477	-	-
$25,000 under $50,000	2,737	249,746	238,681	40,559	91,098	-	-	1,301	86,714	84,484	37,115	45,783	-	-
$50,000 under $100,000	555	102,262	98,129	13,392	36,038	-	-	708	74,959	73,991	35,947	51,633	-	-
$100,000 under $250,000	160	63,739	60,403	7,913	20,813	-	-	282	52,924	51,920	27,307	43,768	-	-
$250,000 or more	34	60,391	58,939	9,910	21,499	-	-	49	38,380	37,825	18,411	18,438	-	-
Breakeven	-	-	-	-	-	-	-	245	1,973	1,862	936	-	-	-
Other Finance, Insurance, and Real Estate														
Total	43,076	976,842	690,528	23,638	494,359	725	28,740	20,268	151,244	106,132	15,546	124,658	(1)	(1)
Under $2,000	20,565	47,502	32,335	2,510	12,912	176	3,124	13,876	26,044	17,279	2,091	6,172	(1)	(1)
$2,000 under $5,000	7,041	59,258	40,469	2,315	22,284	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$5,000 under $10,000	5,464	96,018	70,922	2,415	37,866	330	10,404	1,296	14,684	7,829	1,177	8,769	(1)	(1)
$10,000 under $15,000	3,084	75,620	55,146	1,910	37,761			349	10,497	7,700	791	4,288	(1)	(1)
$15,000 under $20,000	1,663	69,507	53,206	2,528	29,141	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
$20,000 under $25,000	871	44,655	28,513	1,628	19,387	93	5,989	258	7,186	6,730	1,601	5,631	(1)	(1)
$25,000 under $50,000	2,695	206,542	172,504	3,957	96,004			474	13,679	7,944	857	16,911	-	-
$50,000 under $100,000	1,083	134,484	100,413	2,414	75,224	1	6	248	20,424	18,191	3,210	18,021	(1)	(1)
$100,000 under $250,000	437	109,761	72,255	2,833	62,964	1	509	67	9,767	7,602	420	10,949	-	-
$250,000 or more	173	133,495	64,765	1,128	100,816	1	7,877	108	7,514	4,853	2,559	41,521	-	-
Breakeven	-	-	-	-	-	-	-	477	17,597	12,501	70	-	-	-
SERVICES														
Total	136,389	9,678,750	9,569,796	269,278	3,542,015	26,741	92,049	30,348	838,336	810,579	103,987	148,371	5,360	15,595
Under $2,000	26,441	336,671	331,046	24,120	23,504	5,651	9,946	17,948	238,628	235,079	22,301	13,356	3,366	7,002
$2,000 under $5,000	23,514	482,855	476,525	27,317	79,547	5,202	9,740	6,540	151,096	147,337	18,537	20,881	1,059	3,277
$5,000 under $10,000	24,318	765,198	754,115	38,542	177,004	6,812	19,171	2,757	96,811	90,805	12,073	19,201	388	1,269
$10,000 under $15,000	13,941	661,235	654,015	26,076	171,539	3,959	14,393	651	23,138	22,973	5,390	8,002		
$15,000 under $20,000	7,991	496,643	489,958	18,981	137,692	1,833	7,689	483	29,551	29,255	6,563	7,946	230	817
$20,000 under $25,000	6,559	451,825	446,917	16,406	147,510	1,010	7,708	241	28,695	28,132	3,377	5,400		
$25,000 under $50,000	15,523	1,485,196	1,463,525	47,680	557,791	1,601	12,963	486	61,818	58,249	6,421	16,605	115	1,934
$50,000 under $100,000	11,701	1,700,740	1,684,639	31,564	812,366	567	5,843	281	50,764	48,084	10,824	19,972	53	336
$100,000 under $250,000	5,269	1,556,271	1,544,936	21,970	765,942	87	3,368	71	51,645	47,611	9,728	9,983	31	569
$250,000 or more	1,132	1,742,116	1,724,120	16,622	669,120	19	1,228	56	50,929	48,356	3,137	27,025	18	347
Breakeven	-	-	-	-	-	-	-	834	55,261	54,698	5,636	-	(1)	(1)
Lodging Services														
Total	9,412	454,403	436,494	49,019	72,638	1,368	3,641	5,010	202,554	187,607	39,920	37,990	551	1,555
Under $2,000	3,621	50,826	49,296	7,350	3,249	473	477	2,436	35,939	34,869	6,919	2,134	282	281
$2,000 under $5,000	2,398	50,154	49,165	5,920	7,900	307	391	1,334	22,040	21,476	5,290	4,095		
$5,000 under $10,000	1,383	66,156	64,004	8,946	10,077	256	310	649	24,814	20,566	4,209	4,509	151	167
$10,000 under $15,000	724	51,551	49,857	5,792	8,743								1	2
$15,000 under $20,000	234	21,834	21,130	1,615	3,882	235	1,215	225	11,301	11,025	4,676	3,363	2	1
$20,000 under $25,000	291	31,220	31,062	2,797	6,470	73	807	215	30,103	27,309	5,572	6,599		
$25,000 under $50,000	634	101,462	97,439	11,710	20,406								75	505
$50,000 under $100,000	95	32,626	31,901	3,043	5,884	(1)	(1)	96	20,381	19,934	6,219	6,281		
$100,000 under $250,000	28	28,268	27,471	1,300	4,059	9	113	38	30,878	27,110	4,949	5,566	24	281
$250,000 or more	4	20,306	15,169	546	1,968	4	275	17	27,098	25,318	2,086	5,443	16	318
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table.

Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit							Partnerships without net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICE—Continued														
Personal Services														
Total	28,138	959,159	952,187	48,414	220,558	6,751	19,626	6,492	121,393	120,069	17,735	14,746	1,153	1,335
Under $2,000	6,924	88,300	87,696	6,822	6,512	1,460	1,342	4,294	54,985	54,730	6,302	3,191	694	585
$2,000 under $5,000	7,306	126,729	126,314	7,703	24,788	1,486	1,102	1,408	28,122	27,376	6,135	4,665	223	364
$5,000 under $10,000	7,435	195,967	194,708	9,746	53,369	1,582	2,987	449	14,804	14,656	2,043	2,931		
$10,000 under $15,000	3,488	162,386	161,382	6,784	42,643	794	4,076						228	312
$15,000 under $20,000	1,127	74,410	73,991	4,201	19,319	387	1,365	230	13,302	13,172	2,207	3,163		
$20,000 under $25,000	527	45,935	45,547	2,211	11,835	301	2,803	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$25,000 under $50,000	1,010	136,416	134,751	5,609	34,996	535	3,267	4	3,657	3,634	711	127	1	13
$50,000 under $100,000	251	76,732	75,915	3,666	16,342	180	1,986	-	-	-	-	-	-	-
$100,000 under $250,000	61	39,342	39,047	1,380	7,791	25	638	-	-	-	-	-	-	-
$250,000 or more	9	12,942	12,836	292	2,963	1	60	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	(1)	(1)
Laundries, laundry services, and cleaning and dyeing plants														
Total	10,338	428,921	426,334	24,892	67,940	1,562	3,871	4,173	93,621	92,699	15,891	12,383	510	484
Under $2,000	2,874	50,453	49,967	5,072	2,664	491	291	2,346	33,789	33,608	5,392	1,998		
$2,000 under $5,000	2,815	60,548	60,431	4,838	9,566	295	161	1,137	23,051	22,633	5,503	3,782	276	112
$5,000 under $10,000	2,894	104,344	104,034	5,554	20,196	474	1,028	400	13,904	13,756	1,776	2,675		
$10,000 under $15,000	946	69,961	69,517	3,328	11,581	201	1,232	230	13,302	13,172	2,207	3,163	228	312
$15,000 under $20,000	397	37,762	37,503	2,328	6,916									
$20,000 under $25,000	129	16,215	16,138	602	2,938	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$25,000 under $50,000	227	42,760	42,311	1,860	7,765	(1)	(1)	3	3,115	3,092	678	96	-	-
$50,000 under $100,000	42	27,485	27,235	839	2,877	16	250	-	-	-	-	-	-	-
$100,000 under $250,000	6	8,361	8,254	244	824	5	292	-	-	-	-	-	-	-
$250,000 or more	8	11,032	10,944	227	2,613	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	(1)	(1)
Other personal services														
Total	17,800	530,238	525,853	23,522	152,618	5,189	15,755	2,319	27,772	27,370	1,844	2,363	643	851
Under $2,000	4,050	37,847	37,729	1,750	3,848	969	1,051	1,948	21,196	21,122	910	1,193	516	499
$2,000 under $5,000	4,491	66,181	65,883	2,865	15,222	1,191	941	271	5,071	4,743	632	883	(1)	(1)
$5,000 under $10,000	4,541	91,623	90,674	4,192	33,173	1,108	1,959	(1)	(1)	(1)	(1)	(1)	-	-
$10,000 under $15,000	2,542	92,425	91,865	3,456	31,062	718	3,253	-	-	-	-	-	-	-
$15,000 under $20,000	730	36,648	36,488	1,873	12,403	262	956	-	-	-	-	-	-	-
$20,000 under $25,000	398	29,720	29,409	1,609	8,897	276	2,607	-	-	-	-	-	-	-
$25,000 under $50,000	783	93,656	92,440	3,749	27,231	480	2,846	1	542	542	33	31	1	13
$50,000 under $100,000	209	49,247	48,680	2,827	13,465	164	1,736	-	-	-	-	-	-	-
$100,000 under $250,000	55	30,981	30,793	1,136	6,967	20	346	-	-	-	-	-	-	-
$250,000 or more	1	1,910	1,892	65	350	1	60	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	(1)	(1)
Business Services														
Total	14,149	739,397	727,586	34,066	185,552	1,659	8,502	4,199	80,238	77,512	9,247	24,430	705	1,823
Under $2,000	3,813	30,534	30,039	3,172	3,444	345	378	2,908	24,932	24,457	1,911	2,241	490	433
$2,000 under $5,000	2,572	53,601	52,568	2,755	8,634	226	549	553	13,406	13,139	956	1,698	(1)	(1)
$5,000 under $10,000	3,104	86,420	85,214	4,860	22,812	421	1,553	252	10,749	9,606	1,655	2,008	(1)	(1)
$10,000 under $15,000	1,249	53,223	52,042	3,256	15,590	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
$15,000 under $20,000	966	69,114	68,496	2,548	16,453	226	1,398	(1)	(1)	(1)	(1)	(1)	-	-
$20,000 under $25,000	910	73,260	72,579	3,957	20,192									
$25,000 under $50,000	1,052	145,274	141,583	7,699	34,893	311	3,150	165	18,843	18,144	1,808	7,579	(1)	-
$50,000 under $100,000	281	89,425	89,233	1,705	18,906								-	-
$100,000 under $250,000	156	72,391	70,688	3,269	24,150	6	894	2	1,179	1,152	135	325	1	112
$250,000 or more	46	66,155	65,144	845	20,478	-	-	25	612	497	82	8,347	-	-
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	(1)	(1)

Footnote at end of table.

Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit							Partnerships without net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Automotive Services														
Total	14,591	672,228	667,067	20,894	120,122	7,893	29,599	2,341	85,853	83,929	5,820	6,084	1,123	6,062
Under $2,000	2,960	60,757	60,368	2,019	2,837	1,235	3,565	1,535	45,474	45,025	1,246	1,086	743	3,289
$2,000 under $5,000	3,144	74,871	74,640	2,074	11,036	1,259	4,486	548	18,538	17,758	1,063	1,624	254	1,152
$5,000 under $10,000	4,071	154,439	154,026	3,906	29,771	2,424	7,428	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$10,000 under $15,000	2,399	127,856	127,103	2,987	29,102	1,675	4,987	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$15,000 under $20,000	1,037	85,529	84,070	2,543	17,786	626	3,060	(1)	(1)	(1)	(1)	(1)	-	-
$20,000 under $25,000	440	46,321	46,022	784	9,809	335	1,589	-	-	-	-	-	-	-
$25,000 under $50,000	490	94,662	93,312	4,656	16,100	310	3,488	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$50,000 under $100,000	50	27,793	27,526	1,925	3,681	(1)	(1)	1	1,883	1,877	1,050	61	-	-
$100,000 under $250,000						3	433	1	2,089	2,076	1,293	207	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	(1)	(1)
Recreational Services														
Total	8,251	491,487	473,261	31,160	84,978	2,438	7,363	5,891	171,923	167,888	25,585	46,028	664	1,580
Under $2,000	2,744	31,500	29,285	2,325	2,142	662	953	2,960	25,030	24,564	4,126	2,317	272	106
$2,000 under $5,000	2,102	58,579	55,928	5,073	6,785	548	742	1,439	18,622	18,348	3,333	4,799	184	901
$5,000 under $10,000	1,613	64,421	62,693	5,084	11,255	546	1,503	897	27,504	27,121	3,534	6,204	166	249
$10,000 under $15,000	570	33,494	32,329	2,310	7,040	175	609	229	11,034	11,015	1,529	3,167		
$15,000 under $20,000	307	25,894	25,317	3,156	5,415	195	996							
$20,000 under $25,000	(1)	(1)	(1)	(1)	(1)			(1)	(1)	(1)	(1)	(1)		
$25,000 under $50,000	467	83,137	78,827	3,979	15,818	231	1,461	112	8,042	7,983	404	3,780	34	119
$50,000 under $100,000	168	54,965	53,321	3,280	11,842			(1)	(1)	(1)	(1)	(1)		
$100,000 under $250,000	46	40,082	39,617	1,592	6,426	81	1,129	23	10,115	9,931	3,068	2,776	6	176
$250,000 or more	32	70,402	67,627	1,650	13,809			12	21,441	20,935	969	12,282	2	29
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	-	-
Medical and, Other Health Services														
Total	18,313	2,065,701	2,051,400	32,992	1,088,897	1,322	4,302	1,758	68,257	67,001	3,024	7,936	(1)	(1)
Under $2,000	1,100	19,756	19,722	770	1,025	(1)	(1)	919	20,846	20,455	850	595	(1)	(1)
$2,000 under $5,000	918	23,969	23,902	954	3,109	(1)	(1)	372	11,741	11,317	904	1,206	-	-
$5,000 under $10,000	1,399	55,105	54,894	2,321	10,023	348	882							
$10,000 under $15,000	1,034	48,674	48,521	1,814	13,089	276	650	207	7,833	7,832	246	1,805	-	-
$15,000 under $20,000	1,069	51,315	51,075	1,640	18,398	(1)	(1)	1	766	766	7	20	-	-
$20,000 under $25,000	651	37,334	37,242	1,098	15,036	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-
$25,000 under $50,000	3,899	294,771	292,719	5,857	148,348	374	1,539	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$50,000 under $100,000	5,319	630,155	622,986	9,616	372,822			1	1,585	1,585	39	75	(1)	(1)
$100,000 under $250,000	2,567	602,889	600,898	6,622	360,550	18	403	6	6,405	6,363	279	944	-	-
$250,000 or more	357	301,733	299,441	2,300	146,497	10	157	1	922	894	-	577	-	-
Breakeven	-	-	-	-	-	-	-	160	11,830	11,476	165	-	-	-
Offices of physicians, surgeons, and oculists														
Total	10,035	1,155,523	1,148,143	14,727	723,316	(1)	(1)	422	9,576	9,491	148	2,154	-	-
Under $2,000	596	12,952	12,949	305	2,212	-	-	275	7,209	7,209	125	435	-	-
$2,000 under $5,000						-	-						-	-
$5,000 under $10,000						-	-	(1)	(1)	(1)	(1)	(1)	-	-
$10,000 under $15,000	325	9,494	9,494	168	4,227	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	270	8,753	8,628	176	4,678	(1)	(1)	-	-	-	-	-	-	-
$20,000 under $25,000	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	2,443	162,266	161,313	2,619	97,313	(1)	(1)	(1)	-	-	-	-	-	-
$50,000 under $100,000	4,103	451,100	446,281	5,780	289,475	(1)	(1)	-	-	-	(1)	(1)	-	-
$100,000 under $250,000	1,969	418,040	417,007	4,699	272,644	(1)	(1)	-	-	-	-	-	-	-
$250,000 or more	132	83,726	83,287	749	48,264	(1)	(1)	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-		-	(1)	(1)	(1)	-	-	-	-

Footnote at end of table.

Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit							Partnerships without net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Medical and Other Health Services														
Other, medical and health services														
Total	8,278	910,178	903,257	18,265	365,581	1,196	4,000	1,336	58,681	57,510	2,876	5,782	(1)	(1)
Under $2,000	903	18,294	18,261	737	870	(1)	(1)	717	15,475	15,084	796	439	(1)	(1)
$2,000 under $5,000	721	21,383	21,318	852	2,500	(1)	(1)	299	9,903	9,479	833	927	-	-
$5,000 under $10,000	1,197	46,201	45,990	2,151	8,575	348	882						-	-
$10,000 under $15,000	709	39,180	39,027	1,646	8,862	276	650						-	-
$15,000 under $20,000	799	42,562	42,447	1,464	13,720	(1)	(1)	164	9,856	9,851	444	1,650	-	-
$20,000 under $25,000	454	28,142	28,058	867	10,533	(1)	(1)							
$25,000 under $50,000	1,456	132,505	131,406	3,238	51,035			(1)	(1)	(1)	(1)	(1)	(1)	(1)
$50,000 under $100,000	1,216	179,055	176,705	3,836	83,347	276	1,355	1	1,585	1,585	39	75	(1)	(1)
$100,000 under $250,000	598	184,849	183,891	1,923	87,906	16	374	6	6,405	6,363	279	944	-	-
$250,000 or more	225	218,007	216,154	1,551	98,233	9	144	1	922	894	-	577	-	-
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	-	-
Repair Services, Except Automotive														
Total	7,889	226,652	224,925	6,090	53,971	4,906	15,817	1,554	18,884	18,772	746	1,400	959	1,861
Under $2,000	2,170	22,878	22,640	943	1,937	1,327	3,033	1,283	13,093	13,010	437	657	713	1,233
$2,000 under $5,000	2,040	31,871	31,659	1,260	6,751	1,278	2,440	245	5,270	5,270	287	705	(1)	(1)
$5,000 under $10,000	1,801	49,484	49,060	1,516	13,285	1,137	3,736	-	-	-	-	-	-	-
$10,000 under $15,000	1,234	49,732	49,229	1,055	14,914	742	2,486	-	-	-	-	-	-	-
$15,000 under $20,000	270	16,422	16,306	229	4,718	291	2,395	-	-	-	-	-	-	-
$20,000 under $25,000	(1)	(1)	(1)	(1)	(1)			-	-	-	-	-	-	-
$25,000 under $50,000	199	21,226	21,173	498	5,994			1	423	394	20	38	-	-
$50,000 under $100,000	(1)	(1)	(1)	(1)	(1)	129	1,172	-	-	-	-	-	-	-
$100,000 under $250,000	2	1,734	1,716	57	329	1	95	-	-	-	-	-	-	-
$250,000 or more	1	5,837	5,827	7	289	1	460	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	(1)	(1)
Legal Services														
Total	19,997	2,145,007	2,129,476	24,274	1,171,448	(1)	(1)	1,421	34,257	33,555	752	4,158	-	-
Under $2,000	1,160	14,623	14,519	352	908	-	-	644	7,219	7,187	147	502	-	-
$2,000 under $5,000	1,160	14,213	13,962	213	4,091	-	-	296	10,979	10,398	299	932	-	-
$5,000 under $10,000	1,452	31,937	30,340	653	10,750	(1)	(1)						-	-
$10,000 under $15,000	1,352	38,512	38,284	587	16,860	-	-	275	5,887	5,821	254	2,724	-	-
$15,000 under $20,000	1,596	56,066	54,475	1,701	28,115	-	-						-	-
$20,000 under $25,000	1,999	82,550	81,901	1,085	45,470	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	4,986	332,190	329,172	3,983	180,889	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	3,878	468,033	465,714	4,774	267,696	-	-	-	-	-	-	-	-	-
$100,000 under $250,000	1,842	507,780	504,909	5,209	280,190	-	-	-	-	-	-	-	-	-
$250,000 or more	572	599,103	596,200	5,717	336,479	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	206	10,172	10,149	52	-	-	-
Engineering and Architectural Services														
Total	5,732	796,190	787,495	7,276	196,187	28	1,423	593	32,724	32,106	443	3,420	(1)	(1)
Under $2,000	523	9,776	9,760	166	456	-	-	349	2,708	2,426	163	178	-	-
$2,000 under $5,000	619	23,014	22,651	334	2,292	-	-	163	20,032	19,884	151	692	-	-
$5,000 under $10,000	757	26,376	25,806	235	5,653	-	-						(1)	(1)
$10,000 under $15,000	681	41,145	41,013	543	8,389	-	-	(1)	(1)	(1)	(1)	(1)	-	-
$15,000 under $20,000	575	48,301	48,252	412	9,967			-	-	-	-	-	-	-
$20,000 under $25,000	647	50,814	49,113	713	14,390			2	1,913	1,910	22	44	(1)	(1)
$25,000 under $50,000	988	124,910	124,101	1,306	34,267	28	1,423	(1)	(1)	(1)	(1)	(1)	-	-
$50,000 under $100,000	625	155,648	153,666	1,422	44,569			1	2,121	2,119	26	61	-	-
$100,000 under $250,000	272	154,389	153,277	1,116	40,393			1	979	979	4	165	-	-
$250,000 or more	45	161,817	159,856	1,029	35,811			1	856	712	-	376	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table.

Table 17.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, NET LOSS, AND INVENTORY BY SELECTED INDUSTRIES AND SIZE OF NET PROFIT OR NET LOSS—Continued

Industry and size of net profit or net loss	Partnerships with net profit							Partnerships without net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net loss (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Accounting, Auditing, and Bookkeeping Services														
Total	8,081	1,070,963	1,063,562	13,560	331,006	(1)	(1)	453	12,276	12,248	200	921	-	-
Under $2,000	787	2,760	2,760	111	483	-	-	374	9,818	9,791	164	683	-	-
$2,000 under $5,000	812	19,261	19,143	413	2,754	-	-	(1)	(1)	(1)	-	(1)	-	-
$5,000 under $10,000	1,033	30,133	29,261	1,007	7,962	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	934	44,354	43,959	733	11,819	-	-	(1)	(1)	(1)	(1)	(1)	-	-
$15,000 under $20,000	759	42,905	42,303	858	12,775	(1)	(1)	-	-	-	-	-	-	-
$20,000 under $25,000	723	39,405	39,191	740	16,184	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	1,743	144,051	143,357	2,360	63,824	(1)	(1)	-	-	-	-	-	-	-
$50,000 under $100,000	944	145,710	145,044	2,090	64,693	(1)	(1)	-	-	-	-	-	-	-
$100,000 under $250,000	282	100,530	98,491	1,021	40,263	(1)	(1)	-	-	-	-	-	-	-
$250,000 or more	64	501,854	500,053	4,227	110,249	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(1)	(1)	(1)	(1)	-	-	-
Other Services														
Total	1,836	57,563	56,343	1,533	16,658	278	646	636	9,977	9,892	515	1,258	(1)	(1)
Under $2,000	639	4,961	4,961	90	511	-	-	399	3,300	3,276	179	314	(1)	(1)
$2,000 under $5,000	443	6,593	6,593	618	1,407	-	-	(1)	(1)	(1)	(1)	(1)	-	-
$5,000 under $10,000	270	4,760	4,109	268	2,047	272	604	(1)	(1)	(1)	(1)	(1)	-	-
$10,000 under $15,000	276	10,308	10,296	215	3,350	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	146	19,155	18,924	173	6,577	1	3	(1)	(1)	(1)	(1)	(1)	-	-
$25,000 under $50,000	9	4,966	4,950	82	1,325	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	2	1,967	1,967	9	577	-	-	-	-	-	-	-	-	-
$100,000 under $250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$250,000 or more														
Breakeven														
NATURE OF BUSINESS NOT ALLOCABLE														
Total	889	15,517	15,435	313	4,518	(1)	(1)	688	2,603	2,513	146	1,036	(1)	(1)
Under $2,000	320	610	566	13	286	(1)	(1)	565	907	907	60	283	(1)	(1)
$2,000 under $5,000	246	2,149	2,149	190	762	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$5,000 under $10,000	222	5,191	5,153	-	1,559	(1)	(1)	-	-	-	-	-	-	-
$10,000 under $15,000	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	(1)	(1)	(1)	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000 under 250,000	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-
$250,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven														

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 18.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS

Industry and size of total assets	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
ALL INDUSTRIES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	932,181	73,672,672	72,303,784	2,213,291	8,513,019	44,394,064	296,109	4,818,269	718,459	65,536,131	64,372,807	1,551,108	9,746,499	30,659,663	247,486	4,215,236
Partnerships without balance sheets	509,415	21,623,301	21,252,475	717,304	3,188,762	-	133,265	1,286,263	397,989	19,328,126	19,000,066	560,601	3,519,033	-	111,478	1,117,682
Partnerships with balance sheets, total	422,766	52,049,371	51,051,309	1,495,987	5,324,257	44,394,064	162,844	3,532,006	320,470	46,208,005	45,372,741	990,507	6,227,466	30,659,663	136,008	3,097,554
Under $10,000	113,858	3,443,964	3,424,436	56,062	807,785	492,432	36,862	69,721	84,289	3,005,434	2,988,086	41,633	885,586	372,374	27,384	51,511
$10,000 under $25,000	85,114	4,548,485	4,496,965	94,201	797,967	1,426,335	35,745	200,784	66,190	4,070,923	4,024,029	73,752	858,352	1,110,539	29,874	163,634
$25,000 under $50,000	74,946	6,025,596	5,968,678	139,553	815,191	2,696,168	33,252	409,746	58,684	5,418,446	5,367,524	108,433	885,210	2,114,111	28,840	355,037
$50,000 under $100,000	63,794	8,003,917	7,899,549	201,861	839,464	4,505,595	28,753	673,766	50,094	7,232,116	7,142,085	154,430	933,464	3,535,392	25,066	585,349
$100,000 under $250,000	53,864	11,455,642	11,268,746	310,053	958,739	8,354,245	20,317	942,227	40,820	10,354,133	10,194,034	227,242	1,098,812	6,278,650	17,960	844,168
$250,000 under $500,000	18,157	6,921,370	6,792,727	218,403	431,979	6,275,715	5,369	530,304	12,483	6,176,761	6,067,616	142,619	563,377	4,269,039	4,772	479,437
$500,000 under $1,000,000	8,185	5,001,658	4,860,331	173,678	287,231	5,703,745	1,846	348,390	5,416	4,343,043	4,223,383	110,512	396,487	3,735,916	1,578	313,091
$1,000,000 under $5,000,000	4,434	4,636,172	4,498,882	244,179	204,802	7,927,884	676	290,411	2,244	3,876,087	3,775,086	99,051	370,386	3,910,482	516	249,692
$5,000,000 or more	414	2,012,567	1,840,995	57,997	181,099	7,011,945	24	66,657	250	1,731,062	1,590,898	32,835	235,792	5,333,160	18	55,635
AGRICULTURE, FORESTRY, AND FISHERIES																
Total	133,647	5,076,573	4,982,847	333,887	655,206	2,194,031	11,607	331,968	101,664	4,219,864	4,144,854	247,758	834,801	1,295,522	8,902	276,712
Partnerships without balance sheets	110,229	3,028,033	2,975,384	223,253	540,902	-	7,559	191,738	87,300	2,641,169	2,596,286	180,804	617,099	-	6,050	166,012
Partnerships with balance sheets, total	23,418	2,048,540	2,007,463	110,634	114,304	2,194,031	4,048	140,230	14,364	1,578,695	1,548,568	66,954	217,702	1,295,522	2,852	110,700
Under $10,000	4,155	83,613	83,131	3,039	10,896	18,755	493	1,348	2,485	62,155	61,696	2,231	15,373	12,097	271	967
$10,000 under $25,000	3,978	136,621	134,843	6,455	19,771	68,482	470	3,172	2,567	110,893	109,380	4,776	25,438	44,312	321	1,772
$25,000 under $50,000	4,973	251,745	248,713	13,701	25,222	184,361	878	9,434	3,068	181,364	178,995	8,669	36,049	112,450	631	6,908
$50,000 under $100,000	4,108	349,072	344,765	17,082	22,955	284,009	919	20,934	2,480	290,167	287,021	10,559	37,866	171,495	690	15,979
$100,000 under $250,000	4,296	530,485	516,948	32,236	30,838	674,611	871	34,411	2,626	416,299	406,235	20,961	57,043	414,579	577	24,165
$250,000 under $500,000	1,271	346,244	339,044	19,699	9,045	412,741	258	28,219	862	267,001	260,426	11,843	26,324	276,498	233	24,289
$500,000 under $1,000,000	515	211,189	205,183	11,972	[1]5,450	359,895	122	23,654	194	149,477	147,123	4,574	11,562	138,830	103	20,782
$1,000,000 under $5,000,000	121	130,403	125,851	6,439	639	184,055	36	17,219	81	92,171	88,707	3,330	7,659	118,139	25	13,999
$5,000,000 or more	1	9,168	8,985	11	388	7,122	1	1,839	1	9,168	8,985	11	388	7,122	1	1,839
MINING																
Total	15,040	944,894	912,334	83,941	[1]3,761	877,096	567	8,284	8,944	714,356	691,641	53,966	112,401	546,550	381	6,353
Partnerships without balance sheets	8,586	240,935	235,921	23,993	14,981	-	199	1,588	5,488	182,948	178,490	16,221	34,731	-	198	1,456
Partnerships with balance sheets, total	6,454	703,959	676,413	59,948	[1]18,742	877,096	368	6,696	3,456	531,408	513,151	37,745	77,670	546,550	183	4,897
Under $10,000	2,417	28,838	28,811	2,285	[1]2,626	9,911	49	20	1,212	25,730	25,706	1,351	6,477	5,271	-	-
$10,000 under $25,000	1,086	22,343	21,877	1,884	1,255	17,061	25	45	667	19,332	18,955	986	5,617	10,779	25	45
$25,000 under $50,000	959	58,104	57,145	3,924	[1]6,696	33,469	54	536	437	42,215	41,565	1,999	5,727	15,415	5	27
$50,000 under $100,000	576	51,994	48,204	5,210	[1]2,345	41,330	75	1,123	319	38,614	35,794	2,368	4,731	23,917	50	1,093
$100,000 under $250,000	849	125,748	122,370	10,655	[1]4,543	132,625	100	1,564	464	95,753	93,285	6,798	15,239	74,922	49	719
$250,000 under $500,000	294	91,497	86,494	7,854	[1]11,309	111,406	25	753	172	64,261	62,163	4,502	9,301	60,426	19	751
$500,000 under $1,000,000	168	102,106	98,501	8,131	3,082	126,202	25	1,121	115	80,261	77,864	5,522	9,275	83,642	23	881
$1,000,000 under $5,000,000	84	124,687	119,253	10,464	3,206	164,593	13	1,019	56	84,582	81,524	6,532	11,072	105,667	10	866
$5,000,000 or more	21	98,642	93,758	9,541	1,234	240,499	2	515	14	80,660	76,295	7,687	10,231	166,511	2	515
CONSTRUCTION																
Total	58,164	6,877,933	6,804,981	153,763	594,149	1,882,290	14,409	187,771	49,019	5,850,327	5,791,860	112,371	699,811	1,419,871	12,498	165,194
Partnerships without balance sheets	34,304	1,987,726	1,971,391	49,029	266,546	-	5,558	38,435	29,415	1,727,723	1,714,386	40,636	290,229	-	4,920	33,483
Partnerships with balance sheets, total	23,860	4,890,207	4,833,590	104,734	327,603	1,882,290	8,851	149,336	19,604	4,122,604	4,077,474	71,735	409,582	1,419,871	7,578	131,711
Under $10,000	9,269	390,128	389,567	4,772	59,270	33,602	2,253	2,016	7,397	309,494	309,160	3,771	63,853	26,892	1,874	1,684
$10,000 under $25,000	4,811	389,744	387,708	5,896	53,229	78,358	2,349	9,487	4,283	368,155	366,347	5,087	54,891	69,903	2,123	8,446
$25,000 under $50,000	3,325	440,900	438,056	8,836	35,835	117,514	1,398	14,990	2,753	383,323	380,876	6,969	43,928	98,401	1,155	13,337
$50,000 under $100,000	2,613	529,819	525,685	11,544	48,347	182,454	1,322	20,535	2,151	458,711	454,993	9,938	56,651	151,060	1,150	16,361
$100,000 under $250,000	2,366	976,904	964,378	19,918	53,395	376,667	1,089	37,922	1,816	824,987	814,573	14,516	63,453	291,157	883	31,795
$250,000 under $500,000	853	654,281	644,591	14,548	36,520	287,562	316	29,771	710	571,185	563,692	10,543	44,463	239,970	278	28,292
$500,000 under $1,000,000	393	647,553	634,206	11,031	27,232	270,927	86	22,470	346	508,636	496,291	10,086	39,670	238,105	81	20,256
$1,000,000 under $5,000,000	221	815,922	805,450	26,125	14,621	458,516	38	12,145	142	674,943	668,487	10,547	42,163	258,170	34	11,540
$5,000,000 or more	9	44,956	43,949	2,064	[1]846	76,690	-	-	6	23,170	23,055	278	510	46,213	-	-

Footnotes at end of table.

Table 18.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
MANUFACTURING	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	43,091	6,702,990	6,653,967	141,380	594,927	2,161,285	25,264	495,225	35,119	6,037,235	5,995,113	118,938	645,125	1,843,857	20,910	429,811
Partnerships without balance sheets	18,327	1,183,413	1,173,891	34,636	137,596	-	7,240	69,660	14,738	1,073,720	1,064,664	29,641	147,651	-	6,148	62,559
Partnerships with balance sheets, total	24,764	5,519,577	5,480,076	106,744	457,331	2,161,285	18,024	425,565	20,381	4,963,515	4,930,449	89,297	497,474	1,843,857	14,762	367,252
Under $10,000	6,747	180,178	180,008	3,542	29,735	30,140	3,659	6,657	4,943	155,634	155,496	2,764	32,974	22,915	2,402	4,023
$10,000 under $25,000	4,768	315,624	312,085	7,169	44,974	79,490	3,061	10,214	3,965	284,544	281,072	6,084	48,551	66,199	2,544	8,145
$25,000 under $50,000	4,570	516,876	515,499	11,873	60,036	164,495	3,726	23,786	3,955	460,365	459,180	10,293	64,143	141,146	3,193	20,109
$50,000 under $100,000	3,505	670,383	667,253	16,174	70,365	246,341	3,135	42,626	3,049	611,233	608,601	14,181	74,540	213,117	2,740	33,741
$100,000 under $250,000	3,253	1,285,332	1,277,381	26,949	105,996	511,495	2,756	88,723	2,827	1,158,550	1,152,400	21,456	115,659	443,199	2,419	77,776
$250,000 under $500,000	1,235	980,131	971,432	16,993	63,490	427,075	1,087	85,457	1,060	894,442	887,330	15,039	69,951	369,253	931	76,027
$500,000 under $1,000,000	487	783,508	776,024	11,762	45,538	328,422	417	77,171	414	711,142	704,389	9,909	48,959	277,732	379	69,288
$1,000,000 under $5,000,000	190	724,853	718,675	10,735	34,764	310,154	175	80,412	161	634,368	629,585	8,599	40,001	261,105	148	68,763
$5,000,000 or more	9	62,692	61,719	1,547	2,433	63,673	8	10,519	7	53,237	52,396	972	2,696	49,191	6	9,380
Food and Kindred Products, Including Beverages																
Total	5,061	1,693,227	1,682,793	30,030	85,360	377,484	3,286	84,033	3,849	1,493,467	1,484,324	25,458	91,266	326,387	2,739	72,366
Partnerships without balance sheets	2,567	364,926	362,642	7,141	22,741	-	1,270	15,926	1,817	324,729	322,558	5,773	24,552	-	1,096	14,365
Partnerships with balance sheets, total	2,494	1,328,301	1,320,151	22,889	62,619	377,484	2,016	68,107	2,032	1,168,738	1,161,766	19,685	66,714	326,387	1,643	58,001
Under $10,000	224	5,727	5,682	157	538	1,300	100	802	150	3,382	3,340	66	803	913	(2)	(2)
$10,000 under $25,000	341	34,409	34,400	580	1,384	6,121	267	1,033	267	31,908	31,899	480	1,594	4,807	193	847
$25,000 under $50,000	538	94,898	94,621	1,582	4,113	20,513	481	2,828	438	82,058	81,884	1,222	4,805	16,640	405	2,556
$50,000 under $100,000	464	132,636	132,220	2,868	7,707	33,658	378	4,304	395	118,289	117,881	2,596	8,286	29,511	309	3,245
$100,000 under $250,000	547	296,469	295,120	5,747	15,399	86,975	449	11,719	456	248,492	247,392	4,774	16,216	73,360	389	10,053
$250,000 under $500,000	231	276,709	274,567	4,684	10,940	78,273	210	13,055	195	245,199	243,531	4,021	11,618	65,803	177	9,604
$500,000 under $1,000,000	100	230,957	229,250	3,586	9,530	67,252	88	13,016	85	203,921	202,501	3,036	10,309	56,690	79	11,611
$1,000,000 under $5,000,000	49	256,496	254,291	3,685	13,008	83,342	43	21,350	46	235,489	233,338	3,490	13,083	78,663	40	20,026
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Apparel and Other Finished Products Made From Fabrics and Similar Materials																
Total	3,334	869,129	864,964	5,953	57,574	228,929	1,890	82,805	2,971	809,642	805,586	5,526	59,526	215,664	1,720	75,888
Partnerships without balance sheets	763	80,354	79,844	788	6,129	-	284	7,566	629	68,373	67,919	682	7,048	-	276	5,923
Partnerships with balance sheets, total	2,571	788,775	785,120	5,165	51,445	228,929	1,606	75,239	2,342	741,269	737,667	4,844	52,478	215,664	1,444	69,965
Under $10,000	751	53,615	53,614	346	6,870	3,252	251	218	676	50,854	50,853	343	6,984	3,055	226	161
$10,000 under $25,000	538	58,466	57,292	376	6,494	7,616	257	1,040	480	53,331	52,158	340	6,614	6,884	208	809
$25,000 under $50,000	359	60,991	60,919	449	5,286	12,308	266	2,235	328	55,456	55,396	375	5,413	11,229	242	1,968
$50,000 under $100,000	380	89,431	89,011	988	6,695	26,599	331	6,053	342	82,529	82,117	962	6,814	23,715	294	4,705
$100,000 under $250,000	320	166,121	165,609	1,006	9,640	50,896	283	14,822	306	157,843	157,339	961	10,004	48,382	269	13,800
$250,000 under $500,000	133	130,674	130,182	619	6,163	45,307	130	15,680	124	121,310	120,830	582	6,291	41,947	121	14,233
$500,000 under $1,000,000	70	135,739	134,965	771	6,816	46,237	68	19,316	66	126,208	125,446	671	6,877	43,738	64	18,414
$1,000,000 under $5,000,000	19	81,049	80,840	579	3,115	31,235	19	12,379	19	81,049	80,840	579	3,115	31,235	19	12,379
$5,000,000 or more	1	12,689	12,688	31	366	5,479	1	3,496	1	12,689	12,688	31	366	5,479	1	3,496
Lumber and Wood Products, Except Furniture																
Total	7,258	852,761	843,126	32,290	51,993	349,628	2,765	67,681	6,039	702,214	695,875	23,883	67,127	222,708	2,241	52,481
Partnerships without balance sheets	4,584	230,682	229,005	10,583	25,885	-	1,082	12,763	4,018	214,380	212,871	9,438	27,789	-	971	11,269
Partnerships with balance sheets, total	2,674	622,079	614,121	21,707	26,108	349,628	1,683	54,918	2,021	487,834	483,004	14,445	39,338	222,708	1,270	41,212
Under $10,000	596	18,621	18,600	509	4,056	2,740	198	718	548	18,610	18,594	477	4,084	2,460	173	714
$10,000 under $25,000	450	25,386	25,271	1,224	2,471	8,331	199	783	252	19,055	18,991	917	3,043	4,715	(2)	(2)
$25,000 under $50,000	520	57,012	56,899	1,634	4,200	19,179	445	3,335	446	52,830	52,731	1,499	4,739	16,256	396	2,828
$50,000 under $100,000	296	51,444	51,183	2,409	4,426	21,174	233	3,358	241	46,456	46,212	2,114	4,715	17,211	179	2,254
$100,000 under $250,000	464	156,304	154,455	6,640	3,543	74,090	351	13,633	334	125,123	124,458	3,466	9,378	51,252	280	11,109
$250,000 under $500,000	218	111,886	109,316	3,351	5,394	71,381	171	11,024	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 under $1,000,000	95	89,024	87,869	2,662	992	64,318	55	10,326	51	63,855	63,011	1,646	2,836	33,064	39	7,055
$1,000,000 under $5,000,000	30	88,217	87,113	2,021	385	47,051	26	8,708	18	56,134	55,441	1,171	2,078	28,054	15	5,453
$5,000,000 or more	5	24,185	23,415	1,257	641	41,364	5	3,033	3	14,730	14,092	682	904	26,882	3	1,894

Footnotes at end of table.

Table 18.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
MANUFACTURING—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Printing, Publishing, and Allied Industries																
Total	6,429	506,880	504,025	13,913	78,020	178,247	3,714	18,158	5,208	469,469	467,187	12,289	83,223	161,690	3,090	16,810
Partnerships without balance sheets	2,759	102,715	102,462	3,427	19,906	-	1,066	3,370	2,118	93,273	93,021	2,602	21,061	-	869	3,231
Partnerships with balance sheets, total	3,670	404,165	401,563	10,486	58,114	178,247	2,648	14,788	3,090	376,196	374,166	9,687	62,162	161,690	2,221	13,579
Under $10,000	1,163	24,568	24,551	617	4,515	5,456	664	399	844	21,309	21,301	496	4,758	4,205	418	264
$10,000 under $25,000	854	50,742	50,650	1,458	9,161	15,119	671	1,091	707	45,985	45,906	1,292	9,994	12,506	597	763
$25,000 under $50,000	828	75,581	75,432	2,075	11,305	28,140	660	2,069	755	67,873	67,724	1,918	12,158	25,784	587	1,997
$50,000 under $100,000	375	63,100	62,611	1,778	8,178	28,974	329	2,130	351	61,513	61,024	1,778	8,297	27,170	305	1,913
$100,000 under $250,000	388	108,851	107,963	2,982	16,944	60,610	281	4,323	382	106,350	105,464	2,947	16,952	59,897	275	4,160
$250,000 under $500,000	38	29,336	29,215	577	1,702	12,561	34	2,989	31	25,621	25,505	547	2,251	10,699	33	2,874
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)			(2)	(2)	(2)	(2)	(2)	(2)		
$1,000,000 under $5,000,000	11	25,808	25,170	668	2,923	17,706	9	1,787	8	22,041	21,910	386	4,324	12,293	6	1,608
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Machinery, Except Electrical and Transportation Equipment																
Total	5,275	510,173	505,041	15,646	81,106	217,934	2,852	35,180	4,558	473,656	468,773	13,834	84,382	196,990	2,460	31,617
Partnerships without balance sheets	2,119	89,957	88,838	3,329	16,163	-	803	5,896	1,794	83,304	82,280	2,944	16,700	-	681	5,538
Partnerships with balance sheets, total	3,156	420,216	416,203	12,317	64,943	217,934	2,049	29,284	2,764	390,352	386,493	10,890	67,682	196,990	1,779	26,079
Under $10,000	646	10,542	10,541	405	2,691	3,253	320	348	523	9,023	9,022	347	2,890	2,838	270	327
$10,000 under $25,000	742	31,820	31,618	1,354	9,854	12,095	349	1,015	718	31,529	31,327	1,282	9,946	11,675	325	851
$25,000 under $50,000	812	71,416	71,220	2,267	12,001	29,932	570	3,247	640	59,000	58,830	1,899	12,827	22,913	423	2,595
$50,000 under $100,000	422	69,018	68,864	2,540	11,663	28,770	361	3,055	397	67,271	67,117	2,203	11,916	27,388	360	3,055
$100,000 under $250,000	325	108,535	107,797	2,541	13,280	51,359	280	7,823	283	102,070	101,424	2,207	14,264	44,659	238	6,885
$250,000 under $500,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 under $1,000,000	52	43,161	41,437	882	3,817	30,423	51	5,942	48	38,630	36,936	842	4,022	27,793	47	4,931
$1,000,000 under $5,000,000	8	16,318	16,208	357	2,337	10,456	8	2,131	6	13,423	13,319	139	2,517	8,078	6	1,712
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Manufacturing																
Total	15,734	2,270,820	2,254,018	43,548	240,874	809,063	10,757	207,368	12,494	2,088,787	2,073,368	37,948	259,601	720,418	8,660	180,649
Partnerships without balance sheets	5,535	314,779	311,100	9,368	46,772	-	2,735	24,139	4,362	289,661	286,015	8,202	50,501	-	2,255	22,233
Partnerships with balance sheets, total	10,199	1,956,041	1,942,918	34,180	194,102	809,063	8,022	183,229	8,132	1,799,126	1,787,353	29,746	209,100	720,418	6,405	158,416
Under $10,000	3,367	67,105	67,020	1,508	11,065	14,089	2,126	4,172	2,202	52,456	52,386	1,035	13,455	9,444	1,264	2,498
$10,000 under $25,000	1,843	114,801	112,854	2,177	15,610	30,208	1,318	5,252	1,541	102,736	100,791	1,773	17,360	25,612	1,122	4,532
$25,000 under $50,000	1,513	156,978	156,408	3,866	23,131	54,423	1,304	10,072	1,348	143,148	142,615	3,380	24,201	48,324	1,140	8,165
$50,000 under $100,000	1,568	264,754	263,364	5,591	31,696	107,166	1,503	23,726	1,323	235,175	234,250	4,528	34,512	88,122	1,293	18,569
$100,000 under $250,000	1,209	449,052	446,437	8,033	47,190	187,565	1,112	36,403	1,066	418,672	416,323	7,101	48,845	165,649	968	31,769
$250,000 under $500,000	466	362,120	359,634	5,791	29,991	167,907	442	38,604	433	341,865	339,472	5,445	32,930	156,344	414	35,649
$500,000 under $1,000,000	157	258,448	256,532	3,530	20,997	110,511	145	26,953	152	253,024	251,163	3,391	21,487	107,311	140	25,655
$1,000,000 under $5,000,000	73	256,965	255,053	3,425	12,996	120,364	70	34,057	64	226,232	224,737	2,834	14,884	102,782	62	27,585
$5,000,000 or more	3	25,818	25,616	259	1,426	16,830	2	3,990	3	25,818	25,616	259	1,426	16,830	2	3,990
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES																
Total	17,032	1,007,149	995,355	65,986	124,303	347,454	1,037	8,341	13,046	876,471	866,826	55,431	139,058	287,551	821	6,006
Partnerships without balance sheets	10,450	349,345	346,243	28,562	46,219	-	399	2,214	8,127	292,511	289,917	22,771	54,973	-	296	1,652
Partnerships with balance sheets, total	6,582	657,804	649,112	37,424	78,084	347,454	638	6,127	4,919	583,960	576,909	32,660	84,085	287,551	525	4,354
Under $10,000	2,285	49,717	49,596	2,295	8,520	9,513	246	308	1,474	39,803	39,779	1,347	10,197	6,063	172	183
$10,000 under $25,000	1,445	59,125	58,925	3,838	7,835	23,902	(2)	(2)	1,099	50,513	50,354	3,257	9,107	17,731	(2)	(2)
$25,000 under $50,000	1,015	76,270	75,836	3,825	9,859	35,168	235	1,617	709	65,927	65,651	2,829	10,842	24,134	230	1,592
$50,000 under $100,000	1,023	151,220	148,944	8,635	20,450	74,525			942	142,317	140,099	8,125	21,105	69,354		
$100,000 under $250,000	677	141,420	139,568	10,672	14,654	107,509	118	2,992	568	133,685	131,913	9,741	15,504	85,574	95	2,542
$250,000 under $500,000	(2)	(2)	(2)	(2)	(2)	(2)			(2)	(2)	(2)	(2)	(2)	(2)		
$500,000 under $1,000,000	37	42,961	41,291	2,146	8,560	25,333	8	260	32	37,820	36,254	1,824	8,739	22,060	2	18
$1,000,000 under $5,000,000	17	41,738	40,176	1,964	3,779	31,299	3	39	15	38,201	37,725	1,671	4,092	28,765	-	-
$5,000,000 or more	2	21,116	21,112	287	439	11,282	1	892	1	2,524	2,520	230	439	5,852		

Footnotes at end of table.

Table 18.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
WHOLESALE AND RETAIL TRADE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	267,493	36,963,635	36,580,084	371,149	2,198,615	8,231,942	209,905	3,633,838	217,842	33,660,602	33,313,712	321,247	2,354,424	7,221,575	176,257	3,209,855
Partnerships without balance sheets	137,205	10,728,337	10,639,208	122,520	760,461	-	96,748	942,248	109,716	9,703,814	9,623,074	106,340	824,007	-	80,658	819,652
Partnerships with balance sheets, total	130,288	26,235,298	25,940,876	248,629	1,438,154	8,231,942	113,157	2,691,590	108,126	23,956,788	23,690,638	214,907	1,530,417	7,221,575	95,599	2,390,203
Under $10,000	31,818	1,243,628	1,237,227	11,612	115,761	147,073	23,450	51,803	22,913	1,040,170	1,034,470	8,711	132,630	109,536	17,259	38,383
$10,000 under $25,000	28,850	2,275,886	2,257,258	25,722	180,104	483,360	25,496	163,529	23,781	1,993,239	1,976,121	21,021	195,143	399,386	21,364	133,954
$25,000 under $50,000	26,471	3,317,480	3,292,115	38,191	238,845	947,067	24,521	347,655	23,018	2,992,030	2,969,035	33,083	251,997	824,751	21,408	301,744
$50,000 under $100,000	22,434	4,846,422	4,803,670	53,101	309,261	1,576,309	20,935	564,867	19,778	4,419,696	4,381,469	45,975	326,987	1,391,519	18,470	499,006
$100,000 under $250,000	15,477	6,657,235	6,578,774	62,182	333,789	2,343,368	14,094	759,258	13,979	6,196,917	6,123,640	55,699	347,343	2,113,697	12,877	691,490
$250,000 under $500,000	3,671	3,673,661	3,625,213	28,838	137,771	1,230,616	3,282	367,979	3,310	3,399,208	3,354,287	25,957	144,095	1,110,250	3,013	339,317
$500,000 under $1,000,000	1,175	2,297,169	2,258,819	15,961	69,857	785,766	1,042	218,941	1,020	2,135,730	2,101,738	13,597	74,999	675,837	927	197,658
$1,000,000 under $5,000,000	379	1,628,999	1,595,547	10,820	49,594	609,330	327	172,567	318	1,512,638	1,485,025	9,172	52,980	516,141	273	152,627
$5,000,000 or more	13	294,818	292,253	2,202	3,172	109,053	10	44,991	9	267,160	264,853	1,692	4,243	80,458	8	36,024
Wholesale Trade																
Total	40,960	12,477,567	12,356,676	89,754	573,060	2,590,509	25,730	886,686	33,535	11,399,743	11,290,057	78,744	611,264	2,267,028	21,523	781,921
Partnerships without balance sheets	15,460	2,327,262	2,307,135	21,146	136,630	-	7,350	129,009	12,390	2,119,058	2,100,346	18,695	144,676	-	6,043	111,888
Partnerships with balance sheets, total	25,500	10,150,305	10,049,541	68,608	436,430	2,590,509	18,380	757,677	21,145	9,280,685	9,189,711	60,049	466,588	2,267,028	15,480	670,033
Under $10,000	5,942	274,465	271,532	1,912	34,977	23,903	2,655	4,527	4,258	232,869	230,004	1,404	39,683	17,510	1,707	3,021
$10,000 under $25,000	4,337	463,738	457,589	3,977	38,494	72,706	2,873	17,382	3,490	387,490	381,875	3,196	42,988	59,178	2,351	14,221
$25,000 under $50,000	4,332	826,956	820,792	6,400	48,275	158,405	3,657	43,247	3,721	747,136	741,607	5,586	51,794	135,341	3,139	35,933
$50,000 under $100,000	4,317	1,360,372	1,348,607	12,165	74,239	309,073	3,611	83,340	3,809	1,233,192	1,222,501	11,162	78,424	273,468	3,165	72,041
$100,000 under $250,000	4,294	2,535,502	2,511,786	19,218	107,919	680,051	3,662	194,993	3,845	2,359,899	2,337,537	16,651	113,075	606,967	3,354	178,542
$250,000 under $500,000	1,487	1,898,402	1,883,145	11,598	60,411	504,495	1,240	142,330	1,310	1,740,670	1,727,096	10,425	63,306	444,011	1,148	132,689
$500,000 under $1,000,000	562	1,401,738	1,388,128	6,616	38,748	377,664	492	118,782	511	1,309,359	1,296,633	6,077	41,116	342,322	448	105,579
$1,000,000 under $5,000,000	218	1,173,775	1,154,522	5,389	31,418	371,488	182	113,901	194	1,082,371	1,066,418	4,725	33,182	324,102	162	97,799
$5,000,000 or more	11	215,357	213,440	1,333	1,949	92,724	8	39,175	7	187,699	186,040	823	3,020	64,129	6	30,208
Groceries and related products																
Total	7,383	3,204,745	3,185,742	18,548	105,710	404,002	4,414	113,841	6,213	2,942,002	2,924,056	16,868	113,447	361,931	3,754	101,833
Partnerships without balance sheets	2,984	585,882	583,804	4,032	26,278	-	1,310	17,932	2,460	536,707	534,948	3,581	28,382	-	1,063	15,689
Partnerships with balance sheets, total	4,399	2,618,863	2,601,938	14,516	79,432	404,002	3,104	95,909	3,753	2,405,295	2,389,108	13,287	85,065	361,931	2,691	86,144
Under $10,000	1,020	73,825	73,631	406	5,241	3,877	474	700	767	63,012	62,820	362	7,115	2,882	345	589
$10,000 under $25,000	860	139,489	138,325	1,019	6,130	14,352	546	1,463	695	114,318	113,232	922	6,995	11,231	444	1,087
$25,000 under $50,000	839	258,948	258,627	1,534	11,374	28,968	668	4,940	755	233,600	233,282	1,418	11,742	26,140	591	4,363
$50,000 under $100,000	716	345,009	342,780	2,883	12,831	51,187	561	7,672	641	326,468	324,320	2,579	13,757	45,150	517	7,249
$100,000 under $250,000	603	628,306	624,147	3,305	19,033	95,751	526	23,034	574	591,301	587,215	3,204	19,373	91,217	499	21,530
$250,000 under $500,000	231	505,160	502,864	2,432	10,378	80,942	207	20,429	203	453,893	451,767	2,080	10,875	70,496	184	18,493
$500,000 under $1,000,000	93	366,199	364,299	1,410	7,214	63,551	90	19,126	86	351,610	349,838	1,274	7,550	59,073	83	17,497
$1,000,000 under $5,000,000	37	301,927	297,265	1,527	7,231	65,374	32	18,545	32	271,093	266,634	1,448	7,658	55,742	28	15,336
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other wholesale trade																
Total	33,577	9,272,822	9,170,934	71,206	467,350	2,186,507	21,316	772,845	27,322	8,457,741	8,366,001	61,876	497,817	1,905,097	17,769	680,088
Partnerships without balance sheets	12,476	1,741,380	1,723,331	17,114	110,352	-	6,040	111,077	9,930	1,582,351	1,565,398	15,114	116,294	-	4,980	96,199
Partnerships with balance sheets, total	21,101	7,531,442	7,447,603	54,092	356,998	2,186,507	15,276	661,768	17,392	6,875,390	6,800,603	46,762	381,523	1,905,097	12,789	583,889
Under $10,000	4,922	200,640	197,901	1,506	29,736	20,026	2,181	3,827	3,491	169,857	167,184	1,042	32,568	14,628	1,362	2,432
$10,000 under $25,000	3,477	324,249	319,264	2,958	32,364	58,354	2,327	15,919	2,795	273,172	268,643	2,274	35,993	47,947	1,907	13,134
$25,000 under $50,000	3,493	568,008	562,165	4,866	36,901	129,437	2,989	38,307	2,966	513,536	508,325	4,168	40,052	109,201	2,548	31,570
$50,000 under $100,000	3,601	1,015,363	1,005,827	9,282	61,408	257,886	3,050	75,668	3,168	906,724	898,181	8,583	64,667	228,318	2,648	64,792
$100,000 under $250,000	3,691	1,907,196	1,887,639	15,913	88,886	584,300	3,136	171,959	3,271	1,768,598	1,750,322	13,447	93,702	515,750	2,855	157,012
$250,000 under $500,000	1,256	1,393,242	1,380,281	9,166	50,033	423,553	1,033	121,901	1,107	1,286,777	1,275,329	8,345	52,431	373,515	964	114,196
$500,000 under $1,000,000	469	1,035,539	1,023,829	5,206	31,534	314,113	402	99,656	425	957,749	946,795	4,803	33,566	283,249	365	88,082
$1,000,000 under $5,000,000	181	871,848	857,257	3,862	24,187	306,114	150	95,356	162	811,278	799,784	3,277	25,524	268,360	134	82,463
$5,000,000 or more	11	215,357	213,440	1,333	1,949	92,724	8	39,175	7	187,699	186,040	823	3,020	64,129	6	30,208

Footnotes at end of table.

Table 18.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Retail Trade																
Total	220,585	23,479,010	23,226,584	268,542	1,564,099	5,353,210	180,047	2,643,087	179,328	21,323,169	21,095,472	230,736	1,675,576	4,711,624	151,053	2,331,132
Partnerships without balance sheets	118,658	8,112,475	8,045,835	97,749	604,514	-	87,734	789,105	94,714	7,317,376	7,257,688	84,246	656,912	-	73,080	685,202
Partnerships with balance sheets, total	101,927	15,366,535	15,180,749	170,793	959,585	5,353,210	92,313	1,853,982	84,614	14,005,793	13,837,784	146,490	1,018,664	4,711,624	77,973	1,645,930
Under $10,000	25,605	961,774	958,306	9,580	80,448	121,892	20,622	47,111	18,507	801,844	799,009	7,217	92,431	91,186	15,404	35,200
$10,000 under $25,000	24,049	1,777,744	1,765,323	21,468	138,608	403,276	22,238	142,794	19,955	1,576,497	1,565,052	17,612	148,756	334,483	18,731	117,005
$25,000 under $50,000	21,439	2,410,878	2,392,050	30,781	186,122	764,718	20,224	296,348	18,673	2,173,474	2,156,257	26,562	195,363	668,062	17,705	258,965
$50,000 under $100,000	17,478	3,355,106	3,325,411	39,321	225,813	1,224,992	16,746	466,778	15,391	3,064,512	3,038,234	33,338	238,944	1,079,753	14,789	413,740
$100,000 under $250,000	10,642	3,899,010	3,846,278	40,085	211,225	1,576,577	9,957	539,604	9,661	3,632,611	3,583,486	36,354	219,067	1,430,571	9,092	489,944
$250,000 under $500,000	2,030	1,644,869	1,613,725	15,768	70,599	673,470	1,889	208,774	1,854	1,532,475	1,502,984	14,144	73,892	616,631	1,720	190,421
$500,000 under $1,000,000	533	821,563	798,311	8,092	28,901	351,963	502	91,437	459	753,746	733,835	6,549	30,720	300,439	431	83,357
$1,000,000 under $5,000,000	149	416,130	402,532	4,829	16,646	219,993	133	55,320	112	391,173	380,114	3,845	18,268	174,190	99	51,482
$5,000,000 or more	2	79,461	78,813	869	1,223	16,329	2	5,816	2	79,461	78,813	869	1,223	16,329	2	5,816
Grocery stores, meat, fish, fruit and vegetable markets																
Total	33,283	5,201,144	5,173,787	48,307	246,553	549,855	28,058	263,867	28,935	4,757,725	4,732,442	43,234	260,039	491,589	24,813	237,143
Partnerships without balance sheets	20,426	2,242,516	2,229,938	20,160	123,272	-	16,244	116,194	17,677	2,064,602	2,053,255	18,428	129,978	-	14,317	104,677
Partnerships with balance sheets, total	12,857	2,958,628	2,943,849	28,147	123,281	549,855	11,814	147,673	11,258	2,693,123	2,679,187	24,806	130,060	491,589	10,496	132,466
Under $10,000	3,432	205,294	205,045	1,516	15,568	17,899	2,851	7,262	2,906	182,654	182,413	1,304	16,834	15,457	2,482	6,400
$10,000 under $25,000	3,696	439,180	438,276	3,786	24,681	60,868	3,435	19,608	3,226	390,281	389,467	3,173	25,665	52,441	3,074	17,323
$25,000 under $50,000	2,688	526,858	524,043	4,943	24,647	94,761	2,568	29,067	2,416	482,983	480,253	4,429	25,580	85,695	2,302	25,717
$50,000 under $100,000	1,911	667,484	664,675	6,402	25,330	133,265	1,877	37,906	1,685	607,013	604,600	5,621	27,199	118,247	1,657	34,074
$100,000 under $250,000	897	602,645	598,696	5,953	22,055	132,101	859	29,576	838	556,696	552,907	5,424	22,793	123,047	802	27,107
$250,000 under $500,000	174	245,337	243,581	2,551	5,546	55,714	167	11,829	133	218,145	216,452	2,076	6,311	44,461	(2)	(2)
$500,000 under $1,000,000	58	199,535	197,732	2,203	4,467	44,351	56	8,648	53	183,056	181,294	1,986	4,691	41,345	51	7,725
$1,000,000 under $5,000,000																
$5,000,000 or more	1	72,295	71,801	793	987	10,896	1	3,777	1	72,295	71,801	793	987	10,896	1	3,777
Apparel and accessories																
Total	14,547	1,390,838	1,372,072	13,536	115,362	526,575	12,674	331,494	11,684	1,275,563	1,258,301	11,874	124,435	476,867	10,770	288,674
Partnerships without balance sheets	5,122	280,980	278,766	2,857	23,837	-	3,896	78,169	3,622	251,141	248,989	2,207	28,593	-	3,134	65,136
Partnerships with balance sheets, total	9,425	1,109,858	1,093,306	10,679	91,525	526,575	8,778	253,325	8,062	1,024,422	1,009,312	9,667	95,842	476,867	7,636	223,538
Under $10,000	1,426	32,873	32,833	249	3,615	7,769	959	4,177	1,032	29,487	29,478	199	4,446	5,772	737	3,295
$10,000 under $25,000	2,174	99,425	98,878	1,067	8,802	38,957	2,051	22,809	1,706	86,286	85,745	816	9,915	30,778	1,632	17,213
$25,000 under $50,000	2,717	231,861	229,953	2,217	23,145	97,328	2,668	57,071	2,461	212,411	210,712	1,989	23,804	88,218	2,412	50,749
$50,000 under $100,000	1,866	283,868	280,189	2,530	23,752	133,936	1,860	70,491	1,709	264,313	260,840	2,325	24,603	122,626	1,703	63,482
$100,000 under $250,000	1,002	272,676	267,390	2,771	20,214	147,080	1,001	65,257	925	252,781	247,826	2,617	20,867	135,315	924	56,898
$250,000 under $500,000	195	118,527	115,746	1,217	7,585	63,024	194	22,434	188	113,482	110,858	1,145	7,695	60,698	187	21,380
$500,000 under $1,000,000	39	45,425	44,081	483	2,480	25,538	39	8,734	41	65,662	63,853	576	4,512	33,460	41	10,421
$1,000,000 under $5,000,000	6	25,203	24,236	145	1,932	12,943	6	2,352								
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Furniture, home furnishings, and equipment																
Total	14,461	1,359,651	1,336,766	15,320	116,546	552,474	12,350	248,734	11,530	1,211,355	1,190,316	13,308	126,718	485,671	10,089	213,114
Partnerships without balance sheets	6,457	360,451	356,358	4,926	36,304	-	4,999	61,605	5,085	318,586	314,555	4,290	40,823	-	4,070	51,168
Partnerships with balance sheets, total	8,004	999,200	980,408	10,394	80,242	552,474	7,351	187,129	6,445	892,769	875,761	9,018	85,895	485,671	6,019	161,946
Under $10,000	1,750	32,129	31,772	493	5,136	7,563	1,352	2,918	1,136	26,880	26,528	393	5,950	5,221	885	1,795
$10,000 under $25,000	1,564	91,870	90,810	939	9,164	26,557	1,490	11,907	1,195	75,014	73,966	667	10,207	20,103	1,146	8,627
$25,000 under $50,000	1,391	123,625	122,530	1,329	9,489	50,963	1,316	20,791	1,139	100,601	99,650	1,066	10,793	41,765	1,088	16,584
$50,000 under $100,000	1,774	257,073	254,372	2,516	20,362	130,390	1,724	57,576	1,571	232,817	230,259	2,259	22,003	114,307	1,546	50,169
$100,000 under $250,000	1,160	290,362	285,061	2,701	22,982	170,495	1,114	53,713	1,074	275,720	270,736	2,478	23,473	157,304	1,032	50,158
$250,000 under $500,000	251	104,012	101,018	1,272	7,617	79,550	244	20,627	238	98,651	95,711	1,207	7,653	75,648	232	19,003
$500,000 under $1,000,000	93	70,482	67,259	869	3,483	57,708	91	13,345	92	83,086	78,911	948	5,816	71,323	90	15,610
$1,000,000 under $5,000,000	21	29,647	27,586	275	2,009	29,248	20	6,252								
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 18.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Retail Trade—Continued																
Automotive dealers																
Total	15,612	3,817,225	3,761,750	19,341	146,762	796,562	11,971	389,498	12,568	3,541,920	3,489,678	17,540	156,924	733,553	9,975	352,643
Partnerships without balance sheets	6,478	782,267	773,267	4,088	39,697	-	4,209	91,918	4,936	698,786	690,594	3,418	43,967	-	3,343	80,206
Partnerships with balance sheets, total	9,134	3,034,958	2,988,483	15,253	107,065	796,562	7,762	297,580	7,632	2,843,134	2,799,084	14,122	112,957	733,553	6,632	272,437
Under $10,000	1,576	47,294	46,912	227	821	8,367	1,230	3,872	936	39,515	39,185	164	2,565	5,287	787	2,582
$10,000 under $25,000	1,340	121,776	119,946	682	6,744	22,150	1,206	10,654	1,118	104,960	103,183	524	7,800	18,569	1,019	9,016
$25,000 under $50,000	1,887	261,560	256,960	1,603	15,724	67,590	1,635	27,921	1,623	236,159	232,155	1,402	16,393	57,729	1,449	24,357
$50,000 under $100,000	1,872	502,544	497,493	2,608	20,670	134,639	1,610	53,793	1,644	459,936	455,238	2,419	21,520	118,535	1,418	47,471
$100,000 under $250,000	1,765	1,059,150	1,043,783	4,838	33,916	269,108	1,493	103,627	1,650	1,000,934	986,160	4,625	34,831	253,382	1,398	96,791
$250,000 under $500,000	566	627,305	614,963	3,642	18,395	189,679	478	61,124	538	597,640	585,873	3,404	18,889	180,198	455	57,049
$500,000 under $1,000,000	102	285,523	280,603	1,085	7,509	67,423	88	24,046	99	280,493	275,747	1,033	7,621	65,343	86	23,362
$1,000,000 under $5,000,000	26	129,806	127,823	568	3,286	37,606	22	12,543	24	123,497	121,543	551	3,338	34,510	20	11,809
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gasoline service stations																
Total	29,257	2,383,318	2,369,051	19,396	161,486	210,046	24,513	94,211	24,415	2,151,643	2,138,736	17,147	170,057	187,634	20,882	84,032
Partnerships without balance sheets	19,399	1,319,527	1,313,098	10,298	91,067	-	15,294	51,439	16,164	1,208,810	1,203,206	9,357	96,406	-	12,969	45,430
Partnerships with balance sheets, total	9,858	1,063,791	1,055,953	9,098	70,419	210,046	9,219	42,772	8,251	942,833	935,530	7,790	73,651	187,634	7,913	38,602
Under $10,000	5,015	313,328	312,720	1,962	19,611	25,187	4,547	8,504	3,811	244,873	244,299	1,349	21,550	19,627	3,588	6,668
$10,000 under $25,000	2,816	324,837	323,583	2,223	22,512	45,447	2,697	11,540	2,633	306,243	304,990	2,123	22,984	42,572	2,563	10,961
$25,000 under $50,000	940	138,242	136,986	1,441	9,993	33,440	934	5,135	845	129,919	128,729	1,258	10,321	30,472	839	4,583
$50,000 under $100,000	770	141,346	138,517	1,831	11,292	53,588	735	8,709	655	122,098	119,618	1,560	11,531	45,641	626	7,632
$100,000 under $250,000	293	109,994	108,521	1,212	5,790	42,159	286	7,098	286	107,439	106,007	1,152	5,824	41,225	279	7,013
$250,000 under $500,000	18	22,258	22,057	209	751	6,065	20	1,786	17	21,682	21,483	190	801	5,595	18	1,745
$500,000 under $1,000,000	5	11,191	11,010	166	585	3,039			4	10,579	10,404	158	640	2,502		
$1,000,000 under $5,000,000	1	2,595	2,559	54	[3]115	1,121	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Eating and drinking places																
Total	42,112	2,233,924	2,208,344	60,216	226,085	436,891	30,450	54,275	33,691	1,957,375	1,935,927	48,523	247,560	350,443	25,164	46,381
Partnerships without balance sheets	27,175	1,039,792	1,028,310	25,899	117,596	-	17,878	23,904	21,560	918,919	909,084	21,690	127,555	-	14,847	21,444
Partnerships with balance sheets, total	14,937	1,194,132	1,180,034	34,317	108,489	436,891	12,572	30,371	12,131	1,038,456	1,026,843	26,833	120,005	350,443	10,317	24,937
Under $10,000	5,131	173,775	172,486	2,868	20,065	22,614	4,033	3,907	4,072	148,693	147,729	2,248	21,722	17,957	3,295	3,201
$10,000 under $25,000	4,677	284,643	282,648	6,701	25,727	75,861	4,011	6,794	3,880	254,932	253,058	5,532	27,735	62,639	3,362	6,050
$25,000 under $50,000	2,996	276,742	274,710	8,043	26,404	104,642	2,602	8,281	2,504	239,920	238,067	6,701	28,022	87,620	2,168	6,808
$50,000 under $100,000	1,299	198,163	195,651	6,747	16,992	86,169	1,143	4,263	998	170,190	168,472	4,341	20,605	66,425	866	3,318
$100,000 under $250,000	755	185,425	182,122	6,930	15,871	103,406	715	4,816	621	162,314	159,429	5,833	17,020	84,913	581	3,610
$250,000 under $500,000	46	35,527	35,024	1,207	932	15,011	63	1,229	51	41,939	41,043	1,498	2,647	20,914	[2]	[2]
$500,000 under $1,000,000	28	19,389	18,348	1,141	244	19,213									[2]	[2]
$1,000,000 under $5,000,000	5	20,468	19,045	680	2,254	9,975	5	1,081	5	20,468	19,045	680	2,254	9,975	[2]	[2]
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other retail trade																
Total	71,313	7,092,910	7,004,814	92,426	551,305	2,280,807	60,031	1,261,008	56,505	6,427,588	6,350,072	79,110	589,843	1,985,867	49,360	1,109,145
Partnerships without balance sheets	33,601	2,086,942	2,066,098	29,521	172,741	-	25,214	365,876	25,670	1,856,532	1,838,005	24,856	189,589	-	20,400	317,141
Partnerships with balance sheets, total	37,712	5,005,968	4,938,716	62,905	378,564	2,280,807	34,817	895,132	30,835	4,571,056	4,512,067	54,254	400,254	1,985,867	28,960	792,004
Under $10,000	7,275	157,081	156,538	2,265	15,632	32,493	5,650	16,471	4,614	129,742	129,377	1,560	19,364	21,865	3,630	11,259
$10,000 under $25,000	7,782	416,013	411,182	6,070	40,978	133,436	7,348	59,482	6,197	358,781	354,643	4,777	44,450	107,361	5,935	47,815
$25,000 under $50,000	8,820	851,990	846,868	11,205	76,720	315,994	8,501	148,082	7,685	771,481	766,691	9,717	80,450	276,563	7,447	130,167
$50,000 under $100,000	7,986	1,304,628	1,294,514	16,687	107,415	553,005	7,797	234,040	7,129	1,208,145	1,199,207	14,813	111,483	493,972	6,973	207,594
$100,000 under $250,000	4,770	1,378,758	1,360,705	15,680	90,397	712,228	4,489	275,517	4,267	1,276,727	1,260,421	14,225	94,259	635,385	4,076	248,267
$250,000 under $500,000	760	491,903	481,336	5,670	29,773	264,427	750	90,608	705	454,176	444,325	5,195	30,574	238,315	675	80,722
$500,000 under $1,000,000	215	227,009	215,832	2,576	11,060	145,437	207	37,190	185	205,304	195,380	2,094	11,674	124,920	178	33,702
$1,000,000 under $5,000,000	83	171,420	164,729	2,676	6,353	118,354	74	31,703	52	159,534	155,011	1,797	7,764	82,053	45	30,439
$5,000,000 or more	1	7,166	7,012	76	236	5,433	1	2,039	1	7,166	7,012	76	236	5,433	1	2,039

Footnotes at end of table.

Table 18.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE—Continued																
Wholesale and Retail Trade Not Allocable																
Total	5,948	1,007,058	996,824	12,853	61,456	288,223	4,128	104,065	4,979	937,690	928,183	11,767	67,584	242,923	3,681	96,802
Partnerships without balance sheets	3,087	288,600	286,238	3,625	19,317	-	1,664	24,134	2,612	267,380	265,040	3,399	22,419	-	1,535	22,562
Partnerships with balance sheets, total	2,861	718,458	710,586	9,228	42,139	288,223	2,464	79,931	2,367	670,310	663,143	8,368	45,165	242,923	2,146	74,240
Under $10,000	271	7,389	7,389	120	336	1,278	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$10,000 under $25,000	464	34,404	34,346	277	3,002	7,378	385	3,353	336	29,252	29,194	213	3,399	5,745	282	2,728
$25,000 under $50,000	700	79,646	79,273	1,010	4,448	23,944	640	8,060	624	71,420	71,171	935	4,840	21,348	564	6,846
$50,000 under $100,000	639	130,944	129,652	1,615	9,209	42,244	578	14,749	578	121,992	120,734	1,475	9,619	38,298	516	13,225
$100,000 under $250,000	541	222,723	220,710	2,879	14,645	86,740	475	24,661	473	204,407	202,617	2,694	15,201	76,159	431	23,004
$250,000 under $500,000	154	130,390	128,343	1,472	6,761	52,651	153	16,875	146	126,063	124,207	1,388	6,897	49,608	145	16,207
$500,000 under $1,000,000	80	73,868	72,380	1,253	2,208	56,139	48	8,722	50	72,625	71,270	971	3,163	33,076	48	8,722
$1,000,000 under $5,000,000	12	39,094	38,493	602	1,530	17,849	12	3,346	12	39,094	38,493	602	1,530	17,849	12	3,346
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINANCE, INSURANCE, AND REAL ESTATE																
Total	229,400	5,564,292	4,975,893	689,461	952,454	24,787,302	1,096	41,820	155,547	4,483,009	3,983,570	371,806	1,414,346	15,120,621	927	29,184
Partnerships without balance sheets	105,394	1,241,483	1,073,779	135,150	373,841	-	228	1,841	74,133	1,052,355	902,834	86,298	462,146	-	222	1,830
Partnerships with balance sheets, total	124,006	4,322,809	3,902,114	554,311	578,613	24,787,302	868	39,979	81,414	3,430,654	3,080,736	285,508	952,200	15,120,621	705	27,354
Under $10,000	19,169	142,370	136,519	6,366	22,604	91,059	222	633	12,568	125,127	119,991	4,184	45,505	59,613	196	577
$10,000 under $25,000	22,265	193,186	178,935	13,781	55,323	385,869	133	1,559	14,975	171,233	157,817	9,163	72,228	264,089	84	1,023
$25,000 under $50,000	22,038	234,048	220,785	25,198	63,319	806,062	115	1,426	14,841	210,964	199,330	16,569	77,072	548,061	89	1,386
$50,000 under $100,000	21,452	364,701	337,869	49,285	88,820	1,531,971	174	5,335	15,112	318,771	296,410	31,685	114,731	1,072,677	148	4,429
$100,000 under $250,000	21,905	689,044	639,405	102,197	144,019	3,437,698	153	5,876	14,562	574,801	531,654	64,773	187,217	2,258,837	153	5,876
$250,000 under $500,000	9,041	496,813	459,692	91,073	56,684	3,202,634	51	10,372	5,087	381,631	351,380	48,540	115,317	1,780,217	27	3,607
$500,000 under $1,000,000	4,618	470,070	418,917	84,177	51,261	3,258,455	6	2,071	2,735	348,349	304,013	44,662	99,665	1,930,444	5	2,064
$1,000,000 under $5,000,000	3,173	675,742	613,290	144,064	12,125	5,758,190	13	4,830	1,334	425,646	376,802	47,763	113,688	2,397,147	2	515
$5,000,000 or more	345	1,056,835	896,702	38,170	84,458	6,315,364	1	7,877	200	874,132	743,339	18,169	126,777	4,809,536	1	7,877
Security and Commodity Brokers, Dealers, Exchanges, and Services																
Total	4,077	1,222,769	1,057,217	11,437	144,785	4,813,358	(2)	(2)	2,691	1,055,547	918,289	9,979	187,453	4,144,432	-	-
Partnerships without balance sheets	2,061	128,387	118,619	1,069	22,532	-	(2)	(2)	1,491	117,863	109,054	967	39,812	-	-	-
Partnerships with balance sheets, total	2,016	1,094,382	938,598	10,368	122,253	4,813,358	(2)	(2)	1,200	937,684	809,235	9,012	147,641	4,144,432	-	-
Under $10,000	479	2,084	2,052	12	766	1,830	-	-	283	2,079	2,048	12	835	1,032	-	-
$10,000 under $25,000	347	5,546	5,512	112	1367	5,869	(2)	(2)	262	8,190	7,872	147	2,149	8,125	-	-
$25,000 under $50,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)								
$50,000 under $100,000	211	3,825	3,313	38	1945	15,119	-	-	215	41,555	38,652	173	14,979	34,167	-	-
$100,000 under $250,000	269	43,892	40,667	204	14,356	42,705	-	-								
$250,000 under $500,000	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	(2)	-	-
$500,000 under $1,000,000	115	36,848	33,790	288	11,727	81,566	(2)	(2)	112	34,493	31,572	253	12,196	79,404	-	-
$1,000,000 under $5,000,000	164	120,928	109,215	697	23,042	362,497	-	-	139	103,330	93,638	548	26,254	301,551	-	-
$5,000,000 or more	147	854,698	720,304	8,862	67,462	4,251,511	-	-	111	724,372	614,522	7,748	82,479	3,691,054	-	-
Real Estate Operators (Except Developers), and Lessors																
Total	149,244	2,529,884	2,455,328	629,691	232,055	12,999,339	227	420	98,004	1,793,164	1,733,355	329,841	523,760	6,579,978	(2)	(2)
Partnerships without balance sheets	71,930	591,853	567,254	121,932	114,118	-	(2)	(2)	49,012	462,120	440,645	74,996	166,599	-	(2)	(2)
Partnerships with balance sheets, total	77,314	1,938,031	1,888,074	507,759	117,937	12,999,339	(2)	(2)	48,992	1,331,044	1,292,710	254,845	357,161	6,579,978	(2)	(2)
Under $10,000	6,750	37,903	37,189	4,823	5,113	37,941	(2)	(2)	4,335	29,783	29,123	3,262	10,586	23,904	(2)	(2)
$10,000 under $25,000	12,811	63,059	60,721	11,593	6,051	226,322	-	-	8,252	48,972	46,808	7,205	19,623	148,472	-	-
$25,000 under $50,000	15,077	103,622	101,528	23,168	20,914	553,108	(2)	(2)	9,929	84,436	82,624	14,741	30,845	367,525	(2)	(2)
$50,000 under $100,000	15,257	201,184	194,226	45,673	38,333	1,087,046	(2)	(2)	10,596	164,668	158,106	28,737	55,045	749,175	(2)	(2)
$100,000 under $250,000	15,766	422,476	411,178	94,934	61,563	2,469,464	-	-	9,967	326,860	317,829	59,593	99,012	1,538,594	-	-
$250,000 under $500,000	6,568	340,503	331,501	85,672	19,028	2,314,109	-	-	3,569	240,971	234,731	45,549	56,595	1,244,892	-	-
$500,000 under $1,000,000	3,048	303,417	294,414	78,832	13,381	2,140,699	-	-	1,698	202,361	194,934	41,554	44,263	1,196,295	-	-
$1,000,000 under $5,000,000	1,949	372,861	366,506	134,686	148,785	3,422,865	(2)	(2)	619	180,512	177,032	44,063	27,327	1,048,832	-	-
$5,000,000 or more	88	93,006	90,811	28,378	2,339	747,785	-	-	27	52,481	51,523	10,141	17,869	262,289	-	-

Footnotes at end of table.

Table 18.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number of partnerships	Amount (Thousand dollars)							Number of partnerships	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
FINANCE, INSURANCE, AND REAL ESTATE—Continued																
Other Finance, Insurance, and Real Estate																
Total	76,079	1,811,639	1,463,348	48,333	575,614	6,974,605	841	41,044	54,852	1,634,298	1,331,926	31,986	703,133	4,396,211	730	28,780
Partnerships without balance sheets	31,403	521,243	387,906	12,149	237,191	-	(2)	(2)	23,630	472,372	353,135	10,335	255,735	-	(2)	(2)
Partnerships with balance sheets, total	44,676	1,290,396	1,075,442	36,184	338,423	6,974,605	712	39,554	31,222	1,161,926	978,791	21,651	447,398	4,396,211	606	27,301
Under $10,000	11,940	102,383	97,278	1,531	16,725	51,288	281	1,823	7,950	93,265	88,820	910	34,084	34,677	231	1,552
$10,000 under $25,000	9,107	124,581	112,702	2,076	49,639	153,678			6,575	118,724	107,473	1,855	51,905	113,372		
$25,000 under $50,000	6,810	128,284	117,135	2,014	42,525	246,889	213	6,716	4,836	124,491	114,689	1,812	45,714	177,606	187	5,810
$50,000 under $100,000	5,984	159,692	140,330	3,574	51,432	429,806			4,478	151,487	135,985	2,920	58,750	320,552		
$100,000 under $250,000	5,870	222,676	187,560	7,059	68,100	925,529			4,380	206,386	175,173	5,007	77,226	686,076		
$250,000 under $500,000	2,340	131,891	106,568	5,262	31,324	842,329	209	18,312	1,440	116,995	95,718	2,860	49,973	506,226	185	11,547
$500,000 under $1,000,000	1,455	129,805	90,713	5,057	26,153	1,036,190			925	111,495	77,507	2,855	43,206	654,745		
$1,000,000 under $5,000,000	1,060	181,953	137,569	8,681	37,868	1,972,828	8	4,826	576	141,804	106,132	3,152	60,107	1,046,764	2	515
$5,000,000 or more	110	109,131	85,587	930	14,657	1,316,068	1	7,877	62	97,279	77,294	280	26,433	856,193	1	7,877
SERVICES																
Total	166,737	10,517,086	10,380,375	373,265	3,393,644	3,907,873	32,101	107,644	136,389	9,678,750	9,569,796	269,278	3,542,015	2,921,681	26,741	92,049
Partnerships without balance sheets	83,541	2,848,140	2,820,930	99,750	1,045,183	-	15,236	35,177	68,308	2,640,172	2,616,783	77,579	1,084,449	-	12,962	30,982
Partnerships with balance sheets, total	83,196	7,668,946	7,559,445	273,515	2,348,461	3,907,873	16,865	72,467	68,081	7,038,578	6,953,013	191,699	2,457,566	2,921,681	13,779	61,067
Under $10,000	37,899	1,324,873	1,318,958	22,149	563,387	152,220	6,465	6,920	31,223	1,246,702	1,241,169	17,272	578,338	129,890	5,185	5,678
$10,000 under $25,000	17,862	1,155,370	1,144,759	29,410	435,616	289,156	4,184	12,759	14,828	1,072,856	1,063,825	23,378	447,238	237,753	3,387	10,230
$25,000 under $50,000	11,595	1,130,173	1,120,529	34,005	388,771	408,032	2,474	11,748	9,903	1,082,258	1,072,892	28,022	395,452	349,753	2,278	11,380
$50,000 under $100,000	8,034	1,040,134	1,022,987	40,830	281,536	565,018	2,044	16,900	6,238	952,435	937,526	31,599	296,737	440,639	1,669	13,294
$100,000 under $250,000	5,041	1,049,474	1,029,922	45,244	280,591	770,272	1,149	12,038	3,978	953,141	940,334	33,298	297,354	596,685	927	10,598
$250,000 under $500,000	1,710	603,652	591,743	35,636	135,514	574,421	337	7,196	1,202	525,009	514,870	22,559	149,590	404,070	258	6,597
$500,000 under $1,000,000	792	447,102	427,390	28,498	87,151	548,745	140	2,702	560	371,628	355,711	20,338	103,618	369,266	53	1,926
$1,000,000 under $5,000,000	249	493,828	480,640	33,568	86,074	411,747	71	2,180	137	413,538	407,231	11,437	98,731	225,348	22	1,364
$5,000,000 or more	14	424,340	422,517	4,175	89,821	188,262	1	24	12	421,011	419,455	3,796	90,508	168,277	-	-
Lodging Services																
Total	14,422	656,957	624,101	88,939	34,648	981,480	1,919	5,196	9,412	454,403	436,494	49,019	72,638	524,927	1,368	3,641
Partnerships without balance sheets	7,606	165,327	161,430	21,617	19,863	-	1,235	2,618	5,185	135,038	131,612	15,072	25,198	-	910	2,256
Partnerships with balance sheets, total	6,816	491,630	462,671	67,322	14,785	981,480	684	2,578	4,227	319,365	304,882	33,947	47,440	524,927	458	1,385
Under $10,000	811	19,882	19,473	1,320	2,253	3,645	150	87	639	17,616	17,228	425	2,939	3,226	281	437
$10,000 under $25,000	1,113	23,793	23,586	1,870	1,036	19,854			669	13,057	12,880	905	2,179	11,859		
$25,000 under $50,000	1,143	30,544	29,134	2,544	1,684	40,563	353	734	677	26,044	24,634	1,551	3,677	24,171		
$50,000 under $100,000	1,436	57,591	55,759	8,336	4,056	101,927			896	46,939	45,585	5,075	8,340	64,807		
$100,000 under $250,000	1,320	85,079	78,684	12,891	5,717	206,015			788	59,336	57,077	7,024	11,358	121,657		
$250,000 under $500,000	546	88,793	86,481	13,173	4,170	186,281	50	382	310	57,122	56,140	6,680	8,676	102,564	148	432
$500,000 under $1,000,000	333	98,993	89,512	12,834	3,455	230,311	78	515	219	56,778	50,238	8,791	7,993	142,560	(2)	(2)
$1,000,000 under $5,000,000	113	84,206	77,445	13,980	17,300	187,093	52	836	29	42,473	41,100	3,496	2,278	54,083	9	368
$5,000,000 or more	1	2,749	2,597	374	3286	5,791	1	24	-	-	-	-	-	-	-	-
Personal Services																
Total	34,630	1,080,552	1,072,256	66,149	205,812	376,609	7,904	20,961	28,138	959,159	952,187	48,414	220,558	307,993	6,751	19,626
Partnerships without balance sheets	21,084	406,824	404,448	24,804	104,605	-	3,674	7,500	17,757	372,427	370,474	18,845	109,925	-	3,256	6,804
Partnerships with balance sheets, total	13,546	673,728	667,808	41,345	101,207	376,609	4,230	13,461	10,381	586,732	581,713	29,569	110,633	307,993	3,495	12,822
Under $10,000	6,610	120,876	120,620	5,341	25,988	27,554	1,508	709	5,205	106,685	106,433	3,774	28,160	22,086	1,235	651
$10,000 under $25,000	3,202	108,384	108,106	8,652	15,187	52,048	958	1,566	2,219	88,090	87,861	5,560	17,687	35,313	738	1,447
$25,000 under $50,000	1,878	117,296	116,128	8,499	15,834	67,948	820	2,683	1,410	96,707	95,798	5,175	17,951	51,762	671	2,558
$50,000 under $100,000	983	108,081	107,062	6,393	13,481	66,252	487	2,093	747	95,349	94,440	4,884	15,620	50,837	428	2,009
$100,000 under $250,000	755	125,993	123,881	7,296	20,748	110,104	405	4,661	692	113,901	112,208	6,289	21,147	100,509	373	4,480
$250,000 under $500,000	98	57,308	56,736	2,407	7,862	32,798	50	1,492	92	55,673	55,113	2,026	7,899	30,901	50	1,677
$500,000 under $1,000,000	12	15,025	14,675	1,171	830	8,559	2	257	9	11,603	11,281	931	865	6,551	-	-
$1,000,000 under $5,000,000	8	20,765	20,600	1,586	1,277	11,346	-	-	7	18,724	18,579	930	1,304	10,034		
$5,000,000 or more	-	-	-	-	-	-			-	-	-	-	-	-		

Footnotes at end of table.

Table 18 —NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES—Continued																
Business Services																
Total	18,348	819,635	805,098	43,313	161,122	436,993	2,364	10,325	14,149	739,397	727,586	34,066	185,552	311,825	1,659	8,502
Partnerships without balance sheets	7,960	187,195	184,402	8,219	54,378	-	740	1,788	6,231	164,626	162,345	5,678	57,978	-	493	837
Partnerships with balance sheets, total	10,388	632,440	620,696	35,094	106,744	436,993	1,624	8,537	7,918	574,771	565,241	28,388	127,574	311,825	1,166	7,665
Under $10,000	5,252	98,641	98,434	2,797	31,505	17,950	540	683	3,802	84,518	84,346	1,929	33,408	12,951	345	462
$10,000 under $25,000	1,934	92,004	90,168	3,251	17,053	31,109	477	1,410	1,510	75,979	75,566	2,453	19,069	23,791	251	1,014
$25,000 under $50,000	1,359	110,581	109,912	5,610	16,328	47,646	305	2,171	1,206	108,676	108,008	5,516	17,070	42,588	305	2,171
$50,000 under $100,000	1,064	114,792	111,539	7,073	18,043	77,652	212	2,123	850	106,930	103,792	6,109	19,020	62,831		
$100,000 under $250,000	389	85,016	83,713	3,634	9,587	59,425			291	75,458	74,598	2,642	14,821	42,663	262	3,479
$250,000 under $500,000	254	65,777	64,071	5,995	9,589	83,915	90	2,150	175	58,768	57,090	3,220	11,050	60,169		
$500,000 under $1,000,000	123	43,238	40,737	5,117	[1]1,365	85,043			72	42,631	40,184	4,907	6,731	46,773	3	539
$1,000,000 under $5,000,000	12	21,811	21,657	1,612	6,405	20,059	-	-	12	21,811	21,657	1,612	6,405	20,059	-	-
$5,000,000 or more	1	580	465	5	[2]401	14,194	-	-	-	-	-	-	-	-	-	-
Automotive Services																
Total	16,932	758,081	750,996	26,714	114,038	245,978	9,016	35,661	14,591	672,228	667,067	20,894	120,122	183,347	7,893	29,599
Partnerships without balance sheets	9,780	303,015	300,046	7,740	53,494	-	4,454	11,550	8,476	277,752	275,314	6,692	55,359	-	3,910	10,692
Partnerships with balance sheets, total	7,152	455,066	450,950	18,974	60,544	245,978	4,562	24,111	6,115	394,476	391,753	14,202	64,763	183,347	3,983	18,907
Under $10,000	3,333	93,803	93,402	1,605	19,139	15,625	1,683	2,052	2,812	83,179	82,926	1,398	19,906	13,564	1,411	1,738
$10,000 under $25,000	1,874	98,805	98,461	2,417	16,285	31,662	1,529	5,175	1,677	90,176	89,846	2,231	16,733	28,096	1,357	4,109
$25,000 under $50,000	779	62,103	61,601	2,387	8,277	26,868	502	2,409	675	55,496	54,997	1,676	8,671	23,344	455	2,166
$50,000 under $100,000	804	110,870	109,662	2,494	10,467	56,293	676	9,955	677	92,429	91,556	2,207	11,431	46,145	622	7,268
$100,000 under $250,000	254	44,131	43,135	2,578	4,270	35,777	142	2,372	203	37,866	37,442	2,397	5,095	28,615	117	1,950
$250,000 under $500,000	39	19,609	19,156	1,335	1,366	13,688			(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 under $1,000,000	57	14,443	14,320	1,113	634	45,813	30	2,148	31	13,213	13,125	1,063	1,143	22,575	-	-
$1,000,000 under $5,000,000	12	11,302	11,213	5,045	106	20,252			8	5,492	5,458	2,032	390	9,544	1	341
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recreational Services																
Total	14,142	663,410	641,149	56,745	38,950	423,447	3,102	8,943	8,251	491,487	473,261	31,160	84,978	245,247	2,438	7,363
Partnerships without balance sheets	7,962	169,414	165,894	12,743	11,505	-	1,385	1,295	4,539	126,169	123,705	8,081	29,986	-	1,186	1,208
Partnerships with balance sheets, total	6,180	493,996	475,255	44,002	27,445	423,447	1,717	7,648	3,712	365,318	349,556	23,079	54,992	245,247	1,252	6,155
Under $10,000	2,640	43,581	42,734	1,510	5,603	8,884	473	463	1,629	36,392	35,600	902	8,254	5,120	400	440
$10,000 under $25,000	1,077	28,360	27,755	2,066	851	17,376	(2)	(2)	597	20,847	20,275	1,462	4,139	9,237	(2)	(2)
$25,000 under $50,000	663	42,578	40,363	2,207	5,032	24,361	209	1,540	467	39,451	37,236	1,739	5,705	17,489	209	1,540
$50,000 under $100,000	803	83,093	79,513	7,196	2,473	56,637	359	999	396	58,602	55,169	5,040	8,418	28,237	255	858
$100,000 under $250,000	530	106,096	103,072	9,360	8,141	89,122	301	1,845	332	82,483	80,338	5,916	11,694	53,749	165	1,113
$250,000 under $500,000	377	83,314	79,626	8,835	985	123,366	184	1,872	244	59,722	56,055	6,119	8,137	80,741	(2)	(2)
$500,000 under $1,000,000	56	36,188	33,792	4,280	907	43,322	31	571	32	23,799	21,987	1,118	3,080	25,086	12	386
$1,000,000 under $5,000,000	33	63,708	62,041	8,439	2,604	55,220	6	115	14	36,944	36,537	674	4,716	20,429	2	27
$5,000,000 or more	1	7,078	6,359	109	849	5,159	-	-	1	7,078	6,359	109	849	5,159	-	-
Medical and Other Health Services																
Total	20,071	2,133,958	2,118,401	36,016	1,080,961	414,396	1,403	4,779	18,313	2,065,701	2,051,400	32,992	1,088,897	374,069	1,322	4,302
Partnerships without balance sheets	7,604	570,297	566,154	10,198	308,889	-	436	1,266	6,912	553,314	549,647	9,610	310,460	-	411	1,027
Partnerships with balance sheets, total	12,467	1,563,661	1,552,247	25,818	772,072	414,396	967	3,513	11,401	1,512,387	1,501,753	23,382	778,437	374,069	911	3,275
Under $10,000	5,355	389,199	388,716	3,047	239,544	23,915	393	703	4,852	378,825	378,342	2,805	241,956	22,337	369	602
$10,000 under $25,000	3,216	353,171	349,163	4,737	200,260	50,526	227	682	2,964	346,166	342,159	4,556	201,125	46,908	227	682
$25,000 under $50,000	2,104	289,383	288,185	6,059	137,332	72,633	199	764	2,001	284,713	283,515	5,907	137,586	68,688	199	764
$50,000 under $100,000	1,023	178,310	176,615	4,399	83,565	71,508			899	173,538	172,267	3,756	83,825	62,679		
$100,000 under $250,000	584	155,490	154,200	3,884	57,216	87,474	126	1,046	520	144,583	143,477	3,560	58,163	78,601	100	1,005
$250,000 under $500,000	86	61,137	60,818	925	20,446	28,841			81	59,029	58,714	690	20,720	26,455		
$500,000 under $1,000,000	80	65,593	64,138	1,820	16,331	49,359	14	139	67	57,241	55,939	1,374	17,404	41,141	9	99
$1,000,000 under $5,000,000	19	71,378	70,412	947	17,378	30,140	8	179	17	68,292	67,340	734	17,658	27,260	7	123
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 18.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET PROFIT, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net profit (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of partnerships	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES—Continued																
Legal Services																
Total	21,418	2,179,264	2,163,031	25,026	1,167,290	435,682	(2)	(2)	19,997	2,145,007	2,129,476	24,274	1,171,448	413,961	(2)	(2)
Partnerships without balance sheets	10,563	706,969	702,477	7,520	388,642	-	-	-	9,816	688,597	684,140	7,248	390,136	-	-	-
Partnerships with balance sheets, total	10,855	1,472,295	1,460,554	17,506	778,648	435,682	(2)	(2)	10,181	1,456,410	1,445,336	17,026	781,312	413,961	(2)	(2)
Under $10,000	4,896	244,059	241,736	2,231	127,943	19,916	-	-	4,424	237,750	235,544	2,142	129,819	18,803	-	-
$10,000 under $25,000	2,421	230,235	229,415	2,551	121,264	38,368	-	-	2,392	228,538	227,718	2,502	121,393	37,955	-	-
$25,000 under $50,000	1,696	243,027	241,953	2,862	134,754	59,826	-	-	1,647	241,555	240,481	2,792	134,862	58,094	-	-
$50,000 under $100,000	921	182,777	181,030	2,473	94,771	65,651	-	-	847	177,077	175,879	2,227	95,232	60,058	-	-
$100,000 under $250,000	643	240,647	238,224	3,153	127,333	98,534	(2)	(2)	618	240,542	238,119	3,153	127,377	94,789	(2)	(2)
$250,000 under $500,000	171	138,550	138,041	1,512	74,073	59,917	-	-	146	137,948	137,440	1,486	74,119	50,792	-	-
$500,000 under $1,000,000	84	102,064	100,385	1,703	52,810	53,261	-	-	84	102,064	100,385	1,703	52,810	53,261	-	-
$1,000,000 under $5,000,000	22	82,033	80,868	925	40,047	34,705	-	-	22	82,033	80,868	925	40,047	34,705	-	-
$5,000,000 or more	1	8,903	8,902	96	5,653	5,504	-	-	1	8,903	8,902	96	5,653	5,504	-	-
Other Services																
Total	26,774	2,225,229	2,205,343	30,363	590,823	593,288	6,368	21,171	23,538	2,151,368	2,132,325	28,459	597,822	560,312	5,285	18,408
Partnerships without balance sheets	10,982	339,099	336,079	6,909	103,807	-	3,312	9,160	9,392	322,249	319,546	6,353	105,407	-	2,796	8,158
Partnerships with balance sheets, total	15,792	1,886,130	1,869,264	23,454	487,016	593,288	3,056	12,011	14,146	1,829,119	1,812,779	22,106	492,415	560,312	2,489	10,250
Under $10,000	9,002	314,832	313,843	4,298	111,412	34,731	1,819	2,279	7,860	301,737	300,750	3,897	113,896	31,803	1,376	1,754
$10,000 under $25,000	3,025	220,618	218,105	3,866	63,680	48,213	738	3,627	2,800	210,003	207,520	3,709	64,913	44,594	664	2,871
$25,000 under $50,000	1,973	234,661	233,253	3,837	69,530	68,187	282	1,826	1,820	229,616	228,223	3,666	69,930	63,617	282	1,826
$50,000 under $100,000	1,000	204,620	201,807	2,466	54,680	69,098			926	201,571	198,838	2,301	54,851	65,045		
$100,000 under $250,000	566	207,022	205,013	2,448	47,579	83,821	212	3,407	534	198,972	197,075	2,317	47,699	76,102	162	2,927
$250,000 under $500,000	139	89,164	86,814	1,454	17,023	45,615			(2)	(2)	(2)	(2)	(2)	(2)		
$500,000 under $1,000,000	48	71,558	69,831	460	13,549	33,077	4	624	46	64,299	62,572	451	13,592	31,319	4	624
$1,000,000 under $5,000,000	29	138,625	136,404	1,034	25,557	52,932	1	248	28	137,769	135,692	1,034	25,933	49,234	1	248
$5,000,000 or more	10	405,030	404,194	3,591	84,006	157,614	-	-	10	405,030	404,194	3,591	84,006	157,614	-	-
NATURE OF BUSINESS NOT ALLOCABLE																
Total	1,577	18,120	17,948	459	3,482	4,791	(2)	(2)	889	15,517	15,435	313	4,518	2,435	(2)	(2)
Partnerships without balance sheets	1,379	15,889	15,728	411	3,033	-	(2)	(2)	764	13,714	13,632	311	3,748	-	(2)	(2)
Partnerships with balance sheets	198	2,231	2,220	48	449	4,791	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)

[1]Net loss exceeds net profit.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[3]Net loss.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 19.—INCOME STATEMENT ITEMS BY SELECTED INDUSTRIES

Item	All industries	Agriculture, forestry, and fisheries					Mining	Construction			
		Total	Farms			Other agriculture, forestry, and fisheries		Total	General trade contractors	Special trade contractors	Contractors not allocable
			Total	Field crop farms	Other farms						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of partners	2,678,099	324,116	296,561	84,853	211,708	27,555	97,828	127,448	42,413	78,776	6,259
Number of partnerships with and without net profit, total	932,181	133,647	122,703	32,903	89,800	10,944	15,040	58,164	18,949	36,279	2,936
With cost of goods sold	565,844	115,478	107,795	31,369	76,426	7,683	12,598	56,633	18,220	35,698	2,713
Without cost of goods sold	366,337	18,169	14,908	1,534	13,374	3,261	2,442	1,531	729	581	(1)
Number of partnerships with net profit, total	718,459	101,664	93,796	26,252	67,544	7,868	8,944	49,019	15,240	31,301	2,478
With cost of goods sold	457,493	88,887	83,145	25,212	57,933	5,742	8,140	48,113	14,883	30,899	2,331
Without cost of goods sold	260,966	12,777	10,651	1,040	9,611	2,126	804	906	357	402	(1)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(Thousand dollars)										
Total receipts	73,672,672	5,076,573	4,161,853	1,107,703	3,054,150	914,720	944,894	6,877,933	4,223,488	2,491,542	162,903
Business receipts	72,303,784	4,982,847	4,078,852	1,086,092	2,992,760	903,995	912,334	6,804,981	4,175,144	2,471,873	157,964
Income from other partnerships, etc	67,100	7,400	6,910	2,066	4,844	490	2,555	4,725	2,070	491	2,164
Nonqualifying dividends	7,180	699	498	313	185	201	42	17	10	4	3
Interest	417,039	10,452	9,317	3,070	6,247	1,135	2,859	7,549	5,926	1,560	63
Rents	257,404	25,795	24,223	7,976	16,247	1,572	2,840	22,362	14,627	7,679	56
Royalties	41,303	5,460	5,430	966	4,464	30	6,819	1,877	253	1,624	-
Net farm profit	14,531	1,527	796	6	790	731	270	1,570	608	856	106
Net gain, sales other than capital assets	41,145	8,963	8,843	1,611	7,232	120	2,407	1,226	983	230	13
Other income	523,186	33,430	26,984	5,603	21,381	6,446	14,768	33,626	23,867	7,225	2,534
Total deductions	65,159,653	4,421,367	3,596,225	912,491	2,683,734	825,142	948,655	6,283,784	3,988,190	2,154,482	141,112
Cost of goods sold, total	43,699,378	2,884,585	2,310,707	520,259	1,790,448	573,878	500,615	5,284,785	3,467,578	1,707,541	109,666
Inventory, beginning-of-year	4,670,088	309,147	273,460	30,564	242,896	35,687	9,641	212,969	131,647	76,671	4,651
Purchases	34,245,624	1,227,647	805,865	135,594	670,271	421,782	58,120	1,496,401	706,854	760,301	29,246
Labor, supplies, etc	9,485,587	1,672,670	1,513,520	381,863	1,131,657	159,150	437,074	3,747,618	2,724,292	944,333	78,993
Other costs	116,348	7,089	5,654	1,053	4,601	1,435	4,064	15,568	9,461	6,107	-
Less: Inventory, end-of-year	4,818,269	331,968	287,792	28,815	258,977	44,176	8,284	187,771	104,676	79,871	3,224
Salaries and wages	6,060,237	82,400	25,676	4,549	21,127	56,724	14,442	94,049	48,243	41,722	4,084
Payments to partners	1,108,318	45,809	29,681	7,040	22,641	16,128	12,964	98,422	36,030	60,022	2,370
Rent paid	1,321,516	126,125	119,477	44,910	74,567	6,648	6,326	25,052	12,708	11,833	511
Interest paid	1,085,762	103,711	97,234	30,136	67,098	6,477	11,124	34,441	24,714	8,901	826
Taxes	1,553,139	125,366	115,364	35,606	79,758	10,002	26,656	93,620	45,470	45,842	2,308
Casualty losses	18,168	5,865	4,623	1,025	3,598	1,242	77	842	147	565	130
Bad debts	132,471	2,383	871	358	513	1,512	1,910	7,094	2,322	3,563	1,209
Repairs	667,903	170,393	151,394	55,496	95,898	18,999	25,828	50,957	28,392	20,178	2,387
Depreciation	2,213,291	333,887	302,391	94,721	207,670	31,496	83,941	153,763	91,605	55,643	6,515
Amortization	74,905	284	258	221	37	26	1,151	2,654	2,432	222	-
Depletion	120,388	1,555	1,536	328	1,208	19	81,944	1,225	598	627	-
Net farm loss	15,556	2,510	1,465	-	1,465	1,045	328	1,355	365	831	159
Net loss from other partnerships, etc	34,263	1,453	1,209	129	1,080	244	1,672	517	458	59	-
Net loss, sales other than capital assets	29,214	3,885	3,798	268	3,530	87	4,867	3,907	3,548	353	6
Other deductions	7,025,144	531,156	430,541	117,445	313,096	100,615	174,810	431,101	223,580	196,580	10,941
Other items:											
Gross profit (less loss)	28,604,406	2,098,262	1,768,145	565,833	1,202,312	330,117	411,719	1,520,196	707,566	764,332	48,298
Net profit (less loss)	8,513,019	655,206	565,628	195,212	370,416	89,578	[2]3,761	594,149	235,298	337,060	21,791
PARTNERSHIPS WITH NET PROFIT											
Total receipts	65,536,131	4,219,864	3,463,838	957,375	2,506,463	756,026	714,356	5,850,327	3,491,945	2,241,960	116,422
Business receipts	64,372,807	4,144,854	3,398,128	940,195	2,457,933	746,726	691,641	5,791,860	3,455,844	2,224,436	111,580
Income from other partnerships, etc	63,252	6,555	6,285	1,955	4,330	270	2,435	4,623	2,017	442	2,164
Nonqualifying dividends	5,870	625	425	282	143	200	40	16	9	4	3
Interest	353,664	8,098	7,012	2,508	4,504	1,086	1,953	5,657	4,498	1,116	43
Rents	203,356	18,360	16,857	5,597	11,260	1,503	1,644	17,480	10,373	7,051	56
Royalties	36,812	5,051	5,038	941	4,097	13	5,598	1,850	252	1,598	-
Net farm profit	13,450	1,382	653	6	647	729	244	1,449	487	856	106
Net gain, sales other than capital assets	37,455	7,897	7,781	1,235	6,546	116	2,031	1,150	928	218	4
Other income	449,465	27,042	21,659	4,656	17,003	5,383	8,770	26,242	17,537	6,239	2,466
Total deductions	55,789,632	3,385,063	2,731,847	729,682	2,002,165	653,216	601,955	5,150,516	3,170,098	1,889,518	90,900
Cost of goods sold, total	38,595,238	2,248,459	1,787,135	422,643	1,364,492	461,324	336,384	4,376,880	2,789,589	1,518,228	69,063
Inventory, beginning-of-year	4,019,387	256,323	228,443	27,090	201,353	27,880	6,956	174,651	102,256	68,083	4,312
Purchases	30,919,388	995,672	652,192	117,405	534,787	343,480	50,570	1,329,024	611,580	692,658	24,786
Labor, supplies, etc	7,781,381	1,267,956	1,148,560	303,912	844,648	119,396	283,519	3,029,943	2,161,219	825,813	42,911
Other costs	90,318	5,220	3,782	975	2,807	1,438	1,692	8,456	4,413	4,043	-
Less: Inventory, end-of-year	4,215,236	276,712	245,842	26,739	219,103	30,870	6,353	165,194	89,879	72,369	2,946
Salaries and wages	5,387,570	65,049	19,749	3,147	16,602	45,300	8,978	80,581	38,314	38,891	3,376
Payments to partners	802,099	29,697	17,026	3,999	13,027	12,671	6,754	56,989	23,024	33,155	810
Rent paid	1,110,884	96,324	90,564	32,946	57,618	5,760	3,845	19,952	9,496	10,030	426
Interest paid	608,342	65,191	61,042	21,166	39,876	4,149	5,481	23,834	15,479	7,638	717
Taxes	1,243,911	97,351	89,607	28,930	60,677	7,744	19,309	79,076	36,622	40,916	1,538
Casualty losses	7,698	1,630	636	45	591	994	66	335	110	135	90
Bad debts	101,341	1,785	534	217	317	1,251	951	5,742	1,700	2,833	1,209
Repairs	520,167	129,648	116,899	45,238	71,661	12,749	19,113	41,830	21,960	17,945	1,925
Depreciation	1,551,108	247,758	225,098	76,352	148,746	22,660	53,966	112,371	60,284	48,347	3,740
Amortization	45,876	200	174	169	5	26	316	2,498	2,305	193	-
Depletion	78,485	1,441	1,441	312	1,129	-	62,679	1,041	499	542	-
Net farm loss	8,109	635	22	-	22	613	153	773	359	255	159
Net loss from other partnerships, etc	6,588	626	474	29	445	152	507	173	114	59	-
Net loss, sales other than capital assets	5,418	1,260	1,243	215	1,028	17	87	258	49	203	6
Other deductions	5,716,798	398,009	320,203	94,274	225,929	77,806	83,366	348,183	170,194	170,148	7,841
Other items:											
Gross profit	25,777,569	1,896,395	1,610,993	517,552	1,093,441	285,402	355,257	1,414,980	666,255	706,208	42,517
Net profit	9,746,499	834,801	731,991	227,693	504,298	102,810	112,401	699,811	321,847	352,442	25,522

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 19.—INCOME STATEMENT ITEMS BY SELECTED INDUSTRIES—Continued

Item	Manufacturing							Transportation, communication, and sanitary services		
	Total	Food and kindred products, including beverages	Apparel and other finished products made from fabrics and similar materials	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical and transportation equipment	Other manufacturing	Total	Motor freight transportation and warehousing	Other transportation, communication, water supply, and sanitary services
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of partners	103,794	13,452	8,002	16,941	15,130	12,167	38,102	38,775	25,062	13,713
Number of partnerships with and without net profit, total	43,091	5,061	3,334	7,258	6,429	5,275	15,734	17,032	11,364	5,668
With cost of goods sold	41,832	4,914	3,285	6,958	6,159	5,103	15,413	15,672	10,653	5,019
Without cost of goods sold	1,259	(1)	(1)	300	270	(1)	321	1,360	711	649
Number of partnerships with net profit, total	35,119	3,849	2,971	6,039	5,208	4,558	12,494	13,046	8,982	4,064
With cost of goods sold	34,652	3,800	2,971	5,916	5,061	4,484	12,420	12,349	8,467	3,882
Without cost of goods sold	467	(1)	-	(1)	(1)	(1)	(1)	697	515	(1)
	(Thousand dollars)									
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Total receipts	6,702,990	1,693,227	869,129	852,761	506,880	510,173	2,270,820	1,007,149	652,835	354,314
Business receipts	6,653,967	1,682,793	864,964	843,126	504,025	505,041	2,254,018	995,355	644,707	350,648
Income from other partnerships, etc	806	84	4	561	-	20	137	82	79	3
Nonqualifying dividends	94	13	5	38	5	-	33	-	-	-
Interest	4,363	862	337	821	320	412	1,611	968	546	422
Rents	13,677	2,426	770	2,096	1,662	1,843	4,880	3,745	2,121	1,624
Royalties	473	23	30	171	-	56	193	28	17	11
Net farm profit	656	361	-	180	-	100	15	806	698	108
Net gain, sales other than capital assets	2,629	193	-	495	16	35	1,890	269	204	65
Other income	26,325	6,472	3,019	5,273	852	2,666	8,043	5,896	4,463	1,433
Total deductions	6,108,063	1,607,867	811,555	800,768	428,860	429,067	2,029,946	882,846	573,515	309,331
Cost of goods sold, total	4,870,220	1,370,611	674,260	615,773	298,895	321,948	1,588,733	545,769	337,535	208,234
Inventory, beginning-of-year	485,085	85,803	77,373	61,572	17,468	32,128	210,741	7,907	4,117	3,790
Purchases	3,035,429	1,078,924	341,496	316,263	131,667	155,584	1,011,495	180,353	94,032	86,321
Labor, supplies, etc	1,840,551	289,917	335,321	304,312	167,918	169,416	573,667	365,439	243,317	122,122
Other costs	4,380	-	2,875	1,307	-	-	198	411	147	264
Less: Inventory, end-of-year	495,225	84,033	82,805	67,681	18,158	35,180	207,368	8,341	4,078	4,263
Salaries and wages	129,898	30,582	19,962	9,123	16,062	9,874	44,295	21,265	14,296	6,969
Payments to partners	106,585	13,891	9,142	10,381	16,380	14,465	42,326	22,580	15,257	7,323
Rent paid	70,491	9,159	12,369	5,211	10,827	6,139	26,786	14,296	10,069	4,227
Interest paid	28,593	6,028	3,019	6,576	2,162	2,079	8,729	8,918	6,270	2,648
Taxes	115,346	17,138	17,179	17,600	9,589	10,323	43,517	33,945	26,638	7,307
Casualty losses	517	69	71	90	4	70	213	953	503	450
Bad debts	13,093	1,680	1,761	1,738	1,190	1,376	5,348	2,147	1,137	1,010
Repairs	52,186	12,272	2,013	18,274	3,389	2,600	13,638	32,425	24,218	8,207
Depreciation	141,380	30,030	5,953	32,290	13,913	15,646	43,548	65,986	46,893	19,093
Amortization	1,550	63	39	857	150	98	343	152	30	122
Depletion	9,455	52	-	7,069	264	10	2,060	1	1	-
Net farm loss	1,445	669	43	601	7	16	109	161	139	22
Net loss from other partnerships, etc	369	79	8	189	17	2	74	3	3	-
Net loss, sales other than capital assets	1,136	213	51	144	18	95	615	313	258	55
Other deductions	565,799	115,331	65,685	74,852	55,993	44,326	209,612	133,932	90,268	43,664
Other items:										
Gross profit (less loss)	1,783,747	312,182	190,704	227,353	205,130	183,093	665,285	449,586	307,172	142,414
Net profit (less loss)	594,927	85,360	57,574	51,993	78,020	81,106	240,874	124,303	79,320	44,983
PARTNERSHIPS WITH NET PROFIT										
Total receipts	6,037,235	1,493,467	809,642	702,214	469,469	473,656	2,088,787	876,471	581,244	295,227
Business receipts	5,995,113	1,484,324	805,586	695,875	467,187	468,773	2,073,368	866,826	574,714	292,112
Income from other partnerships, etc	632	60	4	429	-	15	124	82	79	3
Nonqualifying dividends	62	12	4	8	5	-	33	-	-	-
Interest	3,783	756	324	497	314	393	1,499	859	540	319
Rents	11,510	2,163	757	1,123	1,167	1,668	4,632	3,520	1,916	1,604
Royalties	380	22	30	80	-	55	193	28	17	11
Net farm profit	643	361	-	167	-	100	15	764	656	108
Net gain, sales other than capital assets	2,483	59	-	495	6	35	1,888	262	197	65
Other income	22,629	5,710	2,937	3,540	790	2,617	7,035	4,130	3,125	1,005
Total deductions	5,392,110	1,402,201	750,116	635,087	386,246	389,274	1,829,186	737,413	495,108	242,305
Cost of goods sold, total	4,338,840	1,202,046	625,923	494,666	273,723	296,134	1,446,348	461,403	295,680	165,723
Inventory, beginning-of-year	407,356	73,059	69,731	46,313	15,984	29,100	173,169	6,749	3,551	3,198
Purchases	2,733,125	952,551	315,072	263,657	122,763	144,102	934,980	143,969	82,926	61,043
Labor, supplies, etc	1,623,813	248,802	314,138	235,872	151,786	154,549	518,666	316,355	212,305	104,050
Other costs	4,357	-	2,870	1,305	-	-	182	336	140	196
Less: Inventory, end-of-year	429,811	72,366	75,888	52,481	16,810	31,617	180,649	6,006	3,242	2,764
Salaries and wages	115,537	27,153	17,324	7,228	15,307	9,145	39,380	15,821	12,592	3,229
Payments to partners	76,393	10,441	7,447	7,785	11,215	9,796	29,709	16,754	11,756	4,998
Rent paid	60,143	7,674	11,008	4,489	9,366	5,414	22,192	11,166	7,897	3,269
Interest paid	21,487	4,590	2,659	3,756	1,678	1,625	7,179	7,078	5,005	2,073
Taxes	99,871	14,492	15,955	12,649	8,637	9,282	38,856	29,008	22,853	6,155
Casualty losses	482	56	56	90	4	70	206	202	131	71
Bad debts	10,930	1,417	1,602	1,381	966	1,152	4,412	1,094	618	476
Repairs	44,981	10,112	1,836	15,476	3,062	2,403	12,092	28,257	20,892	7,365
Depreciation	118,938	25,458	5,526	23,883	12,289	13,834	37,948	55,431	39,683	15,748
Amortization	1,096	40	39	708	128	50	131	72	29	43
Depletion	5,247	52	-	2,862	264	10	2,059	1	1	-
Net farm loss	1,096	417	43	564	-	16	56	161	139	22
Net loss from other partnerships, etc	342	79	8	162	17	2	74	3	3	-
Net loss, sales other than capital assets	203	59	14	14	7	10	99	92	81	11
Other deductions	496,524	98,115	60,676	59,374	49,583	40,331	188,445	110,870	77,748	33,122
Other items:										
Gross profit	1,656,273	282,278	179,663	201,209	193,464	172,639	627,020	405,423	279,034	126,389
Net profit	645,125	91,266	59,526	67,127	83,223	84,382	259,601	139,058	86,136	52,922

Footnotes at end of table.

Table 19.—INCOME STATEMENT ITEMS BY SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade									
	Total	Wholesale trade					Retail trade			
		Total	Groceries and related products	Machinery, equipment, and supplies	Farm products - raw materials	Other wholesale trade	Total	Grocery stores, meat, fish, fruit, and vegetable markets	General merchandise	Apparel and accessories
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Number of partners	599,687	98,861	17,907	7,330	8,766	64,858	487,125	73,214	26,426	32,284
Number of partnerships with and without net profit, total	267,493	40,960	7,383	3,095	3,480	27,002	220,585	33,283	11,584	14,547
With cost of goods sold	255,447	35,032	6,375	2,822	2,886	22,949	215,020	32,860	11,288	14,105
Without cost of goods sold	12,046	5,928	1,008	273	594	4,053	5,565	423	296	442
Number of partnerships with net profit, total	217,842	33,535	6,213	2,465	2,788	22,069	179,328	28,935	8,774	11,684
With cost of goods sold	209,658	28,748	5,354	2,289	2,303	18,802	176,287	28,635	8,675	11,512
Without cost of goods sold	8,184	4,787	859	176	485	3,267	3,041	300	(1)	(1)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(Thousand dollars)									
Total receipts	36,963,635	12,477,567	3,204,745	573,407	2,440,260	6,259,155	23,479,010	5,201,144	1,192,235	1,390,838
Business receipts	36,580,084	12,356,676	3,185,742	563,803	2,419,219	6,187,912	23,226,584	5,173,787	1,179,324	1,372,072
Income from other partnerships, etc	8,296	3,932	296	2,354	228	1,054	3,747	375	90	88
Nonqualifying dividends	1,199	148	75	1	15	57	1,047	563	36	64
Interest	34,061	7,215	862	1,057	887	4,409	26,035	1,600	1,603	1,751
Rents	87,821	22,495	4,448	901	2,721	14,425	62,425	11,362	3,567	4,419
Royalties	1,174	333	76	3	101	153	841	73	66	-
Net farm profit	6,102	989	58	4	666	261	4,981	605	741	40
Net gain, sales other than capital assets	3,425	1,307	115	13	76	1,103	2,064	305	16	61
Other income	241,472	84,472	13,073	5,271	16,347	49,781	151,286	14,474	6,792	12,343
Total deductions	34,765,020	11,904,507	3,099,035	529,683	2,396,504	5,879,285	21,914,911	4,954,591	1,116,483	1,275,476
Cost of goods sold, total	27,921,815	10,135,081	2,714,249	412,293	2,226,400	4,782,139	17,041,669	4,223,015	867,601	914,064
Inventory, beginning-of-year	3,492,560	869,330	110,602	72,108	133,931	552,689	2,523,148	259,904	220,910	326,097
Purchases	27,333,984	9,857,111	2,634,836	408,059	2,148,124	4,666,092	16,752,438	4,184,933	868,004	900,135
Labor, supplies, etc	668,823	275,467	74,575	11,379	64,301	125,212	369,917	33,799	9,887	17,823
Other costs	60,286	19,859	8,077	61	3,860	7,861	39,253	8,246	2,937	1,503
Less: Inventory, end-of-year	3,633,838	886,686	113,841	79,314	123,816	569,715	2,643,087	263,867	234,137	331,494
Salaries and wages	2,673,017	686,140	166,138	46,648	49,223	424,131	1,907,663	284,369	90,619	133,339
Payments to partners	413,394	96,792	19,006	9,686	6,611	61,489	305,705	36,858	16,100	25,357
Rent paid	501,856	76,628	14,986	4,430	4,273	52,939	414,293	54,362	19,846	52,200
Interest paid	122,552	36,496	4,839	2,481	8,627	20,549	82,676	10,236	4,268	4,946
Taxes	468,503	108,426	16,302	5,489	6,386	80,249	342,171	58,430	18,182	20,013
Casualty losses	3,644	957	368	181	83	325	2,594	717	194	126
Bad debts	69,162	21,803	3,932	1,696	1,353	14,822	42,983	2,538	1,529	2,899
Repairs	119,560	27,318	6,521	1,503	4,665	14,629	87,862	15,992	3,739	3,480
Depreciation	371,149	89,754	18,548	6,079	14,548	50,579	268,542	48,307	18,106	13,536
Amortization	1,598	279	126	29	-	124	1,300	93	23	158
Depletion	3,668	3,134	30	49	28	3,027	476	3	2	-
Net farm loss	3,595	846	404	44	80	318	2,310	325	164	110
Net loss from other partnerships, etc	1,950	324	63	32	82	147	1,605	56	79	-
Net loss, sales other than capital assets	4,720	515	186	10	71	248	4,077	811	275	69
Other deductions	2,084,837	620,014	133,337	39,033	74,074	373,570	1,408,985	218,479	75,756	105,179
Other items:										
Gross profit (less loss)	8,658,269	2,221,595	471,493	151,510	192,812	1,405,773	6,184,915	950,772	311,723	458,008
Net profit (less loss)	2,198,615	573,060	105,710	43,724	43,756	379,870	1,564,099	246,553	75,752	115,362
PARTNERSHIPS WITH NET PROFIT										
Total receipts	33,660,602	11,399,743	2,942,002	533,148	2,119,076	5,805,517	21,323,169	4,757,725	1,076,534	1,275,563
Business receipts	33,313,712	11,290,057	2,924,056	524,158	2,102,361	5,739,482	21,095,472	4,732,442	1,065,221	1,258,301
Income from other partnerships, etc	8,068	3,871	244	2,354	219	1,054	3,580	375	88	87
Nonqualifying dividends	1,104	141	74	-	15	52	959	522	36	64
Interest	31,079	6,394	771	934	711	3,978	24,028	1,559	1,368	1,683
Rents	78,566	20,646	4,218	876	2,489	13,063	55,221	10,742	2,981	4,141
Royalties	920	219	76	3	10	130	701	72	66	-
Net farm profit	5,651	941	58	4	618	261	4,578	603	719	-
Net gain, sales other than capital assets	2,927	1,219	107	13	73	1,026	1,655	154	13	47
Other income	218,575	76,255	12,398	4,806	12,580	46,471	136,975	11,256	6,042	11,240
Total deductions	31,306,178	10,788,479	2,828,555	487,600	2,068,080	5,404,244	19,647,593	4,497,686	994,520	1,151,128
Cost of goods sold, total	25,354,344	9,231,481	2,486,766	385,266	1,933,938	4,425,511	15,432,486	3,852,997	779,342	830,583
Inventory, beginning-of-year	3,052,167	761,708	98,308	64,352	110,666	488,382	2,198,631	231,254	192,423	279,533
Purchases	24,877,155	8,988,840	2,415,587	382,618	1,858,769	4,331,866	15,214,097	3,828,558	782,171	821,117
Labor, supplies, etc	585,424	244,580	68,102	9,476	57,514	109,488	320,884	24,855	8,089	17,108
Other costs	49,453	18,274	6,602	61	3,855	7,756	30,006	5,473	2,937	1,499
Less: Inventory, end-of-year	3,209,855	781,921	101,833	71,241	96,866	511,981	2,331,132	237,143	206,278	288,674
Salaries and wages	2,383,476	622,262	150,966	42,263	43,119	385,914	1,687,527	255,005	80,814	119,478
Payments to partners	310,557	75,292	15,565	5,603	5,257	48,867	227,181	26,026	12,630	21,411
Rent paid	433,881	68,255	13,174	3,840	3,450	47,791	355,785	47,587	16,733	45,846
Interest paid	98,423	28,791	3,895	2,115	5,443	17,338	66,690	8,702	3,079	4,143
Taxes	416,481	99,148	14,731	4,765	5,606	74,046	300,507	52,291	16,118	18,039
Casualty losses	2,450	494	63	50	82	299	1,866	514	52	122
Bad debts	57,189	18,629	3,372	1,531	1,159	12,567	36,772	2,001	1,168	2,619
Repairs	104,805	23,553	5,611	1,296	3,698	12,948	77,107	14,451	3,136	3,156
Depreciation	321,247	78,744	16,868	5,547	11,311	45,018	230,736	43,234	15,175	11,874
Amortization	1,272	250	124	29	-	97	1,003	92	22	98
Depletion	740	298	30	49	3	216	384	3	2	-
Net farm loss	2,809	815	389	31	77	318	1,572	164	164	110
Net loss from other partnerships, etc	585	229	7	32	82	108	341	56	52	-
Net loss, sales other than capital assets	1,383	361	56	10	69	224	993	197	26	50
Other deductions	1,816,536	539,877	116,936	35,173	54,786	332,982	1,226,643	194,366	66,007	93,599
Other items:										
Gross profit	7,959,368	2,058,576	437,290	138,892	168,423	1,313,971	5,662,986	879,445	285,879	427,718
Net profit	2,354,424	611,264	113,447	45,548	50,996	401,273	1,675,576	260,039	82,014	124,435

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 19.—INCOME STATEMENT ITEMS BY SELECTED INDUSTRIES—Continued

Item	Wholesale and retail trade—Continued									
	Retail trade—Continued									
	Furniture, home furnishings, and equipment	Automotive dealers	Gasoline service stations	Eating and drinking places	Building materials	Hardware and farm equipment	Drug and proprietary stores	Liquor stores	Other retail trade	Wholesale and retail trade not allocable
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
Number of partners	31,929	34,694	61,308	91,252	12,944	22,706	18,684	12,062	69,622	13,701
Number of partnerships with and without net profit, total	14,461	15,612	29,257	42,112	5,301	9,830	7,888	5,612	31,098	5,948
With cost of goods sold	14,234	15,101	28,667	41,103	4,996	9,726	7,858	5,563	29,519	5,395
Without cost of goods sold	227	511	590	1,009	305	(1)	(1)	(1)	1,579	553
Number of partnerships with net profit, total	11,530	12,568	24,415	33,691	3,972	7,964	7,242	4,982	23,571	4,979
With cost of goods sold	11,327	12,279	23,899	33,198	3,844	7,934	7,217	4,982	22,785	4,623
Without cost of goods sold	203	289	516	493	(1)	(1)	(1)	-	786	356
	(Thousand dollars)									
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Total receipts	1,359,651	3,817,225	2,383,318	2,233,924	778,332	1,309,244	1,117,956	672,174	2,022,969	1,007,058
Business receipts	1,336,766	3,761,750	2,369,051	2,208,344	762,225	1,290,237	1,110,094	667,240	1,995,694	996,824
Income from other partnerships, etc	467	72	752	502	83	455	13	27	823	617
Nonqualifying dividends	1	117	2	2	3	94	33	-	132	4
Interest	3,069	6,844	466	899	2,192	2,210	281	903	4,217	811
Rents	4,511	5,313	4,654	8,856	3,554	2,302	2,578	2,160	9,149	2,901
Royalties	3	78	135	241	93	36	23	8	85	-
Net farm profit	1	781	287	134	28	1,842	-	25	497	132
Net gain, sales other than capital assets	223	251	119	447	38	196	46	281	81	54
Other income	14,610	42,019	7,852	14,499	10,116	11,872	4,888	1,530	12,291	5,715
Total deductions	1,243,105	3,670,463	2,221,832	2,007,839	729,310	1,232,820	995,038	621,552	1,846,402	945,602
Cost of goods sold, total	868,631	3,136,080	1,816,858	1,102,612	551,687	998,044	735,812	523,527	1,303,738	745,065
Inventory, beginning-of-year	232,305	350,599	91,734	54,618	123,034	337,986	180,320	76,662	268,979	100,082
Purchases	859,633	3,031,436	1,773,612	1,065,246	532,307	994,931	743,204	522,669	1,276,328	724,435
Labor, supplies, etc	23,540	132,212	41,240	33,468	18,751	14,136	3,484	3,554	38,023	23,439
Other costs	1,887	11,331	4,483	3,555	2,544	-	-	-	2,767	1,174
Less: Inventory, end-of-year	248,734	389,498	94,211	54,275	124,949	349,009	191,196	79,358	282,359	104,065
Salaries and wages	135,744	204,886	153,456	397,395	77,029	89,892	110,963	30,606	199,365	79,214
Payments to partners	25,378	35,635	27,233	34,556	12,117	19,906	26,483	6,311	39,771	10,897
Rent paid	30,391	28,397	49,198	77,602	5,301	13,002	23,713	11,836	48,445	10,935
Interest paid	7,453	15,935	4,712	12,281	4,065	5,473	2,329	2,034	8,944	3,380
Taxes	20,950	26,236	30,552	70,416	13,736	17,665	19,048	12,544	34,399	17,906
Casualty losses	100	327	278	448	13	34	36	94	227	93
Bad debts	6,071	10,288	3,412	1,042	3,187	3,521	1,773	822	5,901	4,376
Repairs	4,132	9,691	4,663	24,752	2,959	2,463	3,176	2,155	10,660	4,380
Depreciation	15,320	19,341	19,396	60,216	10,412	11,797	11,901	6,464	33,746	12,853
Amortization	26	126	29	546	25	15	114	51	94	19
Depletion	2	39	88	43	123	52	109	11	4	58
Net farm loss	30	144	243	355	142	89	44	639	25	439
Net loss from other partnerships, etc	3	107	19	103	950	-	13	1	274	21
Net loss, sales other than capital assets	30	206	1,247	688	79	115	160	19	378	128
Other deductions	128,844	183,025	110,448	224,784	47,485	70,752	59,364	24,438	160,431	55,838
Other items:										
Gross profit (less loss)	468,135	625,670	552,193	1,105,732	210,538	292,193	374,282	143,713	691,956	251,759
Net profit (less loss)	116,546	146,762	161,486	226,085	49,022	76,424	122,918	50,622	176,567	61,456
PARTNERSHIPS WITH NET PROFIT										
Total receipts	1,211,355	3,541,920	2,151,643	1,957,375	691,614	1,155,347	1,064,035	627,867	1,812,191	937,690
Business receipts	1,190,316	3,489,678	2,138,736	1,935,927	678,702	1,139,308	1,056,374	623,316	1,787,151	928,183
Income from other partnerships, etc	467	71	752	414	58	455	13	27	773	617
Nonqualifying dividends	1	113	2	2	3	51	33	-	132	4
Interest	2,828	6,542	333	863	1,934	1,862	272	886	3,898	657
Rents	4,142	4,885	3,825	7,884	2,039	1,870	2,566	1,833	8,313	2,699
Royalties	3	77	62	204	91	10	23	8	85	-
Net farm profit	1	780	287	134	5	1,544	-	25	480	132
Net gain, sales other than capital assets	223	196	98	398	22	137	9	281	77	51
Other income	13,374	39,578	7,548	11,549	8,760	10,110	4,745	1,491	11,282	5,343
Total deductions	1,084,637	3,384,996	1,981,586	1,709,815	636,870	1,071,764	938,921	575,599	1,620,071	870,106
Cost of goods sold, total	763,579	2,903,742	1,629,394	961,902	488,045	877,295	697,636	487,946	1,160,025	690,377
Inventory, beginning-of-year	195,057	310,694	80,091	47,051	105,272	286,940	168,102	71,467	230,747	91,828
Purchases	761,209	2,808,975	1,597,767	929,217	477,122	877,180	705,818	486,470	1,138,493	674,218
Labor, supplies, etc	18,537	127,297	33,320	28,454	13,485	12,281	2,007	3,543	31,908	19,960
Other costs	1,890	9,419	2,248	3,561	405	-	-	-	2,574	1,173
Less: Inventory, end-of-year	213,114	352,643	84,032	46,381	108,239	299,106	178,291	73,534	243,697	96,802
Salaries and wages	120,465	186,493	136,663	337,245	66,354	75,748	104,855	27,914	176,493	73,687
Payments to partners	17,388	30,072	17,466	22,616	8,951	14,618	23,130	4,719	28,154	8,084
Rent paid	25,475	25,211	43,424	63,402	4,499	10,725	21,973	10,425	40,485	9,841
Interest paid	5,786	13,545	4,033	9,440	3,313	4,437	2,070	1,793	6,349	2,942
Taxes	18,341	23,948	27,304	59,526	10,972	15,108	17,913	11,527	29,420	16,826
Casualty losses	98	243	274	266	8	34	36	94	125	90
Bad debts	5,480	9,046	2,796	854	2,686	2,851	1,678	726	4,867	1,788
Repairs	3,632	8,891	4,169	20,821	2,523	2,137	2,912	1,984	9,295	4,145
Depreciation	13,308	17,540	17,147	48,523	8,485	10,021	10,927	5,878	28,624	11,767
Amortization	26	103	25	347	22	15	112	51	90	19
Depletion	-	39	1	43	123	49	109	11	4	58
Net farm loss	30	52	243	355	142	89	44	154	25	422
Net loss from other partnerships, etc	-	107	14	55	14	-	13	1	29	15
Net loss, sales other than capital assets	30	204	30	10	24	113	160	19	130	29
Other deductions	110,999	165,760	98,603	184,410	40,709	58,524	55,353	22,357	135,956	50,016
Other items:										
Gross profit	426,737	585,936	509,342	974,025	190,657	262,013	358,738	135,370	627,126	237,806
Net profit	126,718	156,924	170,057	247,560	54,744	83,583	125,114	52,268	192,120	67,584

Footnotes at end of table.

Table 19.—INCOME STATEMENT ITEMS BY SELECTED INDUSTRIES—Continued

Item	Finance, insurance, and real estate					Services					
	Total	Security and commodity brokers, dealers, exchanges, and services	Insurance agents, brokers, and services	Real estate operators (except developers) and lessors	Other finance, insurance, and real estate	Total	Lodging services	Personal services			Business services
								Total	Laundries, laundry services, and cleaning and dyeing plants	Other personal services	
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Number of partners	952,584	25,096	32,471	511,226	383,791	429,751	46,241	74,548	31,668	42,880	45,755
Number of partnerships with and wihout net profit, total	229,400	4,077	12,735	149,244	63,344	166,737	14,422	34,630	14,511	20,119	18,348
With cost of goods sold	5,906	139	1,604	1,168	2,995	61,931	3,857	17,412	6,483	10,929	5,916
Without cost of goods sold	223,494	3,938	11,131	148,076	60,349	104,806	10,565	17,218	8,028	9,190	12,432
Number of partnerships with net profit, total	155,547	2,691	11,776	98,004	43,076	136,389	9,412	28,138	10,338	17,800	14,149
With cost of goods sold	4,913	(1)	1,524	911	2,438	50,532	2,702	14,500	4,949	9,551	4,407
Without cost of goods sold	150,634	2,651	10,252	97,093	40,638	85,857	6,710	13,638	5,389	8,249	9,742
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(Thousand dollars)										
Total receipts	5,564,292	1,222,769	683,553	2,529,884	1,128,086	10,517,086	656,957	1,080,552	522,542	558,010	819,635
Business receipts	4,975,893	1,057,217	666,688	2,455,328	796,660	10,380,375	624,101	1,072,256	519,033	553,223	805,098
Income from other partnerships, etc	34,349	11,139	3,591	5,011	14,608	8,886	51	156	-	156	368
Nonqualifying dividends	4,953	992	24	512	3,425	176	17	-	-	-	2
Interest	344,790	133,279	3,901	23,678	183,932	11,985	2,006	612	142	470	2,194
Rents	49,092	1,272	4,108	7,233	36,479	51,950	18,802	4,475	2,119	2,356	5,543
Royalties	22,484	50	312	3,602	18,520	2,988	6	115	-	115	1,472
Net farm profit	2,488	-	154	1,713	621	1,112	-	6	6	-	137
Net gain, sales other than capital assets	19,696	635	513	7,004	11,544	2,530	769	89	46	43	179
Other income	110,547	18,185	4,262	25,803	62,297	57,084	11,200	2,843	1,196	1,647	4,642
Total deductions	4,611,838	1,077,984	477,640	2,297,829	758,385	7,123,442	622,309	874.740	466,985	407,755	658,513
Cost of goods sold, total	221,550	1,650	127,855	6,113	85,932	1,461,501	108,699	236,124	113,094	123,030	252,629
Inventory, beginning-of-year	43,621	-	48	457	43,116	105,918	4,544	21,328	4,249	17,079	11,883
Purchases	97,658	736	57,919	1,380	37,623	815,349	73,346	114,962	34,292	80,670	121,255
Labor, supplies, etc	110,552	1,270	63,587	3,854	41,841	636,883	34,907	120,449	78,612	41,837	126,449
Other costs	11,539	-	6,341	842	4,356	10,995	1,098	346	296	50	3,367
Less: Inventory, end-of-year	41,820	356	40	420	41,004	107,644	5,196	20,961	4,355	16,606	10,325
Salaries and wages	802,361	469,228	121,617	112,250	99,266	2,241,532	115,520	213,167	117,707	95,460	134,975
Payments to partners	134,602	68,281	30,222	11,260	24,839	273,079	8,168	29,491	11,572	17,919	20,830
Rent paid	135,960	44,662	15,328	59,955	16,015	440,924	41,940	48,532	24,180	24,352	20,724
Interest paid	685,446	104,648	3,594	460,569	116,635	90,700	35,396	9,748	5,956	3,792	7,972
Taxes	477,693	40,342	8,129	384,560	44,662	211,604	40,510	26,121	14,645	11,476	14,843
Casualty losses	3,203	29	51	2,279	844	3,030	1,305	170	155	15	140
Bad debts	24,177	2,038	5,611	6,778	9,750	12,482	1,238	2,110	365	1,745	1,471
Repairs	131,913	2,758	1,287	120,099	7,769	84,298	23,336	17,722	11,271	6,451	7,972
Depreciation	689,461	11,437	9,149	629,691	39,184	373,265	88,939	66,149	40,783	25,366	43,313
Amortization	10,561	1,108	597	7,837	1,019	56,955	1,286	408	233	175	483
Depletion	22,036	521	85	920	20,510	504	1	134	106	28	139
Net farm loss	5,518	205	4	2,966	2,343	644	184	-	-	-	45
Net loss from other partnerships, etc	23,733	2,011	35	3,293	18,394	4,566	660	70	44	26	362
Net loss, sales other than capital assets	8,470	776	1	1,354	6,339	1,908	229	614	535	79	116
Other deductions	1,235,154	328,290	154,075	487,905	264,884	1,866,450	154,898	224,180	126,339	97,841	152,599
Other items:											
Gross profit (less loss)	4,754,343	1,055,567	538,833	2,449,215	710,728	8,918,874	515,402	836,132	405,939	430,193	552,469
Net profit (less loss)	952,454	144,785	205,913	232,055	369,701	3,393,644	34,648	205,812	55,557	150,255	161,122
PARTNERSHIPS WITH NET PROFIT											
Total receipts	4,483,009	1,055,547	657,456	1,793,164	976,842	9,678,750	454,403	959,159	428,921	530,238	739,397
Business receipts	3,983,570	918,289	641,398	1,733,355	690,528	9,569,796	436,494	952,187	426,334	525,853	727,586
Income from other partnerships, etc	32,066	10,730	3,591	4,515	13,230	8,790	51	156	-	156	335
Nonqualifying dividends	3,849	766	24	485	2,574	174	17	-	-	-	-
Interest	292,039	108,818	3,776	18,744	160,701	10,195	1,516	582	112	470	2,048
Rents	36,808	1,234	3,730	6,350	25,494	35,425	8,614	3,487	1,338	2,149	4,616
Royalties	20,580	37	312	3,441	16,790	2,405	3	115	-	115	1,228
Net farm profit	2,205	-	148	1,459	598	1,112	-	6	6	-	137
Net gain, sales other than capital assets	18,250	614	513	6,793	10,330	2,455	767	79	46	33	179
Other income	93,642	15,059	3,964	18,022	56,597	48,398	6,941	2,547	1,085	1,462	3,268
Total deductions	3,068,663	868,094	448,682	1,269,404	482,483	6,136,735	381,765	738,601	360,981	377,620	553,845
Cost of goods sold, total	205,117	(1)	125,016	4,325	74,437	1,266,197	72,508	209,667	95,400	114,267	223,491
Inventory, beginning-of-year	27,370	(1)	48	442	26,880	87,801	3,331	19,670	3,547	16,123	8,686
Purchases	92,496	(1)	57,631	397	34,394	696,750	49,606	105,659	31,039	74,620	102,675
Labor, supplies, etc	103,126	(1)	61,036	3,049	37,776	586,215	23,212	103,662	64,432	39,230	118,169
Other costs	11,309	(1)	6,341	841	4,127	7,480	-	302	253	49	2,523
Less: Inventory, end-of-year	29,184	(1)	40	404	28,740	92,049	3,641	19,626	3,871	15,755	8,502
Salaries and wages	662,216	396,213	115,347	65,653	85,003	2,055,328	67,734	184,876	95,713	89,163	118,242
Payments to partners	98,254	50,844	24,347	5,943	17,120	206,024	5,285	20,850	6,953	13,897	12,318
Rent paid	98,289	36,707	14,254	35,196	12,132	387,064	27,668	39,209	16,966	22,243	17,235
Interest paid	330,776	73,660	3,215	201,821	52,080	55,961	18,308	6,863	3,490	3,373	4,937
Taxes	326,157	34,460	7,735	260,111	23,851	176,469	24,893	22,613	11,725	10,888	12,208
Casualty losses	761	29	51	477	204	1,772	771	117	113	4	84
Bad debts	13,019	1,630	5,247	401	5,741	10,608	422	2,018	274	1,744	1,078
Repairs	86,819	2,337	1,231	77,809	5,442	64,482	15,645	14,073	8,006	6,067	5,730
Depreciation	371,806	9,979	8,348	329,841	23,638	269,278	49,019	48,414	24,892	23,522	34,066
Amortization	6,118	1,065	573	3,762	718	34,304	935	331	179	152	37
Depletion	6,888	11	85	699	6,093	448	-	134	106	28	139
Net farm loss	2,126	205	-	1,337	584	356	33	-	-	-	24
Net loss from other partnerships, etc	2,731	1,303	35	294	1,099	1,621	26	26	-	26	362
Net loss, sales other than capital assets	1,646	546	1	624	475	481	43	163	110	53	11
Other deductions	855,940	257,766	143,197	281,111	173,866	1,606,342	98,475	189,247	97,054	92,193	123,883
Other items:											
Gross profit	3,778,453	916,950	516,382	1,729,030	616,091	8,303,599	363,986	742,520	330,934	411,586	504,095
Net profit	1,414,346	187,453	208,774	523,760	494,359	3,542,015	72,638	220,558	67,940	152,618	185,552

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 19.—INCOME STATEMENT ITEMS BY SELECTED INDUSTRIES—Continued

Item	Services—Continued										Nature of business not allocable
	Automotive services	Recreational services	Medical and other health services			Repair services except automotive	Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services	Other services	
			Total	Offices of physicians, surgeons, and oculists	Other medical and health services						
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
Number of partners	36,593	41,366	55,394	27,188	28,206	19,820	63,916	16,015	24,284	5,819	4,116
Number of partnerships with and without net profit, total	16,932	14,142	20,071	10,457	9,614	9,443	21,418	6,325	8,534	2,472	1,577
With cost of goods sold	13,994	5,818	3,872	803	3,069	8,228	962	774	332	766	347
Without cost of goods sold	2,938	8,324	16,199	9,654	6,545	1,215	20,456	5,551	8,202	1,706	1,230
Number of partnerships with net profit, total	14,591	8,251	18,313	10,035	8,278	7,889	19,997	5,732	8,081	1,836	889
With cost of goods sold	12,255	3,887	3,491	779	2,712	6,875	882	668	307	558	249
Without cost of goods sold	2,336	4,364	14,822	9,256	5,566	1,014	19,115	5,064	7,774	1,278	640
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(Thousand dollars)										
Total receipts	758,081	663,410	2,133,958	1,165,099	968,859	245,536	2,179,264	828,914	1,083,239	67,540	18,120
Business receipts	750,996	641,149	2,118,401	1,157,634	960,767	243,697	2,163,031	819,601	1,075,810	66,235	17,948
Income from other partnerships, etc	10	9	747	439	308	119	1,240	3,573	2,613	-	1
Nonqualifying dividends	2	-	16	-	16	-	7	126	6	-	-
Interest	479	1,240	995	539	456	141	2,530	795	967	26	12
Rents	3,013	5,109	6,351	1,962	4,389	694	5,522	779	1,626	36	122
Royalties	-	400	6	2	4	-	281	348	5	355	-
Net farm profit	187	18	13	-	13	44	23	665	19	-	-
Net gain, sales other than capital assets	1,100	100	41	13	28	-	156	67	29	-	-
Other income	2,294	15,385	7,388	4,510	2,878	841	6,474	2,960	2,164	888	37
Total deductions	644,043	624,460	1,052,997	443,937	609,060	192,965	1,011,974	636,147	753,154	52,140	14,638
Cost of goods sold, total	373,891	114,403	87,055	12,534	74,521	106,797	46,025	113,917	13,380	8,581	8,538
Inventory, beginning-of-year	34,577	8,383	6,213	298	5,915	16,086	507	905	444	1,048	3,240
Purchases	287,298	67,003	40,410	6,685	33,725	86,605	5,517	12,691	2,136	4,126	683
Labor, supplies, etc	85,390	47,846	44,061	5,853	38,208	21,523	40,446	99,723	11,322	4,767	5,977
Other costs	2,287	114	1,150	-	1,150	261	163	2,209	-	-	2,016
Less: Inventory, end-of-year	35,661	8,943	4,779	302	4,477	17,678	608	1,611	522	1,360	3,378
Salaries and wages	77,534	108,404	404,176	171,276	232,900	24,036	434,734	258,324	455,732	14,930	1,273
Payments to partners	19,564	13,185	41,296	15,483	25,813	9,841	46,904	26,604	54,948	2,248	883
Rent paid	31,074	31,907	98,951	50,893	48,058	5,298	104,567	21,550	33,191	3,190	486
Interest paid	5,801	13,016	8,152	2,380	5,772	933	3,592	2,677	3,026	387	277
Taxes	15,079	21,261	30,165	12,607	17,558	4,131	25,121	13,721	19,389	1,263	406
Casualty losses	883	194	162	-	162	54	37	27	40	18	37
Bad debts	2,324	478	1,171	175	996	655	1,093	577	1,180	185	23
Repairs	5,854	10,648	9,101	3,138	5,963	1,723	4,244	1,209	1,667	822	343
Depreciation	26,714	56,745	36,016	14,875	21,141	6,836	25,026	7,719	13,760	2,048	459
Amortization	120	53,819	146	84	62	8	408	103	166	8	-
Depletion	-	11	-	-	-	-	167	52	-	-	-
Net farm loss	127	148	2	2	-	-	125	13	-	-	-
Net loss from other partnerships, etc	363	1,813	400	199	201	-	740	72	86	-	-
Net loss, sales other than capital assets	285	523	94	33	61	19	108	10	3	7	8
Other deductions	84,430	197,905	336,110	160,258	175,852	32,634	319,083	189,572	156,586	18,453	1,905
Other items:											
Gross profit (less loss)	377,105	526,746	2,031,346	1,145,100	886,246	136,900	2,117,006	705,684	1,062,430	57,654	9,410
Net profit (less loss)	114,038	38,950	1,080,961	721,162	359,799	52,571	1,167,290	192,767	330,085	15,400	3,482
PARTNERSHIPS WITH NET PROFIT											
Total receipts	672,228	491,487	2,065,701	1,155,523	910,178	226,652	2,145,007	796,190	1,070,963	57,563	15,517
Business receipts	667,067	473,261	2,051,400	1,148,143	903,257	224,925	2,129,476	787,495	1,063,562	56,343	15,435
Income from other partnerships, etc	10	9	738	439	299	119	1,240	3,519	2,613	-	1
Nonqualifying dividends	2	-	16	-	16	-	7	126	6	-	-
Interest	286	456	992	539	453	141	2,530	651	967	26	1
Rents	1,948	3,394	5,524	1,962	3,562	596	4,910	689	1,611	36	43
Royalties	-	370	6	2	4	-	258	77	5	343	-
Net farm profit	187	18	13	-	13	44	23	665	19	-	-
Net gain, sales other than capital assets	1,067	100	41	13	28	-	156	37	29	-	-
Other income	1,661	13,879	6,971	4,425	2,546	827	6,407	2,931	2,151	815	37
Total deductions	552,106	406,509	976,804	432,207	544,597	172,681	973,559	600,003	739,957	40,905	10,999
Cost of goods sold, total	326,669	88,930	80,449	12,528	67,921	97,064	44,516	103,469	12,979	6,455	7,614
Inventory, beginning-of-year	26,983	6,731	5,777	298	5,479	14,265	507	889	444	578	14
Purchases	247,660	52,600	38,076	6,679	31,397	78,385	5,517	11,824	2,136	2,612	627
Labor, supplies, etc	79,339	36,850	40,071	5,853	34,218	20,116	38,937	91,027	10,921	3,911	5,030
Other costs	2,286	112	827	-	827	115	163	1,152	-	-	2,015
Less: Inventory, end-of-year	29,599	7,363	4,302	302	4,000	15,817	608	1,423	522	646	72
Salaries and wages	68,478	77,056	378,953	169,332	209,621	22,332	427,043	248,869	449,941	11,804	584
Payments to partners	11,771	7,985	31,752	10,610	21,142	6,300	33,009	23,316	52,032	1,406	677
Rent paid	27,435	22,261	91,759	48,399	43,360	4,687	101,547	20,323	32,396	2,544	220
Interest paid	4,034	5,600	6,737	2,273	4,464	799	3,390	2,080	2,954	259	111
Taxes	12,628	14,850	27,998	12,481	15,517	3,753	24,336	13,074	19,071	1,045	189
Casualty losses	496	12	134	-	134	39	37	27	40	15	-
Bad debts	2,137	382	1,098	175	923	543	1,092	550	1,177	111	23
Repairs	4,247	7,457	8,402	3,127	5,275	1,612	3,855	1,170	1,616	675	232
Depreciation	20,894	31,160	32,992	14,727	18,265	6,090	24,274	7,276	13,560	1,533	313
Amortization	120	32,137	124	84	40	2	408	63	147	-	-
Depletion	-	11	-	-	-	-	161	3	-	-	-
Net farm loss	127	45	2	2	-	-	125	-	-	-	-
Net loss from other partnerships, etc	6	106	199	199	-	-	740	70	86	-	-
Net loss, sales other than capital assets	20	22	94	33	61	-	108	10	3	7	8
Other deductions	73,044	118,495	316,111	158,237	157,874	29,460	308,918	179,703	153,955	15,051	1,028
Other items:											
Gross profit	340,398	384,331	1,970,951	1,135,615	835,336	127,861	2,084,960	684,026	1,050,583	49,888	7,821
Net profit	120,122	84,978	1,088,897	723,316	365,581	53,971	1,171,448	196,187	331,006	16,658	4,518

[1] Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2] Net loss exceeds net profit.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 20.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

Industrial division and item	Total	Size of business receipts: Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
Number of partners	2,678,099	664,207	268,564	427,386	358,234	341,011	242,103	156,272	44,420	35,054	5,742	135,106
Number of partnerships with and without net profit, total	932,181	198,416	103,433	169,878	147,124	130,454	86,885	50,781	12,357	6,639	593	25,621
With cost of goods sold	565,844	63,660	51,839	108,112	108,748	100,324	71,043	43,892	11,088	6,010	504	624
Without cost of goods sold	366,337	134,756	51,594	61,766	38,376	30,130	15,842	6,889	1,269	629	89	24,997
Number of partnerships with net profit, total	718,459	119,386	78,949	138,626	124,138	114,804	77,819	46,063	11,210	6,000	525	939
With cost of goods sold	457,493	33,405	38,219	86,953	91,301	88,144	63,695	39,821	10,068	5,441	446	-
Without cost of goods sold	260,966	85,981	40,730	51,673	32,837	26,660	14,124	6,242	1,142	559	79	939
Partnerships With and Without Net Profit						(Thousand dollars)						
Total receipts	73,672,672	431,537	780,135	2,873,302	5,361,509	9,399,353	12,232,503	15,364,172	8,575,944	12,318,685	6,322,972	12,560
Business receipts	72,303,784	386,389	726,676	2,763,115	5,237,987	9,227,147	12,054,917	15,150,519	8,449,407	12,137,129	6,170,498	-
Income from other partnerships, etc	67,100	1,165	2,245	11,126	5,763	6,937	12,544	7,729	4,234	5,933	8,668	736
Nonqualifying dividends	7,180	714	273	607	641	702	290	1,338	540	1,587	486	2
Interest	417,039	22,523	19,699	31,531	30,971	49,035	32,198	40,646	28,293	52,594	108,372	1,177
Rents	257,404	5,696	9,070	23,507	37,346	47,467	39,208	46,367	19,080	17,213	9,129	3,321
Royalties	41,303	1,621	1,723	6,177	2,658	9,667	5,293	4,547	6,638	1,573	162	1,244
Net farm profit	14,531	289	1,029	2,361	1,603	2,322	2,111	2,365	1,343	837	3	268
Net gain, sales other than capital assets	41,145	3,605	4,160	7,139	6,840	4,837	5,842	4,633	2,168	1,594	75	252
Other income	523,186	9,535	15,260	27,739	37,700	51,239	80,100	106,028	64,241	100,225	25,579	5,540
Total deductions	65,159,653	469,903	641,332	2,212,711	4,298,199	7,726,377	10,460,639	13,743,535	7,907,530	11,603,609	5,967,348	128,470
Cost of goods sold, total	43,699,378	85,462	184,779	889,704	2,192,188	4,517,149	6,735,192	9,691,904	5,969,910	9,133,969	4,296,256	2,865
Inventory, beginning-of-year	4,670,088	23,007	39,923	151,171	330,015	633,286	908,438	1,101,656	572,845	694,392	214,890	465
Purchases	34,245,624	42,969	101,957	536,681	1,550,212	3,578,021	5,437,335	7,914,145	4,873,405	7,217,666	2,993,231	2
Labor, supplies, etc	9,485,587	45,757	82,225	348,017	636,548	938,072	1,293,104	1,814,237	1,114,830	1,918,254	1,291,781	2,762
Other costs	116,348	1,122	3,987	6,147	12,845	21,225	27,585	19,287	5,875	18,275	-	-
Less: Inventory, end-of-year	4,818,269	27,393	43,313	152,312	337,432	653,455	931,270	1,157,421	597,045	714,618	203,646	364
Salaries and wages	6,060,237	13,491	26,280	144,050	367,123	783,318	1,070,060	1,298,455	677,492	909,153	764,966	5,849
Payments to partners	1,108,318	8,601	17,780	82,484	142,783	216,781	202,491	201,673	85,327	102,223	[illegible]839	1,336
Rent paid	1,321,516	15,248	23,846	87,501	154,756	226,479	251,700	[illegible]47,092	111,987	132,241	65,044	5,622
Interest paid	1,085,762	51,952	55,109	101,810	131,416	161,904	158,400	164,233	71,492	80,779	91,369	17,298
Taxes	1,553,139	47,423	51,474	124,515	173,702	243,392	266,978	283,757	128,862	148,352	75,800	8,884
Casualty losses	18,168	3,089	519	1,913	1,863	1,852	4,034	1,461	1,175	596	43	1,621
Bad debts	132,471	1,692	6,140	6,765	8,470	14,867	23,904	30,424	15,655	18,157	5,188	1,209
Repairs	667,903	22,754	27,014	75,161	92,531	107,941	122,814	109,849	47,934	49,408	11,497	1,000
Depreciation	2,213,291	84,878	96,425	247,555	309,937	363,188	376,123	363,788	149,658	153,382	59,295	9,062
Amortization	74,905	204	1,196	1,101	1,357	2,410	3,280	11,252	4,682	37,575	11,420	428
Depletion	120,388	1,765	1,915	5,405	5,336	11,492	11,448	15,533	15,997	26,530	24,950	17
Net farm loss	15,556	1,855	253	2,657	1,710	1,688	1,775	1,225	1,155	1,579	242	1,417
Net loss from other partnerships, etc	34,263	7,176	770	1,307	9,385	688	1,581	2,827	935	2,959	636	6,019
Net loss, sales other than capital assets	29,214	2,526	4,575	2,222	1,851	2,026	2,161	1,454	649	890	330	10,530
Other deductions	7,025,144	121,787	143,257	438,561	703,791	1,071,202	1,228,698	1,218,608	624,620	805,836	513,471	55,313
Other items:												
Gross profit (less loss)	28,604,406	300,927	541,897	1,873,411	3,045,799	4,709,998	5,319,725	5,458,615	2,479,497	3,003,160	1,874,242	[2]2,865
Net profit (less loss)	8,513,019	[2]38,366	138,803	660,591	1,063,310	1,672,976	1,771,864	1,620,637	668,414	715,076	355,624	[2]115,910
Partnerships With Net Profit												
Total receipts	65,536,131	290,192	600,105	2,359,406	4,527,648	8,286,261	10,985,331	13,937,845	7,781,991	11,104,307	5,652,367	10,678
Business receipts	64,372,807	253,847	555,516	2,267,434	4,433,381	8,133,665	10,828,359	13,758,267	7,670,644	10,951,810	5,519,884	-
Income from other partnerships, etc	63,252	1,067	2,214	10,645	4,039	6,887	12,338	7,385	4,071	5,549	8,511	546
Nonqualifying dividends	5,870	603	264	209	438	672	248	1,072	439	1,485	438	2
Interest	353,664	18,400	16,750	25,621	24,554	43,582	29,863	35,573	25,221	42,001	91,231	868
Rents	203,356	3,564	6,786	18,785	23,811	40,728	32,637	35,695	15,029	14,293	8,839	3,189
Royalties	36,812	1,442	1,324	5,061	2,297	9,569	4,840	3,668	6,378	867	122	1,244
Net farm profit	13,450	251	1,029	2,147	1,553	1,975	1,996	2,326	1,139	763	3	268
Net gain, sales other than capital assets	37,455	3,260	3,525	6,495	6,091	4,382	5,805	4,307	2,085	1,242	54	209
Other income	449,465	7,758	12,697	23,009	31,484	44,801	69,245	89,552	56,985	86,297	23,285	4,352
Total deductions	55,789,632	157,216	361,270	1,566,852	3,330,208	6,473,722	9,090,930	12,161,626	7,058,611	10,315,578	5,269,655	3,964
Cost of goods sold, total	38,595,238	32,452	112,026	658,296	1,771,113	3,890,787	5,980,161	8,745,144	5,407,138	8,229,368	3,768,753	-
Inventory, beginning-of-year	4,019,387	8,002	22,520	98,836	257,752	537,713	788,268	989,716	509,890	619,963	186,727	-
Purchases	30,919,388	16,903	61,452	403,631	1,262,104	3,142,198	4,903,027	7,228,937	4,484,111	6,649,635	2,767,400	-
Labor, supplies, etc	7,781,381	16,500	51,752	257,838	507,834	766,385	1,081,720	[illegible]28,716	946,429	[illegible]991,188	1,003,019	-
Other costs	90,318	453	1,124	5,220	8,470	16,418	23,200	15,041	5,240	15,152	-	-
Less: Inventory, end-of-year	4,215,236	9,406	24,822	107,229	265,047	571,917	816,054	1,047,266	538,532	646,570	188,393	-
Salaries and wages	5,387,570	3,691	14,328	103,594	290,539	684,104	962,159	1,181,244	612,387	807,836	727,016	672
Payments to partners	802,099	1,861	6,132	42,032	81,801	150,616	151,848	166,150	71,350	88,881	41,375	53
Rent paid	1,110,884	5,460	14,978	63,919	121,004	196,473	223,133	213,760	96,772	114,083	60,891	411
Interest paid	608,342	10,416	18,115	54,934	74,422	94,956	92,466	101,226	41,671	52,695	67,280	161
Taxes	1,243,911	21,927	35,013	94,053	133,445	194,463	219,528	238,060	110,251	126,604	70,339	228
Casualty losses	7,698	137	243	659	669	1,164	2,570	1,277	633	301	45	-
Bad debts	101,341	180	476	3,894	5,825	12,905	18,701	25,220	13,503	15,842	4,760	35
Repairs	520,167	9,397	17,317	54,441	71,988	86,204	100,262	89,737	39,276	41,024	10,492	29
Depreciation	1,551,108	31,723	56,666	169,198	220,942	265,560	270,245	258,134	113,050	116,544	47,309	1,737
Amortization	45,876	54	154	601	770	1,497	2,121	3,548	2,877	27,631	6,621	2
Depletion	78,485	1,466	1,480	4,648	4,021	8,327	7,681	13,212	9,188	13,994	14,468	-
Net farm loss	8,109	129	121	913	516	1,607	1,762	866	997	956	242	-
Net loss from other partnerships, etc	6,588	13	130	89	640	627	1,468	1,391	625	985	620	-
Net loss, sales other than capital assets	5,418	205	295	686	857	455	982	685	500	554	192	7
Other deductions	5,716,798	38,105	83,796	314,895	551,656	883,977	1,055,843	1,121,972	538,393	678,280	449,252	629
Other items:												
Gross profit	25,777,569	221,395	443,490	1,609,138	2,662,268	4,242,878	4,848,198	5,013,123	2,263,506	2,722,442	1,751,131	-
Net profit	9,746,499	132,976	238,835	792,554	1,197,440	1,812,539	1,894,401	1,776,219	723,380	788,729	382,712	6,714

Footnotes at end of table.

Table 20.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Total	Size of business receipts										
		Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
AGRICULTURE, FORESTRY, AND FISHERIES												
Number of partners	324,116	76,193	47,593	77,129	50,434	31,400	19,279	8,721	1,551	816	26	10,974
Number of partnerships with and without net profit, total	133,647	31,070	19,876	33,412	21,328	12,942	6,796	2,782	488	240	9	4,704
With cost of goods sold	115,478	22,900	17,811	31,372	20,634	12,572	6,544	2,720	480	240	9	(3)
Without cost of goods sold	18,169	8,170	2,065	2,040	694	370	252	62	8	-	-	4,508
Number of partnerships with net profit, total	101,664	20,094	16,012	27,904	17,844	10,993	5,826	2,193	394	199	9	(3)
With cost of goods sold	88,887	12,575	14,095	25,987	17,248	10,623	5,623	2,141	387	199	9	-
Without cost of goods sold	12,777	7,519	1,917	1,917	596	370	203	52	7	-	-	(3)
Partnerships With and Without Net Profit	(Thousand dollars)											
Total receipts	5,076,573	79,995	151,686	561,871	762,954	908,982	946,652	824,514	337,340	442,952	58,492	1,135
Business receipts	4,982,847	75,463	144,173	544,740	748,144	894,027	933,666	813,963	332,573	437,901	58,197	-
Income from other partnerships, etc	7,400	117	36	2,068	916	1,062	1,572	628	265	374	-	362
Nonqualifying dividends	699	18	130	46	163	133	91	68	10	38	-	2
Interest	10,452	728	1,362	1,343	2,473	1,583	764	1,026	445	438	198	92
Rents	25,795	1,583	2,811	5,013	4,508	4,878	2,276	2,383	1,137	1,126	10	70
Royalties	5,460	430	247	1,404	191	1,704	1,009	192	242	41	-	-
Net farm profit	1,527	-	6	187	170	-	479	127	224	66	-	268
Net gain, sales other than capital assets	8,963	1,039	1,257	2,541	2,172	890	389	357	88	53	-	177
Other income	33,430	617	1,664	4,529	4,217	4,705	6,406	5,770	2,356	2,915	87	164
Total deductions	4,421,367	76,657	117,328	435,313	611,985	753,883	826,712	769,926	321,634	436,689	57,162	14,078
Cost of goods sold, total	2,884,585	31,855	53,101	224,323	345,641	466,803	533,859	554,190	249,388	372,841	52,362	(3)
Inventory, beginning-of-year	309,147	2,501	7,737	27,118	48,149	57,691	56,064	52,126	25,356	27,503	4,901	(3)
Purchases	1,227,647	6,263	7,834	40,438	91,306	151,327	194,355	269,723	161,582	266,049	38,770	-
Labor, supplies, etc	1,672,670	26,693	45,872	183,026	252,011	320,969	341,847	287,769	87,731	111,493	15,037	(3)
Other costs	7,089	334	158	2,034	1,704	1,241	-	1,327	291	-	-	-
Less: Inventory, end-of-year	331,968	3,936	8,500	28,293	47,529	64,425	58,407	56,755	25,572	32,204	6,346	(3)
Salaries and wages	82,400	387	630	4,035	8,940	15,102	20,468	15,310	8,630	8,193	244	461
Payments to partners	45,809	370	1,428	4,824	6,349	14,063	10,749	4,513	1,625	1,400	179	309
Rent paid	126,125	1,162	2,740	10,629	19,843	24,436	32,556	19,959	6,937	5,933	1,017	913
Interest paid	103,711	4,463	4,754	15,171	20,765	18,658	16,732	13,327	4,782	3,984	448	627
Taxes	125,366	6,623	9,147	22,668	23,590	22,095	19,717	13,190	4,475	3,062	342	457
Casualty losses	5,865	759	105	932	157	374	2,393	306	118	11	-	710
Bad debts	2,383	3	1	23	74	217	342	803	290	630	-	-
Repairs	170,393	5,003	7,572	26,514	31,288	32,848	32,232	23,532	6,175	4,564	341	324
Depreciation	333,887	13,296	18,115	62,921	69,815	60,806	51,840	37,957	9,973	6,935	732	1,497
Amortization	284	3	16	33	-	33	107	2	88	2	-	-
Depletion	1,555	110	35	439	125	441	275	47	75	8	-	-
Net farm loss	2,510	32	-	-	5	90	288	53	168	457	-	1,417
Net loss from other partnerships, etc	1,453	1	102	361	-	125	193	261	49	337	-	24
Net loss, sales other than capital assets	3,885	90	146	399	437	1,012	367	248	31	3	-	1,152
Other deductions	531,156	12,500	19,436	62,041	84,956	96,780	104,594	86,228	28,830	28,329	1,497	5,965
Other items:												
Gross profit (less loss)	2,098,262	43,608	91,072	320,417	402,503	427,224	399,807	259,773	83,185	65,060	5,835	[1]222
Net profit (less loss)	655,206	3,338	34,358	126,558	150,969	155,099	119,940	54,588	15,706	6,263	1,330	[2]12,943
Partnerships With Net Profit												
Total receipts	4,219,864	56,146	121,803	471,356	639,192	769,038	811,797	653,089	276,563	361,607	58,492	(3)
Business receipts	4,144,854	52,599	116,924	457,612	627,285	757,081	800,666	643,783	272,880	357,827	58,197	-
Income from other partnerships, etc	6,555	117	36	1,936	741	1,062	1,547	417	265	282	-	(3)
Nonqualifying dividends	625	17	130	33	159	133	72	36	5	38	-	(3)
Interest	8,098	551	943	1,032	1,842	1,163	706	890	349	336	198	(3)
Rents	18,360	1,070	1,654	3,432	3,190	3,238	1,862	2,306	840	747	10	(3)
Royalties	5,051	426	95	1,392	41	1,702	1,005	131	232	27	-	-
Net farm profit	1,382	-	6	186	170	-	479	126	81	66	-	(3)
Net gain, sales other than capital assets	7,897	938	1,098	2,078	1,929	857	389	337	88	49	-	(3)
Other income	27,042	428	917	3,655	3,835	3,802	5,071	5,063	1,823	2,235	87	(3)
Total deductions	3,385,063	26,721	73,827	314,548	464,297	588,815	674,301	579,252	257,300	348,694	57,162	(3)
Cost of goods sold, total	2,248,459	10,477	34,049	165,649	264,578	360,121	433,418	424,244	201,222	302,339	52,362	-
Inventory, beginning-of-year	256,323	858	5,317	20,213	37,240	49,109	48,189	46,343	20,263	23,890	4,901	-
Purchases	995,672	1,381	5,142	29,480	71,192	121,827	148,826	224,533	132,252	222,269	38,770	-
Labor, supplies, etc	1,267,956	9,138	29,605	135,764	191,876	246,271	283,133	203,323	69,454	84,355	15,037	-
Other costs	5,220	68	110	1,807	1,704	1,242	-	-	289	-	-	-
Less: Inventory, end-of-year	276,712	968	6,125	21,615	37,434	58,328	46,730	49,955	21,036	28,175	6,346	-
Salaries and wages	65,049	173	215	2,683	6,309	13,699	16,195	11,560	7,599	6,368	244	(3)
Payments to partners	29,697	117	486	1,492	3,325	10,297	9,025	2,576	1,186	1,014	179	-
Rent paid	96,324	390	1,725	7,437	14,993	19,981	27,219	14,119	5,065	4,378	1,017	-
Interest paid	65,191	894	1,877	9,235	13,177	12,544	12,565	9,476	2,545	2,430	448	-
Taxes	97,351	3,720	7,006	17,350	18,530	18,076	16,998	9,604	3,471	2,236	342	(3)
Casualty losses	1,630	23	1	136	115	132	960	228	30	5	-	-
Bad debts	1,785	2	-	11	69	134	316	591	170	492	-	-
Repairs	129,648	1,639	5,042	19,682	24,590	27,146	25,740	17,374	4,691	3,386	341	(3)
Depreciation	247,758	4,752	11,568	44,628	53,988	48,242	44,129	27,391	7,352	4,967	732	-
Amortization	200	3	16	-	-	25	107	1	47	1	-	-
Depletion	1,441	101	9	436	91	441	259	30	69	5	-	-
Net farm loss	635	-	-	-	5	90	288	37	148	67	-	-
Net loss from other partnerships, etc	626	-	65	26	-	125	193	28	44	145	-	-
Net loss, sales other than capital assets	1,260	33	126	195	274	41	367	206	16	2	-	-
Other deductions	398,009	4,397	11,642	45,588	64,253	77,721	86,522	61,787	23,645	20,859	1,497	(3)
Other items:												
Gross profit	1,896,395	42,122	82,875	291,963	362,707	396,960	367,248	219,539	71,658	55,488	5,835	-
Net profit	834,801	29,425	47,976	156,808	174,895	180,223	137,496	73,837	19,263	12,913	1,330	(3)

Footnotes at end of table.

Table 20. —INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Total	Size of business receipts: Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MINING												
Number of partners	97,828	46,949	9,617	10,234	4,484	5,477	3,181	2,515	627	518	43	14,183
Number of partnerships with and without net profit, total	15,040	5,243	1,623	1,854	1,432	1,344	1,042	559	169	104	10	1,660
With cost of goods sold	12,598	4,554	1,500	1,775	1,383	1,339	1,017	528	167	104	10	221
Without cost of goods sold	2,442	689	(3)	(3)	(3)	(3)	(3)	(3)	2	-	-	1,439
Number of partnerships with net profit, total	8,944	3,054	1,057	1,332	1,063	945	711	468	130	78	8	(3)
With cost of goods sold	8,140	2,611	934	1,254	1,038	940	711	437	129	78	8	-
Without cost of goods sold	804	443	(3)	(3)	(3)	(3)	-	(3)	(3)	-	-	(3)
Partnerships With and Without Net Profit						(Thousand dollars)						
Total receipts	944,894	10,513	12,728	30,451	54,066	96,754	154,287	179,659	120,071	190,304	95,540	521
Business receipts	912,334	9,389	11,619	29,778	52,404	94,421	146,604	172,656	116,605	186,737	92,121	-
Income from other partnerships, etc.	2,555	50	5	-	401	654	1,045	-	271	117	-	12
Nonqualifying dividends	42	-	2	-	-	23	-	14	1	2	-	-
Interest	2,859	2	17	208	16	429	417	522	337	521	24	366
Rents	2,840	1	64	167	149	568	1,022	225	258	334	49	3
Royalties	6,819	423	47	87	257	267	2,886	751	1,202	789	64	46
Net farm profit	270	17	227	-	-	-	-	-	-	26	-	-
Net gain, sales other than capital assets	2,407	584	25	50	57	8	29	1,344	82	163	2	63
Other income	14,768	47	722	161	782	384	2,284	4,147	1,315	1,615	3,280	31
Total deductions	948,655	17,572	18,888	33,491	50,088	90,121	154,436	163,193	112,069	182,520	85,594	40,683
Cost of goods sold, total	500,615	5,951	10,691	15,095	24,942	44,741	76,079	85,208	69,410	120,460	45,886	2,152
Inventory, beginning-of-year	9,641	38	419	44	22	861	3,521	914	1,118	1,357	1,347	-
Purchases	58,120	100	361	672	1,271	4,298	12,146	11,339	12,471	13,891	1,571	-
Labor, supplies, etc.	437,074	5,849	7,995	14,403	23,694	40,195	63,113	73,575	57,006	105,140	43,952	2,152
Other costs	4,064	4	2,381	21	-	-	-	-	200	1,458	-	-
Less: Inventory, end-of-year	8,284	40	465	45	45	613	2,701	620	1,385	1,386	984	-
Salaries and wages	14,442	67	111	256	650	918	3,367	2,161	1,801	3,374	337	1,400
Payments to partners	12,964	142	451	857	2,003	1,779	2,722	1,932	1,256	767	601	434
Rent paid	6,326	155	152	202	410	221	1,256	1,303	642	1,169	178	638
Interest paid	11,124	49	262	232	510	1,548	2,504	1,990	1,050	2,199	617	163
Taxes	26,656	380	450	1,141	1,894	3,319	4,848	4,752	2,748	4,070	2,806	248
Casualty losses	77	-	-	-	8	2	23	40	4	-	-	-
Bad debts	1,910	1	1	-	476	21	656	167	295	258	-	35
Repairs	25,828	297	232	1,089	1,345	2,718	8,255	4,781	3,609	3,008	54	440
Depreciation	83,941	2,910	2,050	3,115	4,633	8,952	14,131	16,211	8,896	12,704	8,769	1,570
Amortization	1,151	19	-	98	-	307	-	454	16	254	3	-
Depletion	81,944	1,234	1,389	3,528	3,992	8,912	10,007	13,651	8,647	15,533	15,035	16
Net farm loss	328	-	-	-	-	25	-	21	111	171	-	-
Net loss from other partnerships, etc.	1,672	5	-	137	6	11	-	94	64	489	-	866
Net loss, sales other than capital assets	4,867	365	20	-	90	-	23	4	14	28	-	4,323
Other deductions	174,810	5,997	3,079	7,741	9,129	16,647	30,565	30,424	13,506	18,036	11,308	28,378
Other items:												
Gross profit (less loss)	411,719	3,438	928	14,683	27,462	49,680	70,525	87,448	47,195	66,277	46,235	[1]2,152
Net profit (less loss)	[2]3,761	[2]7,059	[2]6,160	[2]3,040	3,978	6,633	[2]149	16,466	8,002	7,784	9,946	[2]40,162
Partnerships With Net Profit												
Total receipts	714,356	6,929	8,038	20,657	39,277	68,504	103,954	147,334	92,333	142,681	84,182	(3)
Business receipts	691,641	5,818	7,538	20,303	38,014	66,509	99,561	142,650	89,765	140,720	80,763	-
Income from other partnerships, etc.	2,435	50	5	-	325	654	1,045	-	245	99	-	(3)
Nonqualifying dividends	40	-	2	-	-	23	-	14	1	-	-	-
Interest	1,953	-	17	179	9	379	15	506	208	270	24	(3)
Rents	1,644	-	64	78	123	567	15	216	241	291	49	-
Royalties	5,598	423	47	41	120	265	2,781	407	1,028	376	64	(3)
Net farm profit	244	17	227	-	-	-	-	-	-	-	-	-
Net gain, sales other than capital assets	2,031	584	25	-	57	-	29	1,242	10	19	2	(3)
Other income	8,970	37	113	56	629	107	508	2,299	835	906	3,280	-
Total deductions	601,955	4,194	5,452	14,440	29,184	54,113	88,540	123,860	81,213	126,804	73,964	(3)
Cost of goods sold, total	336,384	1,307	2,079	5,885	15,639	27,459	43,348	64,176	51,105	85,236	40,150	-
Inventory, beginning-of-year	6,956	26	-	44	22	159	2,424	871	880	1,183	1,347	-
Purchases	50,570	82	28	465	1,271	2,605	11,665	10,323	10,274	12,286	1,571	-
Labor, supplies, etc.	283,519	1,214	2,051	5,401	14,391	24,769	31,633	53,575	40,663	71,606	38,216	-
Other costs	1,692	5	-	20	-	-	-	-	201	1,466	-	-
Less: Inventory, end-of-year	6,353	20	-	45	45	74	2,374	593	913	1,305	984	-
Salaries and wages	8,978	28	17	45	46	266	2,863	1,405	1,339	2,632	337	-
Payments to partners	6,754	26	115	346	526	1,000	1,695	1,204	730	511	601	-
Rent paid	3,845	67	6	127	298	158	884	660	470	990	178	(3)
Interest paid	5,481	5	62	123	277	838	914	1,242	684	836	498	(3)
Taxes	19,309	202	291	737	1,218	2,497	3,187	3,650	2,137	3,050	2,327	(3)
Casualty losses	66	-	-	-	-	-	23	40	3	-	-	-
Bad debts	951	-	1	-	192	15	287	139	81	201	-	(3)
Repairs	19,113	159	187	555	760	2,109	5,805	4,268	2,400	2,804	54	(3)
Depreciation	53,966	872	786	1,502	2,430	5,485	6,648	12,909	6,932	8,458	7,865	(3)
Amortization	316	2	-	59	-	-	-	8	13	231	3	-
Depletion	62,679	1,013	1,123	2,978	2,871	5,773	6,312	11,628	6,835	11,934	12,212	-
Net farm loss	153	-	-	-	-	25	-	20	76	32	-	-
Net loss from other partnerships, etc.	507	5	-	40	6	-	-	94	13	349	-	-
Net loss, sales other than capital assets	87	-	20	-	-	-	23	4	13	27	-	-
Other deductions	83,366	508	765	2,043	4,921	8,488	16,551	22,413	8,382	9,513	9,739	(3)
Other items:												
Gross profit	355,257	4,511	5,459	14,418	22,375	39,050	56,213	78,474	38,660	55,484	40,613	-
Net profit	112,401	2,735	2,586	6,217	10,093	14,391	15,414	23,474	11,120	15,877	10,218	(3)

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 20.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Total	Size of business receipts: Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
CONSTRUCTION												
Number of partners	127,448	10,753	12,345	25,624	28,868	19,790	13,582	9,585	2,864	2,163	274	1,600
Number of partnerships with and without net profit, total	58,164	4,701	5,868	12,353	13,471	9,043	6,101	4,066	1,103	712	97	649
With cost of goods sold	56,633	4,327	5,616	12,108	13,422	9,043	6,096	4,060	1,103	712	97	(3)
Without cost of goods sold	1,531	374	252	245	(3)	-	(3)	6	-	-	-	600
Number of partnerships with net profit, total	49,019	3,093	5,129	10,431	11,799	7,911	5,427	3,539	963	603	74	(3)
With cost of goods sold	48,113	2,769	4,903	10,185	11,750	7,911	5,422	3,533	963	603	74	-
Without cost of goods sold	906	324	226	246	(3)	-	(3)	6	-	-	-	(3)
	(Thousand dollars)											
Partnerships With and Without Net Profit												
Total receipts	6,877,933	12,633	45,003	215,827	486,023	652,743	861,116	1,243,895	770,618	1,402,000	1,187,695	380
Business receipts	6,804,981	12,228	44,161	209,268	482,586	645,175	852,750	1,226,744	760,108	1,388,020	1,183,941	-
Income from other partnerships, etc.	4,725	-	-	2,216	-	-	68	944	214	869	80	334
Nonqualifying dividends	17	-	1	-	3	-	3	1	1	6	2	-
Interest	7,549	116	179	302	319	954	831	2,565	1,102	861	311	9
Rents	22,362	60	155	931	2,006	3,574	5,475	5,245	2,781	1,736	399	-
Royalties	1,877	-	-	-	-	1,590	-	172	71	43	1	-
Net farm profit	1,570	19	154	63	327	10	526	268	200	3	-	-
Net gain, sales other than capital assets	1,226	50	198	6	221	9	49	425	66	202	-	-
Other income	33,626	160	155	3,041	561	1,431	1,414	7,531	6,075	10,260	2,961	37
Total deductions	6,283,784	10,617	29,927	147,935	379,362	557,247	772,454	1,166,136	726,588	1,347,963	1,140,185	5,370
Cost of goods sold, total	5,284,785	5,221	18,341	93,770	274,281	424,866	611,420	956,894	632,879	1,200,014	1,067,016	(3)
Inventory, beginning-of-year	212,969	651	633	6,686	16,876	19,753	32,429	58,340	32,429	41,471	3,701	-
Purchases	1,496,401	1,769	5,682	34,654	121,538	182,547	241,932	379,877	198,721	267,950	61,731	-
Labor, supplies, etc.	3,747,618	3,353	12,298	59,263	151,854	235,750	362,183	573,329	430,782	916,917	1,001,806	(3)
Other costs	15,568	47	346	766	1,383	3,254	2,737	1,869	1,250	3,916	-	-
Less: Inventory, end-of-year	187,771	599	618	7,599	17,370	16,438	27,861	56,521	30,303	30,240	222	-
Salaries and wages	94,049	25	169	2,005	6,514	13,853	18,925	18,453	9,213	16,472	8,341	79
Payments to partners	98,422	933	1,983	13,548	23,712	17,896	15,949	14,493	4,195	4,271	1,442	-
Rent paid	25,052	150	280	1,593	2,916	2,449	3,654	4,435	3,336	5,303	892	44
Interest paid	34,441	482	428	1,576	3,022	3,714	4,761	7,910	4,755	5,470	2,212	111
Taxes	93,620	362	770	2,834	7,172	11,571	15,878	21,293	11,215	15,578	6,938	9
Casualty losses	842	34	2	82	97	338	125	38	63	63	-	-
Bad debts	7,094	125	53	471	415	457	1,327	1,716	919	693	789	129
Repairs	50,957	448	618	3,777	4,677	4,752	7,320	9,621	6,920	10,010	2,804	10
Depreciation	153,763	1,120	2,396	9,061	14,422	17,407	21,351	34,629	13,883	23,305	16,029	160
Amortization	2,654	1	8	7	66	72	46	210	2	678	1,564	-
Depletion	1,225	7	-	-	102	433	57	59	122	245	200	-
Net farm loss	1,355	-	-	22	735	114	121	119	146	98	-	-
Net loss from other partnerships, etc.	517	2	-	26	-	2	49	136	72	221	9	-
Net loss, sales other than capital assets	3,907	82	150	28	44	205	12	210	12	44	5	3,115
Other deductions	431,101	1,625	4,729	19,135	41,187	59,118	71,459	95,920	38,856	65,498	31,944	1,630
Other items:												
Gross profit (less loss)	1,520,196	7,007	25,820	115,498	208,305	220,309	241,330	269,850	127,229	188,006	116,925	[1]83
Net profit (less loss)	594,149	2,016	15,076	67,892	106,661	95,496	88,662	77,759	44,030	54,037	47,510	[2]4,990
Partnerships With Net Profit												
Total receipts	5,850,327	9,066	39,190	183,800	427,064	570,420	768,681	1,085,655	672,016	1,172,566	921,496	(3)
Business receipts	5,791,860	8,831	38,501	177,616	423,945	563,676	761,975	1,073,229	663,525	1,161,587	918,975	-
Income from other partnerships, etc.	4,623	-	-	2,216	-	-	68	911	169	855	70	(3)
Nonqualifying dividends	16	-	-	-	3	-	3	1	1	6	2	-
Interest	5,657	72	179	206	251	918	810	1,264	885	798	267	(3)
Rents	17,480	24	74	666	1,786	2,850	4,155	4,832	1,668	1,222	203	-
Royalties	1,850	-	-	-	-	1,590	-	172	71	16	1	-
Net farm profit	1,449	19	154	63	327	10	433	240	200	3	-	-
Net gain, sales other than capital assets	1,150	41	198	6	221	9	49	381	66	179	-	-
Other income	26,242	79	84	3,027	531	1,367	1,188	4,625	5,431	7,900	1,978	(3)
Total deductions	5,150,516	4,974	22,231	112,776	313,689	465,821	673,809	978,662	620,736	1,098,781	859,025	(3)
Cost of goods sold, total	4,376,880	3,013	14,474	75,066	233,282	360,900	537,945	828,864	542,201	978,924	802,211	-
Inventory, beginning-of-year	174,651	378	549	2,899	14,467	16,025	27,388	48,326	27,475	33,811	3,333	-
Purchases	1,329,024	871	4,927	28,652	101,495	157,297	221,041	338,334	179,241	237,009	60,157	-
Labor, supplies, etc.	3,029,943	2,076	9,386	46,745	129,915	201,161	312,433	491,490	362,047	735,747	738,943	-
Other costs	8,456	53	164	330	1,381	1,183	2,737	1,014	775	819	-	-
Less: Inventory, end-of-year	165,194	365	552	3,560	13,976	14,766	25,654	50,300	27,337	28,462	222	-
Salaries and wages	80,581	13	61	1,425	5,721	11,969	16,953	16,553	7,405	13,460	7,021	-
Payments to partners	56,989	162	689	6,126	11,571	9,967	10,243	9,343	3,630	3,856	1,402	-
Rent paid	19,952	38	227	1,263	2,321	2,066	2,964	3,590	2,508	4,175	800	-
Interest paid	23,834	19	207	1,002	2,544	3,009	3,136	6,491	2,905	3,414	1,107	-
Taxes	79,076	171	497	2,215	6,042	10,006	14,006	17,941	9,603	12,909	5,686	-
Casualty losses	335	-	2	3	57	21	125	29	63	35	-	-
Bad debts	5,742	31	50	466	258	390	1,306	1,455	612	562	612	-
Repairs	41,830	219	410	3,004	4,006	3,936	6,076	7,892	5,809	7,957	2,521	-
Depreciation	112,371	490	1,808	7,368	12,177	13,541	17,907	18,013	11,857	18,107	11,103	-
Amortization	2,498	-	-	7	65	72	43	191	2	554	1,564	-
Depletion	1,041	7	-	-	18	433	57	59	100	167	200	-
Net farm loss	773	-	-	22	159	114	121	119	140	98	-	-
Net loss from other partnerships, etc.	173	2	-	-	-	2	33	24	45	62	5	-
Net loss, sales other than capital assets	258	-	-	28	44	90	12	42	12	25	5	-
Other deductions	348,183	809	3,806	14,781	35,424	49,305	62,882	68,056	33,844	54,476	24,788	(3)
Other items:												
Gross profit	1,414,980	5,818	24,027	102,550	190,663	202,776	224,030	244,365	121,324	182,663	116,764	-
Net profit	699,811	4,092	16,959	71,024	113,375	104,599	94,872	106,993	51,280	73,785	62,471	(3)

Footnotes at end of table.

Table 20.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Total	Size of business receipts: Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING												
Number of partners	103,794	10,594	5,841	15,586	17,173	16,577	13,705	12,814	4,987	4,342	373	1,802
Number of partnerships with and without net profit, total	43,091	4,780	2,606	6,873	7,659	7,241	5,802	4,822	1,569	951	71	717
With cost of goods sold	41,832	4,510	2,508	6,775	7,609	7,216	5,777	4,822	1,568	951	71	(3)
Without cost of goods sold	1,259	270	(3)	(3)	(3)	(3)	(3)	-	(3)	-	-	692
Number of partnerships with net profit, total	35,119	2,635	1,942	5,707	6,430	6,405	5,182	4,454	1,420	856	64	(3)
With cost of goods sold	34,652	2,439	1,869	5,609	6,380	6,380	5,182	4,454	1,419	856	64	-
Without cost of goods sold	467	(3)	(3)	(3)	(3)	(3)	-	-	(3)	-	-	(3)
Partnerships With and Without Net Profit						(Thousand dollars)						
Total receipts	6,702,990	9,668	19,378	123,344	278,617	518,609	815,494	1,480,890	1,105,781	1,756,658	594,501	50
Business receipts	6,653,967	9,562	19,305	119,557	275,319	514,966	808,043	1,473,217	1,096,549	1,745,918	591,531	-
Income from other partnerships, etc.	806	-	-	-	-	-	132	121	149	121	283	-
Nonqualifying dividends	94	-	-	-	12	-	12	8	53	8	1	-
Interest	4,363	16	18	63	166	478	482	1,200	826	1,046	68	-
Rents	13,677	67	24	1,968	1,628	1,571	1,546	2,820	1,654	1,879	520	-
Royalties	473	-	-	-	2	54	119	15	102	150	31	-
Net farm profit	656	-	-	-	49	278	98	5	199	26	1	-
Net gain, sales other than capital assets	2,629	10	-	2	1	33	1,761	136	489	197	-	-
Other income	26,325	13	31	1,754	1,440	1,229	3,301	3,368	5,760	7,313	2,066	50
Total deductions	6,108,063	9,678	17,653	95,238	224,866	438,362	721,717	1,339,744	1,027,414	1,660,626	571,504	1,261
Cost of goods sold, total	4,870,220	4,953	9,759	52,691	146,709	312,361	545,250	1,064,346	832,497	1,398,252	503,240	(3)
Inventory, beginning-of-year	485,085	1,425	2,935	7,992	11,095	28,120	47,902	94,501	90,849	151,771	48,331	(3)
Purchases	3,035,429	2,177	5,236	26,839	73,949	163,575	295,749	618,115	536,307	947,905	365,577	-
Labor, supplies, etc.	1,840,551	2,795	4,385	25,903	74,592	151,083	247,862	453,467	298,505	455,610	126,290	(3)
Other costs	4,380	6	102	232	-	1,140	1,838	-	-	1,062	-	-
Less: Inventory, end-of-year	495,225	1,450	2,899	8,275	12,927	31,557	48,101	101,737	93,164	158,096	36,958	(3)
Salaries and wages	129,898	17	68	2,308	3,772	7,400	9,482	31,141	25,612	39,869	10,229	-
Payments to partners	106,585	238	848	7,495	9,660	15,991	17,596	24,650	13,881	14,579	1,647	-
Rent paid	70,491	721	677	3,440	7,078	8,696	12,171	14,056	10,661	10,978	1,985	28
Interest paid	28,593	143	146	1,055	1,794	3,063	4,238	5,581	4,172	6,233	2,080	88
Taxes	115,346	239	531	2,315	5,420	10,939	18,601	27,500	18,172	22,642	8,955	32
Casualty losses	517	5	15	54	5	7	151	168	83	23	6	-
Bad debts	13,093	45	95	146	746	1,006	1,971	2,953	2,147	3,320	569	95
Repairs	52,186	179	348	2,099	3,990	6,285	9,420	12,336	7,226	8,586	1,701	16
Depreciation	141,380	1,199	1,751	6,432	10,850	17,250	22,222	32,213	20,035	23,342	5,699	387
Amortization	1,550	-	19	31	27	148	254	120	144	455	352	-
Depletion	9,455	-	15	-	447	162	58	719	1,881	3,355	2,817	1
Net farm loss	1,445	-	145	21	47	81	287	477	145	216	26	-
Net loss from other partnerships, etc.	369	-	-	25	-	-	31	150	33	130	-	-
Net loss, sales other than capital assets	1,136	31	-	-	128	9	153	465	117	77	1	155
Other deductions	565,799	1,908	3,236	17,126	34,193	54,964	79,832	122,869	90,608	128,569	32,197	297
Other items:												
Gross profit (less loss)	1,783,747	4,609	9,546	66,866	128,610	202,605	262,793	408,871	264,052	347,666	88,291	[1]162
Net profit (less loss)	594,927	[2]10	1,725	28,106	53,751	80,247	93,777	141,146	78,367	96,032	22,997	[2]1,211
Partnerships With Net Profit												
Total receipts	6,037,235	6,270	14,362	103,207	235,320	459,603	729,908	1,368,563	998,839	1,594,923	526,190	(3)
Business receipts	5,995,113	6,181	14,348	99,489	232,457	456,686	723,988	1,361,466	990,914	1,586,187	523,397	-
Income from other partnerships, etc.	632	-	-	-	-	-	-	121	120	108	283	-
Nonqualifying dividends	62	-	-	-	11	-	12	8	23	7	1	-
Interest	3,783	16	-	37	129	392	411	1,113	703	921	61	-
Rents	11,510	62	11	1,933	1,334	984	1,192	2,766	1,371	1,371	486	-
Royalties	380	-	-	-	2	54	64	7	75	147	31	-
Net farm profit	643	-	-	-	49	278	98	4	187	26	1	-
Net gain, sales other than capital assets	2,483	-	-	2	1	33	1,761	134	484	68	-	-
Other income	22,629	11	3	1,746	1,337	1,176	2,382	2,944	4,962	6,088	1,930	(3)
Total deductions	5,392,110	4,014	9,473	71,597	174,919	373,680	628,507	1,220,294	914,580	1,492,389	502,657	-
Cost of goods sold, total	4,338,840	2,243	5,732	40,036	117,330	270,761	485,471	972,799	743,706	1,260,645	440,117	-
Inventory, beginning-of-year	407,356	818	920	5,027	7,939	24,148	40,426	81,919	77,236	135,250	33,673	-
Purchases	2,733,125	1,120	2,956	19,365	58,679	139,881	268,757	559,275	484,274	870,946	327,872	-
Labor, supplies, etc.	1,623,813	1,119	2,781	20,706	59,817	132,003	216,444	421,182	263,049	394,245	112,467	-
Other costs	4,357	10	99	236	-	1,132	1,835	-	-	1,045	-	-
Less: Inventory, end-of-year	429,811	824	1,024	5,298	9,105	26,403	41,991	89,577	80,853	140,841	33,895	-
Salaries and wages	115,537	8	42	1,618	2,907	6,403	7,975	27,963	22,604	36,507	9,510	-
Payments to partners	76,393	149	150	3,356	4,171	9,846	10,987	21,039	12,037	13,095	1,563	-
Rent paid	60,143	270	344	2,726	5,803	7,709	10,551	12,562	9,040	9,468	1,670	-
Interest paid	21,487	56	71	870	1,220	2,169	2,408	4,684	3,403	4,829	1,777	-
Taxes	99,871	103	211	1,814	4,244	9,306	14,934	25,175	16,140	19,838	8,106	-
Casualty losses	482	-	12	54	5	7	150	164	68	16	6	-
Bad debts	10,930	6	19	79	466	811	1,594	2,446	1,976	2,980	553	-
Repairs	44,981	68	272	1,803	3,334	5,268	7,817	10,997	6,425	7,522	1,475	-
Depreciation	118,938	385	749	5,279	8,668	14,124	17,888	29,309	17,206	20,380	4,950	-
Amortization	1,096	-	19	9	27	130	76	72	96	315	352	-
Depletion	5,247	-	15	-	447	162	56	717	687	1,113	2,050	-
Net farm loss	1,096	-	13	21	-	-	287	477	119	153	26	-
Net loss from other partnerships, etc.	342	-	-	-	-	-	31	150	31	130	-	-
Net loss, sales other than capital assets	203	-	-	-	39	9	50	27	36	41	1	-
Other deductions	496,524	726	1,824	13,932	26,258	46,975	68,232	111,713	81,006	115,357	30,501	-
Other items:												
Gross profit	1,656,273	3,938	8,616	59,453	115,127	189,925	238,517	388,667	247,208	325,542	83,280	-
Net profit	645,125	2,256	4,889	31,610	60,401	85,923	101,401	148,269	84,259	102,534	23,533	(3)

Footnotes at end of table.

Table 20.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Total	Size of business receipts										
		Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of partners	38,775	6,707	4,447	9,479	7,510	3,799	3,205	1,878	744	323	21	662
Number of partnerships with and without net profit, total	17,032	2,980	2,012	4,446	3,344	1,656	1,408	664	170	53	4	295
With cost of goods sold	15,672	2,538	1,816	4,244	3,197	1,631	1,383	644	162	53	4	-
Without cost of goods sold	1,360	442	(3)	(3)	(3)	(3)	(3)	(3)	8	-	-	295
Number of partnerships with net profit, total	13,046	1,500	1,569	3,635	2,901	1,361	1,261	617	151	48	3	-
With cost of goods sold	12,349	1,230	1,446	3,482	2,803	1,336	1,261	597	143	48	3	-
Without cost of goods sold	697	270	(3)	(3)	(3)	(3)	-	(3)	8	-	-	-
Partnerships With and Without Net Profit	(Thousand dollars)											
Total receipts	1,007,149	7,250	16,136	74,129	119,309	119,810	201,287	203,235	111,273	91,996	62,600	124
Business receipts	995,355	6,876	14,815	72,888	118,060	118,267	199,533	202,331	109,819	90,207	62,559	-
Income from other partnerships, etc	82	-	-	-	-	-	2,043	69	13	-	-	-
Nonqualifying dividends	-	-	-	-	-	-	-	-	-	-	-	-
Interest	968	24	-	35	64	267	127	129	173	77	-	72
Rents	3,745	19	115	362	634	778	1,225	294	259	55	4	-
Royalties	28	-	-	-	14	1	-	3	10	-	-	-
Net farm profit	806	-	91	410	104	5	111	52	33	-	-	-
Net gain, sales other than capital assets	269	20	-	22	149	-	24	8	21	25	-	-
Other income	5,896	311	1,115	412	284	492	267	349	945	1,632	37	52
Total deductions	882,846	7,808	12,463	58,611	92,087	105,621	178,849	182,208	100,742	81,754	61,257	1,446
Cost of goods sold, total	545,769	2,357	4,671	24,538	45,872	53,497	106,214	121,128	67,492	63,469	56,531	-
Inventory, beginning-of-year	7,907	21	102	238	893	426	2,043	2,237	1,354	485	108	-
Purchases	180,353	269	728	2,459	9,936	11,992	33,438	33,231	25,170	24,296	38,834	-
Labor, supplies, etc	365,439	2,086	3,929	21,911	36,171	41,289	72,787	87,841	42,001	38,899	18,525	-
Other costs	411	43	70	86	15	197	-	-	-	-	-	-
Less: Inventory, end-of-year	8,341	62	158	156	1,143	407	2,054	2,181	1,033	211	936	-
Salaries and wages	21,265	145	151	773	1,473	1,806	6,476	5,293	3,004	1,568	497	79
Payments to partners	22,580	106	748	3,551	3,995	3,929	5,250	3,224	1,116	495	166	-
Rent paid	14,296	321	352	1,179	1,755	2,466	1,569	2,691	2,202	1,288	213	260
Interest paid	8,918	467	231	1,127	1,238	1,368	1,806	1,024	1,298	328	31	-
Taxes	33,945	491	503	2,806	4,170	4,433	7,118	7,673	4,072	2,283	389	7
Casualty losses	953	-	25	11	457	40	1	6	29	5	-	379
Bad debts	2,147	263	80	168	159	280	267	329	181	115	3	302
Repairs	32,425	568	835	3,633	4,608	3,481	7,662	6,511	3,162	1,656	291	18
Depreciation	65,986	1,309	1,572	8,516	10,625	11,059	13,405	10,203	6,183	2,811	273	30
Amortization	152	-	-	-	141	-	-	-	11	-	-	-
Depletion	1	-	-	-	-	-	-	1	-	-	-	-
Net farm loss	161	-	-	15	19	101	6	-	20	-	-	-
Net loss from other partnerships, etc	3	-	-	-	-	-	-	-	3	-	-	-
Net loss, sales other than capital assets	313	73	28	104	3	27	6	8	3	10	-	51
Other deductions	133,932	1,708	3,267	12,190	17,572	23,134	29,069	24,117	11,966	7,726	2,863	320
Other items:												
Gross profit (less loss)	449,586	4,519	10,144	48,350	72,188	64,770	93,319	81,203	42,327	26,738	6,028	-
Net profit (less loss)	124,303	[2]558	3,673	15,518	27,222	14,189	22,438	21,027	10,531	10,242	1,343	[2]1,322
Partnerships With Net Profit												
Total receipts	876,471	4,416	12,827	60,636	103,032	97,952	181,241	188,782	99,060	84,517	44,008	-
Business receipts	866,826	4,140	11,506	59,479	101,874	96,750	179,566	187,960	97,752	83,832	43,967	-
Income from other partnerships, etc	82	-	-	-	-	-	-	69	13	-	-	-
Nonqualifying dividends	-	-	-	-	-	-	-	-	-	-	-	-
Interest	859	-	-	-	-	-	-	-	-	-	-	-
Rents	3,520	-	115	35	64	267	127	129	165	72	-	-
Royalties	28	-	-	362	544	778	1,168	258	258	33	4	-
Net farm profit	764	-	91	-	14	1	-	3	10	-	-	-
Net gain, sales other than capital assets	262	13	-	410	104	5	89	52	13	-	-	-
Other income	4,130	263	1,115	22	149	-	24	8	21	25	-	-
Total deductions	737,413	2,684	8,391	43,070	74,474	80,879	157,684	165,616	87,858	74,092	42,665	-
Cost of goods sold, total	461,403	984	3,309	18,321	38,218	40,031	93,965	110,737	57,669	58,695	39,474	-
Inventory, beginning-of-year	6,749	19	61	222	204	426	2,043	1,919	1,354	467	34	-
Purchases	143,969	128	430	1,715	8,138	7,227	28,733	30,861	22,482	23,296	20,959	-
Labor, supplies, etc	316,355	833	2,867	16,441	30,069	32,571	65,243	79,842	34,866	35,098	18,525	-
Other costs	336	24	-	85	13	214	-	-	-	-	-	-
Less: Inventory, end-of-year	6,006	20	49	142	206	407	2,054	1,885	1,033	166	44	-
Salaries and wages	15,821	59	151	522	907	1,067	4,158	5,025	2,778	1,079	75	-
Payments to partners	16,754	8	407	1,879	3,162	2,388	4,906	2,579	852	447	126	-
Rent paid	11,166	145	230	607	1,579	2,111	1,535	1,795	1,956	1,010	198	-
Interest paid	7,078	66	178	877	931	945	1,686	967	1,140	265	23	-
Taxes	29,008	126	374	2,227	3,289	3,445	6,434	7,022	3,667	2,040	384	-
Casualty losses	202	-	25	11	85	40	1	6	29	5	-	-
Bad debts	1,094	16	44	91	73	101	249	287	124	106	3	-
Repairs	28,257	165	556	2,905	4,214	2,872	6,816	5,986	2,932	1,563	248	-
Depreciation	55,431	469	1,079	6,323	8,876	8,168	12,398	9,861	5,466	2,575	216	-
Amortization	72	-	-	-	62	-	-	-	10	-	-	-
Depletion	1	-	-	-	-	-	-	-	-	-	-	-
Net farm loss	161	-	-	15	19	101	6	1	-	-	-	-
Net loss from other partnerships, etc	3	-	-	-	-	-	-	-	20	-	-	-
Net loss, sales other than capital assets	92	-	-	37	3	27	6	6	3	10	-	-
Other deductions	110,870	646	2,038	9,255	13,056	19,583	25,524	21,344	11,209	6,297	1,918	-
Other items:												
Gross profit	405,423	3,156	8,197	41,158	63,656	56,719	85,601	77,223	40,083	25,137	4,493	-
Net profit	139,058	1,732	4,436	17,866	28,558	17,073	23,557	23,166	11,202	10,425	1,343	-

Footnotes at end of table.

Table 20.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Total	Size of business receipts: Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE												
Number of partners	599,687	41,889	32,089	78,756	104,838	131,215	103,097	69,101	19,397	12,729	1,508	5,073
Number of partnerships with and without net profit, total	267,493	18,344	14,940	37,195	49,273	60,066	45,650	28,746	7,208	3,767	296	2,008
With cost of goods sold	255,447	15,130	13,784	34,750	47,856	59,066	45,073	28,557	7,177	3,758	296	-
Without cost of goods sold	12,046	3,214	1,156	2,445	1,417	1,000	577	189	31	9	-	2,008
Number of partnerships with net profit, total	217,842	8,265	9,293	27,709	40,845	53,163	41,320	26,575	6,700	3,501	274	(3)
With cost of goods sold	209,658	6,291	8,333	25,658	39,531	52,237	40,767	26,401	6,673	3,493	274	-
Without cost of goods sold	8,184	1,974	960	2,051	1,314	926	553	174	27	8	-	(3)
Partnerships With and Without Net Profit					(Thousand dollars)							
Total receipts	36,963,635	46,979	119,304	657,363	1,835,912	4,386,937	6,487,297	8,742,484	5,012,345	6,904,813	2,769,593	608
Business receipts	36,580,084	41,442	111,727	641,736	1,811,231	4,342,654	6,426,322	8,660,088	4,959,365	6,835,461	2,750,058	-
Income from other partnerships, etc	8,296	25	156	3,011	561	633	740	1,040	676	799	617	38
Nonqualifying dividends	1,199	-	1	2	73	282	133	361	136	192	19	-
Interest	34,061	299	309	613	2,663	4,404	5,390	8,375	5,063	5,210	1,469	266
Rents	87,821	671	945	4,650	7,673	15,521	15,930	18,647	7,663	9,869	6,075	177
Royalties	1,174	-	-	39	31	259	236	208	203	174	24	-
Net farm profit	6,102	-	17	660	400	1,947	486	1,194	680	716	2	-
Net gain, sales other than capital assets	3,425	85	-	303	213	642	1,114	628	129	282	29	-
Other income	241,473	4,457	6,149	6,349	13,067	20,595	36,946	51,943	38,430	52,110	11,300	127
Total deductions	34,765,020	50,415	109,889	583,579	1,629,131	3,966,942	5,969,260	8,212,534	4,800,052	6,710,958	2,728,222	4,038
Cost of goods sold, total	27,921,815	25,659	66,334	378,500	1,147,919	2,938,617	4,557,422	6,517,458	3,972,487	5,805,259	2,512,160	-
Inventory, beginning-of-year	3,492,560	13,478	20,679	97,661	224,174	501,079	732,918	871,898	414,789	460,051	155,826	(3)
Purchases	27,333,984	26,153	64,716	361,317	1,117,368	2,877,832	4,490,146	6,407,817	3,877,128	5,639,256	2,472,251	-
Labor, supplies, etc	668,823	1,556	2,887	13,459	30,992	62,420	81,103	144,361	115,840	174,661	41,544	-
Other costs	60,286	408	548	1,550	5,161	10,767	16,214	10,771	3,136	11,731	-	-
Less: Inventory, end-of-year	3,633,838	15,936	22,496	95,487	229,776	513,481	762,959	917,389	438,406	480,440	157,461	(3)
Salaries and wages	2,673,017	3,539	7,558	46,874	132,120	354,296	547,340	718,964	361,441	406,716	94,136	33
Payments to partners	413,394	1,066	2,767	14,904	38,492	82,564	99,610	94,546	37,479	35,261	6,691	14
Rent paid	501,856	3,023	6,069	26,564	54,633	98,973	111,805	107,266	42,235	41,538	9,601	149
Interest paid	122,552	871	979	3,800	8,759	17,393	20,768	28,151	15,793	18,892	6,135	1,011
Taxes	468,503	1,546	2,407	13,741	35,315	72,744	99,716	113,413	54,916	59,316	15,243	146
Casualty losses	3,644	61	42	208	692	566	593	547	491	394	35	15
Bad debts	69,162	426	630	1,536	2,472	6,929	14,340	19,640	10,143	10,776	1,890	380
Repairs	119,560	761	912	5,762	11,402	19,278	23,573	29,597	12,532	13,008	2,720	15
Depreciation	371,149	2,649	3,400	16,582	35,198	63,206	73,046	90,652	40,051	37,766	7,766	833
Amortization	1,598	9	2	67	75	178	430	450	173	200	13	1
Depletion	3,668	5	36	14	45	134	164	121	204	2,937	8	-
Net farm loss	3,595	41	52	431	745	402	460	431	385	637	11	-
Net loss from other partnerships, etc	1,950	-	250	6	44	73	51	1,124	97	178	110	17
Net loss, sales other than capital assets	4,720	280	501	625	577	347	1,350	394	193	389	15	49
Other deductions	2,084,837	10,479	17,950	73,965	160,643	311,242	418,592	489,780	251,432	277,691	71,688	1,375
Other items:												
Gross profit (less loss)	8,658,269	15,783	45,393	263,236	663,312	1,404,037	1,868,900	2,142,630	986,878	1,030,202	237,898	-
Net profit (less loss)	2,198,615	[2]3,436	9,415	73,784	206,781	419,995	518,037	529,950	212,293	193,855	41,371	[2]3,430
Partnerships With Net Profit												
Total receipts	33,660,602	26,379	77,895	498,244	1,524,144	3,890,065	5,897,963	8,088,429	4,657,758	6,412,377	2,587,038	(3)
Business receipts	33,313,712	21,677	70,823	484,426	1,504,215	3,850,725	5,840,656	8,013,889	4,609,856	6,349,435	2,568,010	-
Income from other partnerships, etc	8,068	-	156	3,011	473	583	740	1,032	671	747	617	(3)
Nonqualifying dividends	1,104	-	-	2	73	252	110	336	120	192	19	-
Interest	31,079	152	229	564	2,313	4,242	5,208	7,640	4,510	4,761	1,401	(3)
Rents	78,566	187	598	4,092	6,272	14,575	14,622	16,288	6,684	9,049	6,022	(3)
Royalties	920	-	-	8	25	168	212	130	200	173	4	-
Net farm profit	5,651	-	17	598	400	1,631	486	1,191	658	668	2	-
Net gain, sales other than capital assets	2,927	45	-	291	120	539	1,077	471	125	230	29	-
Other income	218,575	4,318	6,072	5,252	10,253	17,350	34,852	47,452	34,934	47,122	10,934	(3)
Total deductions	31,306,178	17,997	58,711	400,363	1,291,723	3,445,680	5,358,903	7,540,691	4,437,993	6,209,367	2,544,608	(3)
Cost of goods sold, total	25,354,344	9,831	37,821	268,391	929,936	2,581,096	4,115,514	6,001,062	3,684,609	5,384,959	2,341,125	-
Inventory, beginning-of-year	3,052,167	3,234	9,569	60,658	175,280	425,254	646,659	796,932	376,878	414,940	142,763	-
Purchases	24,877,155	9,830	36,534	263,160	907,457	2,540,119	4,076,881	5,902,828	3,602,109	5,233,430	2,304,807	-
Labor, supplies, etc	585,424	718	1,873	8,988	24,998	55,146	56,501	132,681	103,731	161,070	39,718	-
Other costs	49,453	173	492	1,429	3,691	8,020	11,827	8,954	3,154	11,713	-	-
Less: Inventory, end-of-year	3,209,855	4,124	10,647	65,844	181,490	447,443	676,354	840,333	401,263	436,194	146,163	-
Salaries and wages	2,383,476	1,386	3,584	29,120	96,984	302,784	490,316	660,139	333,453	375,001	90,709	-
Payments to partners	310,557	234	666	6,293	20,403	57,770	73,434	80,157	32,767	32,482	6,351	-
Rent paid	433,881	1,054	2,914	17,657	43,027	85,591	99,665	98,854	38,444	37,459	9,216	-
Interest paid	98,423	212	332	2,368	6,047	13,621	18,126	23,905	12,912	15,241	5,604	(3)
Taxes	416,481	511	1,341	9,549	28,282	62,542	89,355	104,246	51,100	54,623	14,924	(3)
Casualty losses	2,450	5	37	131	202	467	579	454	400	140	35	-
Bad debts	57,189	18	41	1,063	1,963	5,698	10,623	17,287	9,109	9,560	1,827	-
Repairs	104,805	201	495	4,029	9,450	16,323	21,552	26,958	11,444	11,827	2,526	-
Depreciation	321,247	775	1,729	11,303	27,885	54,078	66,320	81,171	36,456	34,064	7,414	(3)
Amortization	1,272	1	2	32	49	129	413	311	163	159	13	-
Depletion	740	5	36	14	1	109	159	115	204	97	-	-
Net farm loss	2,809	41	52	428	260	402	460	213	336	606	11	-
Net loss from other partnerships, etc	585	-	22	-	44	70	3	188	64	96	98	-
Net loss, sales other than capital assets	1,383	57	4	109	42	165	275	275	189	245	15	(3)
Other deductions	1,816,536	3,666	9,635	49,876	127,148	264,835	372,109	445,356	226,343	252,808	64,740	(3)
Other items:												
Gross profit	7,959,368	11,846	33,002	216,035	574,279	1,269,629	1,725,142	2,012,827	925,247	964,476	226,885	-
Net profit	2,354,424	8,382	19,184	97,881	232,421	444,385	539,060	547,738	219,765	203,010	42,430	(3)

Footnotes at end of table.

Table 20.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Total	Size of business receipts										
		Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
WHOLESALE AND RETAIL TRADE: WHOLESALE TRADE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of partners	98,861	9,259	5,102	8,977	11,466	14,578	15,219	17,235	7,664	7,170	1,127	1,064
Number of partnerships with and without net profit, total	40,960	3,631	2,248	4,117	5,168	6,515	6,511	7,183	2,826	2,170	236	355
With cost of goods sold	35,032	2,395	1,559	3,080	4,111	5,704	5,984	7,004	2,797	2,162	236	-
Without cost of goods sold	5,928	1,236	689	1,037	1,057	811	527	179	29	8	-	355
Number of partnerships with net profit, total	33,535	1,801	1,672	2,980	4,209	5,581	5,772	6,609	2,633	1,989	215	(3)
With cost of goods sold	28,748	964	1,106	2,115	3,201	4,843	5,269	6,445	2,608	1,982	215	-
Without cost of goods sold	4,787	837	566	865	1,008	738	503	164	25	7	-	(3)
Partnerships With and Without Net Profit	(Thousand dollars)											
Total receipts	12,477,567	10,686	22,828	78,300	195,639	480,162	949,839	2,279,474	1,994,607	4,204,256	2,261,703	73
Business receipts	12,356,676	7,088	16,940	73,311	192,578	473,373	938,457	2,259,122	1,977,516	4,170,067	2,248,224	-
Income from other partnerships, etc	3,932	-	-	2,186	39	-	150	249	351	439	495	23
Nonqualifying dividends	148	-	-	-	-	6	-	63	49	11	19	-
Interest	7,215	238	209	67	267	278	205	1,665	1,414	1,707	1,124	41
Rents	22,495	118	10	512	534	2,778	2,251	4,399	2,642	5,880	3,371	-
Royalties	333	-	-	-	-	91	45	38	29	106	24	-
Net farm profit	989	-	-	-	17	12	9	197	421	333	-	-
Net gain, sales other than capital assets	1,307	24	-	3	-	130	811	138	68	129	4	-
Other income	84,472	3,218	5,669	2,221	2,204	3,494	7,911	13,603	12,117	25,584	8,442	9
Total deductions	11,904,507	9,603	17,121	65,388	155,521	419,996	859,794	2,139,079	1,905,593	4,098,703	2,233,186	523
Cost of goods sold, total	10,135,081	3,138	7,405	32,522	94,976	278,614	631,010	1,729,023	1,618,177	3,638,831	2,101,385	-
Inventory, beginning-of-year	869,330	1,107	2,714	10,588	16,263	44,793	75,381	186,948	147,271	262,590	121,675	-
Purchases	9,857,111	3,060	8,085	31,087	88,467	265,370	611,102	1,677,277	1,579,089	3,531,317	2,062,257	-
Labor, supplies, etc	275,467	294	424	1,992	5,969	11,738	17,844	55,989	43,637	103,486	34,094	-
Other costs	19,859	159	-	193	-	1,466	5,426	3,068	1,185	8,362	-	-
Less: Inventory, end-of-year	886,686	1,482	3,818	11,338	15,723	44,753	78,743	194,259	153,005	266,924	116,641	-
Salaries and wages	686,140	804	1,470	6,614	13,071	45,912	79,812	163,219	121,330	200,937	52,964	7
Payments to partners	96,792	146	852	1,902	5,671	11,420	15,072	24,910	13,093	18,991	4,735	-
Rent paid	76,628	401	491	1,641	3,952	7,906	13,199	17,932	10,860	15,834	4,402	10
Interest paid	36,496	227	273	1,060	963	2,589	2,950	7,248	5,570	10,857	4,751	8
Taxes	108,426	494	402	1,007	2,244	6,177	9,736	24,378	21,596	32,488	9,893	11
Casualty losses	957	-	2	7	353	48	51	170	102	176	33	15
Bad debts	21,803	139	23	560	428	1,286	1,993	5,902	3,791	6,073	1,517	91
Repairs	27,318	137	158	680	1,318	2,377	3,362	7,028	4,172	6,557	1,529	-
Depreciation	89,754	506	673	2,615	4,764	8,739	11,476	22,772	14,826	18,585	4,722	76
Amortization	279	8	-	1	-	8	116	51	31	61	3	-
Depletion	3,134	-	-	14	1	25	8	69	129	2,880	8	-
Net farm loss	846	41	-	-	-	82	-	75	211	426	11	-
Net loss from other partnerships, etc	324	-	-	-	38	-	-	12	42	123	109	-
Net loss, sales other than capital assets	515	56	-	24	36	155	7	44	118	63	12	-
Other deductions	620,014	3,506	5,372	16,741	27,706	54,658	91,002	136,246	91,545	145,821	47,112	305
Other items:												
Gross profit (less loss)	2,221,595	3,950	9,535	40,789	97,602	194,759	307,447	530,099	359,339	531,236	146,839	-
Net profit (less loss)	573,060	1,083	5,707	12,912	40,118	60,166	90,045	140,395	89,014	105,553	28,517	[2]450
Partnerships With Net Profit												
Total receipts	11,399,743	7,741	18,533	59,243	158,671	411,135	851,475	2,095,598	1,858,068	3,854,098	2,085,111	(3)
Business receipts	11,290,057	4,351	12,680	54,500	156,413	405,355	840,802	2,076,728	1,842,305	3,824,784	2,072,139	-
Income from other partnerships, etc	3,871	-	-	2,186	39	-	150	241	350	387	495	(3)
Nonqualifying dividends	141	-	-	-	-	6	-	58	47	11	19	-
Interest	6,394	130	174	64	267	256	199	1,506	1,159	1,542	1,056	(3)
Rents	20,646	68	10	434	456	2,459	1,840	4,190	2,501	5,370	3,318	-
Royalties	219	-	-	-	-	-	45	36	29	105	4	-
Net farm profit	941	-	-	-	17	12	9	197	421	285	-	-
Net gain, sales other than capital assets	1,219	24	-	3	-	122	811	112	66	77	4	-
Other income	76,255	3,168	5,669	2,056	1,479	2,925	7,619	12,530	11,190	21,537	8,076	(3)
Total deductions	10,788,479	4,181	11,297	40,645	114,190	345,616	758,321	1,950,945	1,765,781	3,741,917	2,055,575	(3)
Cost of goods sold, total	9,231,481	1,354	5,212	20,676	69,040	229,303	561,766	1,576,451	1,501,739	3,330,912	1,935,028	-
Inventory, beginning-of-year	761,708	94	1,680	6,092	10,611	36,293	62,504	171,602	134,404	229,541	108,887	-
Purchases	8,988,840	1,161	4,950	20,464	65,805	220,957	547,658	1,524,879	1,467,224	3,236,231	1,899,511	-
Labor, supplies, etc	244,580	177	268	1,466	3,516	10,543	11,801	53,169	39,501	91,872	32,267	-
Other costs	18,274	44	-	198	-	-	5,425	3,070	1,185	8,352	-	-
Less: Inventory, end-of-year	781,921	122	1,686	7,544	10,892	38,490	65,622	176,269	140,575	235,084	105,637	-
Salaries and wages	622,262	492	1,104	3,959	9,277	39,554	70,232	151,017	113,181	183,251	50,195	-
Payments to partners	75,292	31	181	293	2,405	7,912	10,256	21,122	11,446	17,182	4,464	-
Rent paid	68,255	241	331	1,182	3,330	6,782	11,313	16,552	10,133	14,277	4,114	-
Interest paid	28,791	22	82	578	604	1,830	2,479	6,249	4,623	8,096	4,228	-
Taxes	99,148	151	239	637	1,676	5,129	8,701	22,608	20,331	30,015	9,654	(3)
Casualty losses	494	-	2	7	34	48	46	170	95	59	33	-
Bad debts	18,629	5	15	537	337	838	1,575	5,058	3,464	5,345	1,455	-
Repairs	23,553	19	96	458	1,063	1,695	2,947	6,380	3,805	5,741	1,349	-
Depreciation	78,744	215	344	1,620	3,804	7,251	10,035	20,961	13,552	16,530	4,432	-
Amortization	250	-	-	1	-	7	100	51	30	58	3	-
Depletion	298	-	-	14	1	-	8	63	129	83	-	-
Net farm loss	815	41	-	-	-	82	-	75	211	395	11	-
Net loss from other partnerships, etc	229	-	-	-	38	-	-	12	20	62	97	-
Net loss, sales other than capital assets	361	56	-	-	15	83	7	43	116	29	12	-
Other deductions	539,877	1,554	3,691	10,683	22,566	45,102	78,856	124,133	82,906	129,882	40,500	(3)
Other items:												
Gross profit	2,058,576	2,997	7,468	33,824	87,373	176,052	279,036	500,277	340,566	493,872	137,111	-
Net profit	611,264	3,560	7,236	18,598	44,481	65,519	93,154	144,653	92,287	112,181	29,536	(3)

Footnotes at end of table.

Table 20.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Total	Size of business receipts: Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
WHOLESALE AND RETAIL TRADE: RETAIL TRADE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of partners	487,125	31,539	26,080	68,348	92,012	114,192	85,511	49,344	10,871	5,222	340	3,666
Number of partnerships with and without net profit, total	220,585	14,190	12,250	32,385	43,475	52,498	38,102	20,538	4,069	1,492	56	1,530
With cost of goods sold	215,020	12,361	11,856	31,174	43,115	52,319	38,052	20,528	4,068	1,491	56	-
Without cost of goods sold	5,565	1,829	394	1,211	360	179	(3)	(3)	1	1	-	1,530
Number of partnerships with net profit, total	179,328	6,164	7,228	24,208	36,080	46,652	34,658	19,007	3,769	1,409	55	(3)
With cost of goods sold	176,287	5,101	6,908	23,194	35,774	46,474	34,608	18,997	3,768	1,408	55	-
Without cost of goods sold	3,041	1,063	320	1,014	306	(3)	(3)	(3)	1	1	-	(3)
Partnerships With and Without Net Profit	(Thousand dollars)											
Total receipts	23,479,010	35,278	93,062	567,002	1,616,492	3,828,646	5,389,917	6,144,427	2,804,393	2,521,750	477,656	387
Business receipts	23,226,584	33,421	91,408	557,360	1,594,910	3,791,749	5,340,834	6,085,457	2,770,833	2,488,771	471,841	-
Income from other partnerships, etc.	3,747	25	156	423	522	633	590	768	286	222	122	-
Nonqualifying dividends	1,047	-	1	2	73	272	133	298	87	181	-	-
Interest	26,035	61	100	542	2,393	4,122	5,154	6,456	3,438	3,292	325	152
Rents	62,425	494	935	4,111	7,139	12,475	13,255	13,122	4,590	3,564	2,563	177
Royalties	841	-	-	39	31	168	191	170	174	68	-	-
Net farm profit	4,981	-	17	660	374	1,935	477	937	240	339	2	-
Net gain, sales other than capital assets	2,064	61	-	300	213	507	303	445	58	152	25	-
Other income	151,286	1,216	445	3,565	10,837	16,785	28,980	36,774	24,687	25,161	2,778	58
Total deductions	21,914,911	39,797	90,283	508,016	1,452,246	3,477,292	4,971,056	5,775,325	2,692,123	2,440,130	465,540	3,103
Cost of goods sold, total	17,041,669	21,967	57,661	340,598	1,037,457	2,608,565	3,818,429	4,555,679	2,191,534	2,024,460	385,319	-
Inventory, beginning-of-year	2,523,148	12,238	17,614	86,031	203,609	444,790	644,531	650,452	247,376	183,945	32,555	7
Purchases	16,752,438	22,205	55,865	324,754	1,014,130	2,562,668	3,773,068	4,504,177	2,137,943	1,973,154	384,474	-
Labor, supplies, etc.	369,917	1,259	2,167	11,350	24,520	48,403	59,469	84,546	68,307	62,697	7,199	-
Other costs	39,253	249	548	1,357	5,161	9,301	10,788	6,529	1,951	3,369	-	-
Less: Inventory, end-of-year	2,643,087	13,984	18,533	82,894	209,963	456,597	669,427	690,025	264,043	198,705	38,909	7
Salaries and wages	1,907,663	2,647	6,004	39,139	117,497	301,453	458,078	527,924	222,302	192,957	39,636	26
Payments to partners	305,705	913	1,841	12,662	31,920	69,997	82,167	66,230	22,737	15,391	1,833	14
Rent paid	414,293	2,614	5,384	24,575	50,131	89,546	96,169	86,520	29,898	24,202	5,129	125
Interest paid	82,676	598	689	2,679	7,692	14,519	17,454	19,795	9,456	7,534	1,366	894
Taxes	342,171	1,026	1,970	12,574	32,690	65,607	87,818	83,666	30,107	22,840	3,770	103
Casualty losses	2,594	61	40	176	305	499	542	367	387	215	2	-
Bad debts	42,983	250	607	976	2,002	5,511	9,808	13,155	5,879	4,158	365	272
Repairs	87,862	608	735	4,851	9,970	16,618	19,624	20,857	7,646	5,768	1,170	15
Depreciation	268,542	2,056	2,429	13,593	30,033	53,420	59,956	63,224	22,840	17,308	2,938	745
Amortization	1,300	1	2	66	72	170	314	386	139	139	10	1
Depletion	476	5	-	-	44	109	156	52	63	47	-	-
Net farm loss	2,310	-	52	27	745	320	460	350	145	211	-	-
Net loss from other partnerships, etc.	1,605	-	250	6	6	73	51	1,107	48	46	1	17
Net loss, sales other than capital assets	4,077	224	501	503	541	192	1,343	329	73	319	3	49
Other deductions	1,408,985	6,827	12,118	55,591	131,141	250,693	318,687	335,684	148,869	124,535	23,998	842
Other items:												
Gross profit (less loss)	6,184,915	11,454	33,747	216,762	557,453	1,183,184	1,522,405	1,529,778	579,299	464,311	86,522	-
Net profit (less loss)	1,564,099	[2]4,519	2,779	58,986	164,246	351,354	418,861	369,102	112,270	81,620	12,116	[2]2,716
Partnerships With Net Profit												
Total receipts	21,323,169	17,988	56,321	429,786	1,344,614	3,410,226	4,919,548	5,695,045	2,595,980	2,381,743	471,693	(3)
Business receipts	21,095,472	16,751	55,137	421,680	1,326,981	3,377,140	4,873,423	5,642,039	2,566,156	2,350,287	465,878	-
Income from other partnerships, etc.	3,580	-	156	423	434	583	590	768	282	222	122	-
Nonqualifying dividends	959	-	-	2	73	242	110	278	73	181	-	-
Interest	24,028	22	55	496	2,043	3,982	4,978	5,951	3,140	3,018	325	(3)
Rents	55,221	67	588	3,658	5,816	11,848	12,358	11,140	3,752	3,254	2,563	(3)
Royalties	701	-	-	8	25	168	167	94	171	68	-	-
Net farm profit	4,578	-	17	598	374	1,619	477	934	218	339	2	-
Net gain, sales other than capital assets	1,655	21	-	288	120	412	266	315	56	152	25	-
Other income	136,975	1,127	368	2,633	8,748	14,232	27,179	33,526	22,132	24,222	2,778	(3)
Total deductions	19,647,593	13,334	45,337	352,892	1,159,298	3,040,326	4,485,639	5,313,757	2,479,736	2,297,606	459,537	(3)
Cost of goods sold, total	15,432,486	8,201	31,599	244,093	847,467	2,307,300	3,463,271	4,207,862	2,027,989	1,914,063	380,641	-
Inventory, beginning-of-year	2,198,631	3,095	7,609	53,805	160,729	379,368	572,812	593,395	223,286	172,252	32,280	-
Purchases	15,214,097	8,301	31,008	238,968	828,687	2,275,766	3,438,006	4,166,497	1,982,584	1,864,504	379,776	-
Labor, supplies, etc.	320,884	539	1,309	7,404	21,002	42,354	43,886	76,102	60,367	60,721	7,200	-
Other costs	30,006	129	492	1,231	3,691	8,020	6,402	4,711	1,969	3,361	-	-
Less: Inventory, end-of-year	2,331,132	3,863	8,819	57,315	166,642	398,208	597,835	632,843	240,217	186,775	38,615	-
Salaries and wages	1,687,527	852	2,396	24,222	86,230	257,364	411,500	483,796	203,151	179,038	38,978	-
Payments to partners	227,181	196	485	5,824	17,588	49,266	61,773	55,993	19,863	14,429	1,764	-
Rent paid	355,785	806	2,395	16,248	39,204	77,506	86,196	79,749	26,953	21,696	5,032	-
Interest paid	66,690	167	236	1,767	5,347	11,517	15,347	16,678	7,571	6,647	1,358	(3)
Taxes	300,507	347	1,073	8,835	26,263	56,551	78,708	76,692	27,715	20,632	3,690	(3)
Casualty losses	1,866	5	35	99	134	400	533	274	303	81	2	-
Bad debts	36,772	13	26	526	1,585	4,728	8,960	11,686	5,205	3,679	364	-
Repairs	77,107	177	389	3,374	8,310	14,353	18,027	18,934	6,978	5,409	1,156	-
Depreciation	230,736	532	1,093	9,435	23,730	45,814	54,808	56,090	20,626	15,680	2,876	(3)
Amortization	1,003	1	2	31	46	122	313	247	130	101	10	-
Depletion	384	5	-	-	-	109	151	52	63	4	-	-
Net farm loss	1,572	-	52	24	260	320	460	132	113	211	-	-
Net loss from other partnerships, etc.	341	-	22	-	6	70	3	171	43	25	1	-
Net loss, sales other than capital assets	993	1	4	109	27	82	268	211	72	209	3	(3)
Other deductions	1,226,643	2,031	5,530	38,305	103,101	214,824	285,321	305,190	132,961	115,702	23,662	(3)
Other items:												
Gross profit	5,662,986	8,550	23,538	177,587	479,514	1,069,840	1,410,152	1,434,177	538,167	436,224	85,237	-
Net profit	1,675,576	4,654	10,984	76,894	185,316	369,900	433,909	381,288	116,244	84,137	12,156	(3)

Footnotes at end of table.

Table 20.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Total	Size of business receipts										
		Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
WHOLESALE AND RETAIL TRADE: WHOLESALE AND RETAIL TRADE NOT ALLOCABLE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of partners	13,701	1,091	907	1,431	1,355	2,445	2,367	2,522	862	337	41	(3)
Number of partnerships with and without net profit, total	5,948	523	442	693	630	1,053	1,037	1,025	313	105	4	(3)
With cost of goods sold	5,395	374	369	496	630	1,043	1,037	1,025	312	105	4	-
Without cost of goods sold	553	(3)	(3)	(3)	-	(3)	-	-	(3)	-	-	(3)
Number of partnerships with net profit, total	4,979	300	393	521	556	930	890	959	298	103	4	(3)
With cost of goods sold	4,623	226	319	349	556	920	890	959	297	103	4	-
Without cost of goods sold	356	(3)	(3)	(3)	-	(3)	-	-	(3)	-	-	(3)
Partnerships With and Without Net Profit	(Thousand dollars)											
Total receipts	1,007,058	1,015	3,414	12,061	23,781	78,129	147,541	318,583	213,345	178,807	30,234	(3)
Business receipts	996,824	933	3,379	11,065	23,743	77,532	147,031	315,509	211,016	176,623	29,993	-
Income from other partnerships, etc.	617	-	-	402	-	-	-	23	39	138	-	(3)
Nonqualifying dividends	4	-	-	-	-	4	-	-	-	-	-	-
Interest	811	-	-	4	3	4	31	254	211	211	20	(3)
Rents	2,901	59	-	27	-	268	424	1,126	431	425	141	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Net farm profit	132	-	-	-	9	-	-	60	19	44	-	-
Net gain, sales other than capital assets	54	-	-	-	-	5	-	45	3	1	-	-
Other income	5,715	23	35	563	26	316	55	1,566	1,626	1,365	80	(3)
Total deductions	945,602	1,015	2,485	10,175	21,364	69,654	138,410	298,130	202,336	172,125	29,496	(3)
Cost of goods sold, total	745,065	554	1,268	5,380	15,486	51,438	107,983	232,756	162,776	141,968	25,456	-
Inventory, beginning-of-year	100,082	133	351	1,042	4,302	11,496	13,006	34,498	20,142	13,516	1,596	-
Purchases	724,435	888	766	5,476	14,771	49,794	105,976	226,363	160,096	134,785	25,520	-
Labor, supplies, etc.	23,439	3	296	117	503	2,279	3,790	3,826	3,896	8,478	251	-
Other costs	1,174	-	-	-	-	-	-	1,174	-	-	-	-
Less: Inventory, end-of-year	104,065	470	145	1,255	4,090	12,131	14,789	33,105	21,358	14,811	1,911	-
Salaries and wages	79,214	88	84	1,121	1,552	6,931	9,450	27,821	17,809	12,822	1,536	-
Payments to partners	10,897	7	74	340	901	1,147	2,371	3,406	1,649	879	123	-
Rent paid	10,935	8	194	348	550	1,521	2,437	2,814	1,477	1,502	70	(3)
Interest paid	3,380	46	17	61	104	285	364	1,108	767	501	18	(3)
Taxes	17,906	26	35	160	381	960	2,162	5,369	3,213	3,988	1,580	(3)
Casualty losses	93	-	-	25	34	19	-	10	2	3	-	-
Bad debts	4,376	37	-	-	42	132	2,539	583	473	545	8	(3)
Repairs	4,380	16	19	231	114	283	587	1,712	714	683	21	-
Depreciation	12,853	87	298	374	401	1,047	1,614	4,656	2,385	1,873	106	(3)
Amortization	19	-	-	-	3	-	-	13	3	-	-	-
Depletion	58	-	36	-	-	-	-	-	12	10	-	-
Net farm loss	439	-	-	404	-	-	-	-	29	-	-	-
Net loss from other partnerships, etc.	21	-	-	-	-	-	-	6	7	9	-	-
Net loss, sales other than capital assets	128	-	-	98	-	-	-	5	2	7	-	-
Other deductions	55,838	146	460	1,633	1,796	5,891	8,903	21	7	-	-	-
Other items:								17,850	11,018	7,335	578	(3)
Gross profit (less loss)	251,759	379	2,111	5,685	8,257	26,094	39,048	82,753	48,240	34,655	4,537	-
Net profit (less loss)	61,456	-	929	1,886	2,417	8,475	9,131	20,453	11,009	6,682	738	(3)
Partnerships With Net Profit												
Total receipts	937,690	650	3,041	9,215	20,859	68,704	126,940	297,786	203,710	176,536	30,234	(3)
Business receipts	928,183	575	3,006	8,246	20,821	68,230	126,431	295,122	201,395	174,364	29,993	-
Income from other partnerships, etc.	617	-	-	402	-	-	-	23	39	138	-	(3)
Nonqualifying dividends	4	-	-	-	-	-	-	-	-	-	-	-
Interest	657	-	-	4	3	4	31	183	211	201	20	-
Rents	2,699	52	-	-	-	268	424	958	431	425	141	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Net farm profit	132	-	-	-	9	-	-	-	-	-	-	-
Net gain, sales other than capital assets	53	-	-	-	-	-	-	60	19	44	-	-
Other income	5,345	23	35	563	26	5	-	44	3	1	-	-
Total deductions	870,106	482	2,077	6,826	18,235	193	54	1,396	1,612	1,363	80	-
Cost of goods sold, total	690,377	276	1,010	3,622	13,429	59,738	114,943	275,989	192,476	169,844	29,496	-
Inventory, beginning-of-year	91,828	45	280	761	3,940	44,493	90,477	216,749	154,881	139,984	25,456	-
Purchases	674,218	368	576	3,728	12,965	9,593	11,343	31,935	19,188	13,147	1,596	-
Labor, supplies, etc.	19,960	2	296	118	480	43,396	91,217	211,452	152,301	132,695	25,520	-
Other costs	1,173	-	-	-	-	2,249	814	3,410	3,863	8,477	251	-
Less: Inventory, end-of-year	96,802	139	142	985	3,956	10,745	12,897	1,173	-	-	-	-
Salaries and wages	73,687	42	84	939	1,477	5,866	8,584	31,221	20,471	14,335	1,911	-
Payments to partners	8,084	7	-	176	410	592	1,405	25,326	17,121	12,712	1,536	-
Rent paid	9,841	7	188	227	493	1,303	2,156	3,042	1,458	871	123	-
Interest paid	2,942	23	14	23	96	274	300	2,553	1,358	1,486	70	-
Taxes	16,826	13	29	77	343	862	1,946	978	718	498	18	-
Casualty losses	90	-	-	25	34	19	-	4,946	3,054	3,976	1,580	-
Bad debts	1,788	-	-	-	41	132	88	10	2	-	-	-
Repairs	4,145	5	10	197	77	275	578	543	440	536	8	-
Depreciation	11,767	28	292	248	351	1,013	1,477	1,644	661	677	21	-
Amortization	19	-	-	-	3	-	-	4,120	2,278	1,854	106	-
Depletion	58	-	36	-	-	-	-	13	3	-	-	-
Net farm loss	422	-	-	404	-	-	-	-	12	10	-	-
Net loss from other partnerships, etc.	15	-	-	-	-	-	-	6	12	-	-	-
Net loss, sales other than capital assets	29	-	-	-	-	-	-	5	1	9	-	-
Other deductions	50,016	81	414	888	1,481	4,909	7,932	21	1	7	-	-
Other items:								16,033	10,476	7,224	578	-
Gross profit	237,806	299	1,996	4,624	7,392	23,737	35,954	78,373	46,514	34,380	4,537	-
Net profit	67,584	168	964	2,389	2,624	8,966	11,997	21,797	11,234	6,692	738	(3)

Footnotes at end of table.

Table 20.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Total	Size of business receipts: Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
FINANCE, INSURANCE, AND REAL ESTATE												
Number of partners	952,584	410,488	110,212	129,008	72,711	63,161	44,505	22,556	4,957	6,873	1,681	86,432
Number of partnerships with and without net profit, total	229,400	104,521	36,103	37,137	19,801	11,185	5,223	2,346	432	270	60	12,322
With cost of goods sold	5,906	1,357	934	1,087	910	494	542	355	71	20	3	(1)
Without cost of goods sold	223,494	103,164	35,169	36,050	18,891	10,691	4,681	1,991	361	250	57	12,189
Number of partnerships with net profit, total	155,547	65,351	28,022	30,814	15,996	8,917	3,983	1,861	333	219	51	-
With cost of goods sold	4,913	792	835	1,087	836	443	516	323	60	19	2	-
Without cost of goods sold	150,634	64,559	27,187	29,727	15,160	8,474	3,467	1,538	273	200	49	-
Partnerships With and Without Net Profit	(Thousand dollars)											
Total receipts	5,564,292	198,304	259,739	594,355	698,481	777,447	707,938	686,360	287,213	526,658	827,797	-
Business receipts	4,975,893	167,478	230,323	536,864	643,645	704,714	646,246	621,997	251,197	464,300	709,129	-
Income from other partnerships, etc.	34,349	973	1,294	3,763	3,514	3,266	7,562	3,657	1,797	1,632	6,891	-
Nonqualifying dividends	4,953	693	139	557	380	264	29	879	214	1,340	438	-
Interest	344,790	21,119	17,167	28,406	24,775	38,079	22,078	24,900	19,562	43,604	105,100	-
Rents	49,092	2,010	3,332	6,354	8,574	11,360	5,603	8,222	2,220	220	1,197	-
Royalties	22,484	749	1,427	4,617	1,986	5,471	552	3,071	4,583	6	22	-
Net farm profit	2,488	235	494	1,019	377	54	261	41	7	-	-	-
Net gain, sales other than capital assets	19,696	1,743	2,508	3,499	3,889	2,355	2,162	1,665	1,188	666	21	-
Other income	110,547	3,304	3,055	9,276	11,341	11,884	23,445	21,928	6,445	14,890	4,979	-
Total deductions	4,611,838	220,646	220,217	421,095	522,743	593,982	591,569	582,014	232,156	437,629	744,319	45,468
Cost of goods sold, total	221,550	1,331	2,626	6,866	18,767	17,897	48,477	70,393	29,130	17,520	8,297	(3)
Inventory, beginning-of-year	43,621	2,665	3,676	2,125	6,021	631	11,951	7,459	1,011	8,027	-	(3)
Purchases	97,658	274	2,198	3,137	7,266	9,403	15,771	38,399	11,142	4,419	5,648	(3)
Labor, supplies, etc.	110,552	1,005	727	3,815	10,574	7,219	23,959	29,797	17,712	12,849	2,649	(3)
Other costs	11,539	48	139	421	811	1,356	6,796	1,703	157	108	-	-
Less: Inventory, end-of-year	41,820	2,661	4,114	2,632	5,905	712	10,000	6,965	892	7,883	-	(3)
Salaries and wages	802,361	3,424	4,759	19,283	42,204	62,957	74,530	78,207	43,983	156,550	315,496	968
Payments to partners	134,602	2,887	3,761	9,950	12,995	15,929	9,275	13,137	10,907	29,039	26,611	111
Rent paid	135,960	3,337	2,239	8,795	15,028	13,482	14,638	17,449	8,268	20,477	30,550	1,697
Interest paid	685,446	42,953	45,090	69,204	81,400	98,261	91,484	91,913	34,087	38,265	77,802	14,987
Taxes	477,693	35,064	33,994	65,214	71,551	79,702	62,161	58,571	15,754	20,989	27,392	7,301
Casualty losses	3,203	1,973	225	402	182	40	184	25	14	13	4	141
Bad debts	24,177	754	5,140	3,667	2,939	3,934	1,761	2,897	705	938	1,177	265
Repairs	131,913	13,357	12,923	22,748	22,648	20,759	19,955	10,580	3,152	3,103	2,580	108
Depreciation	689,461	51,533	52,832	97,187	108,235	112,106	116,964	88,014	28,024	22,350	9,987	2,229
Amortization	10,561	112	248	670	856	1,225	966	4,244	358	458	999	423
Depletion	22,036	407	416	1,300	600	1,405	814	717	5,041	4,452	6,884	-
Net farm loss	5,518	1,755	56	1,950	159	743	600	-	50	-	205	-
Net loss from other partnerships, etc.	23,733	7,168	418	677	8,178	137	778	839	567	323	478	4,170
Net loss, sales other than capital assets	8,470	1,362	3,518	587	411	4	216	50	238	299	293	1,492
Other deductions	1,235,154	53,229	51,972	112,595	136,590	165,401	148,766	144,978	51,878	122,853	235,564	11,328
Other items:												
Gross profit (less loss)	4,754,343	166,147	227,697	529,998	624,878	686,817	597,769	551,604	222,067	446,780	700,832	[2]246
Net profit (less loss)	952,454	[2]22,342	39,522	173,260	175,738	183,465	116,369	104,346	55,057	89,029	83,478	[2]45,468
Partnerships With Net Profit												
Total receipts	4,483,009	138,766	202,571	496,699	566,644	620,933	539,295	541,481	221,173	416,162	739,285	-
Business receipts	3,983,570	113,796	177,519	449,521	524,535	555,236	483,045	487,824	187,985	365,506	638,603	-
Income from other partnerships, etc.	32,066	900	1,263	3,423	2,129	3,266	7,513	3,616	1,739	1,473	6,744	-
Nonqualifying dividends	3,849	583	132	172	182	264	29	672	164	1,241	410	-
Interest	292,039	17,420	14,735	23,106	19,471	34,090	20,671	22,511	17,775	34,182	88,078	-
Rents	36,808	1,366	2,834	5,185	5,615	9,837	4,914	3,585	2,122	153	1,197	-
Royalties	20,580	586	1,180	3,590	1,918	5,471	552	2,715	4,560	6	2	-
Net farm profit	2,205	197	494	868	327	23	261	35	-	-	-	-
Net gain, sales other than capital assets	18,250	1,580	2,042	3,400	3,476	2,072	2,162	1,664	1,188	666	-	-
Other income	93,642	2,338	2,372	7,434	8,991	10,674	20,148	18,859	5,640	12,935	4,251	-
Total deductions	3,068,663	72,724	111,982	281,741	344,395	387,302	377,507	383,747	147,158	312,070	650,037	-
Cost of goods sold, total	205,117	517	2,046	6,866	16,905	15,951	45,859	65,578	27,020	16,080	8,295	-
Inventory, beginning-of-year	27,370	1,494	3,676	2,125	6,021	631	2,609	2,534	991	7,289	-	-
Purchases	92,496	167	1,375	3,137	6,688	8,899	15,722	36,703	10,441	3,716	5,648	-
Labor, supplies, etc.	103,126	328	649	3,815	9,290	5,777	23,955	27,511	16,305	12,849	2,647	-
Other costs	11,309	47	139	421	811	1,356	6,801	1,473	152	109	-	-
Less: Inventory, end-of-year	29,184	1,519	3,793	2,632	5,905	712	3,228	2,643	869	7,883	-	-
Salaries and wages	662,216	615	2,555	14,627	33,684	51,212	59,239	62,205	32,209	117,818	288,052	-
Payments to partners	98,254	369	1,230	5,792	9,758	13,105	6,533	11,004	7,066	21,654	21,743	-
Rent paid	98,289	608	1,196	6,515	9,584	8,990	11,851	9,607	5,377	16,791	27,770	-
Interest paid	330,776	8,540	13,927	35,028	41,362	48,926	40,937	47,124	15,167	23,422	56,343	-
Taxes	326,157	16,260	23,009	49,991	52,087	54,966	40,095	39,207	10,087	15,092	25,363	-
Casualty losses	761	89	119	129	149	36	183	25	14	13	4	-
Bad debts	13,019	79	237	1,572	1,780	3,844	1,440	1,509	642	767	1,149	-
Repairs	86,819	6,097	8,280	15,813	15,490	13,973	14,433	6,530	1,933	1,871	2,399	-
Depreciation	371,806	21,235	30,902	65,074	65,610	63,219	50,100	41,149	12,592	12,481	9,444	-
Amortization	6,118	13	116	299	479	915	529	2,116	296	356	999	-
Depletion	6,888	338	273	1,096	568	1,405	814	444	1,272	678	-	-
Net farm loss	2,126	61	56	360	73	743	600	-	28	-	205	-
Net loss from other partnerships, etc.	2,731	6	43	5	166	90	729	684	377	153	478	-
Net loss, sales other than capital assets	1,646	109	145	215	367	-	215	50	216	174	155	-
Other deductions	855,940	17,788	27,848	78,359	96,333	109,927	103,950	96,515	32,862	84,720	207,638	-
Other items:												
Gross profit	3,778,453	113,279	175,473	442,655	507,630	539,285	437,186	422,246	160,965	349,426	630,308	-
Net profit	1,414,346	66,042	90,589	214,958	222,249	233,631	161,788	157,734	74,015	104,092	89,248	-

Footnotes at end of table.

Table 20.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Total	Size of business receipts										
		Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES												
Number of partners	429,751	58,769	46,003	81,227	71,973	69,420	41,500	29,100	9,279	7,290	1,816	13,374
Number of partnerships with and without net profit, total	166,737	26,162	20,208	36,461	30,717	26,903	14,838	6,795	1,216	542	46	2,849
With cost of goods sold	61,931	8,221	7,870	15,928	13,687	8,889	4,586	2,205	359	172	14	-
Without cost of goods sold	104,806	17,941	12,338	20,533	17,030	18,014	10,252	4,590	857	370	32	2,849
Number of partnerships with net profit, total	136,389	14,976	15,753	30,971	27,210	25,035	14,084	6,355	1,117	496	42	350
With cost of goods sold	50,532	4,649	5,804	13,617	11,690	8,200	4,188	1,934	293	145	12	-
Without cost of goods sold	85,857	10,327	9,949	17,354	15,520	16,835	9,896	4,421	824	351	30	350
Partnerships With and Without Net Profit	(Thousand dollars)											
Total receipts	10,517,086	65,089	154,704	613,240	1,122,972	1,932,648	2,055,838	2,002,860	829,936	1,003,304	726,754	9,741
Business receipts	10,380,375	62,888	149,096	605,610	1,103,503	1,907,500	2,039,159	1,979,248	821,824	988,585	722,962	-
Income from other partnerships, etc.	8,886	-	754	68	371	1,322	1,425	1,270	849	2,021	797	9
Nonqualifying dividends	176	3	-	2	10	-	22	7	125	1	6	-
Interest	11,985	219	647	550	494	2,841	2,109	1,929	785	837	1,202	372
Rents	51,950	1,242	1,624	4,062	12,095	9,217	6,131	8,531	3,108	1,994	875	3,071
Royalties	2,988	19	2	30	177	321	491	135	225	370	20	1,198
Net farm profit	1,112	18	40	22	176	28	150	678	-	-	-	-
Net gain, sales other than capital assets	2,530	74	172	716	138	900	314	70	105	6	23	12
Other income	57,084	626	2,369	2,180	6,008	10,519	6,037	10,992	2,915	9,490	869	5,079
Total deductions	7,123,442	75,940	114,493	435,138	785,005	1,215,528	1,243,571	1,327,513	586,092	745,470	579,105	15,587
Cost of goods sold, total	1,461,501	7,986	19,256	93,008	186,743	254,116	255,361	322,025	116,088	156,154	50,764	-
Inventory, beginning-of-year	105,918	2,202	3,742	9,293	19,585	24,725	21,610	14,181	5,939	3,727	676	(3)
Purchases	815,349	5,793	15,202	66,653	127,578	177,047	153,798	155,644	50,884	53,900	8,849	(3)
Labor, supplies, etc.	636,883	2,369	4,132	25,834	55,283	76,912	99,140	163,836	64,714	102,685	41,978	-
Other costs	10,995	232	243	1,037	3,771	1,254	-	3,617	841	-	-	-
Less: Inventory, end-of-year	107,644	2,610	4,063	9,809	19,474	25,822	19,187	15,253	6,290	4,158	739	(3)
Salaries and wages	2,241,532	5,881	12,823	68,342	171,019	326,902	389,148	428,926	223,672	276,411	335,686	2,722
Payments to partners	273,079	2,853	5,698	27,096	45,251	64,434	41,340	45,178	14,868	16,411	9,502	448
Rent paid	440,924	6,350	11,337	34,805	53,000	75,709	74,049	79,933	37,685	45,555	20,608	1,893
Interest paid	90,700	2,431	3,186	9,645	13,809	17,880	16,094	14,337	5,555	5,408	2,044	311
Taxes	211,604	2,685	3,657	13,693	24,385	38,570	38,932	37,365	17,506	20,412	13,735	664
Casualty losses	3,030	257	68	224	265	485	564	331	373	87	-	376
Bad debts	12,482	75	120	754	1,189	2,020	3,240	1,919	975	1,427	760	3
Repairs	84,298	2,134	3,486	9,528	12,551	17,814	14,189	12,890	5,158	5,473	1,006	69
Depreciation	373,265	10,798	14,309	43,694	55,930	72,397	63,062	53,909	22,610	24,169	10,040	2,347
Amortization	56,955	60	903	195	192	447	1,477	5,772	3,890	35,528	8,489	2
Depletion	504	2	24	124	25	5	73	218	27	-	6	-
Net farm loss	644	27	-	218	-	132	13	124	130	-	-	-
Net loss from other partnerships, etc.	4,566	-	-	75	1,157	340	479	223	50	1,261	39	942
Net loss, sales other than capital assets	1,908	243	212	479	153	422	34	75	41	40	16	193
Other deductions	1,866,450	34,158	39,414	133,258	219,336	343,855	345,516	324,288	137,464	157,134	126,410	5,617
Other items:												
Gross profit (less loss)	8,918,874	54,902	129,840	512,602	916,760	1,653,384	1,783,798	1,657,223	705,736	832,431	672,198	-
Net profit (less loss)	3,393,644	[2]10,851	40,211	178,102	337,967	717,120	812,267	675,347	243,844	257,834	147,649	[2]5,846
Partnerships With Net Profit												
Total receipts	9,678,750	41,278	122,159	522,513	991,614	1,804,323	1,949,898	1,864,237	762,882	919,474	691,676	8,696
Business receipts	9,569,796	39,906	117,097	516,731	979,696	1,781,579	1,936,308	1,847,191	756,600	906,716	687,972	-
Income from other partnerships, etc.	8,790	-	754	59	371	1,322	1,425	1,219	849	1,985	797	9
Nonqualifying dividends	174	3	-	2	10	-	22	5	125	1	6	-
Interest	10,195	189	647	462	474	2,131	1,915	1,520	626	661	1,202	368
Rents	35,425	812	1,436	3,037	4,947	7,899	4,709	5,444	1,845	1,427	868	3,001
Royalties	2,405	7	2	30	177	318	226	103	202	122	20	1,198
Net farm profit	1,112	18	40	22	176	28	150	678	-	-	-	-
Net gain, sales other than capital assets	2,455	59	162	696	138	872	314	70	103	6	23	12
Other income	48,398	284	2,021	1,474	5,625	10,174	4,829	8,007	2,532	8,556	788	4,108
Total deductions	6,136,735	23,604	70,977	326,713	636,474	1,072,741	1,129,608	1,169,237	510,990	653,381	539,537	3,473
Cost of goods sold, total	1,266,197	3,971	12,516	77,169	154,795	230,217	223,531	277,422	99,067	142,490	45,019	-
Inventory, beginning-of-year	87,801	1,175	2,428	7,634	16,579	21,961	18,530	10,872	4,813	3,133	676	-
Purchases	696,750	3,209	10,060	57,145	107,184	164,333	131,402	126,080	43,038	46,683	7,616	-
Labor, supplies, etc.	566,215	1,024	2,540	19,575	47,048	66,451	91,268	148,850	55,775	96,218	37,466	-
Other costs	7,480	73	120	892	870	1,256	-	3,600	669	-	-	-
Less: Inventory, end-of-year	92,049	1,510	2,632	8,077	16,886	23,784	17,669	11,980	5,228	3,544	739	-
Salaries and wages	2,055,328	1,407	7,703	53,516	143,981	296,620	364,136	396,394	204,864	254,971	331,068	668
Payments to partners	206,024	796	2,293	16,489	28,759	46,047	35,025	38,248	13,082	15,822	9,410	53
Rent paid	387,064	2,867	8,336	27,551	43,306	69,820	68,462	72,573	33,891	39,812	20,042	404
Interest paid	55,961	577	1,429	5,431	8,864	12,885	12,681	7,337	2,915	2,258	1,480	104
Taxes	176,469	814	2,284	10,166	19,618	33,606	34,512	31,215	14,042	16,816	13,207	189
Casualty losses	1,772	20	47	195	56	461	549	331	26	87	-	-
Bad debts	10,608	28	64	612	1,024	1,909	2,886	1,506	789	1,174	616	-
Repairs	64,482	847	2,075	6,648	10,131	14,571	11,815	9,731	3,642	4,094	928	-
Depreciation	269,278	2,732	8,045	27,720	41,119	58,698	54,753	38,331	15,186	15,512	5,585	1,597
Amortization	34,304	35	1	195	88	226	953	849	2,250	26,015	3,690	2
Depletion	448	2	24	124	25	4	24	218	21	-	6	-
Net farm loss	356	27	-	18	-	132	-	-	130	-	-	-
Net loss from other partnerships, etc.	1,621	-	-	67	18	424	340	479	223	48	50	39	-
Net loss, sales other than capital assets	481	6	-	102	80	123	34	75	15	30	16	-
Other deductions	1,606,342	9,475	26,160	100,710	184,204	307,082	319,768	294,784	121,022	134,250	108,431	456
Other items:												
Gross profit	8,303,599	35,935	104,581	439,562	824,901	1,551,362	1,712,777	1,569,769	657,533	764,226	642,953	-
Net profit	3,542,015	17,674	51,182	195,800	355,140	731,582	820,290	695,000	251,892	266,093	152,139	5,223

Footnotes at end of table.

Table 20.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

Industrial division and item	Total	Size of business receipts									
		Under $5,000	$5,000 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Receipts not reported
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
NATURE OF BUSINESS NOT ALLOCABLE												
Number of partners	4,116	1,865	[3]	[3]	[3]	[3]	[3]	2	14	-	-	1,006
Number of partnerships with and without net profit	1,577	615	[3]	[3]	[3]	[3]	[3]	1	2	-	-	417
Number of partnerships with net profit	889	418	[3]	[3]	[3]	[3]	[3]	1	2	-	-	[3]
	(Thousand dollars)											
Partnerships With and Without Net Profit												
Total receipts	18,120	1,106	[3]	[3]	[3]	[3]	[3]	275	1,367	-	-	1
Business receipts	17,948	1,063	[3]	[3]	[3]	[3]	[3]	275	1,367	-	-	-
Total deductions	14,638	570	[3]	[3]	[3]	[3]	[3]	267	783	-	-	539
Net profit (less loss)	3,482	536	[3]	[3]	[3]	[3]	[3]	8	584	-	-	[2]538
Partnerships With Net Profit												
Total receipts	15,517	942	[3]	[3]	[3]	[3]	[3]	275	1,367	-	-	[3]
Business receipts	15,435	899	[3]	[3]	[3]	[3]	[3]	275	1,367	-	-	[3]
Total deductions	10,999	304	[3]	[3]	[3]	[3]	[3]	267	783	-	-	[3]
Net profit	4,518	638	[3]	[3]	[3]	[3]	[3]	8	584	-	-	[3]

[1]Gross loss.
[2]Net loss exceeds net profit.
[3]Estimate not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 21.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET PROFIT

Industrial division and item	Partnerships with and without net profit, total	Partnerships with net profit, by size of net profit										
		Total	Under $2,000	$2,000 under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 or more
ALL INDUSTRIAL DIVISIONS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of partners	2,678,099	1,954,790	558,378	368,819	348,669	201,886	110,221	73,409	146,165	76,587	41,770	28,886
Number of partnerships, total	932,181	718,459	188,870	149,120	144,080	81,207	43,834	27,788	51,165	22,109	8,368	1,918
With cost of goods sold	565,844	457,493	95,318	98,007	107,678	61,637	32,746	19,058	30,736	9,298	2,524	491
Without cost of goods sold	366,337	260,966	93,552	51,113	36,402	19,570	11,088	8,730	20,429	12,811	5,844	1,427
		(Thousand dollars)										
Total receipts	73,672,672	65,536,131	3,231,995	5,263,219	8,593,185	7,521,945	5,684,981	4,479,688	11,912,692	8,134,519	5,740,241	4,973,666
Business receipts	72,303,784	64,372,807	3,180,082	5,186,672	8,472,098	7,430,596	5,611,682	4,410,868	11,719,679	7,990,771	5,608,553	4,761,806
Income from other partnerships, etc.	67,100	63,252	1,962	2,173	5,153	2,997	2,268	1,797	9,486	7,058	15,282	15,076
Nonqualifying dividends	7,180	5,870	594	490	250	329	241	230	777	399	749	1,811
Interest	417,039	353,664	15,553	21,792	25,727	19,809	15,961	12,859	36,540	38,069	39,808	127,546
Rents	257,404	203,356	12,470	16,036	29,545	23,618	18,651	16,775	40,230	21,583	12,918	11,530
Royalties	41,303	36,812	1,026	2,625	2,932	2,830	1,437	2,496	7,591	4,241	5,022	6,612
Net farm profit	14,531	13,450	964	1,752	3,513	1,186	1,470	1,299	2,003	929	185	149
Net gain, sales other than capital assets	41,145	37,455	2,557	4,453	5,290	2,843	2,307	2,172	6,075	5,153	3,870	2,735
Other income	523,186	449,465	16,787	27,226	48,677	37,737	30,964	31,192	90,311	66,316	53,854	46,401
Total deductions	65,159,653	55,789,632	3,069,083	4,764,426	7,547,573	6,524,874	4,929,514	3,858,529	10,149,115	6,622,279	4,524,404	3,799,835
Cost of goods sold, total	43,699,378	38,595,238	1,906,800	3,187,719	5,356,738	4,762,508	3,666,935	2,847,289	7,364,668	4,733,302	2,985,419	1,783,860
Inventory, beginning-of-year	4,670,088	4,019,387	276,990	408,798	623,260	544,128	392,951	298,087	711,345	403,184	250,574	110,070
Purchases	34,245,624	30,919,388	1,576,413	2,648,962	4,459,896	4,026,556	3,041,778	2,389,579	6,016,116	3,733,678	2,170,422	855,988
Labor, supplies, etc.	9,485,587	7,781,381	326,066	546,081	902,230	740,031	639,318	464,302	1,388,674	1,022,345	820,422	931,912
Other costs	116,348	90,318	11,246	8,900	26,491	12,424	7,782	7,649	10,459	2,877	2,213	277
Less: Inventory, end-of-year	4,818,269	4,215,236	283,915	425,022	655,139	560,631	414,894	312,328	761,926	428,782	258,212	114,387
Salaries and wages	6,060,237	5,387,570	218,029	335,616	517,787	484,105	371,879	304,333	898,168	669,173	587,102	1,001,378
Payments to partners	1,108,318	802,099	133,023	125,210	112,574	75,235	45,988	40,370	97,484	63,035	55,787	53,393
Rent paid	1,321,516	1,110,884	72,601	107,919	161,809	126,051	83,759	62,196	164,896	122,301	101,132	108,220
Interest paid	1,085,762	608,342	67,570	75,570	89,088	60,221	42,554	33,075	82,460	47,994	40,732	69,078
Taxes	1,553,139	1,243,911	102,517	138,905	185,312	148,695	98,485	83,649	202,099	117,838	79,689	86,722
Casualty losses	18,168	7,698	959	1,091	1,930	1,362	549	543	709	356	181	18
Bad debts	132,471	101,341	4,501	7,712	13,712	14,854	8,759	7,212	20,826	12,157	7,304	4,304
Repairs	667,903	520,167	50,979	69,043	91,430	63,592	42,706	31,145	85,589	45,619	26,275	13,789
Depreciation	2,213,291	1,551,108	158,726	203,116	263,430	182,509	120,226	97,105	245,365	129,056	84,496	67,079
Amortization	74,905	45,876	911	939	1,236	1,576	1,272	513	5,316	8,514	8,893	16,706
Depletion	120,388	78,485	2,418	4,468	7,027	3,652	2,723	2,906	11,109	10,936	17,604	15,642
Net farm loss	15,556	8,109	581	730	2,031	513	880	554	1,251	719	420	430
Net loss from other partnerships, etc.	34,263	6,588	150	545	626	360	465	216	1,106	1,578	930	612
Net loss, sales other than capital assets	29,214	5,418	1,211	604	503	743	223	215	926	414	151	428
Other deductions	7,025,144	5,716,798	348,107	505,239	742,340	598,898	442,111	347,208	967,143	659,287	528,289	578,176
Other items:												
Gross profit	[1]28,604,406	25,777,569	1,273,282	1,998,953	3,115,360	2,668,088	1,944,747	1,563,579	4,355,011	3,257,469	2,623,134	2,977,946
Net profit	[1]8,513,019	9,746,499	162,912	498,793	1,045,612	997,071	755,467	621,159	1,763,577	1,512,240	1,215,837	1,173,831
AGRICULTURE, FORESTRY, AND FISHERIES												
Number of partners	324,116	247,556	67,404	63,492	52,537	26,142	11,555	7,895	12,752	4,871	734	174
Number of partnerships, total	133,647	101,664	28,280	26,854	22,154	9,961	4,737	3,141	5,018	1,309	193	17
With cost of goods sold	115,478	88,887	23,348	23,284	19,965	8,996	4,387	2,885	4,579	1,242	190	11
Without cost of goods sold	18,169	12,777	4,932	3,570	2,189	965	350	256	439	67	3	6
		(Thousand dollars)										
Total receipts	5,076,573	4,219,864	308,849	574,324	805,386	573,028	366,478	327,937	698,669	400,639	131,526	33,028
Business receipts	4,982,847	4,144,854	302,731	562,804	793,410	564,116	361,050	322,331	687,356	393,238	127,200	30,618
Income from other partnerships, etc.	7,400	6,555	810	386	594	90	429	257	2,448	1,299	85	157
Nonqualifying dividends	699	625	56	99	32	29	30	116	186	25	35	17
Interest	10,452	8,098	579	1,677	1,769	830	920	235	653	752	389	294
Rents	25,795	18,360	1,879	2,963	3,645	1,793	1,581	1,934	1,191	1,777	1,243	354
Royalties	5,460	5,051	405	446	688	1,396	11	111	484	326	226	958
Net farm profit	1,527	1,382	26	363	241	12	-	88	334	202	116	-
Net gain, sales other than capital assets	8,963	7,897	1,002	2,070	1,996	1,160	523	257	785	103	1	-
Other income	33,430	27,042	1,361	3,516	3,011	3,602	1,934	2,608	5,232	2,917	2,231	630
Total deductions	4,421,367	3,385,063	280,478	485,271	645,755	450,985	284,764	257,738	532,449	315,931	105,281	26,411
Cost of goods sold, total	2,884,585	2,248,459	175,253	297,879	412,652	300,758	199,394	180,510	358,197	230,053	73,728	20,035
Inventory, beginning-of-year	309,147	256,323	20,250	29,314	40,963	34,327	27,281	22,450	39,155	33,304	7,446	1,833
Purchases	1,227,647	995,672	70,264	110,476	155,636	132,396	100,530	85,635	174,924	127,172	29,624	9,015
Labor, supplies, etc.	1,672,670	1,267,956	102,346	185,521	262,477	173,488	101,138	93,777	188,371	103,883	45,238	11,717
Other costs	7,089	5,220	1,251	1,292	823	315	-	-	1,253	286	-	-
Less: Inventory, end-of-year	331,968	276,712	18,858	28,724	47,247	39,768	29,555	21,352	45,506	34,592	8,580	2,530
Salaries and wages	82,400	65,049	2,787	6,538	11,385	6,723	2,910	4,995	18,436	6,780	3,364	1,131
Payments to partners	45,809	29,697	4,329	4,515	5,663	4,770	1,001	2,357	4,668	1,540	616	238
Rent paid	126,125	96,324	7,434	12,487	16,810	14,296	7,706	7,066	15,941	10,428	3,377	779
Interest paid	103,711	65,191	7,340	12,397	13,400	9,050	5,230	3,824	8,357	3,987	1,214	392
Taxes	125,366	97,351	11,481	17,956	20,366	11,619	7,069	6,490	12,803	7,330	1,815	422
Casualty losses	5,865	1,630	69	378	892	38	1	127	58	3	64	-
Bad debts	2,383	1,785	33	147	92	213	99	192	855	60	73	21
Repairs	170,393	129,648	12,500	20,032	27,042	18,902	10,442	9,245	18,714	9,418	3,014	339
Depreciation	333,887	247,758	27,056	44,662	56,245	33,713	17,670	14,500	32,486	15,925	4,387	1,114
Amortization	284	200	3	16	107	2	-	46	25	1	-	-
Depletion	1,555	1,441	35	55	142	469	2	21	256	132	66	263
Net farm loss	2,510	635	5	288	1	5	16	127	176	-	17	-
Net loss from other partnerships, etc.	1,453	626	65	30	25	29	8	1	284	51	133	-
Net loss, sales other than capital assets	3,885	1,260	291	211	119	361	35	29	197	14	3	-
Other deductions	531,156	398,009	31,797	67,680	80,814	50,037	33,181	28,208	60,996	30,209	13,410	1,677
Other items:												
Gross profit	[2]2,098,262	1,896,395	127,478	264,925	380,758	263,358	161,656	141,821	329,159	163,185	53,472	10,583
Net profit	[1]655,206	834,801	28,371	89,053	159,631	122,043	81,714	70,199	166,220	84,708	26,245	6,617

Footnotes at end of table.

Table 21.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET PROFIT—Continued

Industrial division and item	Partnerships with and without net profit, total	Partnerships with net profit, by size of net profit: Total	Under $2,000	$2,000 under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MINING												
Number of partners	97,828	55,785	31,958	8,347	6,393	1,276	794	1,117	3,215	1,322	1,224	139
Number of partnerships, total	15,040	8,944	3,837	1,614	1,559	525	233	223	553	238	135	27
With cost of goods sold	12,598	8,140	3,369	1,461	1,431	476	233	223	553	238	129	26
Without cost of goods sold	2,442	804	468	(2)	(2)	(2)	-	-	-	-	6	1
					(Thousand dollars)							
Total receipts	944,894	714,356	27,078	48,576	86,683	41,712	43,434	22,076	117,786	95,145	142,839	89,020
Business receipts	912,334	691,641	26,496	47,171	84,324	41,405	42,664	21,401	114,246	89,690	139,112	85,138
Income from other partnerships, etc.	2,555	2,435	117	50	-	-	-	-	226	1,171	859	123
Nonqualifying dividends	42	40	2	-	-	4	-	-	7	3	23	1
Interest	2,859	1,953	17	19	531	156	20	2	314	350	469	79
Rents	2,840	1,644	64	188	635	2	39	8	139	77	136	394
Royalties	6,819	5,598	85	863	553	31	173	68	1,763	743	471	843
Net farm profit	270	244	17	-	227	-	-	-	-	-	-	-
Net gain, sales other than capital assets	2,407	2,031	120	89	16	-	-	37	24	1,720	19	4
Other income	14,768	8,770	160	196	397	114	538	560	1,067	1,391	1,750	2,799
Total deductions	948,655	601,955	24,522	43,295	75,623	34,959	39,517	17,154	99,108	77,382	121,872	68,521
Cost of goods sold, total	500,615	336,384	13,090	22,151	31,115	19,906	24,228	9,014	60,126	43,929	73,974	38,851
Inventory, beginning-of-year	9,641	6,956	26	339	761	913	389	243	1,278	582	1,542	883
Purchases	58,120	50,570	270	6,262	5,775	1,799	4,209	1,735	14,941	5,452	9,264	863
Labor, supplies, etc.	437,074	283,519	12,835	15,861	25,677	18,017	18,507	7,150	44,921	38,513	64,363	37,675
Other costs	4,064	1,692	11	-	22	-	1,462	-	-	-	197	-
Less: Inventory, end-of-year	8,284	6,353	52	311	1,120	823	339	114	1,014	618	1,392	370
Salaries and wages	14,442	8,978	606	65	2,561	236	729	517	571	1,294	1,756	643
Payments to partners	12,964	6,754	434	818	1,717	244	292	334	859	578	644	836
Rent paid	6,326	3,845	160	228	848	66	233	180	759	321	731	329
Interest paid	11,124	5,481	231	759	999	245	262	336	923	579	1,093	54
Taxes	26,656	19,309	1,178	1,435	2,795	1,228	894	560	3,413	2,144	3,962	1,700
Casualty losses	77	66	-	40	21	-	-	-	3	2	-	-
Bad debts	1,910	951	6	56	401	37	119	1	21	125	173	12
Repairs	25,828	19,113	505	1,247	4,163	1,867	2,266	448	3,785	2,626	1,469	737
Depreciation	83,941	53,966	3,152	3,828	8,773	2,737	3,425	1,636	7,513	6,687	9,031	7,184
Amortization	1,151	316	2	58	1	-	22	4	-	70	36	123
Depletion	81,944	62,679	1,771	2,930	6,105	2,115	2,084	2,142	8,537	8,977	16,303	11,710
Net farm loss	328	153	-	-	-	25	-	-	46	13	46	23
Net loss from other partnerships, etc.	1,672	507	5	-	345	50	-	-	70	25	12	-
Net loss, sales other than capital assets	4,867	87	20	-	23	-	-	-	15	3	26	-
Other deductions	174,810	83,366	3,362	9,680	15,756	6,203	4,963	1,982	12,467	10,009	12,616	6,368
Other items:												
Gross profit	1411,719	355,257	13,406	25,020	53,209	21,499	18,436	12,387	54,120	45,761	65,138	46,281
Net profit	333,761	112,401	2,556	5,281	11,060	6,753	3,917	4,922	18,678	17,763	20,967	20,304
CONSTRUCTION												
Number of partners	127,448	106,855	15,349	18,573	26,880	17,941	10,379	5,040	8,469	2,619	1,174	431
Number of partnerships, total	58,164	49,019	7,139	8,803	12,882	8,401	4,751	2,122	3,443	986	371	122
With cost of goods sold	56,633	48,113	6,839	8,681	12,705	8,229	4,702	2,122	3,368	985	361	121
Without cost of goods sold	1,531	906	300	(2)	(2)	(2)	(2)	-	(2)	1	10	-
					(Thousand dollars)							
Total receipts	6,877,933	5,850,327	188,188	308,806	621,805	631,223	563,197	333,809	1,087,072	669,566	560,287	886,374
Business receipts	6,804,981	5,791,860	187,160	305,467	616,875	627,299	558,919	331,518	1,073,788	661,223	548,118	881,493
Income from other partnerships, etc.	4,725	4,623	2	52	96	360	173	10	130	224	3,134	442
Nonqualifying dividends	17	16	-	-	3	3	1	-	-	1	6	2
Interest	7,549	5,657	48	244	443	688	700	228	1,648	658	365	631
Rents	22,362	17,480	785	1,293	1,992	1,826	1,525	1,052	6,311	1,513	992	191
Royalties	1,877	1,850	-	-	1	64	-	-	-	1,771	13	1
Net farm profit	1,570	1,449	21	174	803	2	83	-	361	4	1	-
Net gain, sales other than capital assets	1,226	1,150	41	22	224	203	85	64	338	92	81	-
Other income	33,626	26,242	131	1,554	1,368	778	1,711	937	4,496	4,080	7,577	3,610
Total deductions	6,283,784	5,150,516	181,620	277,958	526,035	527,750	481,201	286,342	971,136	603,952	504,640	789,882
Cost of goods sold, total	5,284,785	4,376,880	135,645	205,613	426,006	423,875	408,344	241,989	831,873	529,324	445,700	728,511
Inventory, beginning-of-year	212,969	174,651	13,664	9,963	24,756	20,958	22,697	7,231	36,927	18,917	17,404	2,134
Purchases	1,496,401	1,329,024	48,698	80,416	164,090	168,001	181,125	81,865	299,604	140,629	91,875	72,721
Labor, supplies, etc.	3,747,618	3,029,943	82,360	123,869	259,501	254,022	227,209	156,004	533,264	390,614	347,024	656,076
Other costs	15,568	8,456	53	142	238	2,491	1,024	2,736	851	100	821	-
Less: Inventory, end-of-year	187,771	165,194	9,130	8,777	22,579	21,597	23,711	5,847	38,773	20,936	11,424	2,420
Salaries and wages	94,049	80,581	2,309	5,686	7,967	13,740	9,920	2,554	17,412	7,752	5,867	7,374
Payments to partners	98,422	56,989	15,263	15,073	7,758	3,760	3,551	1,590	4,952	2,438	2,211	393
Rent paid	25,052	19,952	679	1,558	2,900	2,472	1,818	1,131	2,950	2,268	2,163	2,013
Interest paid	34,441	23,834	1,450	2,291	3,698	2,843	2,526	1,202	4,945	2,243	1,865	771
Taxes	93,620	79,076	3,189	5,388	8,929	9,704	7,979	5,169	17,750	8,889	5,729	6,350
Casualty losses	842	335	6	43	63	93	18	16	50	34	12	-
Bad debts	7,094	5,742	194	294	1,126	530	552	129	1,066	581	674	596
Repairs	50,957	41,830	2,132	3,306	5,305	4,598	2,456	2,951	8,910	5,105	5,637	1,430
Depreciation	153,763	112,371	4,984	10,060	14,348	14,854	8,727	6,904	19,883	12,166	9,891	10,554
Amortization	2,654	2,498	75	11	56	3	4	-	256	47	217	1,829
Depletion	1,225	1,041	14	107	6	83	1	-	35	692	57	46
Net farm loss	1,355	773	-	4	293	1	46	57	158	52	162	-
Net loss from other partnerships, etc.	517	173	2	-	17	7	46	1	39	8	48	5
Net loss, sales other than capital assets	3,907	258	42	-	42	93	1	7	39	1	26	7
Other deductions	431,101	348,183	15,636	28,524	47,521	51,094	35,212	22,642	60,818	32,352	24,381	30,003
Other items:												
Gross profit	11,520,196	1,414,980	51,515	99,854	190,869	203,424	150,575	89,529	241,915	131,899	102,418	152,982
Net profit	1594,149	699,811	6,568	30,848	95,770	103,473	81,996	47,467	115,936	65,614	55,647	96,492

Footnotes at end of table.

Table 21.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET PROFIT—Continued

Industrial division and item	Partnerships with and without net profit, total	Partnerships with net profit, by size of net profit										
		Total	Under $2,000	$2,000 under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING												
Number of partners	103,794	84,335	12,634	12,007	16,504	11,215	7,565	5,717	9,478	5,494	2,738	983
Number of partnerships, total	43,091	35,119	5,558	5,244	7,489	4,937	3,276	2,346	3,697	1,836	606	130
With cost of goods sold	41,832	34,652	5,435	5,072	7,391	4,888	3,276	2,346	3,673	1,836	606	129
Without cost of goods sold	1,259	467	(2)	(2)	(2)	(2)	-	-	(2)	-	-	1
	(Thousand dollars)											
Total receipts	6,702,990	6,037,235	165,938	257,175	540,977	508,799	480,045	431,719	1,173,454	1,090,161	908,365	480,602
Business receipts	6,653,967	5,995,113	165,110	255,652	538,238	507,292	477,117	425,439	1,164,316	1,081,880	903,220	476,849
Income from other partnerships, etc.	806	632	-	10	-	1	1	-	154	125	91	250
Nonqualifying dividends	94	62	-	1	9	18	1	-	3	18	10	2
Interest	4,363	3,783	53	92	386	211	180	171	942	969	581	198
Rents	13,677	11,510	293	412	1,295	537	948	2,432	2,444	1,713	1,031	405
Royalties	473	380	11	12	4	66	42	9	54	37	98	47
Net farm profit	656	643	-	147	146	8	181	-	28	127	6	-
Net gain, sales other than capital assets	2,629	2,483	-	57	25	19	5	20	164	1,782	21	390
Other income	26,325	22,629	471	792	874	647	1,570	3,648	5,349	3,510	3,307	2,461
Total deductions	6,108,063	5,392,110	161,396	239,650	485,732	447,484	422,854	379,156	1,048,489	966,147	820,161	421,041
Cost of goods sold, total	4,870,220	4,338,840	113,385	180,543	371,768	353,659	335,166	309,522	848,762	795,322	686,550	344,163
Inventory, beginning-of-year	485,085	407,356	14,245	16,989	33,352	23,150	26,777	24,138	76,590	76,737	76,823	38,555
Purchases	3,035,429	2,733,125	63,467	107,725	229,247	216,445	198,359	196,950	535,578	507,763	458,145	219,446
Labor, supplies, etc.	1,840,551	1,623,813	50,092	76,092	144,551	139,536	137,961	110,994	318,298	291,173	227,944	127,172
Other costs	4,380	4,357	21	90	1,154	-	234	1,817	-	1,041	-	-
Less: Inventory, end-of-year	495,225	429,811	14,440	20,353	36,536	25,472	28,165	24,377	81,704	81,392	76,362	41,010
Salaries and wages	129,898	115,537	4,928	5,052	7,641	6,619	7,618	6,036	20,509	26,599	19,131	11,404
Payments to partners	106,585	76,393	10,026	6,750	10,904	6,790	4,283	4,004	13,208	9,870	7,460	3,098
Rent paid	70,491	60,143	2,473	3,982	8,274	7,438	5,743	4,407	11,818	8,111	5,783	2,114
Interest paid	28,593	21,487	818	1,430	2,833	1,792	2,013	1,734	4,337	2,975	2,275	1,280
Taxes	115,346	99,871	3,228	4,562	10,115	8,482	8,305	7,394	19,822	16,230	12,185	9,548
Casualty losses	517	482	40	126	72	22	44	-	25	124	29	-
Bad debts	13,093	10,930	364	576	1,137	963	914	746	2,116	2,103	1,228	783
Repairs	52,186	44,981	2,416	3,634	6,272	4,702	4,884	2,287	8,882	5,439	4,554	1,911
Depreciation	141,380	118,938	5,192	7,553	14,001	11,610	10,781	8,809	23,411	17,642	13,001	6,938
Amortization	1,550	1,096	6	54	47	124	261	80	28	85	50	361
Depletion	9,455	5,247	348	51	165	435	181	266	585	333	550	2,333
Net farm loss	1,445	1,096	13	10	167	12	297	131	273	97	47	49
Net loss from other partnerships, etc.	369	342	-	-	75	146	8	36	4	5	42	26
Net loss, sales other than capital assets	1,136	203	46	39	-	7	22	8	21	47	8	5
Other deductions	565,799	496,524	18,113	25,288	52,261	44,683	42,334	33,696	94,688	81,165	67,268	37,028
Other items:												
Gross profit	[1]1,783,747	1,656,273	51,725	75,109	166,470	153,633	141,951	115,917	315,554	286,558	216,670	132,686
Net profit	[1]594,927	645,125	4,542	17,525	55,245	61,315	57,191	52,563	124,965	124,014	88,204	59,561
TRANSPORTATION, COMMUNICATION AND SANITARY SERVICES												
Number of partners	38,775	29,542	6,762	6,883	5,896	3,503	2,413	771	1,969	616	363	366
Number of partnerships, total	17,032	13,046	3,159	3,180	2,677	1,598	1,070	345	745	191	60	21
With cost of goods sold	15,672	12,349	2,913	3,033	2,604	1,421	1,045	345	728	191	48	21
Without cost of goods sold	1,360	697	246	(2)	(2)	(2)	(2)	-	(2)	-	12	-
	(Thousand dollars)											
Total receipts	1,007,149	876,471	45,766	98,764	125,574	112,703	96,443	47,410	161,801	102,209	36,728	49,073
Business receipts	995,355	866,826	45,395	97,956	124,890	110,993	95,938	46,831	159,143	100,565	36,413	48,702
Income from other partnerships, etc.	82	82	69	-	9	-	-	3	1	-	-	-
Nonqualifying dividends	-	-	-	-	-	-	-	-	-	-	-	-
Interest	968	859	-	40	46	170	11	183	158	152	29	70
Rents	3,745	3,520	187	20	52	1,140	244	3	752	1,084	33	5
Royalties	28	28	-	14	3	-	1	-	-	-	10	-
Net farm profit	806	764	62	439	-	94	106	-	30	33	-	-
Net gain, sales other than capital assets	269	262	13	21	103	3	82	3	15	17	5	-
Other income	5,896	4,130	40	274	471	303	61	387	1,702	358	238	296
Total deductions	882,846	737,413	42,961	87,952	106,641	92,914	77,969	39,615	135,955	89,572	27,391	36,443
Cost of goods sold, total	545,769	461,403	24,104	55,039	60,688	56,188	47,877	24,966	84,181	64,616	15,999	27,745
Inventory, beginning-of-year	7,907	6,749	458	1,291	1,100	578	1,256	134	798	947	4	183
Purchases	180,353	143,969	9,554	15,655	19,577	19,822	15,974	8,375	25,073	27,207	1,842	890
Labor, supplies, etc.	365,439	316,355	14,323	39,041	41,129	36,193	32,019	16,598	59,132	37,073	14,157	26,690
Other costs	411	336	38	89	-	196	-	-	13	-	-	-
Less: Inventory, end-of-year	8,341	6,006	269	1,037	1,118	601	1,372	141	835	611	4	18
Salaries and wages	21,265	15,821	406	885	1,882	1,839	1,788	819	4,225	3,301	272	404
Payments to partners	22,580	16,754	2,657	3,868	3,907	1,692	673	368	2,088	1,008	311	182
Rent paid	14,296	11,166	1,098	1,084	1,294	892	1,665	488	2,348	1,069	503	725
Interest paid	8,918	7,078	568	865	1,405	1,201	696	303	1,052	334	383	271
Taxes	33,945	29,008	1,616	3,157	4,259	4,116	2,806	1,532	6,091	3,142	1,574	715
Casualty losses	953	202	27	9	112	30	-	-	17	7	-	-
Bad debts	2,147	1,094	117	64	25	124	161	44	335	158	37	29
Repairs	32,425	28,257	1,636	3,056	5,076	3,641	2,630	1,151	6,332	2,625	1,311	799
Depreciation	65,986	55,431	4,336	6,652	10,225	7,802	5,854	3,291	9,644	3,939	2,583	1,105
Amortization	152	72	-	-	-	34	-	28	-	10	-	-
Depletion	1	1	-	-	1	-	-	-	-	-	-	-
Net farm loss	161	161	-	82	25	37	-	-	17	-	-	-
Net loss from other partnerships, etc.	3	3	-	-	-	3	-	-	-	-	-	-
Net loss, sales other than capital assets	313	92	6	-	14	61	-	-	2	-	9	-
Other deductions	133,932	110,870	6,390	13,191	17,728	15,254	13,819	6,625	19,623	9,363	4,409	4,468
Other items:												
Gross profit	[1]449,586	405,423	21,291	42,917	64,202	54,805	48,061	21,865	74,962	35,949	20,414	20,957
Net profit	[1]124,303	139,058	2,805	10,812	18,933	19,789	18,474	7,795	25,846	12,637	9,337	12,630

Footnotes at end of table.

Table 21.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET PROFIT—Continued

Industrial division and item	Partnerships with and without net profit, total	Partnerships with net profit, by size of net profit										
		Total	Under $2,000	$2,000 under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE												
Number of partners	599,687	488,691	95,206	98,703	110,872	69,682	37,118	23,374	37,893	11,307	3,621	915
Number of partnerships, total	267,493	217,842	43,251	46,237	51,541	31,444	16,093	9,717	15,077	3,613	776	93
With cost of goods sold	255,447	209,658	40,903	44,757	50,203	30,564	15,531	9,223	14,286	3,376	731	84
Without cost of goods sold	12,046	8,184	2,348	1,480	1,338	880	562	494	791	237	45	9
						(Thousand dollars)						
Total receipts	36,963,635	33,660,602	1,833,483	3,092,002	5,156,498	4,629,487	3,379,309	2,653,856	6,558,294	3,704,109	1,965,724	687,840
Business receipts	36,580,084	33,313,712	1,818,624	3,070,090	5,106,804	4,589,716	3,349,352	2,628,079	6,479,786	3,654,688	1,941,540	675,033
Income from other partnerships, etc	8,296	8,068	60	143	1,628	971	508	313	2,647	1,035	555	208
Nonqualifying dividends	1,199	1,104	114	122	82	54	185	81	251	201	4	10
Interest	34,061	31,079	983	1,303	3,661	3,602	2,461	2,775	8,670	4,277	2,227	1,120
Rents	87,821	78,566	4,356	6,323	13,158	11,210	7,645	5,094	12,630	8,407	4,308	5,435
Royalties	1,174	920	60	39	185	73	12	30	312	124	84	1
Net farm profit	6,102	5,651	431	416	1,664	633	837	289	645	525	62	149
Net gain, sales other than capital assets	3,425	2,927	248	372	363	166	228	188	358	161	45	798
Other income	241,473	218,575	8,607	13,194	28,953	23,062	18,081	17,007	52,995	34,691	16,899	5,086
Total deductions	34,765,020	31,306,178	1,793,150	2,935,335	4,778,758	4,245,160	3,103,720	2,437,309	6,047,503	3,463,063	1,858,051	644,129
Cost of goods sold, total	27,921,815	25,354,344	1,353,616	2,294,195	3,814,802	3,430,226	2,515,471	1,981,073	4,936,279	2,900,415	1,578,917	549,350
Inventory, beginning-of-year	3,492,560	3,052,167	216,592	341,643	499,182	444,475	307,569	234,086	540,041	267,202	143,976	57,801
Purchases	27,333,984	24,877,155	1,320,181	2,241,845	3,736,173	3,369,350	2,465,769	1,956,842	4,847,747	2,856,103	1,546,832	536,313
Labor, supplies, etc	668,823	585,424	35,497	59,701	87,546	62,910	63,190	37,931	119,185	60,412	45,082	13,970
Other costs	60,286	49,453	8,982	6,521	14,664	5,653	2,740	1,960	7,451	1,482	-	-
Less: Inventory, end-of-year	3,633,838	3,209,855	227,636	355,515	522,763	452,162	323,797	249,746	578,145	284,784	156,573	58,734
Salaries and wages	2,673,017	2,383,476	141,907	224,999	345,589	317,169	238,881	192,311	490,686	259,162	126,954	45,818
Payments to partners	413,394	310,557	58,687	57,711	50,177	33,827	22,566	16,904	37,876	20,500	9,469	2,840
Rent paid	501,856	433,881	36,600	56,488	86,910	67,493	45,357	28,915	65,176	29,190	12,770	4,982
Interest paid	122,552	98,423	8,878	11,895	16,665	12,900	8,612	7,080	17,160	8,407	4,155	2,671
Taxes	468,503	416,481	26,379	44,917	71,485	62,602	41,051	35,570	75,599	35,992	16,608	6,278
Casualty losses	3,644	2,450	265	339	491	316	330	111	462	124	12	-
Bad debts	69,162	57,189	2,783	5,068	8,440	8,994	5,301	4,442	12,014	7,037	2,735	375
Repairs	119,560	104,805	7,878	13,250	18,899	14,828	10,556	8,169	18,337	7,873	3,269	1,746
Depreciation	371,149	321,247	25,182	37,638	59,583	46,889	30,996	23,401	57,850	24,021	10,952	4,735
Amortization	1,598	1,272	52	146	244	148	99	114	342	83	27	17
Depletion	3,668	740	41	192	93	51	120	16	104	67	56	-
Net farm loss	3,595	2,809	352	277	878	137	266	221	353	182	143	-
Net loss from other partnerships, etc	1,950	585	29	24	92	22	23	125	110	16	129	15
Net loss, sales other than capital assets	4,720	1,383	199	95	226	125	153	115	309	128	19	14
Other deductions	2,084,837	1,816,536	130,302	188,101	304,184	249,433	183,938	138,742	334,846	169,866	91,836	25,288
Other items:												
Gross profit	[1]8,658,269	7,959,368	465,008	775,895	1,292,002	1,159,490	833,881	647,006	1,543,507	754,273	362,623	125,683
Net profit	[2]2,198,615	2,354,424	40,333	156,667	377,740	384,327	275,589	216,947	510,791	241,046	107,673	43,711
Wholesale Trade												
Number of partners	98,861	80,470	12,033	9,601	14,322	10,909	7,382	5,485	12,897	5,194	2,059	588
Number of partnerships, total	40,960	33,535	5,158	4,379	6,419	4,920	3,224	2,283	5,033	1,613	439	67
With cost of goods sold	35,032	28,748	4,119	3,739	5,726	4,341	2,850	1,864	4,250	1,406	395	98
Without cost of goods sold	5,928	4,787	1,039	640	693	579	374	419	783	207	44	9
						(Thousand dollars)						
Total receipts	12,477,567	11,399,743	313,860	525,805	1,057,467	1,109,616	949,601	859,592	2,819,757	2,062,602	1,228,335	473,108
Business receipts	12,356,676	11,290,057	311,449	522,256	1,046,955	1,100,173	943,661	852,479	2,794,559	2,038,253	1,216,421	463,851
Income from other partnerships, etc	3,932	3,871	40	136	265	221	83	89	2,422	282	283	50
Nonqualifying dividends	148	141	16	7	1	1	15	1	50	39	1	10
Interest	7,215	6,394	262	136	763	342	360	243	1,426	1,167	784	911
Rents	22,495	20,646	424	483	1,857	2,315	1,198	939	3,689	4,366	1,649	3,726
Royalties	333	219	1	2	2	12	7	11	70	61	52	1
Net farm profit	989	941	-	80	61	33	86	25	329	309	18	-
Net gain, sales other than capital assets	1,307	1,219	95	20	68	66	14	22	77	56	3	798
Other income	84,472	76,255	1,573	2,685	7,495	6,453	4,177	5,783	17,135	18,069	9,124	3,761
Total deductions	11,904,507	10,788,479	309,172	510,646	1,009,650	1,048,911	894,084	808,666	2,645,900	1,951,989	1,166,388	443,073
Cost of goods sold, total	10,135,081	9,231,481	244,778	425,590	848,562	894,899	759,244	687,714	2,263,620	1,698,032	1,024,359	384,683
Inventory, beginning-of-year	869,330	761,708	30,334	45,883	71,002	76,210	57,627	53,207	175,158	121,282	87,506	43,499
Purchases	9,857,111	8,988,840	227,396	407,433	811,340	866,824	741,815	671,088	2,218,193	1,668,484	1,001,068	375,199
Labor, supplies, etc	275,467	244,580	14,350	19,321	27,848	23,523	19,012	17,313	51,036	34,467	30,595	7,115
Other costs	19,859	18,274	4,771	-	7,020	2,180	-	1,960	2,343	-	-	-
Less: Inventory, end-of-year	886,686	781,921	32,073	47,047	68,648	73,838	59,210	55,854	183,110	126,201	94,810	41,130
Salaries and wages	686,140	622,262	20,598	31,375	54,206	59,506	54,778	47,029	155,678	111,807	60,917	26,368
Payments to partners	96,792	75,292	7,945	6,866	10,336	6,557	5,066	4,796	15,564	10,908	5,446	1,808
Rent paid	76,628	68,255	2,439	3,675	8,499	7,810	6,316	6,068	15,796	9,601	4,718	3,333
Interest paid	36,496	28,791	1,069	1,559	3,488	2,682	2,408	2,265	6,436	4,277	2,478	2,129
Taxes	108,426	99,148	2,234	4,975	10,177	10,891	8,058	8,915	25,504	16,483	7,815	4,096
Casualty losses	957	494	20	48	46	42	143	4	130	55	6	-
Bad debts	21,803	18,629	854	1,326	1,978	1,526	1,531	1,274	4,795	3,603	1,437	305
Repairs	27,318	23,553	698	1,469	3,236	2,999	2,407	1,866	5,377	3,198	1,297	1,006
Depreciation	89,754	78,744	2,911	4,569	10,516	9,030	7,541	5,869	19,826	10,503	5,284	2,695
Amortization	279	250	6	25	50	4	7	81	51	12	7	7
Depletion	3,134	298	-	-	87	51	38	3	41	63	15	-
Net farm loss	846	815	41	83	47	48	13	201	207	44	131	-
Net loss from other partnerships, etc	324	229	-	5	18	-	2	6	53	10	120	15
Net loss, sales other than capital assets	515	361	67	3	27	52	111	5	29	52	1	14
Other deductions	620,014	539,877	25,512	29,078	58,377	52,814	46,421	42,570	132,793	83,341	52,357	16,614
Other items:												
Gross profit	[1]2,221,595	2,058,576	66,671	96,666	198,393	205,274	184,417	164,765	530,939	340,221	192,062	79,168
Net profit	[1]573,060	611,264	4,688	15,159	47,817	60,705	55,517	50,926	173,857	110,613	61,947	30,035

Footnotes at end of table.

Table 21.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET PROFIT—Continued

Industrial division and item	Partnerships with and without net profit, total	Partnerships with net profit, by size of net profit										
		Total	Under $2,000	$2,000 under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Retail Trade												
Number of partners	487,125	396,685	80,947	87,476	94,427	56,864	28,624	17,257	23,797	5,569	1,402	322
Number of partnerships, total	220,585	179,328	37,034	41,132	44,184	25,683	12,410	7,169	9,583	1,807	301	25
With cost of goods sold	215,020	176,287	35,873	40,366	43,588	25,407	12,271	7,094	9,581	1,782	300	25
Without cost of goods sold	5,565	3,041	1,161	766	596	276	(2)	(2)	2	(2)	1	-
	(Thousand dollars)											
Total receipts	23,479,010	21,323,169	1,483,379	2,511,743	3,986,949	3,391,746	2,330,333	1,712,286	3,522,784	1,513,984	661,578	208,387
Business receipts	23,226,584	21,095,472	1,471,646	2,493,609	3,949,176	3,362,015	2,307,455	1,694,049	3,471,629	1,490,435	650,583	204,875
Income from other partnerships, etc.	3,747	3,580	5	7	958	742	425	201	204	752	128	158
Nonqualifying dividends	1,047	959	94	115	81	53	170	80	201	162	3	-
Interest	26,035	24,028	721	1,164	2,881	3,223	2,067	2,475	7,025	2,938	1,334	200
Rents	62,425	55,221	3,845	5,770	10,940	8,633	5,670	4,094	8,660	3,734	2,167	1,708
Royalties	841	701	59	37	183	61	5	19	242	63	32	-
Net farm profit	4,981	4,578	431	336	1,594	598	691	251	299	216	13	149
Net gain, sales other than capital assets	2,064	1,655	153	347	295	100	214	165	234	105	42	-
Other income	151,286	136,975	6,425	10,358	20,841	16,321	13,636	10,952	34,290	15,579	7,276	1,297
Total deductions	21,914,911	19,647,593	1,448,559	2,372,679	3,664,055	3,078,171	2,118,298	1,552,561	3,201,272	1,396,165	620,810	195,023
Cost of goods sold, total	17,041,669	15,432,486	1,084,328	1,827,328	2,882,450	2,440,620	1,681,752	1,231,501	2,515,271	1,113,611	496,353	159,272
Inventory, beginning-of-year	2,523,148	2,198,631	182,528	289,540	418,500	353,589	241,354	173,312	340,834	134,307	50,445	14,222
Purchases	16,752,438	15,214,097	1,067,778	1,796,450	2,840,880	2,408,863	1,649,341	1,224,598	2,476,817	1,101,218	492,461	155,691
Labor, supplies, etc.	369,917	320,884	20,366	37,286	59,134	38,004	43,513	19,420	64,922	22,554	8,830	6,855
Other costs	39,253	30,006	4,211	6,521	7,644	3,473	2,740	-	3,935	1,482	-	-
Less: Inventory, end-of-year	2,643,087	2,331,132	190,555	302,469	443,708	363,309	255,196	185,829	371,237	145,950	55,383	17,496
Salaries and wages	1,907,663	1,687,527	117,333	189,538	283,493	248,797	177,754	139,804	315,359	135,574	60,737	19,138
Payments to partners	305,709	227,181	49,649	49,831	38,760	26,289	16,340	11,537	21,136	9,018	3,645	976
Rent paid	414,293	355,785	33,628	52,259	76,797	58,136	37,800	21,987	47,952	18,305	7,274	1,647
Interest paid	82,676	66,690	7,512	10,143	12,819	9,906	5,845	4,619	10,080	3,710	1,532	524
Taxes	342,171	300,507	23,669	39,319	59,598	49,624	31,769	24,972	46,201	16,845	6,354	2,156
Casualty losses	2,594	1,866	245	244	421	267	187	99	330	67	6	-
Bad debts	42,983	36,772	1,868	3,692	6,306	7,281	3,622	2,937	6,742	3,094	1,168	62
Repairs	87,862	77,107	6,875	11,316	15,274	11,369	7,723	6,070	11,792	4,150	1,802	736
Depreciation	268,542	230,736	21,439	32,321	47,691	36,353	22,353	16,624	35,088	12,071	4,793	2,003
Amortization	1,300	1,003	46	121	191	144	82	33	289	67	20	10
Depletion	476	384	5	192	6	-	82	13	63	4	19	-
Net farm loss	2,310	1,572	286	192	446	89	253	20	136	138	12	-
Net loss from other partnerships, etc.	1,605	341	29	19	74	22	17	119	56	3	2	-
Net loss, sales other than capital assets	4,077	993	131	92	198	73	34	107	280	66	12	-
Other deductions	1,408,985	1,226,643	101,516	156,072	239,531	189,201	132,685	92,119	190,497	79,442	37,081	8,499
Other items:												
Gross profit	[1]6,184,915	5,662,986	387,318	666,281	1,066,726	921,395	625,703	462,548	956,358	376,824	154,230	45,603
Net profit	[1]1,564,099	1,675,576	34,820	139,064	322,894	313,575	212,035	159,725	321,512	117,819	40,768	13,364
Wholesale and Retail Trade not Allocable												
Number of partners	13,701	11,536	2,226	1,626	2,123	1,909	1,112	632	1,199	544	160	5
Number of partnerships, total	5,948	4,979	1,059	726	938	841	459	265	461	193	36	1
With cost of goods sold	5,395	4,623	911	652	889	816	410	265	455	188	36	1
Without cost of goods sold	553	356	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	-	-
	(Thousand dollars)											
Total receipts	1,007,058	937,690	36,244	54,454	112,082	128,125	99,375	81,978	215,753	127,523	75,811	6,345
Business receipts	996,824	928,183	35,529	54,225	110,673	127,528	98,236	81,551	213,598	126,000	74,536	6,307
Income from other partnerships, etc.	617	617	15	-	405	8	-	23	21	1	144	-
Nonqualifying dividends	4	4	4	-	-	-	-	-	-	-	-	-
Interest	811	657	-	3	17	37	34	57	219	172	109	9
Rents	2,901	2,699	87	70	361	262	777	61	281	307	492	1
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Net farm profit	132	132	-	-	9	2	60	13	17	-	31	-
Net gain, sales other than capital assets	54	53	-	5	-	-	-	1	47	-	-	-
Other income	5,715	5,345	609	151	617	288	268	272	1,570	1,043	499	28
Total deductions	945,602	870,106	35,419	52,010	105,053	118,078	91,338	76,082	200,331	114,909	70,853	6,033
Cost of goods sold, total	745,065	690,377	24,510	41,277	83,790	94,707	74,475	61,858	157,388	88,772	58,205	5,395
Inventory, beginning-of-year	100,082	91,828	3,730	6,220	9,680	14,676	8,588	7,567	24,049	11,613	5,625	80
Purchases	724,435	674,218	25,007	37,962	83,953	93,663	74,613	61,156	152,737	86,401	53,303	5,423
Labor, supplies, etc.	23,439	19,960	781	3,094	564	1,383	665	1,198	3,227	3,391	5,657	-
Other costs	1,174	1,173	-	-	-	-	-	-	1,173	-	-	-
Less: Inventory, end-of-year	104,065	96,802	5,008	5,999	10,407	15,015	9,391	8,063	23,798	12,633	6,380	108
Salaries and wages	79,214	73,687	3,976	4,086	7,890	8,866	6,349	5,478	19,649	11,781	5,300	312
Payments to partners	10,897	8,084	1,093	1,014	1,081	981	1,160	571	1,176	574	378	56
Rent paid	10,935	9,841	533	554	1,614	1,547	1,241	860	1,428	1,284	778	2
Interest paid	3,380	2,942	297	193	358	312	359	196	644	420	145	18
Taxes	17,906	16,826	476	623	1,710	2,087	1,224	1,683	3,894	2,664	2,439	26
Casualty losses	93	90	-	47	24	7	-	8	2	2	-	-
Bad debts	4,376	1,788	61	50	156	187	148	231	477	340	130	8
Repairs	4,380	4,145	305	465	389	460	426	233	1,168	525	170	4
Depreciation	12,853	11,767	832	748	1,376	1,506	1,102	908	2,936	1,447	875	37
Amortization	19	19	-	-	3	-	10	-	2	4	-	-
Depletion	58	58	36	-	-	-	-	-	-	-	22	-
Net farm loss	439	422	25	2	385	-	-	-	10	-	-	-
Net loss from other partnerships, etc.	21	15	-	-	-	-	4	-	1	3	7	-
Net loss, sales other than capital assets	128	29	1	-	1	-	8	3	-	10	6	-
Other deductions	55,838	50,016	3,274	2,951	6,276	7,418	4,832	4,053	11,556	7,083	2,398	175
Other items:												
Gross profit	[1]251,759	237,806	11,019	12,948	26,883	32,821	23,761	19,693	56,210	37,228	16,331	912
Net profit	[1]61,456	67,584	825	2,444	7,029	10,047	8,037	5,896	15,422	12,614	4,958	312

Footnotes at end of table.

Table 21.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET PROFIT—Continued

Industrial division and item	Partnerships with and without net profit, total	Partnerships with net profit, by size of net profit: Total	Under $2,000	$2,000 under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 or more
FINANCE, INSURANCE, AND REAL ESTATE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of partners	952,584	596,325	267,714	106,964	73,666	41,060	22,427	13,768	33,365	16,755	9,395	11,211
Number of partnerships, total	229,400	155,547	70,885	33,428	21,238	10,326	5,683	3,310	7,109	2,235	958	375
With cost of goods sold	5,906	4,913	1,193	1,024	1,272	445	402	(2)	316	(2)	58	13
Without cost of goods sold	223,494	150,634	69,692	32,404	19,966	9,881	5,281	3,188	6,793	2,167	900	362
						(Thousand dollars)						
Total receipts	5,564,292	4,483,009	325,412	398,568	485,873	360,152	259,432	208,462	630,420	371,950	438,501	1,004,239
Business receipts	4,975,893	3,983,570	302,954	368,858	448,289	332,154	236,684	185,758	577,519	324,848	368,014	838,492
Income from other partnerships, etc.	34,349	32,066	855	1,016	2,725	1,223	1,157	1,212	2,756	2,139	8,405	10,578
Nonqualifying dividends	4,953	3,849	419	268	112	220	24	31	319	16	671	1,769
Interest	344,790	292,039	13,612	17,986	18,097	13,420	11,227	8,770	21,563	29,725	34,650	122,989
Rents	49,092	36,808	2,980	2,331	4,014	3,573	3,531	4,294	8,379	2,657	3,595	1,434
Royalties	22,484	20,580	447	1,221	1,469	1,196	903	2,177	4,883	1,038	2,683	4,563
Net farm profit	2,488	2,205	345	198	425	436	250	257	268	26	-	-
Net gain, sales other than capital assets	19,696	18,250	821	1,586	2,467	880	1,045	1,539	3,561	1,223	3,641	1,487
Other income	110,547	93,642	2,979	5,104	8,275	7,050	4,611	4,424	11,172	10,278	16,842	22,907
Total deductions	4,611,838	3,068,663	271,465	290,270	337,203	233,124	160,538	134,829	387,070	217,858	296,679	739,622
Cost of goods sold, total	221,550	205,117	11,044	17,124	37,713	28,634	17,802	(2)	40,455	(2)	13,240	8,868
Inventory, beginning-of-year	43,621	27,370	2,535	380	4,861	6,408	301	(2)	2,567	(2)	654	7,283
Purchases	97,658	92,496	5,478	8,583	16,985	19,160	6,670	(2)	12,495	(2)	6,274	2,285
Labor, supplies, etc.	110,552	103,126	6,545	8,136	12,846	8,881	9,740	(2)	28,379	(2)	6,431	6,891
Other costs	11,539	11,309	14	590	7,610	-	1,357	(2)	-	(2)	390	266
Less: Inventory, end-of-year	41,820	29,184	3,528	565	4,589	5,815	266	(2)	2,986	(2)	509	7,877
Salaries and wages	802,361	662,216	10,333	16,918	25,896	21,769	20,578	21,055	71,942	53,632	103,518	316,575
Payments to partners	134,602	98,254	6,357	7,436	6,481	5,558	4,658	4,828	12,511	7,096	18,203	25,126
Rent paid	135,960	98,289	5,098	7,538	11,109	6,197	4,280	4,984	8,794	6,209	10,670	33,410
Interest paid	685,446	330,776	41,762	39,811	42,820	25,513	19,257	15,358	34,424	23,765	27,040	61,026
Taxes	477,693	326,157	45,113	49,454	49,906	35,594	20,580	17,503	38,953	18,968	17,135	32,931
Casualty losses	3,203	761	220	12	112	68	125	165	8	19	18	14
Bad debts	24,177	13,019	554	723	1,096	2,081	1,120	1,106	2,775	1,088	1,331	1,145
Repairs	131,913	86,819	17,508	16,133	15,042	8,900	5,007	3,140	9,654	6,208	1,878	3,349
Depreciation	689,461	371,806	64,691	65,216	61,713	38,823	23,792	22,056	46,898	17,112	12,681	18,824
Amortization	10,561	6,118	430	587	374	425	238	142	1,989	300	698	939
Depletion	22,036	6,888	206	1,111	390	499	335	457	1,567	625	427	1,271
Net farm loss	5,518	2,126	144	42	667	296	128	18	223	375	-	233
Net loss from other partnerships, etc.	23,733	2,731	49	168	72	47	27	-	151	1,382	371	444
Net loss, sales other than capital assets	8,470	1,646	537	146	9	75	3	35	294	160	32	355
Other deductions	1,235,154	855,940	67,419	67,851	83,803	58,645	42,608	35,136	116,432	59,508	89,437	235,101
Other items:												
Gross profit	[1]4,754,343	3,778,453	291,910	351,734	410,576	303,520	218,882	176,912	537,064	303,437	354,774	829,644
Net profit	[1]952,454	1,414,346	53,947	108,298	148,670	127,028	98,894	73,633	243,350	154,092	141,822	264,612
SERVICES												
Number of partners	429,751	343,155	60,072	53,286	55,453	30,895	17,970	15,678	39,024	33,603	22,521	14,653
Number of partnerships, total	166,737	136,389	26,441	23,514	24,318	13,941	7,991	6,559	15,523	11,701	5,269	1,132
With cost of goods sold	61,931	50,532	11,265	10,671	12,009	6,568	3,170	1,768	3,233	1,362	400	86
Without cost of goods sold	104,806	85,857	15,176	12,843	12,309	7,373	4,821	4,791	12,290	10,339	4,869	1,046
						(Thousand dollars)						
Total receipts	10,517,086	9,678,750	336,671	482,855	765,198	661,235	496,643	451,825	1,485,196	1,700,740	1,556,271	1,742,116
Business receipts	10,380,375	9,569,796	331,046	476,525	754,115	654,015	489,958	446,917	1,463,525	1,684,639	1,544,936	1,724,120
Income from other partnerships, etc.	8,886	8,790	48	516	101	352	-	2	1,124	1,065	2,153	3,429
Nonqualifying dividends	176	174	3	-	12	1	-	2	11	135	-	10
Interest	11,985	10,195	261	431	794	731	442	495	2,592	1,186	1,098	2,165
Rents	51,950	35,425	1,883	2,506	4,754	3,537	3,138	1,958	8,384	4,355	1,580	3,330
Royalties	2,988	2,405	18	30	29	4	295	101	95	202	1,437	194
Net farm profit	1,112	1,112	62	15	7	1	13	665	337	12	-	-
Net gain, sales other than capital assets	2,530	2,455	312	236	96	412	339	64	830	55	57	54
Other income	57,084	48,398	3,038	2,596	5,290	2,182	2,458	1,621	8,298	9,091	5,010	8,814
Total deductions	7,123,442	6,136,735	313,167	403,308	588,194	489,696	358,951	304,315	927,405	888,374	790,329	1,072,996
Cost of goods sold, total	1,461,501	1,266,197	80,520	114,883	198,876	146,850	118,653	90,259	204,795	148,232	97,311	65,818
Inventory, beginning-of-year	105,918	87,801	9,220	8,879	18,271	13,319	6,681	7,429	13,989	5,490	3,125	1,398
Purchases	815,349	696,750	58,386	77,708	132,193	99,583	69,142	53,319	105,754	59,644	26,566	14,455
Labor, supplies, etc.	636,883	566,215	21,970	37,870	65,599	46,574	49,545	37,187	97,116	88,941	70,220	51,193
Other costs	10,995	7,480	890	166	1,984	1,767	974	32	899	-	768	-
Less: Inventory, end-of-year	107,644	92,049	9,946	9,740	19,171	14,393	7,689	7,708	12,963	5,843	3,368	1,228
Salaries and wages	2,241,532	2,055,328	54,751	75,473	114,744	116,010	89,455	75,722	274,387	310,653	326,240	617,893
Payments to partners	273,079	206,024	35,270	28,817	25,771	18,335	8,964	9,985	21,322	20,005	16,873	20,682
Rent paid	440,924	387,064	19,037	24,446	33,644	27,150	16,957	15,023	57,110	64,705	65,135	63,857
Interest paid	90,700	55,961	6,476	6,090	7,249	6,677	3,958	3,225	11,262	5,704	2,707	2,613
Taxes	211,604	176,469	10,313	11,901	17,447	15,337	9,801	9,424	27,668	25,143	20,681	28,754
Casualty losses	3,030	1,772	332	144	167	795	31	124	86	43	46	4
Bad debts	12,482	10,608	450	764	1,395	1,909	493	552	1,644	1,005	1,053	1,343
Repairs	84,298	64,482	6,402	8,372	9,626	6,150	4,465	3,546	10,975	6,325	5,143	3,478
Depreciation	373,265	269,278	24,120	27,317	38,542	26,076	18,981	16,406	47,680	31,564	21,970	16,622
Amortization	56,955	34,304	343	67	407	840	648	99	2,676	7,918	7,865	13,441
Depletion	504	448	3	22	125	-	-	4	25	110	145	14
Net farm loss	644	356	67	27	-	-	127	-	5	-	5	125
Net loss from other partnerships, etc.	4,566	1,621	-	323	-	56	353	53	448	91	195	102
Net loss, sales other than capital assets	1,908	481	70	113	70	13	9	21	49	61	28	47
Other deductions	1,866,450	1,606,342	75,013	104,549	140,131	123,498	86,056	79,872	267,273	266,815	224,932	238,203
Other items:												
Gross profit	[1]8,918,874	8,303,599	250,526	361,642	555,239	507,165	371,305	356,658	1,258,730	1,536,407	1,447,625	1,658,302
Net profit	[1]3,393,644	3,542,015	23,504	79,547	177,004	171,539	137,692	147,510	557,791	812,366	765,942	669,120
NATURE OF BUSINESS NOT ALLOCABLE												
Number of partners	4,116	2,546	1,279	564	468	(2)	-	(2)	-	-	-	14
Number of partnerships	1,577	889	320	246	222	(2)	-	(2)	-	-	-	2
						(Thousand dollars)						
Total receipts	18,120	15,517	610	2,149	5,190	(2)	-	(2)	-	-	-	1,367
Business receipts	17,948	15,435	566	2,149	5,153	(2)	-	(2)	-	-	-	1,367
Total deductions	14,638	10,999	324	1,387	3,631	(2)	-	(2)	-	-	-	783
Net profit	[3]3,482	4,518	286	762	1,559	(2)	-	(2)	-	-	-	584

[1]Less loss. [2]Estimate not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[3]Net loss exceeds net profit. NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 22.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets by size of total assets									
			Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
Number of partners	2,678,099	1,343,883	1,334,216	325,237	238,282	204,218	181,686	184,747	87,418	54,635	51,045	6,948
Number of partnerships with and without net profit, total	932,181	509,415	422,766	113,858	85,114	74,946	63,794	53,864	18,157	8,185	4,434	414
With cost of goods sold	565,844	327,756	238,088	65,769	50,253	44,466	36,789	28,605	7,997	3,020	1,136	53
Without cost of goods sold	366,337	181,659	184,678	48,089	34,861	30,480	27,005	25,259	10,160	5,165	3,298	361
Number of partnerships with net profit, total	718,459	397,989	320,470	84,289	66,190	58,684	50,094	40,820	12,483	5,416	2,244	350
With cost of goods sold	457,493	265,802	191,691	48,918	41,006	37,139	30,965	23,869	6,661	2,284	813	36
Without cost of goods sold	260,966	132,187	128,779	35,371	25,184	21,545	19,129	16,951	5,822	3,132	1,431	214
Partnerships With and Without Net Profit	(Thousand dollars)											
Total receipts	73,672,672	21,623,301	52,049,371	3,443,964	4,548,485	6,025,596	8,003,917	11,455,642	6,921,370	5,001,658	4,636,172	2,012,567
Business receipts	72,303,784	21,252,475	51,051,309	3,424,436	4,496,965	5,968,678	7,899,549	11,268,746	6,792,727	4,860,331	4,498,882	1,840,995
Income from other partnerships, etc.	67,100	15,067	52,033	638	5,794	1,763	1,886	9,349	6,305	7,202	8,737	10,359
Nonqualifying dividends	7,180	2,957	4,223	98	278	169	163	741	431	193	92	4,058
Interest	417,039	106,491	310,548	2,185	5,308	8,610	21,097	36,024	27,615	33,148	39,625	136,936
Rents	257,404	74,802	182,602	3,552	7,444	14,615	23,218	45,174	22,131	32,202	30,672	3,594
Royalties	41,303	17,357	23,946	913	1,057	794	4,319	4,651	2,269	5,987	3,428	528
Net farm profit	14,531	9,071	5,460	95	566	452	254	1,025	1,743	819	477	29
Net gain, sales other than capital assets	41,145	27,093	14,052	791	830	1,524	2,327	2,422	2,630	676	2,525	327
Other income	523,186	117,988	405,198	11,256	30,243	28,991	51,104	87,510	65,519	61,100	51,734	17,741
Total deductions	65,159,653	18,434,539	46,725,114	2,636,179	3,750,518	5,210,405	7,164,453	10,496,903	6,489,391	4,714,427	4,431,370	1,831,468
Cost of goods sold, total	43,699,378	12,523,107	31,176,271	1,450,298	2,336,504	3,449,815	5,016,123	7,532,403	4,683,116	3,369,222	2,917,139	421,651
Inventory, beginning-of-year	4,670,088	1,290,035	3,380,053	80,764	196,962	397,104	628,652	892,320	502,152	338,541	278,937	64,621
Purchases	34,245,624	9,668,508	24,577,116	1,053,387	1,891,912	2,826,100	4,251,859	6,166,354	3,741,859	2,488,565	1,855,864	301,216
Labor, supplies, etc.	9,485,587	2,788,435	6,697,152	382,482	434,150	625,602	803,850	1,406,962	960,300	890,353	1,070,982	122,471
Other costs	116,348	62,392	53,956	3,386	14,264	10,755	5,528	8,994	9,109	153	1,767	-
Less: Inventory, end-of-year	4,818,269	1,286,263	3,532,006	69,721	200,784	409,746	673,766	942,227	530,304	348,390	290,411	66,657
Salaries and wages	6,060,237	1,366,549	4,693,688	332,602	424,390	548,456	662,430	900,170	493,483	346,483	363,278	622,396
Payments to partners	1,108,318	283,884	824,434	111,005	111,359	120,711	130,587	144,301	65,945	44,363	41,973	54,190
Rent paid	1,321,516	382,504	939,012	137,865	136,067	137,716	139,939	147,089	82,855	58,782	51,792	46,907
Interest paid	1,085,762	232,186	853,576	20,704	25,876	38,223	67,050	142,552	125,015	113,445	185,401	133,310
Taxes	1,553,139	470,610	1,082,529	49,260	79,112	108,925	153,054	245,270	152,036	119,965	115,351	59,556
Casualty losses	18,168	5,937	12,231	730	1,487	1,191	2,023	2,023	3,014	1,224	535	4
Bad debts	132,471	34,103	98,368	2,994	5,330	10,972	16,822	26,982	13,673	10,214	8,689	2,692
Repairs	667,903	274,006	393,897	19,463	32,626	44,487	60,713	98,875	60,060	40,987	29,163	7,523
Depreciation	2,213,291	717,304	1,495,987	56,062	94,201	139,553	201,861	310,053	218,403	173,678	244,179	57,997
Amortization	74,905	13,388	61,517	345	1,110	2,577	4,738	8,275	9,270	12,517	21,007	1,678
Depletion	120,388	23,676	96,712	2,457	3,770	5,042	5,213	11,613	8,167	8,793	28,545	23,112
Net farm loss	15,556	7,265	8,291	439	7	242	737	1,858	1,155	2,755	722	376
Net loss from other partnerships, etc.	34,263	6,479	27,784	121	975	2,580	4,236	913	9,629	7,111	1,413	806
Net loss, sales other than capital assets	29,214	11,560	17,654	4,753	947	4,131	4,274	1,294	471	647	516	621
Other deductions	7,025,144	2,081,981	4,943,163	447,081	496,757	595,784	694,653	923,232	563,099	404,241	421,667	396,649
Other items:												
Gross profit (less loss)	28,604,406	8,729,368	19,875,038	1,974,138	2,160,461	2,518,863	2,883,426	3,736,343	2,109,611	1,491,109	1,581,743	1,419,344
Net profit (less loss)	8,513,019	3,188,762	5,324,257	807,785	797,967	815,191	839,464	958,739	431,979	287,231	204,802	181,099
Partnerships With Net Profit												
Total receipts	65,536,131	19,328,126	46,208,005	3,005,434	4,070,923	5,418,446	7,232,116	10,354,133	6,176,761	4,343,043	3,876,087	1,731,062
Business receipts	64,372,807	19,000,066	45,372,741	2,988,086	4,024,029	5,367,524	7,142,085	10,194,034	6,067,616	4,223,383	3,775,086	1,590,898
Income from other partnerships, etc.	63,252	13,466	49,786	588	5,794	1,739	1,886	9,063	5,937	6,726	8,509	9,544
Nonqualifying dividends	5,870	2,660	3,210	84	260	166	139	557	362	181	84	1,377
Interest	353,664	92,741	260,923	1,885	4,881	7,514	17,088	32,120	23,126	28,866	32,829	112,614
Rents	203,356	62,870	140,486	3,304	6,605	12,722	19,448	34,579	18,164	24,624	18,835	2,205
Royalties	36,812	15,779	21,033	870	1,056	702	4,065	4,172	1,910	5,156	2,976	126
Net farm profit	13,450	8,470	4,980	94	560	430	239	851	1,720	778	308	-
Net gain, sales other than capital assets	37,455	25,408	12,047	703	583	1,174	2,053	1,859	2,503	500	2,462	210
Other income	449,465	106,666	342,799	9,820	27,155	26,475	45,113	76,898	55,423	52,829	34,998	14,088
Total deductions	55,789,632	15,809,093	39,980,539	2,119,848	3,212,571	4,533,236	6,298,652	9,255,321	5,613,384	3,946,556	3,505,701	1,495,270
Cost of goods sold, total	38,595,238	11,030,197	27,565,041	1,166,554	2,033,198	3,037,733	4,480,230	6,793,400	4,217,363	2,950,919	2,540,171	345,473
Inventory, beginning-of-year	4,019,387	1,094,542	2,924,845	55,768	157,133	337,242	546,371	794,213	449,845	300,867	227,629	55,777
Purchases	30,919,388	8,683,366	22,236,022	862,577	1,652,909	2,532,639	3,829,032	5,667,468	3,447,607	2,293,034	1,693,143	257,613
Labor, supplies, etc.	7,781,381	2,317,788	5,463,593	296,519	377,236	514,714	685,705	1,170,710	793,721	669,955	867,315	87,718
Other costs	90,318	52,183	38,135	3,201	9,554	8,175	4,471	5,177	5,627	154	1,776	-
Less: Inventory, end-of-year	4,215,236	1,117,682	3,097,554	51,511	163,634	355,037	585,349	844,168	479,437	313,091	249,692	55,635
Salaries and wages	5,387,570	1,212,485	4,175,085	291,805	374,780	497,760	601,817	812,269	435,382	291,825	308,618	560,829
Payments to partners	802,099	170,423	631,676	67,241	76,186	93,733	104,079	121,364	55,000	37,547	35,498	41,028
Rent paid	1,110,884	322,135	788,749	114,160	117,363	116,278	119,742	128,145	68,923	41,177	43,189	39,772
Interest paid	608,342	147,403	460,939	6,993	14,041	25,679	44,729	87,469	67,269	63,038	71,433	80,288
Taxes	1,243,911	391,337	852,574	40,515	65,591	91,929	130,648	201,932	117,264	84,919	73,403	46,373
Casualty losses	7,698	2,947	4,751	267	520	521	762	1,563	657	317	140	4
Bad debts	101,341	21,236	80,105	1,650	4,493	9,140	12,896	23,390	12,168	7,206	6,704	2,458
Repairs	520,167	220,009	300,158	14,456	26,033	34,963	48,829	75,033	46,116	30,255	18,890	5,583
Depreciation	1,551,108	560,601	990,507	41,633	73,752	108,433	154,430	227,242	142,619	110,512	99,051	32,835
Amortization	45,876	4,020	41,856	252	643	2,370	2,020	5,493	4,382	8,746	16,593	1,357
Depletion	78,485	20,404	58,081	2,288	3,719	3,589	2,994	8,508	5,745	7,103	9,835	14,300
Net farm loss	8,109	3,872	4,237	392	-	122	576	1,214	457	970	290	216
Net loss from other partnerships, etc.	6,588	2,086	4,502	85	374	306	721	311	883	396	1,173	253
Net loss, sales other than capital assets	5,418	1,980	3,438	161	88	169	568	941	313	551	310	337
Other deductions	5,716,798	1,697,958	4,018,840	371,396	421,790	510,511	593,611	767,047	438,843	311,075	280,403	324,164
Other items:												
Gross profit	25,777,569	7,969,869	17,807,700	1,821,532	1,990,831	2,329,791	2,661,855	3,400,634	1,850,253	1,272,464	1,234,915	1,245,425
Net profit	9,746,499	3,519,033	6,227,466	885,586	858,352	885,210	933,464	1,098,812	563,377	396,487	370,386	235,792

Footnotes at end of table.

Table 22.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnership with balance sheets by size of total assets									
			Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
AGRICULTURE, FORESTRY, AND FISHERIES												
Number of partners	324,116	262,359	61,757	9,482	9,744	12,322	10,822	12,248	3,893	2,510	733	3
Number of partnerships with and without net profit, total	133,647	110,229	23,418	4,155	3,978	4,973	4,108	4,296	1,271	515	121	1
With cost of goods sold	115,478	94,462	21,016	3,238	3,534	4,433	3,812	4,135	1,233	514	116	1
Without cost of goods sold	18,169	15,767	2,402	917	444	540	296	161	38	1	5	-
Number of partnerships with net profit, total	101,664	87,300	14,364	2,485	2,567	3,068	2,480	2,626	862	194	81	1
With cost of goods sold	88,887	75,681	13,206	2,086	2,321	2,847	2,283	2,545	854	193	76	1
Without cost of goods sold	12,777	11,619	1,158	399	246	(1)	(1)	(1)	8	1	5	-
Partnerships With and Without Net Profit			(Thousand dollars)									
Total receipts	5,076,573	3,028,033	2,048,540	83,613	136,621	251,745	349,072	530,485	346,244	211,189	130,403	9,168
Business receipts	4,982,847	2,975,384	2,007,463	83,131	134,843	248,713	344,765	516,948	339,044	205,183	125,851	8,985
Income from other partnerships, etc	7,400	3,262	4,138	-	-	-	127	2,526	1,048	144	293	-
Nonqualifying dividends	699	498	201	-	14	1	8	107	34	32	5	-
Interest	10,452	6,407	4,045	5	80	76	260	1,148	631	1,202	460	183
Rents	25,795	14,295	11,500	208	748	946	1,288	4,461	574	2,316	959	-
Royalties	5,460	3,621	1,839	30	4	16	53	299	421	26	990	-
Net farm profit	1,527	802	725	-	151	-	6	188	24	132	224	-
Net gain, sales other than capital assets	8,963	8,275	688	17	35	201	156	27	131	99	22	-
Other income	33,430	15,489	17,941	222	746	1,792	2,409	4,781	4,337	2,055	1,599	-
Total deductions	4,421,367	2,487,131	1,934,236	72,717	116,850	226,523	326,117	499,647	337,199	216,639	129,764	8,780
Cost of goods sold, total	2,884,585	1,565,170	1,319,415	46,101	68,945	144,768	229,573	336,725	231,558	157,298	96,453	7,994
Inventory, beginning-of-year	309,147	185,338	123,809	4,546	3,314	10,240	16,635	28,651	23,181	23,987	12,157	1,098
Purchases	1,227,647	577,835	649,812	8,494	15,133	60,722	123,667	175,003	123,573	87,859	48,635	6,726
Labor, supplies, etc	1,672,670	988,301	684,369	34,389	53,670	83,240	109,137	167,206	112,732	69,106	52,880	2,009
Other costs	7,089	5,434	1,655	20	-	-	1,068	276	291	-	-	-
Less: Inventory, end-of-year	331,968	191,738	140,230	1,348	3,172	9,434	20,934	34,411	28,219	23,654	17,219	1,839
Salaries and wages	82,400	30,715	51,685	1,837	3,061	8,211	8,433	17,421	7,380	3,320	2,022	-
Payments to partners	45,809	19,404	26,405	1,958	4,354	4,687	4,392	5,627	2,910	1,898	449	130
Rent paid	126,125	68,225	57,900	3,412	6,455	9,376	11,590	11,438	9,418	3,202	2,739	270
Interest paid	103,711	63,518	40,193	1,127	1,743	3,269	5,112	10,969	7,234	6,621	3,904	214
Taxes	125,366	84,753	40,613	1,038	2,893	5,087	5,898	11,999	7,226	4,274	2,176	22
Casualty losses	5,865	924	4,941	9	180	306	1,235	707	1,524	900	80	-
Bad debts	2,383	367	2,016	13	67	37	319	832	292	413	43	-
Repairs	170,393	112,888	57,505	2,083	4,671	7,232	8,284	17,168	9,956	5,429	2,645	37
Depreciation	333,887	223,253	110,634	3,039	6,455	13,701	17,082	32,236	19,699	11,972	6,439	11
Amortization	284	50	234	-	8	-	25	2	49	1	149	-
Depletion	1,555	1,118	437	8	1	3	29	67	42	14	273	-
Net farm loss	2,510	1,537	973	-	-	-	3	421	21	140	388	-
Net loss from other partnerships, etc	1,453	448	1,005	-	11	348	-	180	313	149	4	-
Net loss, sales other than capital assets	3,885	2,706	1,179	77	13	417	268	332	12	45	15	-
Other deductions	531,156	312,055	219,101	12,015	17,993	29,081	33,874	53,523	39,565	20,963	11,985	102
Other items:												
Gross profit (less loss)	2,098,262	1,410,214	688,048	37,030	65,898	103,945	115,192	180,223	107,486	47,885	29,398	991
Net profit (less loss)	655,206	540,902	114,304	10,896	19,771	25,222	22,955	30,838	9,045	[2]5,450	639	388
Partnerships With Net Profit												
Total receipts	4,219,864	2,641,169	1,578,695	62,155	110,893	181,364	290,167	416,299	267,001	149,477	92,171	9,168
Business receipts	4,144,854	2,596,286	1,548,568	61,696	109,380	178,995	287,021	406,235	260,426	147,123	88,707	8,985
Income from other partnerships, etc	6,555	2,744	3,811	-	-	-	127	2,504	859	103	218	-
Nonqualifying dividends	625	467	158	-	14	-	8	102	2	32	-	-
Interest	8,098	5,283	2,815	1	64	71	224	884	533	539	316	183
Rents	18,360	10,770	7,590	188	718	782	1,117	3,003	496	674	612	-
Royalties	5,051	3,263	1,788	30	4	4	53	299	407	14	977	-
Net farm profit	1,382	800	582	-	151	-	6	188	24	132	81	-
Net gain, sales other than capital assets	7,897	7,476	421	17	35	100	-	26	125	99	19	-
Other income	27,042	14,080	12,962	223	527	1,412	1,611	3,058	4,129	761	1,241	-
Total deductions	3,385,063	2,024,070	1,360,993	46,782	85,455	145,315	252,301	359,256	240,677	137,915	84,512	8,780
Cost of goods sold, total	2,248,459	1,287,997	960,462	28,086	48,181	92,495	185,874	249,978	173,119	108,291	66,444	7,994
Inventory, beginning-of-year	256,323	157,410	98,913	2,594	2,295	8,689	12,911	19,621	20,793	20,692	10,220	1,098
Purchases	995,672	489,198	506,474	6,926	6,241	33,682	107,261	139,404	105,504	66,772	33,958	6,726
Labor, supplies, etc	1,267,956	802,480	465,476	19,516	41,417	57,032	81,681	115,118	70,829	41,609	36,265	2,009
Other costs	5,220	4,921	299	17	-	-	-	-	282	-	-	-
Less: Inventory, end-of-year	276,712	166,012	110,700	967	1,772	6,908	15,979	24,165	24,289	20,782	13,999	1,839
Salaries and wages	65,049	24,757	40,292	1,221	2,876	6,813	7,429	12,178	6,000	2,472	1,303	-
Payments to partners	29,697	13,058	16,639	805	3,710	2,587	3,242	4,018	1,300	540	307	130
Rent paid	96,324	56,873	39,451	2,562	5,461	4,422	7,843	8,815	6,373	2,180	1,525	270
Interest paid	65,191	44,923	20,268	887	994	2,051	2,504	5,708	4,488	1,909	1,513	214
Taxes	97,351	70,071	27,280	770	2,335	3,705	3,971	8,178	5,173	1,771	1,355	22
Casualty losses	1,630	389	1,241	5	179	25	220	707	87	14	4	-
Bad debts	1,785	291	1,494	13	67	30	306	588	183	277	30	-
Repairs	129,648	91,505	38,143	1,165	3,635	5,114	5,856	11,053	6,660	3,148	1,475	37
Depreciation	247,758	180,804	66,954	2,231	4,776	8,669	10,559	20,961	11,843	4,574	3,330	11
Amortization	200	19	181	-	-	-	25	-	49	-	107	-
Depletion	1,441	1,051	390	8	1	-	13	67	20	11	270	-
Net farm loss	635	88	547	-	-	-	3	399	1	140	4	-
Net loss from other partnerships, etc	626	379	247	-	11	13	-	4	71	146	2	-
Net loss, sales other than capital assets	1,260	867	393	25	-	3	56	295	11	3	-	-
Other deductions	398,009	250,998	147,011	9,004	13,229	19,388	24,400	36,307	25,299	12,439	6,843	102
Other items:												
Gross profit	1,896,395	1,308,289	588,106	33,610	61,199	86,500	101,147	156,257	87,307	38,832	22,263	991
Net profit	834,801	617,099	217,702	15,373	25,438	36,049	37,866	57,043	26,324	11,562	7,659	388

Footnotes at end of table.

Table 22.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets by size of total assets									
			Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MINING												
Number of partners	97,828	58,589	39,239	17,468	6,866	4,417	2,520	4,802	1,559	889	376	342
Number of partnerships with and without net profit, total	15,040	8,586	6,454	2,417	1,086	959	576	849	294	168	84	21
With cost of goods sold	12,598	7,147	5,451	1,875	939	802	527	775	269	167	83	14
Without cost of goods sold	2,442	1,439	1,003	542	(1)	(1)	(1)	(1)	(1)	1	1	7
Number of partnerships with net profit, total	8,944	5,488	3,456	1,212	667	437	319	464	(1)	115	56	14
With cost of goods sold	8,140	4,893	3,247	1,089	618	407	319	464	(1)	114	55	9
Without cost of goods sold	804	595	209	(1)	(1)	(1)	-	-	-	1	1	5
Partnerships With and Without Net Profit			(Thousand dollars)									
Total receipts	944,894	240,935	703,959	28,838	22,343	58,104	51,994	125,748	91,497	102,106	124,687	98,642
Business receipts	912,334	235,921	676,413	28,811	21,877	57,145	48,204	122,370	86,494	98,501	119,253	93,758
Income from other partnerships, etc	2,555	285	2,270	12	-	-	225	1,147	3	7	213	663
Nonqualifying dividends	42	12	30	-	-	-	-	4	-	-	1	25
Interest	2,859	397	2,462	-	179	44	24	377	431	284	677	446
Rents	2,840	303	2,537	-	164	109	42	180	369	1,155	454	64
Royalties	6,819	951	5,868	8	41	120	2,174	642	237	1,166	1,385	95
Net farm profit	270	244	26	-	-	-	-	-	-	-	26	-
Net gain, sales other than capital assets	2,407	1,469	938	1	-	74	23	71	502	146	23	98
Other income	14,768	1,353	13,415	6	82	612	1,302	957	3,461	847	2,655	3,493
Total deductions	948,655	225,954	722,701	31,464	21,088	64,800	54,339	130,291	102,806	99,024	121,481	97,408
Cost of goods sold, total	500,615	111,161	389,454	15,470	7,931	30,322	33,691	65,222	52,191	64,301	74,584	45,742
Inventory, beginning-of-year	9,641	1,783	7,858	75	44	1,058	840	1,744	733	1,406	1,408	550
Purchases	58,120	12,918	45,202	1,989	838	1,831	8,105	9,904	7,112	8,346	5,506	1,571
Labor, supplies, etc	437,074	98,020	339,054	13,426	7,094	25,589	25,869	55,138	45,099	55,670	67,033	44,136
Other costs	4,064	28	4,036	-	-	2,380	-	-	-	-	1,656	-
Less: Inventory, end-of-year	8,284	1,588	6,696	20	45	536	1,123	1,564	753	1,121	1,019	515
Salaries and wages	14,442	1,893	12,549	347	192	1,157	882	2,447	2,039	1,959	2,863	663
Payments to partners	12,964	3,640	9,324	361	549	2,389	250	2,426	1,055	706	998	590
Rent paid	6,326	2,001	4,325	130	77	278	251	1,088	996	698	472	335
Interest paid	11,124	1,892	9,232	53	203	897	700	1,352	2,241	955	1,866	965
Taxes	26,656	7,896	18,760	823	781	1,459	1,764	3,576	1,710	2,430	2,897	3,320
Casualty losses	77	3	74	8	-	4	-	61	-	1	-	-
Bad debts	1,910	254	1,656	-	69	294	31	715	124	250	171	2
Repairs	25,828	10,465	15,363	485	363	1,440	1,134	6,466	2,112	1,928	1,279	156
Depreciation	83,941	23,993	59,948	2,285	1,884	3,924	5,210	10,655	7,854	8,131	10,464	9,541
Amortization	1,151	503	648	8	1	-	-	-	8	532	96	3
Depletion	81,944	17,083	64,861	2,262	2,890	4,607	4,654	7,873	6,506	6,872	11,956	17,241
Net farm loss	328	40	288	-	-	-	-	9	4	67	69	139
Net loss from other partnerships, etc	1,672	164	1,508	-	5	97	31	-	879	10	385	101
Net loss, sales other than capital assets	4,867	1,143	3,724	34	553	2,913	-	184	-	39	1	-
Other deductions	174,810	43,823	130,987	9,198	5,590	15,019	5,741	28,217	25,087	10,145	13,380	18,610
Other items:												
Gross profit (less loss)	411,719	124,760	286,959	13,341	13,946	26,823	14,513	57,148	34,303	34,200	44,669	48,016
Net profit (less loss)	[2]3,761	14,981	[2]18,742	[2]2,626	1,255	[2]6,696	[2]2,345	[2]4,543	[2]11,309	3,082	3,206	1,234
Partnerships With Net Profit												
Total receipts	714,356	182,948	531,408	25,730	19,332	42,215	38,614	95,753	64,261	80,261	84,582	80,660
Business receipts	691,641	178,490	513,151	25,706	18,955	41,565	35,794	93,285	62,163	77,864	81,524	76,295
Income from other partnerships, etc	2,435	285	2,150	12	-	-	225	1,045	3	7	204	654
Nonqualifying dividends	40	12	28	-	-	-	-	4	-	-	1	23
Interest	1,953	371	1,582	-	179	13	1	369	61	195	453	311
Rents	1,644	243	1,401	-	75	4	39	148	86	569	419	61
Royalties	5,598	800	4,798	8	41	74	2,174	361	47	1,008	1,000	85
Net farm profit	244	244	-	-	-	-	-	-	-	-	-	-
Net gain, sales other than capital assets	2,031	1,461	570	1	-	24	22	-	496	5	20	2
Other income	8,770	1,042	7,728	3	82	535	359	541	1,405	613	961	3,229
Total deductions	601,955	148,217	453,738	19,253	13,715	36,488	33,883	80,514	54,960	70,986	73,510	70,429
Cost of goods sold, total	336,384	72,674	263,710	11,598	6,112	19,192	20,909	44,033	(1)	47,120	45,469	35,495
Inventory, beginning-of-year	6,956	1,682	5,274	63	44	163	751	909	(1)	872	1,193	550
Purchases	50,570	11,461	39,109	1,989	833	555	7,916	7,138	(1)	8,082	4,253	1,571
Labor, supplies, etc	283,519	60,961	222,558	9,546	5,280	18,501	13,335	36,705	(1)	39,047	39,223	33,889
Other costs	1,692	26	1,666	-	-	-	-	-	-	-	1,666	-
Less: Inventory, end-of-year	6,353	1,456	4,897	-	45	27	1,093	719	(1)	881	866	515
Salaries and wages	8,978	1,393	7,585	8	15	255	784	1,925	714	1,230	2,317	337
Payments to partners	6,754	956	5,798	185	424	1,590	182	1,351	473	368	636	589
Rent paid	3,845	1,510	2,335	64	73	200	200	483	380	513	240	182
Interest paid	5,481	980	4,501	22	62	424	446	857	820	874	524	472
Taxes	19,309	5,500	13,809	705	641	997	1,283	2,750	1,021	1,749	2,119	2,544
Casualty losses	66	2	64	-	-	2	-	61	-	1	-	-
Bad debts	951	120	831	-	69	197	31	199	100	120	115	-
Repairs	19,113	7,089	12,024	428	257	1,052	705	5,017	1,650	1,809	950	156
Depreciation	53,966	16,221	37,745	1,351	986	1,999	2,368	6,798	4,502	5,522	6,532	7,687
Amortization	316	144	172	4	1	-	-	-	8	86	70	3
Depletion	62,679	14,174	48,505	2,184	2,840	3,157	2,479	5,920	4,800	5,620	8,428	13,077
Net farm loss	153	40	113	-	-	-	-	9	4	31	69	-
Net loss from other partnerships, etc	507	153	354	-	5	-	31	-	-	10	308	-
Net loss, sales other than capital assets	87	47	40	-	-	-	-	2	-	38	-	-
Other deductions	83,366	27,214	56,152	2,704	2,230	7,423	4,465	11,109	6,706	5,895	5,733	9,887
Other items:												
Gross profit	355,257	105,816	249,441	14,108	12,843	22,373	14,885	49,252	28,381	30,744	36,055	40,800
Net profit	112,401	34,731	77,670	6,477	5,617	5,727	4,731	15,239	9,301	9,275	11,072	10,231

Footnotes at end of table.

ACTIVE PARTNERSHIPS

Table 22.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets by size of total assets: Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
CONSTRUCTION												
Number of partners	127,448	73,704	53,744	19,935	10,870	7,313	5,893	5,373	2,243	1,269	822	26
Number of partnerships with and without net profit, total	58,164	34,304	23,860	9,269	4,811	3,325	2,613	2,366	853	393	221	9
With cost of goods sold	56,633	33,389	23,244	8,988	4,713	3,251	2,513	2,340	823	393	214	9
Without cost of goods sold	1,531	915	616	281	(1)	(1)	(1)	(1)	(1)	-	7	-
Number of partnerships with net profit, total	49,019	29,415	19,604	7,397	4,283	2,753	2,151	1,816	710	346	142	6
With cost of goods sold	48,113	28,796	19,317	7,270	4,258	2,703	2,127	1,791	680	346	136	6
Without cost of goods sold	906	619	287	127	(1)	(1)	(1)	(1)	(1)	-	6	-
			(Thousand dollars)									
Partnerships With and Without Net Profit												
Total receipts	6,877,933	1,987,726	4,890,207	390,128	389,744	440,900	529,819	976,904	654,281	647,553	815,922	44,956
Business receipts	6,804,981	1,971,391	4,833,590	389,567	387,708	438,056	525,685	964,378	644,591	634,206	805,450	43,949
Income from other partnerships, etc.	4,725	2,869	1,856	-	-	-	611	89	359	434	363	-
Nonqualifying dividends	17	7	10	-	-	1	-	3	-	-	6	-
Interest	7,549	2,105	5,444	65	70	153	446	1,145	653	1,464	1,273	175
Rents	22,362	3,949	18,413	24	577	1,278	1,632	4,159	3,578	5,013	1,389	763
Royalties	1,877	1	1,876	-	-	-	173	1,598	36	1	68	-
Net farm profit	1,570	1,207	363	-	107	-	154	94	4	3	1	-
Net gain, sales other than capital assets	1,226	434	792	3	13	23	65	424	144	56	64	-
Other income	33,626	5,763	27,863	469	1,269	1,389	1,053	5,014	4,916	6,376	7,308	69
Total deductions	6,283,784	1,721,180	4,562,604	330,858	336,515	405,065	481,472	923,509	617,761	620,321	801,301	45,802
Cost of goods sold, total	5,284,785	1,386,606	3,898,179	267,034	276,800	327,146	401,756	789,641	531,422	548,839	716,616	38,925
Inventory, beginning-of-year	212,969	51,472	161,497	7,880	13,986	16,295	19,607	39,939	27,546	23,112	13,132	-
Purchases	1,496,401	454,023	1,042,378	82,515	120,092	109,448	156,830	255,397	136,815	106,273	75,008	-
Labor, supplies, etc.	3,747,618	910,805	2,836,813	176,734	152,209	216,202	245,066	531,381	393,751	441,924	640,621	38,925
Other costs	15,568	8,741	6,827	1,921	-	191	788	846	3,081	-	-	-
Less: Inventory, end-of-year	187,771	38,435	149,336	2,016	9,487	14,990	20,535	37,922	29,771	22,470	12,145	-
Salaries and wages	94,049	31,866	62,183	4,272	5,660	8,368	6,501	12,567	10,916	6,631	6,774	494
Payments to partners	98,422	40,200	58,222	16,833	10,285	8,928	5,840	8,366	3,489	2,247	2,201	33
Rent paid	25,052	8,263	16,789	1,800	1,876	1,648	2,018	2,716	2,804	2,249	1,411	267
Interest paid	34,441	9,008	25,433	1,443	1,294	2,411	2,287	5,945	3,649	3,507	3,909	988
Taxes	93,620	28,154	65,466	4,727	5,809	7,300	8,648	14,895	9,969	7,776	6,015	327
Casualty losses	842	549	293	3	-	98	97	16	42	36	1	-
Bad debts	7,094	2,111	4,983	395	452	344	597	1,359	627	350	858	1
Repairs	50,957	16,825	34,132	1,845	1,839	2,895	2,783	8,452	6,978	5,258	3,142	940
Depreciation	153,763	49,029	104,734	4,772	5,896	8,836	11,544	19,918	14,548	11,031	26,125	2,064
Amortization	2,654	178	2,476	8	131	9	-	93	5	1,995	235	-
Depletion	1,225	103	1,122	102	-	-	27	482	147	66	298	-
Net farm loss	1,355	296	1,059	159	-	4	36	649	61	112	38	-
Net loss from other partnerships, etc.	517	354	163	18	-	-	3	59	26	44	13	-
Net loss, sales other than capital assets	3,907	476	3,431	12	16	155	3,150	13	4	19	62	-
Other deductions	431,101	147,162	283,939	27,435	26,457	36,923	36,185	58,338	33,074	30,161	33,603	1,763
Other items:												
Gross profit (less loss)	1,520,196	584,785	935,411	122,533	110,908	110,910	123,929	174,737	113,169	85,367	88,834	5,024
Net profit (less loss)	594,149	266,546	327,603	59,270	53,229	35,835	48,347	53,395	36,520	27,232	14,621	*846
Partnerships With Net Profit												
Total receipts	5,850,327	1,727,723	4,122,604	309,494	368,155	383,323	458,711	824,987	571,185	508,636	674,943	23,170
Business receipts	5,791,860	1,714,386	4,077,474	309,160	366,347	380,876	454,993	814,573	563,692	496,291	668,487	23,055
Income from other partnerships, etc.	4,623	2,844	1,779	-	-	-	611	84	355	389	340	-
Nonqualifying dividends	16	7	9	-	-	-	-	3	-	-	6	-
Interest	5,657	1,000	4,657	25	57	99	417	814	606	1,410	1,182	47
Rents	17,480	3,181	14,299	8	455	1,066	1,393	3,613	2,199	4,783	739	43
Royalties	1,850	-	1,850	-	-	-	173	1,598	10	1	68	-
Net farm profit	1,449	1,179	270	-	107	-	154	1	4	3	1	-
Net gain, sales other than capital assets	1,150	393	757	3	13	11	65	424	126	51	64	-
Other income	26,242	4,733	21,509	298	1,176	1,271	905	3,877	4,193	5,708	4,056	25
Total deductions	5,150,516	1,437,494	3,713,022	245,641	313,264	339,395	402,060	761,534	526,722	468,966	632,780	22,660
Cost of goods sold, total	4,376,880	1,174,787	3,202,093	201,317	260,011	277,891	338,585	655,771	456,162	406,648	586,327	19,381
Inventory, beginning-of-year	174,651	35,052	139,599	5,362	12,665	13,893	14,887	34,001	25,702	21,185	11,904	-
Purchases	1,329,024	403,570	925,454	66,590	114,467	96,090	136,977	222,947	127,821	99,190	61,372	-
Labor, supplies, etc.	3,029,943	763,905	2,266,038	129,128	141,325	181,245	202,290	430,618	330,931	306,529	524,591	19,381
Other costs	8,456	5,743	2,713	1,921	-	-	792	-	-	-	-	-
Less: Inventory, end-of-year	165,194	33,483	131,711	1,684	8,446	13,337	16,361	31,795	28,292	20,256	11,540	-
Salaries and wages	80,581	26,708	53,873	3,937	5,334	6,816	5,811	11,438	9,118	5,577	5,417	425
Payments to partners	56,989	18,935	38,054	8,046	7,964	6,523	3,382	4,962	3,331	1,683	2,161	2
Rent paid	19,952	6,443	13,509	1,381	1,740	1,296	1,823	2,199	2,221	1,710	1,096	43
Interest paid	23,834	7,067	16,767	495	1,018	1,808	1,622	3,803	2,573	3,098	2,323	27
Taxes	79,076	24,062	55,014	3,756	5,400	6,153	7,546	12,440	8,232	7,091	4,271	125
Casualty losses	335	121	214	3	-	20	97	15	42	36	1	-
Bad debts	5,742	1,802	3,940	71	436	304	500	1,222	488	213	705	1
Repairs	41,830	13,745	28,085	1,113	1,604	2,547	2,422	6,664	5,985	4,668	2,147	935
Depreciation	112,371	40,636	71,735	3,771	5,087	6,969	9,938	14,516	10,543	10,086	10,547	278
Amortization	2,498	177	2,321	-	130	9	-	71	5	1,871	235	-
Depletion	1,041	103	938	18	-	-	27	482	120	44	247	-
Net farm loss	773	296	477	159	-	4	36	67	61	112	38	-
Net loss from other partnerships, etc.	173	92	81	2	-	-	3	16	7	44	9	-
Net loss, sales other than capital assets	258	110	148	12	16	42	35	13	4	19	7	-
Other deductions	348,183	122,410	225,773	21,560	24,524	29,013	30,233	47,855	27,830	26,066	17,249	1,443
Other items:												
Gross profit	1,414,980	539,599	875,381	107,843	106,336	102,985	116,408	158,802	107,530	89,643	82,160	3,674
Net profit	699,811	290,229	409,582	63,853	54,891	43,928	56,651	63,453	44,463	39,670	42,163	510

Footnotes at end of table.

Table 22.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets by size of total assets: Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING												
Number of partners	103,794	41,852	61,942	14,928	11,050	10,539	8,384	9,412	4,155	2,113	1,304	57
Number of partnerships with and without net profit, total	43,091	18,327	24,764	6,747	4,768	4,570	3,505	3,253	1,235	487	190	9
With cost of goods sold	41,832	17,461	24,371	6,502	4,645	4,570	3,480	3,253	1,235	487	190	8
Without cost of goods sold	1,259	866	393	245	(1)	-	(1)	-	-	-	-	1
Number of partnerships with net profit, total	35,119	14,738	20,381	4,943	3,965	3,955	3,049	2,827	1,060	414	161	7
With cost of goods sold	34,652	14,370	20,282	4,919	3,891	3,955	3,049	2,827	1,060	414	161	6
Without cost of goods sold	467	368	(1)	(1)	(1)	-	-	-	-	-	-	1
Partnerships With and Without Net Profit						(Thousand dollars)						
Total receipts	6,702,990	1,183,413	5,519,577	180,178	315,624	516,876	670,383	1,285,332	980,131	783,508	724,853	62,692
Business receipts	6,653,967	1,173,891	5,480,076	180,008	312,085	515,499	667,253	1,277,381	971,432	776,024	718,675	61,719
Income from other partnerships, etc	806	28	778	-	-	-	1	154	215	107	69	232
Nonqualifying dividends	94	10	84	-	4	-	2	29	9	8	2	30
Interest	4,363	599	3,764	7	21	125	287	940	1,059	554	720	51
Rents	13,677	3,598	10,079	44	474	461	1,050	2,600	2,699	1,154	1,354	243
Royalties	473	19	454	-	-	108	17	83	51	52	82	61
Net farm profit	656	452	204	-	-	5	-	19	41	94	45	-
Net gain, sales other than capital assets	2,629	1,820	809	10	2	10	39	166	495	68	19	-
Other income	26,325	2,996	23,329	109	3,038	668	1,734	3,960	4,130	5,447	3,887	356
Total deductions	6,108,063	1,045,817	5,062,246	150,443	270,650	456,840	600,018	1,179,336	916,641	737,970	690,089	60,259
Cost of goods sold, total	4,870,220	792,304	4,077,916	110,140	198,595	347,358	471,464	945,302	755,797	616,230	584,746	48,284
Inventory, beginning-of-year	485,085	69,674	415,411	6,209	9,379	22,940	40,786	83,227	84,356	70,505	87,144	10,865
Purchases	3,035,429	487,589	2,547,840	46,498	102,014	192,484	282,981	594,430	509,243	416,054	379,993	24,143
Labor, supplies, etc	1,840,551	303,195	1,537,356	64,084	95,585	155,720	190,323	356,368	246,618	206,842	198,021	23,795
Other costs	4,380	1,506	2,874	6	1,831	-	-	-	1,037	-	-	-
Less: Inventory, end-of-year	495,225	69,660	425,565	6,657	10,214	23,786	42,626	88,723	85,457	77,171	80,412	10,519
Salaries and wages	129,898	16,832	113,066	951	5,015	8,979	9,980	30,930	22,462	17,592	16,871	286
Payments to partners	106,585	19,327	87,258	4,844	11,075	11,622	14,920	21,620	11,146	7,196	4,709	126
Rent paid	70,491	13,636	56,855	6,221	8,010	9,459	7,179	10,186	6,860	5,523	3,309	108
Interest paid	28,593	5,265	23,328	403	943	1,993	2,910	5,794	4,168	3,200	3,272	645
Taxes	115,346	19,901	95,445	3,388	5,456	10,175	13,948	23,494	14,389	10,432	12,932	1,231
Casualty losses	517	187	330	35	4	58	42	111	53	9	18	-
Bad debts	13,093	2,265	10,828	240	478	1,404	1,226	2,519	2,075	1,505	1,238	143
Repairs	52,186	15,319	36,867	946	2,673	3,865	5,484	10,192	6,148	4,163	3,079	317
Depreciation	141,380	34,636	106,744	3,542	7,169	11,873	16,174	26,949	16,993	11,762	10,735	1,547
Amortization	1,550	193	1,357	33	193	98	72	92	110	63	374	322
Depletion	9,455	2,134	7,321	16	-	81	44	967	1,030	846	3,020	1,317
Net farm loss	1,445	198	1,247	47	7	161	208	412	27	312	73	-
Net loss from other partnerships, etc	369	178	191	4	-	25	-	4	47	85	26	-
Net loss, sales other than capital assets	1,136	745	391	117	8	52	25	112	23	47	6	1
Other deductions	565,799	122,697	443,102	19,516	31,024	49,637	56,342	100,652	75,313	59,005	45,681	5,932
Other items:												
Gross profit (less loss)	1,783,747	381,587	1,402,160	69,868	113,490	168,141	195,789	332,079	215,635	159,794	133,929	13,435
Net profit (less loss)	594,927	137,596	457,331	29,735	44,974	60,036	70,365	105,996	63,490	45,538	34,764	2,433
Partnerships With Net Profit												
Total receipts	6,037,235	1,073,720	4,963,515	155,634	284,544	460,365	611,233	1,158,550	894,442	711,142	634,368	53,237
Business receipts	5,995,113	1,064,664	4,930,449	155,496	281,072	459,180	608,601	1,152,400	887,330	704,389	629,585	52,396
Income from other partnerships, etc	632	28	604	-	-	-	1	17	215	83	56	232
Nonqualifying dividends	62	9	53	-	4	-	2	29	9	7	2	-
Interest	3,783	557	3,226	7	21	65	281	812	940	452	635	13
Rents	11,510	3,455	8,055	37	423	385	877	2,248	2,076	999	781	229
Royalties	380	19	361	-	-	108	17	35	34	51	82	34
Net farm profit	643	441	202	-	-	5	-	19	41	92	45	-
Net gain, sales other than capital assets	2,483	1,820	663	-	2	10	32	55	494	51	19	-
Other income	22,629	2,727	19,902	94	3,022	612	1,422	2,935	3,303	5,018	3,163	333
Total deductions	5,392,110	926,069	4,466,041	122,660	235,993	396,222	536,693	1,042,891	824,491	662,183	594,367	50,541
Cost of goods sold, total	4,338,840	710,217	3,628,623	92,586	177,507	304,755	427,205	844,046	682,439	553,761	505,054	41,270
Inventory, beginning-of-year	407,356	62,026	345,330	3,788	7,425	18,691	32,994	71,716	74,497	63,082	63,504	9,633
Purchases	2,733,125	441,319	2,291,806	35,312	91,477	174,161	250,994	532,605	465,353	375,700	344,503	21,701
Labor, supplies, etc	1,623,813	267,947	1,355,866	57,509	84,916	132,012	176,958	317,501	217,577	184,267	165,810	19,316
Other costs	4,357	1,484	2,873	-	1,834	-	-	-	1,039	-	-	-
Less: Inventory, end-of-year	429,811	62,559	367,252	4,023	8,145	20,109	33,741	77,776	76,027	69,288	68,763	9,380
Salaries and wages	115,537	14,729	100,808	304	3,865	8,518	8,234	27,941	20,245	16,306	15,113	282
Payments to partners	76,393	12,495	63,898	1,791	6,897	7,396	9,471	17,629	10,014	6,457	4,156	87
Rent paid	60,143	10,828	49,315	5,366	7,055	7,925	6,052	9,250	6,221	4,612	2,726	108
Interest paid	21,487	4,364	17,123	229	734	1,613	2,378	3,576	3,079	2,605	2,338	571
Taxes	99,871	17,648	82,223	2,864	4,828	8,779	12,284	19,506	12,778	8,987	11,314	883
Casualty losses	482	173	309	34	4	58	38	110	38	9	18	-
Bad debts	10,930	1,572	9,358	127	395	1,072	1,103	2,239	1,862	1,403	1,018	139
Repairs	44,981	13,762	31,219	767	2,438	3,148	5,112	7,832	5,530	3,604	2,475	313
Depreciation	118,938	29,641	89,297	2,764	6,084	10,293	14,181	21,456	15,039	9,909	8,599	972
Amortization	1,096	140	956	33	15	80	70	39	96	62	239	322
Depletion	5,247	2,130	3,117	15	-	81	44	663	389	553	827	545
Net farm loss	1,096	65	1,031	-	-	88	208	389	19	280	47	-
Net loss from other partnerships, etc	342	178	164	4	-	-	-	4	47	83	26	-
Net loss, sales other than capital assets	203	52	151	-	8	48	25	9	22	35	3	1
Other deductions	496,524	108,075	388,449	15,776	26,163	42,368	50,288	88,202	66,673	53,517	40,414	5,048
Other items:												
Gross profit	1,656,273	354,447	1,301,826	62,910	103,565	154,425	181,396	308,354	204,891	150,628	124,531	11,126
Net profit	645,125	147,651	497,474	32,974	48,551	64,143	74,540	115,659	69,951	48,959	40,001	2,696

Footnotes at end of table.

Table 22.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets by size of total assets									
			Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of partners	38,775	23,019	15,756	4,994	3,217	2,493	2,636	1,813	226	264	106	7
Number of partnerships with and without net profit, total	17,032	10,450	6,582	2,285	1,445	1,015	1,023	677	81	37	17	2
With cost of goods sold	15,672	9,678	5,994	2,059	1,292	917	949	646	75	37	17	2
Without cost of goods sold	1,360	772	588	226	(1)	(1)	(1)	(1)	(1)	-	-	-
Number of partnerships with net profit, total	13,046	8,127	4,919	1,474	1,099	709	942	568	79	32	15	1
With cost of goods sold	12,349	7,674	4,675	1,371	1,044	709	893	537	73	32	15	1
Without cost of goods sold	697	453	244	(1)	(1)	-	(1)	(1)	(1)	-	-	-
Partnerships With and Without Net Profit	(Thousand dollars)											
Total receipts	1,007,149	349,345	657,804	49,717	59,125	76,270	151,220	141,420	74,237	42,961	41,738	21,116
Business receipts	995,355	346,243	649,112	49,596	58,925	75,836	148,944	139,568	73,664	41,291	40,176	21,112
Income from other partnerships, etc.	82	69	13	-	-	-	-	3	10	-	-	-
Nonqualifying dividends	-	-	-	-	-	-	-	-	-	-	-	-
Interest	968	141	827	-	1	172	121	264	76	52	140	-
Rents	3,745	719	3,026	15	118	150	722	822	113	1,061	23	1
Royalties	28	14	14	-	-	1	-	13	-	-	-	2
Net farm profit	806	699	107	-	33	-	-	41	-	33	-	-
Net gain, sales other than capital assets	269	181	88	11	-	10	14	31	17	4	1	-
Other income	5,896	1,279	4,617	95	48	101	1,419	678	357	520	1,398	1
Total deductions	882,846	303,126	579,720	41,197	51,290	66,411	130,770	126,766	70,249	34,401	37,959	20,677
Cost of goods sold, total	545,769	170,432	375,337	23,783	31,462	42,162	76,606	82,028	50,217	23,102	27,847	18,130
Inventory, beginning-of-year	7,907	2,479	5,428	232	16	342	1,686	2,162	469	260	187	74
Purchases	180,353	57,473	122,880	6,478	6,851	7,696	26,844	20,197	31,518	3,612	1,809	17,875
Labor, supplies, etc.	365,439	112,283	253,156	17,381	24,614	34,295	49,522	62,104	18,787	19,490	25,890	1,073
Other costs	411	411	-	-	-	-	-	-	-	-	-	-
Less: Inventory, end-of-year	8,341	2,214	6,127	308	19	171	1,446	2,435	557	260	39	892
Salaries and wages	21,265	8,448	12,817	597	1,034	746	4,507	2,175	859	710	767	422
Payments to partners	22,580	6,528	16,052	2,359	2,422	2,803	3,833	2,928	805	495	277	40
Rent paid	14,296	3,390	10,906	1,689	964	1,302	2,993	1,167	1,448	681	575	57
Interest paid	8,918	3,645	5,273	238	482	625	990	1,506	626	300	390	116
Taxes	33,945	10,879	23,066	1,285	1,806	2,607	5,754	6,590	2,556	1,364	1,085	19
Casualty losses	953	820	133	-	40	81	-	3	4	5	-	-
Bad debts	2,147	689	1,458	3	217	333	382	306	118	40	43	16
Repairs	32,425	13,407	19,018	1,038	2,073	2,121	5,287	3,985	2,454	1,578	405	77
Depreciation	65,986	28,562	37,424	2,295	3,838	3,825	8,635	10,672	3,762	2,146	1,964	287
Amortization	152	37	115	-	34	79	1	-	1	-	-	-
Depletion	1	-	1	-	-	-	-	1	-	-	-	-
Net farm loss	161	140	21	10	-	-	-	-	-	-	-	-
Net loss from other partnerships, etc.	3	-	3	-	-	-	-	-	-	11	-	-
Net loss, sales other than capital assets	313	183	130	61	-	-	-	-	3	-	-	-
Other deductions	133,932	55,966	77,966	7,839	6,918	9,677	21,777	15,403	6,273	3,960	4,606	1,513
Other items:												
Gross profit (less loss)	449,586	175,811	273,775	25,813	27,463	33,674	72,338	57,540	23,447	18,189	12,329	2,982
Net profit (less loss)	124,303	46,219	78,084	8,520	7,835	9,859	20,450	14,654	3,988	8,560	3,779	439
Partnerships With Net Profit												
Total receipts	876,471	292,511	583,960	39,803	50,513	65,927	142,317	133,685	73,170	37,820	38,201	2,524
Business receipts	866,826	289,917	576,909	39,779	50,354	65,651	140,099	131,913	72,614	36,254	37,725	2,520
Income from other partnerships, etc.	82	69	13	-	-	-	-	3	10	-	-	-
Nonqualifying dividends	-	-	-	-	-	-	-	-	-	-	-	-
Interest	859	141	718	-	1	100	121	240	76	44	135	1
Rents	3,520	618	2,902	15	118	116	665	814	111	1,057	4	2
Royalties	28	14	14	-	-	1	-	13	-	-	-	-
Net farm profit	764	677	87	-	33	-	-	21	-	33	-	-
Net gain, sales other than capital assets	262	181	81	4	-	10	14	31	17	4	1	-
Other income	4,130	894	3,236	5	7	49	1,418	650	342	428	336	1
Total deductions	737,413	237,538	499,875	29,606	41,406	55,085	121,212	118,181	69,110	29,081	34,109	2,085
Cost of goods sold, total	461,403	136,837	324,566	17,660	26,417	36,843	70,973	76,696	49,587	19,506	25,811	1,073
Inventory, beginning-of-year	6,749	2,230	4,519	173	16	311	1,655	1,466	469	246	183	-
Purchases	143,969	48,814	95,155	3,726	4,798	7,008	23,766	19,101	31,518	3,429	1,809	-
Labor, supplies, etc.	316,355	87,109	229,246	13,944	21,622	29,670	46,998	57,878	18,157	16,067	23,837	1,073
Other costs	336	336	-	-	-	-	-	-	-	-	-	-
Less: Inventory, end-of-year	6,006	1,652	4,354	183	19	146	1,446	1,749	557	236	18	-
Salaries and wages	15,821	5,903	9,918	560	788	53	3,974	1,806	1,773	686	278	-
Payments to partners	16,754	4,255	12,499	1,537	1,442	1,783	3,404	2,861	792	403	277	-
Rent paid	11,166	2,518	8,648	1,210	732	906	2,410	999	1,453	478	418	42
Interest paid	7,078	2,795	4,283	148	398	378	904	1,163	610	250	324	108
Taxes	29,008	8,166	20,842	958	1,515	2,094	5,402	6,234	2,525	1,129	971	14
Casualty losses	202	69	133	-	40	81	-	3	4	5	-	-
Bad debts	1,094	217	877	1	30	109	338	192	117	31	43	16
Repairs	28,257	11,076	17,181	856	1,617	1,811	4,775	3,787	2,452	1,501	348	34
Depreciation	55,431	22,771	32,660	1,347	3,257	2,829	8,125	9,741	3,636	1,824	1,671	230
Amortization	72	37	35	-	34	-	-	-	1	-	-	-
Depletion	1	-	1	-	-	-	-	1	-	-	-	-
Net farm loss	161	140	21	10	-	-	-	-	-	-	-	-
Net loss from other partnerships, etc.	3	-	3	-	-	-	-	-	-	11	-	-
Net loss, sales other than capital assets	92	36	56	32	-	-	-	3	-	-	-	-
Other deductions	110,870	42,718	68,152	5,287	5,136	8,191	20,902	14,696	6,156	3,248	3,968	568
Other items:												
Gross profit	405,423	153,080	252,343	22,119	23,937	28,808	69,126	55,217	23,027	16,748	11,914	1,447
Net profit	139,058	54,973	84,085	10,197	9,107	10,842	21,105	15,504	4,060	8,739	4,092	439

Footnotes at end of table.

Table 22.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets by size of total assets									
			Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE												
Number of partners	599,687	297,800	301,887	69,678	63,316	58,785	52,488	39,162	11,514	4,616	2,160	168
Number of partnerships with and without net profit, total	267,493	137,205	130,288	31,818	28,850	26,471	22,434	15,477	3,671	1,175	379	13
With cost of goods sold	255,447	129,553	125,894	29,492	28,145	26,041	22,091	15,088	3,529	1,132	363	13
Without cost of goods sold	12,046	7,652	4,394	2,326	705	430	343	389	142	43	16	-
Number of partnerships with net profit, total	217,842	109,716	108,126	22,913	23,781	23,018	19,778	13,979	3,310	1,020	318	9
With cost of goods sold	209,658	104,739	104,919	21,207	23,278	22,643	19,509	13,719	3,243	1,007	304	9
Without cost of goods sold	8,184	4,977	3,207	1,706	503	375	269	260	67	13	14	-
Partnerships With and Without Net Profit	(Thousand dollars)											
Total receipts	36,963,635	10,728,337	26,235,298	1,243,628	2,275,886	3,317,480	4,846,422	6,657,235	3,673,661	2,297,169	1,628,999	294,818
Business receipts	36,580,084	10,639,208	25,940,876	1,237,227	2,257,258	3,292,115	4,803,670	6,578,774	3,625,213	2,258,819	1,595,547	292,253
Income from other partnerships, etc.	8,296	3,152	5,144	50	-	217	82	2,418	837	517	1,023	-
Nonqualifying dividends	1,199	405	794	4	23	126	91	308	185	27	30	-
Interest	34,061	6,840	27,221	167	814	1,162	3,297	6,698	6,730	4,450	3,336	567
Rents	87,821	28,041	59,780	669	1,516	6,463	10,441	14,220	8,103	6,340	11,754	274
Royalties	1,174	403	771	27	-	49	104	64	138	166	223	-
Net farm profit	6,102	3,897	2,205	1	272	304	44	454	742	218	141	29
Net gain, sales other than capital assets	3,425	2,463	962	103	20	195	105	208	167	79	60	25
Other income	241,473	43,928	197,545	5,380	15,983	16,849	28,588	54,091	31,546	26,553	16,885	1,670
Total deductions	34,765,020	9,967,876	24,797,144	1,127,867	2,095,782	3,078,635	4,537,161	6,323,446	3,535,890	2,227,312	1,579,405	291,646
Cost of goods sold, total	27,921,815	7,994,129	19,927,686	839,063	1,585,304	2,389,233	3,578,001	5,118,203	2,943,859	1,874,270	1,347,834	251,919
Inventory, beginning-of-year	3,492,560	937,109	2,555,451	54,082	157,646	334,341	525,609	719,340	347,193	215,489	157,028	44,723
Purchases	27,333,984	7,761,048	19,572,936	817,945	1,552,690	2,358,082	3,534,160	5,018,583	2,884,569	1,842,055	1,315,472	249,380
Labor, supplies, etc.	668,823	203,581	465,242	18,710	31,589	40,006	79,833	132,559	76,170	35,667	47,901	2,807
Other costs	60,286	34,639	25,647	129	6,908	4,459	3,266	6,979	3,906	-	-	-
Less: Inventory, end-of-year	3,633,838	942,248	2,691,590	51,803	163,529	347,655	564,867	759,258	367,979	218,941	172,567	44,991
Salaries and wages	2,673,017	705,252	1,967,765	87,144	182,273	261,046	383,304	522,232	258,997	157,921	99,721	15,127
Payments to partners	413,394	108,200	305,194	28,019	41,259	52,890	65,805	62,796	30,068	14,888	9,101	368
Rent paid	501,856	153,199	348,657	41,535	57,222	62,025	69,141	64,114	27,847	14,997	10,618	1,158
Interest paid	122,552	32,981	89,571	2,344	5,272	9,571	16,928	23,220	12,342	9,720	7,637	2,537
Taxes	468,503	162,059	306,444	15,403	32,657	43,939	60,311	81,335	35,453	22,128	11,603	3,615
Casualty losses	3,644	1,351	2,293	548	181	283	331	415	255	82	198	-
Bad debts	69,162	16,676	52,486	1,345	2,645	5,730	8,921	17,204	8,757	5,020	2,686	178
Repairs	119,560	42,992	76,568	4,621	8,724	12,168	15,038	18,884	8,471	4,976	2,829	857
Depreciation	371,149	122,520	248,629	11,612	25,722	38,191	53,101	62,182	28,838	15,961	10,820	2,202
Amortization	1,598	133	1,465	33	151	462	348	236	98	116	18	3
Depletion	3,668	107	3,561	-	36	113	132	68	216	110	2,886	-
Net farm loss	3,595	2,354	1,241	-	-	30	172	355	250	309	114	11
Net loss from other partnerships, etc.	1,950	566	1,384	3	21	9	983	32	105	32	186	13
Net loss, sales other than capital assets	4,720	3,004	1,716	513	150	58	227	266	199	184	111	8
Other deductions	2,084,837	622,353	1,462,484	95,684	154,165	202,887	284,418	351,904	180,135	106,598	73,043	13,650
Other items:												
Gross profit (less loss)	8,658,269	2,645,079	6,013,190	398,164	671,954	902,882	1,225,669	1,460,571	681,354	384,549	247,713	40,334
Net profit (less loss)	2,198,615	760,461	1,438,154	115,761	180,104	238,845	309,261	333,789	137,771	69,857	49,594	3,172
Partnerships With Net Profit												
Total receipts	33,660,602	9,703,814	23,956,788	1,040,170	1,993,239	2,992,030	4,419,696	6,196,917	3,399,208	2,135,730	1,512,638	267,160
Business receipts	33,313,712	9,623,074	23,690,638	1,034,470	1,976,121	2,969,035	4,381,469	6,123,640	3,354,287	2,101,738	1,485,025	264,853
Income from other partnerships, etc.	8,068	3,038	5,030	-	-	217	82	2,418	832	459	1,022	-
Nonqualifying dividends	1,104	355	749	-	23	126	70	292	184	24	30	-
Interest	31,079	6,307	24,772	150	780	986	3,089	6,205	6,321	3,975	2,726	540
Rents	78,566	25,284	53,282	631	1,375	5,699	8,942	13,341	7,639	4,847	10,574	234
Royalties	920	331	589	27	-	49	36	63	47	164	203	-
Net farm profit	5,651	3,540	2,111	1	269	304	44	412	726	214	141	-
Net gain, sales other than capital assets	2,927	2,115	812	88	19	140	103	183	167	79	8	25
Other income	218,575	39,770	178,805	4,803	14,652	15,474	25,861	50,363	29,005	24,230	12,909	1,508
Total deductions	31,306,178	8,879,807	22,426,371	907,540	1,798,096	2,740,033	4,092,709	5,849,574	3,255,113	2,060,731	1,459,658	262,917
Cost of goods sold, total	25,354,344	7,191,138	18,163,206	687,717	1,376,581	2,143,679	3,244,364	4,750,694	2,723,900	1,748,094	1,258,139	230,038
Inventory, beginning-of-year	3,052,167	802,263	2,249,904	37,926	124,279	284,082	465,026	652,576	318,933	191,399	138,470	37,213
Purchases	24,877,155	7,002,626	17,874,529	671,952	1,359,943	2,127,253	3,202,313	4,666,732	2,668,823	1,722,974	1,228,013	226,526
Labor, supplies, etc.	585,424	176,595	408,829	16,150	23,051	29,637	72,763	117,699	71,544	31,379	44,283	2,323
Other costs	49,453	29,306	20,147	72	3,262	4,451	3,268	5,177	3,917	-	-	-
Less: Inventory, end-of-year	3,209,855	819,652	2,390,203	38,383	133,954	301,744	499,006	691,490	339,317	197,658	152,627	36,024
Salaries and wages	2,383,476	621,676	1,761,800	69,103	155,949	228,935	344,413	481,911	235,530	142,387	89,031	14,541
Payments to partners	310,557	72,016	238,541	14,410	26,151	40,467	54,872	54,574	26,047	12,996	8,656	368
Rent paid	433,881	128,788	305,093	33,054	48,537	54,585	61,179	58,491	25,304	13,134	9,729	1,080
Interest paid	98,423	26,412	72,011	1,426	3,925	7,599	13,981	19,628	10,501	7,504	5,907	1,540
Taxes	416,481	143,793	272,688	12,091	27,671	38,710	54,183	74,484	32,444	19,883	9,789	3,433
Casualty losses	2,450	1,066	1,384	150	179	162	271	331	149	61	81	-
Bad debts	57,189	11,555	45,634	736	2,230	4,802	7,632	15,408	8,073	4,245	2,330	178
Repairs	104,805	37,220	67,585	3,589	7,495	10,437	13,357	17,458	7,877	4,227	2,464	681
Depreciation	321,247	106,340	214,907	8,711	21,021	33,083	45,975	55,699	25,957	13,597	9,172	1,692
Amortization	1,272	98	1,174	22	133	411	235	185	90	79	16	3
Depletion	740	55	685	-	36	113	129	68	191	110	38	-
Net farm loss	2,809	1,616	1,193	-	-	30	172	338	247	281	114	11
Net loss from other partnerships, etc.	585	206	379	-	21	9	35	32	105	27	137	13
Net loss, sales other than capital assets	1,383	466	917	12	42	28	220	259	165	166	17	8
Other deductions	1,816,536	537,362	1,279,174	76,519	128,125	176,983	251,691	320,014	158,533	93,940	64,038	9,331
Other items:												
Gross profit	7,959,368	2,431,936	5,527,432	346,753	599,540	825,356	1,137,105	1,372,946	630,387	353,644	226,886	34,815
Net profit	2,354,424	824,007	1,530,417	132,630	195,143	251,997	326,987	347,343	144,095	74,999	52,980	4,243

Footnotes at end of table.

Table 22.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets by size of total assets									
			Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE: WHOLESALE TRADE												
Number of partners	98,861	34,811	64,050	14,099	10,016	10,076	10,480	11,040	4,724	2,251	1,227	137
Number of partnerships with and without net profit, total	40,960	15,460	25,500	5,942	4,337	4,332	4,317	4,294	1,487	562	218	11
With cost of goods sold	35,032	12,363	22,669	4,456	3,878	4,075	4,053	4,096	1,353	544	203	11
Without cost of goods sold	5,928	3,097	2,831	1,486	459	257	264	198	134	18	15	-
Number of partnerships with net profit, total	33,535	12,390	21,145	4,258	3,490	3,721	3,809	3,845	1,310	511	194	7
With cost of goods sold	28,748	9,944	18,804	2,975	3,111	3,493	3,569	3,720	1,250	498	181	7
Without cost of goods sold	4,787	2,446	2,341	1,283	379	228	240	125	60	13	13	-
Partnerships With and Without Net Profit	(Thousand dollars)											
Total receipts	12,477,567	2,327,262	10,150,305	274,465	463,738	826,956	1,360,372	2,535,502	1,898,402	1,401,738	1,173,775	215,337
Business receipts	12,356,676	2,307,135	10,049,541	271,532	457,589	820,792	1,348,607	2,511,786	1,883,145	1,388,128	1,154,522	213,440
Income from other partnerships, etc.	3,932	221	3,711	-	-	204	72	2,152	288	266	729	-
Nonqualifying dividends	148	27	121	-	-	1	1	11	79	5	24	-
Interest	7,215	750	6,465	13	177	199	572	1,218	1,101	959	1,848	378
Rents	22,495	4,177	18,318	182	49	1,865	2,510	3,452	2,014	2,285	5,904	57
Royalties	333	67	266	-	-	-	5	32	113	25	91	-
Net farm profit	989	330	659	-	3	-	21	134	294	83	95	29
Net gain, sales other than capital assets	1,307	964	343	88	-	21	23	55	58	16	57	25
Other income	84,472	13,591	70,881	2,650	5,920	3,874	8,561	16,662	11,310	9,971	10,505	1,428
Total deductions	11,904,507	2,190,632	9,713,875	239,488	425,244	778,681	1,286,133	2,427,583	1,837,991	1,362,990	1,142,357	213,408
Cost of goods sold, total	10,135,081	1,838,522	8,296,559	171,575	340,126	654,946	1,067,822	2,063,191	1,601,843	1,201,573	1,011,528	183,955
Inventory, beginning-of-year	869,330	129,052	740,278	5,689	17,642	41,849	80,924	190,333	138,037	120,175	106,257	39,372
Purchases	9,857,111	1,750,897	8,106,214	163,179	326,406	643,389	1,035,546	2,016,451	1,570,209	1,182,166	987,613	181,255
Labor, supplies, etc.	275,467	78,602	196,865	7,179	9,811	11,224	31,426	50,277	34,872	18,014	31,559	2,503
Other costs	19,859	8,980	10,879	55	3,649	1,731	3,266	1,123	1,055	-	-	-
Less: Inventory, end-of-year	886,686	129,009	757,677	4,527	17,382	43,247	83,340	194,993	142,330	118,782	113,901	39,175
Salaries and wages	686,140	120,306	565,834	19,355	25,464	44,321	85,649	156,948	99,749	71,347	53,755	9,246
Payments to partners	96,792	19,019	77,773	6,532	7,283	9,481	12,233	18,412	10,840	7,264	5,541	187
Rent paid	76,628	15,714	60,914	5,243	5,145	7,332	10,476	13,254	8,661	5,374	4,720	709
Interest paid	36,496	6,344	30,152	589	807	1,548	3,522	6,596	5,249	4,448	5,266	2,127
Taxes	108,426	25,017	83,409	1,921	2,855	6,590	11,749	26,137	14,735	10,805	5,479	3,138
Casualty losses	957	119	838	309	-	96	43	177	29	25	159	-
Bad debts	21,803	3,471	18,332	189	685	1,785	2,570	5,533	3,605	2,357	1,460	148
Repairs	27,318	8,016	19,302	560	1,329	1,661	3,050	5,416	3,194	2,014	1,488	590
Depreciation	89,754	21,146	68,608	1,912	3,977	6,400	12,165	19,218	11,598	6,616	5,389	1,333
Amortization	279	5	274	9	1	101	68	42	26	22	2	3
Depletion	3,134	17	3,117	-	-	-	1	53	182	73	2,808	-
Net farm loss	846	238	608	-	-	-	9	225	133	229	1	11
Net loss from other partnerships, etc.	324	34	290	-	21	-	30	13	27	9	177	13
Net loss, sales other than capital assets	515	187	328	-	61	-	101	13	96	44	5	8
Other deductions	620,014	132,477	487,537	31,294	37,490	44,420	76,645	112,355	78,024	50,790	44,579	11,940
Other items:												
Gross profit (less loss)	2,221,595	468,613	1,752,982	99,957	117,463	165,846	280,785	448,595	281,302	186,555	142,994	29,485
Net profit (less loss)	573,060	136,630	436,430	34,977	38,494	48,275	74,239	107,919	60,411	38,748	31,418	1,949
Partnerships With Net Profit												
Total receipts	11,399,743	2,119,058	9,280,685	232,869	387,490	747,136	1,233,192	2,359,899	1,740,670	1,309,359	1,082,371	187,699
Business receipts	11,290,057	2,100,346	9,189,711	230,004	381,875	741,607	1,222,501	2,337,537	1,727,096	1,296,633	1,066,418	186,040
Income from other partnerships, etc.	3,871	220	3,651	-	-	204	72	2,152	286	208	729	-
Nonqualifying dividends	141	27	114	-	-	1	-	6	78	5	24	-
Interest	6,394	681	5,713	13	160	67	568	1,142	1,035	877	1,500	351
Rents	20,646	3,754	16,892	182	45	1,737	2,059	3,176	1,837	2,101	5,738	17
Royalties	219	67	152	-	-	-	2	32	22	25	71	-
Net farm profit	941	330	611	-	-	-	21	134	278	83	95	-
Net gain, sales other than capital assets	1,219	954	265	87	-	3	23	48	58	16	5	25
Other income	76,255	12,679	63,576	2,583	5,410	3,517	7,946	15,672	9,980	9,411	7,791	1,266
Total deductions	10,788,479	1,974,382	8,814,097	193,186	344,502	695,342	1,154,768	2,246,824	1,677,364	1,268,243	1,049,189	184,679
Cost of goods sold, total	9,231,481	1,668,529	7,562,952	138,609	276,268	588,517	957,959	1,912,397	1,467,164	1,121,485	938,479	162,074
Inventory, beginning-of-year	761,708	115,347	646,361	4,283	12,605	34,016	67,903	171,522	127,395	105,408	91,367	31,862
Purchases	8,988,840	1,588,676	7,400,164	130,395	267,373	581,723	928,525	1,872,463	1,439,508	1,105,954	915,822	158,401
Labor, supplies, etc.	244,580	67,475	177,105	6,952	8,342	6,980	30,304	45,832	31,885	15,702	29,089	2,019
Other costs	18,274	8,919	9,355	-	2,169	1,731	3,268	1,122	1,065	-	-	-
Less: Inventory, end-of-year	781,921	111,888	670,033	3,021	14,221	35,933	72,041	178,542	132,689	105,579	97,799	30,208
Salaries and wages	622,262	108,186	514,076	16,230	21,345	38,889	77,851	147,474	91,575	65,206	46,846	8,660
Payments to partners	75,292	12,040	63,252	3,182	4,159	7,771	10,427	16,258	9,465	6,609	5,184	187
Rent paid	68,255	13,592	54,663	4,396	4,498	6,558	9,201	12,351	7,915	4,972	4,141	631
Interest paid	28,791	5,078	23,713	449	436	1,223	2,816	5,372	4,405	3,784	4,098	1,130
Taxes	99,148	22,694	76,454	1,592	2,447	5,526	10,708	24,468	13,840	10,150	4,767	2,956
Casualty losses	494	92	402	-	-	96	33	177	29	25	42	-
Bad debts	18,629	3,002	15,627	158	515	1,382	1,909	4,831	3,269	2,086	1,329	148
Repairs	23,553	6,665	16,888	424	1,115	1,412	2,727	4,948	2,935	1,691	1,222	414
Depreciation	78,744	18,695	60,049	1,404	3,196	5,586	11,162	16,651	10,425	6,077	4,725	823
Amortization	250	5	245	-	1	101	53	41	25	19	2	3
Depletion	298	11	287	-	-	-	1	53	157	73	3	-
Net farm loss	815	238	577	-	-	-	9	225	130	201	1	11
Net loss from other partnerships, etc.	229	-	229	-	21	-	18	13	27	9	128	13
Net loss, sales other than capital assets	361	89	272	-	39	-	101	13	62	44	5	8
Other deductions	539,877	115,466	424,411	26,742	30,462	38,281	69,793	101,542	65,941	45,812	38,217	7,621
Other items:												
Gross profit	2,058,576	431,817	1,626,759	91,395	105,607	153,090	264,542	425,140	259,932	175,148	127,939	23,966
Net profit	611,264	144,676	466,588	39,683	42,988	51,794	78,424	113,075	63,306	41,116	33,182	3,020

Footnotes at end of table.

Table 22.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets by size of total assets									
			Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE: RETAIL TRADE												
Number of partners	487,125	256,162	230,963	55,038	52,297	47,068	40,402	26,777	6,351	2,123	876	31
Number of partnerships with and without net profit, total	220,585	118,658	101,927	25,605	24,049	21,439	17,478	10,642	2,030	533	149	2
With cost of goods sold	215,020	114,527	100,493	24,789	23,852	21,291	17,399	10,457	2,022	533	148	2
Without cost of goods sold	5,565	4,131	1,434	816	(1)	(1)	(1)	185	8	-	1	-
Number of partnerships with net profit, total	179,328	94,714	84,614	18,507	19,955	18,673	15,391	9,661	1,854	459	112	2
With cost of goods sold	176,287	92,484	83,803	18,084	19,856	18,550	15,362	9,532	1,847	459	111	2
Without cost of goods sold	3,041	2,230	811	423	(1)	(1)	(1)	(1)	7	-	1	-
Partnerships With and Without Net Profit	(Thousand dollars)											
Total receipts	23,497,010	8,112,475	15,366,535	961,774	1,777,744	2,410,878	3,355,106	3,899,010	1,644,869	821,563	416,130	79,461
Business receipts	23,226,584	8,045,835	15,180,749	958,306	1,765,323	2,392,050	3,325,411	3,846,278	1,613,725	798,311	402,532	78,813
Income from other partnerships, etc	3,747	2,469	1,278	50	-	13	10	259	546	106	294	-
Nonqualifying dividends	1,047	378	669	4	23	121	90	297	106	22	6	-
Interest	26,035	6,004	20,031	154	633	959	2,710	5,368	5,394	3,243	1,381	189
Rents	62,425	23,223	39,202	487	1,459	4,493	7,181	10,351	5,776	3,642	5,596	217
Royalties	841	336	505	27	-	49	99	32	25	141	132	-
Net farm profit	4,981	3,498	1,483	1	269	304	23	311	440	120	15	-
Net gain, sales other than capital assets	2,064	1,448	616	15	20	174	82	150	109	63	3	-
Other income	151,286	29,284	122,002	2,730	10,017	12,715	19,500	35,964	18,748	15,915	6,171	242
Total deductions	21,914,911	7,507,961	14,406,950	881,326	1,639,136	2,224,756	3,129,293	3,687,785	1,574,270	792,662	399,484	78,238
Cost of goods sold, total	17,041,669	5,942,873	11,098,796	662,283	1,220,983	1,675,665	2,412,793	2,893,028	1,243,458	618,419	304,203	67,964
Inventory, beginning-of-year	2,523,148	784,945	1,738,203	48,289	137,304	283,040	432,458	504,387	193,062	86,453	47,859	5,351
Purchases	16,752,438	5,801,380	10,951,058	649,578	1,201,551	1,657,670	2,401,102	2,847,071	1,217,956	608,505	299,500	68,125
Labor, supplies, etc	369,917	121,168	248,749	11,453	21,663	28,575	46,011	75,318	38,363	14,898	12,164	304
Other costs	39,253	24,485	14,768	74	3,259	2,728	-	5,856	2,851	-	-	-
Less: Inventory, end-of-year	2,643,087	789,105	1,853,982	47,111	142,794	296,348	466,778	539,604	208,774	91,437	55,320	5,816
Salaries and wages	1,907,663	566,204	1,341,459	67,650	154,494	211,077	286,714	344,873	148,238	79,273	43,259	5,881
Payments to partners	305,705	86,825	218,880	21,108	33,378	41,215	52,614	41,873	18,129	7,050	3,332	181
Rent paid	414,293	134,217	280,076	36,130	51,178	53,073	57,095	49,306	17,971	9,025	5,849	449
Interest paid	82,676	25,764	56,912	1,741	4,381	7,826	12,902	15,951	6,653	4,867	2,181	410
Taxes	342,171	130,509	211,662	13,424	29,454	36,391	47,011	51,623	18,273	9,217	5,792	477
Casualty losses	2,594	1,163	1,431	227	181	187	286	228	226	57	39	-
Bad debts	42,983	10,391	32,592	1,139	1,943	3,820	6,155	11,235	4,778	2,351	1,141	30
Repairs	87,862	33,771	54,091	4,050	7,257	10,169	11,482	12,298	4,742	2,555	1,271	267
Depreciation	268,542	97,749	170,793	9,580	21,468	30,781	39,321	40,085	15,768	8,092	4,829	869
Amortization	1,300	125	1,175	24	150	361	280	191	59	94	16	-
Depletion	476	90	386	-	-	113	131	15	24	25	78	-
Net farm loss	2,310	1,712	598	-	-	30	157	111	107	80	113	-
Net loss from other partnerships, etc	1,605	522	1,083	3	-	9	953	19	75	22	2	-
Net loss, sales other than capital assets	4,077	2,717	1,360	513	89	58	117	250	93	140	100	-
Other deductions	1,408,985	473,329	935,656	63,454	114,180	153,931	201,282	226,699	95,676	51,395	27,279	1,710
Other items:												
Gross profit (less loss)	6,184,915	2,102,962	4,081,953	296,023	544,340	716,385	912,618	953,250	370,267	179,892	98,329	10,849
Net profit (less loss)	1,564,099	604,514	959,585	80,448	138,608	186,122	225,813	211,225	70,599	28,901	16,646	1,223
Partnerships With Net Profit												
Total receipts	21,323,169	7,317,376	14,005,793	801,844	1,576,497	2,173,474	3,064,512	3,632,611	1,532,475	753,746	391,173	79,461
Business receipts	21,095,472	7,257,688	13,837,784	799,009	1,565,052	2,156,257	3,038,234	3,583,486	1,502,984	733,835	380,114	78,813
Income from other partnerships, etc	3,580	2,356	1,224	-	-	13	10	259	543	106	293	-
Nonqualifying dividends	959	328	631	-	23	121	70	286	106	19	6	-
Interest	24,028	5,550	18,478	137	616	915	2,506	4,954	5,119	2,923	1,119	189
Rents	55,221	20,896	34,325	449	1,322	3,857	6,160	9,821	5,584	2,333	4,582	217
Royalties	701	264	437	27	-	49	34	31	25	139	132	-
Net farm profit	4,578	3,141	1,437	1	269	304	23	269	440	116	15	-
Net gain, sales other than capital assets	1,655	1,110	545	1	19	137	80	133	109	63	3	-
Other income	136,975	26,043	110,932	2,220	9,196	11,821	17,395	33,372	17,565	14,212	4,909	242
Total deductions	19,647,593	6,660,464	12,987,129	709,413	1,427,741	1,978,111	2,825,568	3,413,544	1,458,583	723,026	372,905	78,238
Cost of goods sold, total	15,432,486	5,327,706	10,104,780	545,096	1,079,900	1,502,834	2,196,020	2,690,660	1,161,612	573,137	287,557	67,964
Inventory, beginning-of-year	2,198,631	665,826	1,532,805	33,540	109,375	242,112	386,292	457,833	176,175	77,936	44,191	5,351
Purchases	15,214,097	5,222,527	9,991,570	537,564	1,071,819	1,494,516	2,183,403	2,650,401	1,136,274	565,636	283,832	68,125
Labor, supplies, etc	320,884	105,341	215,543	9,120	14,618	22,451	40,065	68,315	36,732	12,922	11,016	304
Other costs	30,006	19,214	10,792	72	1,093	2,720	-	4,055	2,852	-	-	-
Less: Inventory, end-of-year	2,331,132	685,202	1,645,930	35,200	117,005	258,965	413,740	489,944	190,421	83,357	51,482	5,816
Salaries and wages	1,687,527	495,461	1,192,066	52,734	132,698	185,393	256,614	316,084	133,213	69,971	39,478	5,881
Payments to partners	227,181	58,291	168,890	11,143	21,940	30,928	43,678	36,354	15,609	5,813	3,244	181
Rent paid	355,785	112,245	243,540	28,508	43,254	46,578	50,638	44,760	16,250	7,564	5,539	449
Interest paid	66,690	20,489	46,201	969	3,456	6,201	10,739	13,662	5,729	3,416	1,619	410
Taxes	300,507	114,743	185,764	10,455	24,939	32,381	42,079	46,648	16,262	7,833	4,690	477
Casualty losses	1,866	908	958	138	179	66	236	144	120	36	39	-
Bad debts	36,772	8,236	28,536	578	1,699	3,306	5,529	10,173	4,458	1,847	916	30
Repairs	77,107	29,433	47,674	3,163	6,265	8,691	10,186	11,386	4,415	2,129	1,172	267
Depreciation	230,736	84,246	146,490	7,217	17,612	26,562	33,338	36,354	14,144	6,549	3,845	869
Amortization	1,003	90	913	22	132	310	182	141	52	60	14	-
Depletion	384	44	340	-	-	113	128	15	24	25	35	-
Net farm loss	1,572	974	598	-	-	30	157	111	107	80	113	-
Net loss from other partnerships, etc	341	202	139	-	-	9	17	19	75	17	2	-
Net loss, sales other than capital assets	993	376	617	12	3	28	110	243	93	122	6	-
Other deductions	1,226,643	407,020	819,623	49,378	95,664	134,681	175,917	206,790	86,420	44,427	24,636	1,710
Other items:												
Gross profit	5,662,986	1,929,982	3,733,004	253,913	485,152	653,423	842,214	892,826	341,372	160,698	92,557	10,849
Net profit	1,675,576	656,912	1,018,664	92,431	148,756	195,363	238,944	219,067	73,892	30,720	18,268	1,223

Footnotes at end of table.

Table 22.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets by size of total assets: Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
WHOLESALE AND RETAIL TRADE: WHOLESALE AND RETAIL TRADE NOT ALLOCABLE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of partners	13,701	6,827	6,874	541	1,003	1,641	1,606	1,345		738		
Number of partnerships with and without net profit, total	5,948	3,087	2,861	271	464	700	639	541		246		
With cost of goods sold	5,395	2,663	2,732	247	415	675	639	535		221		
Without cost of goods sold	553	424	(1)	(1)	(1)	(1)	-	(1)		(1)		
Number of partnerships with net profit, total	4,979	2,612	2,367	(1)	336	624	578	473		208		
With cost of goods sold	4,623	2,311	2,312	(1)	311	600	578	467		208		
Without cost of goods sold	356	301	(1)	-	(1)	(1)	-	(1)		-		
Partnerships With and Without Net Profit						(Thousand dollars)						
Total receipts	1,007,058	288,600	718,458	7,389	34,404	79,646	130,944	222,723		243,352		
Business receipts	996,824	286,238	710,586	7,389	34,346	79,273	129,652	220,710		239,216		
Income from other partnerships, etc.	617	462	155	-	-	-	-	7		148		
Nonqualifying dividends	4	-	4	-	-	4	-	-		-		
Interest	811	86	725	-	4	4	15	112		590		
Rents	2,901	641	2,260	-	8	105	750	417		980		
Royalties	-	-	-	-	-	-	-	-		-		
Net farm profit	132	69	63	-	-	-	-	9		54		
Net gain, sales other than capital assets	54	51	3	-	-	-	-	3		-		
Other income	5,715	1,053	4,662	-	46	260	527	1,465		2,364		
Total deductions	945,602	269,283	676,319	7,053	31,402	75,198	121,735	208,078		232,853		
Cost of goods sold, total	745,065	212,734	532,331	5,205	24,195	58,622	97,386	161,984		184,939		
Inventory, beginning-of-year	100,082	23,112	76,970	104	2,700	9,452	12,227	24,620		27,867		
Purchases	724,435	208,771	515,664	5,188	24,733	57,023	97,512	155,061		176,147		
Labor, supplies, etc.	23,439	3,811	19,628	78	115	207	2,396	6,964		9,868		
Other costs	1,174	1,174	-	-	-	-	-	-		-		
Less: Inventory, end-of-year	104,065	24,134	79,931	165	3,353	8,060	14,749	24,661		28,943		
Salaries and wages	79,214	18,742	60,472	139	2,315	5,648	10,941	20,411		21,018		
Payments to partners	10,897	2,356	8,541	379	598	2,194	958	2,511		1,901		
Rent paid	10,935	3,268	7,667	162	899	1,620	1,570	1,554		1,862		
Interest paid	3,380	873	2,507	14	84	197	504	673		1,035		
Taxes	17,906	6,533	11,373	58	348	958	1,551	3,575		4,883		
Casualty losses	93	69	24	12	-	-	2	10		-		
Bad debts	4,376	2,814	1,562	17	17	125	196	436		771		
Repairs	4,380	1,205	3,175	11	138	338	506	1,170		1,012		
Depreciation	12,853	3,625	9,228	120	277	1,010	1,615	2,879		3,327		
Amortization	19	3	16	-	-	-	-	3		13		
Depletion	58	-	58	-	36	-	-	-		22		
Net farm loss	439	404	35	-	-	-	6	19		10		
Net loss from other partnerships, etc.	21	10	11	-	-	-	-	-		11		
Net loss, sales other than capital assets	128	100	28	-	-	-	9	3		16		
Other deductions	55,838	16,547	39,291	936	2,495	4,486	6,491	12,850		12,033		
Other items:												
Gross profit (less loss)	251,759	73,504	178,255	2,184	10,151	20,651	32,266	58,726		54,277		
Net profit (less loss)	61,456	19,317	42,139	336	3,002	4,448	9,209	14,645		10,499		
Partnerships With Net Profit												
Total receipts	937,690	267,380	670,310	(1)	29,252	71,420	121,992	204,407		237,782		
Business receipts	928,183	265,040	663,143	(1)	29,194	71,171	120,734	202,617		233,970		
Income from other partnerships, etc.	617	462	155	-	-	-	-	7		148		
Nonqualifying dividends	4	-	4	-	-	4	-	-		-		
Interest	657	76	581	-	4	4	15	109		449		
Rents	2,699	634	2,065	-	8	105	723	344		885		
Royalties	-	-	-	-	-	-	-	-		-		
Net farm profit	132	69	63	-	-	-	-	9		54		
Net gain, sales other than capital assets	53	51	2	-	-	-	-	2		-		
Other income	5,345	1,048	4,297	-	46	136	520	1,319		2,276		
Total deductions	870,106	244,961	625,145	(1)	25,853	66,580	112,373	189,206		226,192		
Cost of goods sold, total	690,377	194,903	495,474	(1)	20,413	52,328	90,385	147,637		180,699		
Inventory, beginning-of-year	91,828	21,090	70,738	(1)	2,299	7,954	10,831	23,221		26,330		
Purchases	674,218	191,423	482,795	(1)	20,751	51,014	90,385	143,868		172,784		
Labor, supplies, etc.	19,960	3,779	16,181	(1)	91	206	2,394	3,552		9,860		
Other costs	1,173	1,173	-	-	-	-	-	-		-		
Less: Inventory, end-of-year	96,802	22,562	74,240	(1)	2,728	6,846	13,225	23,004		28,275		
Salaries and wages	73,687	18,029	55,658	(1)	1,906	4,653	9,948	18,353		20,659		
Payments to partners	8,084	1,685	6,399	(1)	52	1,768	767	1,952		1,775		
Rent paid	9,841	2,951	6,890	(1)	785	1,449	1,340	1,380		1,786		
Interest paid	2,942	845	2,097	(1)	33	175	426	594		861		
Taxes	16,826	6,356	10,470	(1)	285	803	1,396	3,368		4,574		
Casualty losses	90	66	24	(1)	-	-	2	10		-		
Bad debts	1,788	317	1,471	-	16	114	194	404		743		
Repairs	4,145	1,122	3,023	(1)	115	334	444	1,124		1,004		
Depreciation	11,767	3,399	8,368	(1)	213	935	1,475	2,694		2,961		
Amortization	19	3	16	-	-	-	-	3		13		
Depletion	58	-	58	-	36	-	-	-		22		
Net farm loss	422	404	18	-	-	-	6	2		10		
Net loss from other partnerships, etc.	15	4	11	-	-	-	-	-		11		
Net loss, sales other than capital assets	29	1	28	-	-	-	9	3		16		
Other deductions	50,016	14,876	35,140	(1)	1,999	4,021	5,981	11,682		11,058		
Other items:												
Gross profit	237,806	70,137	167,669	(1)	8,781	18,843	30,349	54,980		53,271		
Net profit	67,584	22,419	45,165	(1)	3,399	4,840	9,619	15,201		11,590		

Footnotes at end of table.

Table 22.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets by size of total assets									
			Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
FINANCE, INSURANCE, AND REAL ESTATE												
Number of partners	952,584	388,059	564,525	97,756	89,603	76,344	75,112	92,425	54,718	35,462	37,630	5,475
Number of partnerships with and without net profit, total	229,400	105,394	124,006	19,169	22,265	22,038	21,452	21,905	9,041	4,618	3,173	345
With cost of goods sold	5,906	2,673	3,233	986	662	422	409	513	163	24	50	4
Without cost of goods sold	223,494	102,721	120,773	18,183	21,603	21,616	21,043	21,392	8,878	4,594	3,123	341
Number of partnerships with net profit, total	155,547	74,133	81,414	12,568	14,975	14,841	15,112	14,562	5,087	2,735	1,334	200
With cost of goods sold	4,913	2,238	2,675	861	489	348	335	489	112	21	17	3
Without cost of goods sold	150,634	71,895	78,739	11,707	14,486	14,493	14,777	14,073	4,975	2,714	1,317	197
Partnerships With and Without Net Profit	(Thousand dollars)											
Total receipts	5,564,292	1,241,483	4,322,809	142,370	193,186	234,048	364,701	689,044	496,813	470,070	675,742	1,056,835
Business receipts	4,975,893	1,073,779	3,902,114	136,519	178,935	220,785	337,869	639,405	459,692	418,917	613,290	896,702
Income from other partnerships, etc.	34,349	4,352	29,997	412	4,937	1,070	492	2,119	2,670	4,331	4,852	9,114
Nonqualifying dividends	4,953	2,007	2,946	94	105	40	58	287	201	119	47	1,995
Interest	344,790	86,651	258,139	1,752	3,762	6,342	15,659	22,765	17,096	23,466	32,279	135,018
Rents	49,092	12,171	36,921	399	1,686	1,508	2,890	9,392	4,857	6,222	8,059	1,908
Royalties	22,484	11,596	10,888	833	633	493	370	1,930	1,121	4,549	590	369
Net farm profit	2,488	1,496	992	76	3	143	44	229	267	202	28	-
Net gain, sales other than capital assets	19,696	10,876	8,820	608	665	928	1,546	1,201	1,143	214	2,334	181
Other income	110,547	38,555	71,992	1,677	2,460	2,739	5,773	11,716	9,766	12,050	14,263	11,548
Total deductions	4,611,838	867,642	3,744,196	119,766	137,863	170,729	275,881	545,025	440,129	418,809	663,617	972,377
Cost of goods sold, total	221,550	71,139	150,411	20,851	14,485	20,398	27,334	34,343	13,717	6,455	9,686	3,142
Inventory, beginning-of-year	43,621	2,602	41,019	1,536	1,276	1,031	5,816	3,996	12,813	1,681	5,587	7,283
Purchases	97,658	37,883	59,775	10,435	3,163	12,082	11,518	13,279	2,934	2,351	2,924	1,039
Labor, supplies, etc.	110,552	28,722	81,830	9,501	8,393	5,051	15,335	22,944	7,724	4,341	5,894	2,647
Other costs	11,539	3,773	7,766	12	3,212	3,660	-	-	618	153	111	-
Less: Inventory, end-of-year	41,820	1,841	39,979	633	1,559	1,426	5,335	5,876	10,372	2,071	4,830	7,877
Salaries and wages	802,361	104,854	697,507	12,741	19,139	23,502	28,838	63,062	42,423	49,435	84,593	373,774
Payments to partners	134,602	19,173	115,429	6,580	7,032	4,006	6,499	12,314	5,956	8,989	17,502	46,551
Rent paid	135,960	18,021	117,939	10,443	5,280	6,531	8,732	14,559	8,991	12,303	12,740	38,360
Interest paid	685,446	92,381	593,065	12,423	12,071	14,113	29,161	81,166	83,717	79,087	153,125	128,202
Taxes	477,693	104,114	373,579	4,972	12,705	18,432	33,063	76,937	61,918	57,978	65,226	42,348
Casualty losses	3,203	414	2,789	54	969	176	94	599	710	151	32	4
Bad debts	24,177	8,741	15,436	478	766	1,379	3,734	2,110	757	1,755	2,468	1,989
Repairs	131,913	37,849	94,064	2,485	4,293	6,796	11,705	23,272	16,575	12,618	11,302	5,018
Depreciation	689,461	135,150	554,311	6,366	13,781	25,198	49,285	102,197	91,073	84,177	144,064	38,170
Amortization	10,561	478	10,083	117	105	139	629	1,101	739	4,583	1,358	1,312
Depletion	22,036	2,999	19,037	65	726	132	231	2,152	210	874	10,093	4,554
Net farm loss	5,518	2,442	3,076	223	-	47	191	12	667	1,691	40	205
Net loss from other partnerships, etc.	23,733	3,295	20,438	17	494	1,185	2,235	414	8,215	6,426	795	657
Net loss, sales other than capital assets	8,470	2,686	5,784	3,508	98	286	243	278	216	303	240	612
Other deductions	1,235,154	263,906	971,248	38,443	45,919	48,409	73,907	130,509	104,245	91,984	150,353	287,479
Other items:												
Gross profit (less loss)	4,754,343	1,002,640	3,751,703	115,668	164,450	200,387	310,535	605,062	445,975	412,462	603,604	893,560
Net profit (less loss)	952,454	373,841	578,613	22,604	55,323	63,319	88,820	144,019	56,684	51,261	12,125	84,458
Partnerships With Net Profit												
Total receipts	4,483,009	1,052,355	3,430,654	125,127	171,233	210,964	318,771	574,801	381,631	348,349	425,646	874,132
Business receipts	3,983,570	902,834	3,080,736	119,991	157,817	199,330	296,410	531,654	351,380	304,013	376,802	743,339
Income from other partnerships, etc.	32,066	3,417	28,649	412	4,937	1,046	492	2,117	2,536	4,023	4,745	8,341
Nonqualifying dividends	3,849	1,792	2,057	84	87	39	55	124	165	111	44	1,348
Interest	292,039	76,055	215,984	1,534	3,430	5,663	11,959	20,885	13,703	20,789	26,930	111,091
Rents	36,808	9,904	26,904	334	1,535	1,203	2,719	7,143	4,033	5,235	3,403	1,299
Royalties	20,580	11,118	9,462	790	632	459	222	1,787	1,103	3,891	571	7
Net farm profit	2,205	1,315	890	75	-	121	29	210	260	167	28	-
Net gain, sales other than capital assets	18,250	10,417	7,833	567	447	796	1,438	848	1,047	201	2,329	160
Other income	93,642	35,503	58,139	1,340	2,348	2,307	5,447	10,033	7,404	9,919	10,794	8,547
Total deductions	3,068,663	590,209	2,478,454	79,622	99,005	133,892	204,040	387,584	266,314	248,684	311,958	747,355
Cost of goods sold, total	205,117	69,268	135,849	18,111	12,042	20,270	26,103	34,065	10,121	5,729	6,266	3,142
Inventory, beginning-of-year	27,370	2,573	24,797	743	1,033	1,019	4,912	3,996	3,471	1,681	659	7,283
Purchases	92,496	37,311	55,185	9,731	2,591	11,964	10,311	13,279	2,430	2,250	1,540	1,089
Labor, supplies, etc.	103,126	27,442	75,684	8,201	6,230	5,013	15,309	22,666	7,438	3,708	4,472	2,647
Other costs	11,309	3,772	7,537	13	3,211	3,660	-	-	389	154	110	-
Less: Inventory, end-of-year	29,184	1,830	27,354	577	1,023	1,386	4,429	5,876	3,607	2,064	515	7,877
Salaries and wages	662,216	86,807	575,409	11,039	15,548	22,447	25,603	51,831	36,095	37,732	60,436	314,678
Payments to partners	98,254	10,120	88,134	4,798	4,611	3,629	6,016	10,238	4,610	7,919	12,796	33,517
Rent paid	98,289	12,917	85,372	5,461	4,404	4,802	5,784	11,922	6,017	5,862	9,414	31,706
Interest paid	330,776	45,222	285,554	1,999	4,080	7,752	16,859	44,074	39,346	40,052	54,709	76,683
Taxes	326,157	76,519	249,638	3,448	8,144	13,361	25,917	57,352	41,118	35,005	34,307	30,986
Casualty losses	761	126	635	54	42	13	72	230	37	151	32	4
Bad debts	13,019	3,098	9,921	245	689	1,205	1,431	1,974	546	521	1,533	1,777
Repairs	86,819	25,330	61,489	1,703	2,896	4,792	8,232	15,150	11,080	7,805	6,500	3,331
Depreciation	371,806	86,298	285,508	4,184	9,163	16,569	31,685	64,773	48,540	44,662	47,763	18,169
Amortization	6,118	221	5,897	103	82	84	407	680	467	2,278	768	1,028
Depletion	6,888	2,814	4,074	59	725	132	206	1,304	210	754	6	678
Net farm loss	2,126	1,533	593	223	-	-	30	12	-	105	18	205
Net loss from other partnerships, etc.	2,731	1,016	1,715	-	-	2	57	75	611	78	687	205
Net loss, sales other than capital assets	1,646	198	1,448	18	18	15	197	258	96	280	238	328
Other deductions	855,940	168,722	687,218	28,177	36,561	38,819	55,441	93,646	67,420	59,751	76,485	230,918
Other items:												
Gross profit	3,778,453	833,566	2,944,887	101,880	145,775	179,060	270,307	497,589	341,259	298,284	370,536	740,197
Net profit	1,414,346	462,146	952,200	45,505	72,228	77,072	114,731	187,217	115,317	99,665	113,688	126,777

Footnotes at end of table.

Table 22.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets by size of total assets: Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES												
Number of partners	429,751	194,806	234,945	90,775	43,518	32,005	23,733	19,475	9,123	7,532	7,914	870
Number of partnerships with and without net profit, total	166,737	83,541	83,196	37,899	17,862	11,595	8,034	5,041	1,710	792	249	14
With cost of goods sold	61,931	33,072	28,859	12,604	6,323	4,029	3,008	1,855	669	266	103	2
Without cost of goods sold	104,806	50,469	54,337	25,295	11,539	7,566	5,026	3,186	1,041	526	146	12
Number of partnerships with net profit, total	136,389	68,308	68,081	31,223	14,828	9,903	6,238	3,978	1,202	560	137	12
With cost of goods sold	50,532	27,188	23,344	10,090	5,107	3,527	2,450	1,497	466	157	49	1
Without cost of goods sold	85,857	41,120	44,737	21,133	9,721	6,376	3,788	2,481	736	403	88	11
Partnerships With and Without Net Profit	(Thousand dollars)											
Total receipts	10,517,086	2,848,140	7,668,946	1,324,873	1,155,370	1,130,173	1,040,134	1,049,474	603,652	447,102	493,828	424,340
Business receipts	10,380,375	2,820,930	7,559,445	1,318,958	1,144,759	1,120,529	1,022,987	1,029,922	591,743	427,390	480,640	422,517
Income from other partnerships, etc.	8,886	1,049	7,837	164	857	476	348	893	1,163	1,662	1,924	350
Nonqualifying dividends	176	18	158	-	132	1	4	3	2	7	1	8
Interest	11,985	3,350	8,635	189	370	536	1,003	2,687	939	1,676	740	495
Rents	51,950	11,604	40,346	2,193	2,161	3,700	5,153	9,340	1,838	8,941	6,680	340
Royalties	2,988	752	2,236	15	379	7	1,428	22	265	27	90	3
Net farm profit	1,112	274	838	18	-	-	6	-	665	137	12	-
Net gain, sales other than capital assets	2,530	1,575	955	38	95	83	379	294	31	10	2	23
Other income	57,084	8,588	48,496	3,298	6,617	4,841	8,826	6,313	7,006	7,252	3,739	604
Total deductions	7,123,442	1,802,957	5,320,485	761,486	719,754	741,402	758,598	768,883	468,138	359,951	407,754	334,519
Cost of goods sold, total	1,461,501	424,384	1,037,117	127,639	152,982	148,428	197,693	160,939	103,816	78,727	59,373	7,513
Inventory, beginning-of-year	105,918	36,352	69,566	6,190	11,301	10,857	17,673	13,261	5,861	2,101	2,294	28
Purchases	815,349	279,275	536,074	78,814	91,131	83,755	107,754	79,561	46,095	22,015	26,517	432
Labor, supplies, etc.	636,883	138,090	498,793	48,257	60,996	65,499	88,765	79,262	58,880	57,313	32,742	7,079
Other costs	10,995	5,844	5,151	1,298	2,313	65	406	893	176	-	-	-
Less: Inventory, end-of-year	107,644	35,177	72,467	6,920	12,759	11,748	16,900	12,038	7,196	2,702	2,180	24
Salaries and wages	2,241,532	465,592	1,775,940	224,673	207,880	236,447	219,985	249,336	147,407	108,915	149,667	231,630
Payments to partners	273,079	66,529	206,550	50,051	34,383	33,386	29,048	28,224	10,426	7,944	6,736	6,352
Rent paid	440,924	115,582	325,342	72,594	55,925	47,097	38,035	41,821	24,461	19,129	19,928	6,352
Interest paid	90,700	23,251	67,449	2,673	3,868	5,344	8,930	12,600	11,038	10,055	11,298	1,643
Taxes	211,604	52,571	159,033	17,620	16,906	19,926	23,648	26,444	18,815	13,583	13,417	8,674
Casualty losses	3,030	1,652	1,378	73	113	185	224	111	426	40	206	-
Bad debts	12,482	2,997	9,485	520	636	1,451	1,592	1,937	923	881	1,182	363
Repairs	84,298	23,929	60,369	5,958	7,981	7,970	10,998	10,456	7,366	5,037	4,482	121
Depreciation	373,265	99,750	273,515	22,149	29,410	34,005	40,830	45,244	35,636	28,498	33,568	4,175
Amortization	56,955	11,816	45,139	146	487	1,790	3,663	6,751	8,260	5,227	18,777	38
Depletion	504	132	372	4	117	106	96	3	16	11	19	-
Net farm loss	644	258	386	-	-	-	127	-	125	113	-	21
Net loss from other partnerships, etc.	4,566	1,474	3,092	79	444	916	984	224	41	365	4	35
Net loss, sales other than capital assets	1,908	609	1,299	431	109	200	356	107	14	1	81	-
Other deductions	1,866,450	512,431	1,354,019	236,876	208,513	204,151	182,384	184,686	99,368	81,425	89,016	67,600
Other items:												
Gross profit (less loss)	8,918,874	2,396,546	6,522,328	1,191,319	991,777	972,101	825,289	868,983	487,927	348,663	421,267	415,002
Net profit (less loss)	3,393,644	1,045,183	2,348,461	563,387	435,616	388,771	281,536	280,591	135,514	87,151	86,074	89,821
Partnerships With Net Profit												
Total receipts	9,678,750	2,640,172	7,038,578	1,246,702	1,072,856	1,082,258	952,435	953,141	525,009	371,628	413,538	421,011
Business receipts	9,569,796	2,616,783	6,953,013	1,241,169	1,063,825	1,072,892	937,526	940,334	514,870	355,711	407,231	419,455
Income from other partnerships, etc.	8,790	1,040	7,750	164	857	476	348	875	1,127	1,662	1,924	317
Nonqualifying dividends	174	18	156	-	132	1	4	3	2	7	1	6
Interest	10,195	3,026	7,169	168	349	517	996	1,911	886	1,462	452	428
Rents	35,425	9,372	26,053	2,091	1,906	3,467	3,696	4,269	1,524	6,460	2,303	337
Royalties	2,405	234	2,171	15	379	7	1,390	16	262	27	75	-
Net farm profit	1,112	274	838	18	-	-	6	-	665	137	12	-
Net gain, sales other than capital assets	2,455	1,545	910	23	67	83	379	292	31	10	2	23
Other income	48,398	7,880	40,518	3,054	5,341	4,815	8,090	5,441	5,642	6,152	1,538	445
Total deductions	6,136,735	1,555,723	4,581,012	668,364	625,618	686,806	655,698	655,787	375,419	268,010	314,807	330,503
Cost of goods sold, total	1,266,197	380,421	885,776	109,262	126,347	142,608	166,217	138,117	87,714	61,770	46,661	7,080
Inventory, beginning-of-year	87,801	31,306	56,495	5,105	9,376	10,394	13,235	9,928	5,251	1,710	1,496	-
Purchases	696,750	248,659	448,091	66,132	72,559	81,926	89,494	66,262	39,386	14,637	17,695	-
Labor, supplies, etc.	566,215	126,858	439,357	42,525	53,395	61,604	76,371	72,525	49,674	47,349	28,834	7,080
Other costs	7,480	4,580	2,900	1,178	1,247	64	411	-	-	-	-	-
Less: Inventory, end-of-year	92,049	30,982	61,067	5,678	10,230	11,380	13,294	10,598	6,597	1,926	1,364	-
Salaries and wages	2,055,328	429,968	1,625,360	205,593	190,405	223,923	205,569	223,239	125,907	85,435	134,723	230,566
Payments to partners	206,024	37,911	168,113	35,669	24,987	29,758	23,510	25,731	8,433	7,181	6,509	6,335
Rent paid	387,064	102,079	284,985	65,021	49,361	42,142	34,451	35,986	20,954	12,688	18,041	6,341
Interest paid	55,961	15,561	40,400	1,787	2,830	4,054	6,003	8,660	5,852	6,746	3,795	673
Taxes	176,469	45,393	131,076	15,919	15,057	18,130	20,062	20,988	13,973	9,304	9,277	8,366
Casualty losses	1,772	1,001	771	21	76	160	64	106	300	40	4	-
Bad debts	10,608	2,578	8,030	457	577	1,421	1,535	1,568	799	396	930	347
Repairs	64,482	20,052	44,430	4,833	6,091	6,062	8,370	8,072	4,882	3,493	2,531	96
Depreciation	269,278	77,579	191,699	17,272	23,378	28,022	31,599	33,298	22,559	20,338	11,437	3,796
Amortization	34,304	3,184	31,120	90	248	1,786	1,283	4,518	3,666	4,370	15,158	1
Depletion	448	77	371	4	117	106	96	3	15	11	19	-
Net farm loss	356	94	262	-	-	-	127	-	125	10	-	-
Net loss from other partnerships, etc.	1,621	62	1,559	79	337	282	595	180	39	8	4	35
Net loss, sales other than capital assets	481	196	285	62	4	26	30	103	14	1	45	-
Other deductions	1,606,342	439,567	1,166,775	212,295	185,803	188,326	156,187	155,218	80,187	56,219	65,673	66,867
Other items:												
Gross profit	8,303,599	2,236,362	6,067,237	1,131,907	937,478	930,284	771,309	802,217	427,156	293,941	360,570	412,375
Net profit	3,542,015	1,084,449	2,457,566	578,338	447,238	395,452	296,737	297,354	149,590	103,618	98,731	90,508

Footnotes at end of table.

Table 22.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Industrial division and item	All active partnerships	Partnerships without balance sheets	Partnerships with balance sheets by size of total assets									
			Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
NATURE OF BUSINESS NOT ALLOCABLE												
Number of partners	4,116	3,695	-	-	-	-	-	-	-	-	-	-
Number of partnerships with and without net profit, total	1,577	1,379	(1)	-	-	-	-	-	-	-	-	-
With cost of goods sold	347	321	-	-	-	-	-	-	-	-	-	-
Without cost of goods sold	1,230	1,058	-	-	-	-	-	-	-	-	-	-
Number of partnerships with net profit, total	889	764	-	-	-	-	-	-	-	-	-	-
With cost of goods sold	249	223	-	-	-	-	-	-	-	-	-	-
Without cost of goods sold	640	541	-	-	-	-	-	-	-	-	-	-
Partnerships With and Without Net Profit	(Thousand dollars)											
Total receipts	18,120	15,889	-	-	-	-	-	-	-	-	-	-
Business receipts	17,948	15,728	-	-	-	-	-	-	-	-	-	-
Income from other partnerships, etc	1	1	-	-	-	-	-	-	-	-	-	-
Nonqualifying dividends	-	-	-	-	-	-	-	-	-	-	-	-
Interest	12	1	-	-	-	-	-	-	-	-	-	-
Rents	122	122	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Net farm profit	-	-	-	-	-	-	-	-	-	-	-	-
Net gain, sales other than capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Other income	37	37	-	-	-	-	-	-	-	-	-	-
Total deductions	14,638	12,856	-	-	-	-	-	-	-	-	-	-
Cost of goods sold, total	8,538	7,782	-	-	-	-	-	-	-	-	-	-
Inventory, beginning-of-year	3,240	3,226	-	-	-	-	-	-	-	-	-	-
Purchases	683	464	-	-	-	-	-	-	-	-	-	-
Labor, supplies, etc	5,977	5,438	-	-	-	-	-	-	-	-	-	-
Other costs	2,016	2,016	-	-	-	-	-	-	-	-	-	-
Less: Inventory, end-of-year	3,378	3,362	-	-	-	-	-	-	-	-	-	-
Salaries and wages	1,273	1,097	-	-	-	-	-	-	-	-	-	-
Payments to partners	883	883	-	-	-	-	-	-	-	-	-	-
Rent paid	486	187	-	-	-	-	-	-	-	-	-	-
Interest paid	277	245	-	-	-	-	-	-	-	-	-	-
Taxes	406	283	-	-	-	-	-	-	-	-	-	-
Casualty losses	37	37	-	-	-	-	-	-	-	-	-	-
Bad debts	23	3	-	-	-	-	-	-	-	-	-	-
Repairs	343	332	-	-	-	-	-	-	-	-	-	-
Depreciation	459	411	-	-	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-	-	-	-	-
Depletion	-	-	-	-	-	-	-	-	-	-	-	-
Net farm loss	-	-	-	-	-	-	-	-	-	-	-	-
Net loss from other partnerships, etc	-	-	-	-	-	-	-	-	-	-	-	-
Net loss, sales other than capital assets	8	8	-	-	-	-	-	-	-	-	-	-
Other deductions	1,905	1,588	-	-	-	-	-	-	-	-	-	-
Other items:												
Gross profit (less loss)	9,410	7,946	-	-	-	-	-	-	-	-	-	-
Net profit (less loss)	3,482	3,033	-	-	-	-	-	-	-	-	-	-
Partnerships With Net Profit												
Total receipts	15,517	13,714	-	-	-	-	-	-	-	-	-	-
Business receipts	15,435	13,632	-	-	-	-	-	-	-	-	-	-
Income from other partnerships, etc	1	1	-	-	-	-	-	-	-	-	-	-
Nonqualifying dividends	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1	1	-	-	-	-	-	-	-	-	-	-
Rents	43	43	-	-	-	-	-	-	-	-	-	-
Royalties	-	-	-	-	-	-	-	-	-	-	-	-
Net farm profit	-	-	-	-	-	-	-	-	-	-	-	-
Net gain, sales other than capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Other income	37	37	-	-	-	-	-	-	-	-	-	-
Total deductions	10,999	9,966	-	-	-	-	-	-	-	-	-	-
Cost of goods sold, total	7,614	6,858	-	-	-	-	-	-	-	-	-	-
Inventory, beginning-of-year	14	-	-	-	-	-	-	-	-	-	-	-
Purchases	627	408	-	-	-	-	-	-	-	-	-	-
Labor, supplies, etc	5,030	4,491	-	-	-	-	-	-	-	-	-	-
Other costs	2,015	2,015	-	-	-	-	-	-	-	-	-	-
Less: Inventory, end-of-year	72	56	-	-	-	-	-	-	-	-	-	-
Salaries and wages	584	544	-	-	-	-	-	-	-	-	-	-
Payments to partners	677	677	-	-	-	-	-	-	-	-	-	-
Rent paid	220	179	-	-	-	-	-	-	-	-	-	-
Interest paid	111	79	-	-	-	-	-	-	-	-	-	-
Taxes	189	185	-	-	-	-	-	-	-	-	-	-
Casualty losses	-	-	-	-	-	-	-	-	-	-	-	-
Bad debts	23	3	-	-	-	-	-	-	-	-	-	-
Repairs	232	230	-	-	-	-	-	-	-	-	-	-
Depreciation	313	311	-	-	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-	-	-	-	-
Depletion	-	-	-	-	-	-	-	-	-	-	-	-
Net farm loss	-	-	-	-	-	-	-	-	-	-	-	-
Net loss from other partnerships, etc	-	-	-	-	-	-	-	-	-	-	-	-
Net loss, sales other than capital assets	8	8	-	-	-	-	-	-	-	-	-	-
Other deductions	1,028	892	-	-	-	-	-	-	-	-	-	-
Other items:												
Gross profit	7,821	6,774	-	-	-	-	-	-	-	-	-	-
Net profit	4,518	3,748	-	-	-	-	-	-	-	-	-	-

[1] Estimate not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2] Net loss exceeds net profit.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 23.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES

Net profit to business receipts	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
	All industries			Agriculture, forestry, and fisheries								
				Total			Total: Farms			Farms: Field crop farms		
Total	932,181	72,303,784	8,513,019	133,647	4,982,847	655,206	122,703	4,078,852	565,628	32,903	1,086,092	195,212
Partnerships with net profit, total	718,459	64,372,807	9,746,499	101,664	4,144,854	834,801	93,796	3,398,128	731,991	26,252	940,195	227,693
Greater than zero, under 1 percent	17,071	5,280,023	27,629	1,300	190,998	830	1,125	130,463	601	199	23,500	126
1 percent under 2 percent	17,286	5,027,944	75,580	1,512	283,676	4,257	1,227	186,202	2,753	307	50,767	818
2 percent under 3 percent	19,835	4,986,079	125,076	1,543	216,824	5,283	1,300	155,510	3,790	253	38,313	981
3 percent under 4 percent	18,699	4,456,945	155,566	1,446	186,035	6,531	1,216	114,291	4,060	291	29,375	1,032
4 percent under 5 percent	20,013	3,998,979	179,956	1,560	159,967	7,161	1,446	121,123	5,435	238	26,683	1,187
5 percent under 10 percent	96,027	13,923,278	1,020,175	8,749	611,912	44,505	7,584	475,078	34,712	1,810	105,736	7,775
10 percent under 15 percent	81,696	7,659,311	946,514	8,984	474,294	59,064	8,192	401,234	50,079	2,218	99,157	12,372
15 percent under 20 percent	65,917	4,843,808	846,068	9,263	386,283	67,228	8,838	355,390	61,865	1,624	74,860	13,241
20 percent under 25 percent	52,057	2,851,703	641,785	8,343	309,087	68,966	7,951	288,522	64,287	2,266	90,393	20,170
25 percent under 50 percent	168,563	6,617,743	2,376,857	33,801	1,012,201	354,294	31,453	899,356	314,427	10,019	307,453	108,111
50 percent or more	160,356	4,726,994	3,344,579	24,967	313,577	216,047	23,268	270,959	189,347	7,027	93,958	61,880
Partnerships without business receipts	939	-	6,714	(1)	-	(1)	(1)	-	(1)	-	-	-
Partnerships without net profit	213,722	7,930,977	[2]1,233,480	31,983	837,993	[2]179,595	28,907	680,724	[2]166,363	6,651	145,897	[2]32,481
	Agriculture, forestry, and fisheries—Continued						Mining			Construction		
	Farms: Other farms			Other agriculture, forestry, and fisheries						Total		
Total	89,800	2,992,760	370,416	10,944	903,995	89,578	15,040	912,334	[3]3,761	58,164	6,804,981	594,149
Partnerships with net profit, total	67,544	2,457,933	504,298	7,868	746,726	102,810	8,944	691,641	112,401	49,019	5,791,860	699,811
Greater than zero, under 1 percent	926	106,963	475	175	60,535	229				1,119	336,579	1,635
1 percent under 2 percent	920	135,435	1,935	285	97,474	1,504	380	103,696	1,847	964	325,720	4,906
2 percent under 3 percent	1,047	117,197	2,809	243	61,314	1,493				1,225	408,024	10,151
3 percent under 4 percent	925	84,916	3,028	230	71,744	2,471	204	47,248	1,656	1,095	489,620	16,963
4 percent under 5 percent	1,208	94,440	4,248	(1)	(1)	(1)	230	36,283	1,618	988	418,093	18,982
5 percent under 10 percent	5,774	369,342	26,937	1,165	136,834	9,793	978	142,052	10,579	5,784	1,523,362	113,512
10 percent under 15 percent	5,974	302,077	37,707	792	73,060	8,985	1,159	89,545	11,031	5,445	779,639	94,636
15 percent under 20 percent	7,214	280,530	48,624	425	30,893	5,363	770	47,227	8,405	5,527	536,570	93,090
20 percent under 25 percent	5,685	198,129	44,117	392	20,565	4,679	931	78,686	18,225	5,167	325,621	72,664
25 percent under 50 percent	21,434	591,903	206,316	2,348	112,845	39,867	2,746	122,221	41,963	13,824	494,129	167,436
50 percent or more	16,241	177,001	127,467	1,699	42,618	26,700	1,448	24,683	16,801	7,831	154,503	105,475
Partnerships without business receipts	(1)	-	(1)	-	-	-	(1)	-	(1)	(1)	-	(1)
Partnerships without net profit	22,256	534,827	[2]133,882	3,076	157,269	[2]13,232	6,096	220,693	[2]116,162	9,145	1,013,121	[2]105,662
	Construction—Continued									Manufacturing		
	General trade contractors			Special trade contractors			Contractors not allocable			Total		
Total	18,949	4,175,144	235,298	36,279	2,471,873	337,060	2,936	157,964	21,791	43,091	6,653,967	594,927
Partnerships with net profit, total	15,240	3,455,844	321,847	31,301	2,224,436	352,442	2,478	111,580	25,522	35,119	5,995,113	645,125
Greater than zero, under 1 percent	423	260,801	1,217	647	73,170	400	(1)	(1)	(1)	1,092	407,633	2,211
1 percent under 2 percent	449	230,943	3,419	515	94,777	1,487	-	-	-	912	451,615	6,999
2 percent under 3 percent	588	300,671	7,395	563	100,407	2,575			181	807	439,710	11,148
3 percent under 4 percent	536	372,457	12,844	514	107,394	3,772	159	23,780	347	985	386,266	13,508
4 percent under 5 percent	467	340,573	15,453	481	70,455	3,224			305	1,115	414,729	18,534
5 percent under 10 percent	2,539	949,210	70,358	3,105	557,902	41,899	140	16,250	1,255	5,606	1,557,292	112,642
10 percent under 15 percent	2,067	403,820	47,510	3,097	357,238	44,800	281	18,581	2,326	4,911	908,942	111,826
15 percent under 20 percent	1,826	259,275	45,055	3,499	267,126	46,224	202	10,169	1,811	4,285	565,919	97,961
20 percent under 25 percent	1,476	125,745	28,051	3,396	188,251	41,947	295	11,625	2,666	3,236	309,095	69,050
25 percent under 50 percent	3,407	161,766	54,837	9,729	313,691	106,227	688	18,672	6,372	9,073	498,912	166,200
50 percent or more	1,436	50,583	35,348	5,731	94,025	59,886	664	9,895	10,241	3,073	55,000	34,996
Partnerships without business receipts	(1)	-	(1)	(1)	-	(1)	-	-	-	(1)	-	(1)
Partnerships without net profit	3,709	719,300	[2]86,549	4,978	247,437	[2]15,382	458	46,384	[2]3,731	7,972	658,854	[2]50,198
	Manufacturing—Continued											
	Food and kindred products, including beverages			Apparel and other finished products made from fabrics and similar materials			Lumber and wood products except furniture			Printing, publishing, and allied industries		
Total	5,061	1,682,793	85,360	3,334	864,964	57,574	7,258	843,126	51,993	6,429	504,025	78,020
Partnerships with net profit, total	3,849	1,484,324	91,266	2,971	805,586	59,526	6,039	695,875	67,127	5,208	467,187	83,223
Greater than zero, under 1 percent	285	199,982	1,144	(1)	(1)	(1)	189	48,147	265	151	15,636	83
1 percent under 2 percent	237	229,806	3,539	183	62,721	960				(1)	(1)	(1)
2 percent under 3 percent	250	182,045	4,569				200	105,497	2,146	(1)	(1)	(1)
3 percent under 4 percent	245	123,676	4,354	250	226,526	8,095						
4 percent under 5 percent	250	97,436	4,447				145	44,800	1,553	251	40,197	704
5 percent under 10 percent	959	374,530	26,584	879	281,786	20,223	199	57,172	2,554			
10 percent under 15 percent	731	151,903	18,412	508	109,208	13,454	1,121	211,857	15,827	420	68,971	1,555
15 percent under 20 percent	360	75,255	13,083	330	36,166	6,166	855	93,884	11,682	610	77,879	9,508
20 percent under 25 percent	(1)	(1)	(1)	193	16,410	3,555	788	61,674	10,673	714	70,764	12,111
25 percent under 50 percent	356	31,911	10,410	404	15,504	5,568	582	26,461	5,921	748	74,097	16,459
50 percent or more	(1)	(1)	(1)	(1)	(1)	(1)	1,469	43,330	14,505	1,804	103,240	33,402
Partnerships without business receipts	-	-	-	-	-	-	467	3,053	1,951	467	8,011	4,812
Partnerships without net profit	1,212	198,469	[2]5,906	363	59,378	[2]1,952	(1)	-	(1)	-	-	-
							1,219	147,251	[2]15,134	1,221	36,836	[2]5,203

Footnotes at end of table.

Table 23.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit to business receipts	Manufacturing—Continued: Machinery, except electrical trans. & equip. — Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Manufacturing—Continued: Other manufacturing — Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Transportation, communication, and sanitary services: Total — Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Transportation, communication, and sanitary services: Motor freight trans. & warehousing — Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
Total	5,275	505,041	81,106	15,734	2,254,018	240,874	17,032	995,355	124,303	11,364	644,707	79,320
Partnerships with net profit, total	4,558	468,773	84,382	12,494	2,073,368	259,601	13,046	866,826	139,058	8,982	574,714	86,136
Greater than zero, under 1 percent	(1)	(1)	(1)	355	82,688	447	201	61,064	258	288	43,221	431
1 percent under 2 percent	112	15,175	263	223	84,700	1,329	239	36,581	520			
2 percent under 3 percent	146	37,740	1,315	360	126,347	3,224	362	62,514	1,577	242	44,609	1,120
3 percent under 4 percent				354	113,151	4,001	295	32,268	1,107	250	20,583	714
4 percent under 5 percent				371	136,969	6,129	266	35,809	1,586	(1)	(1)	(1)
5 percent under 10 percent	577	88,318	6,449	1,650	531,830	38,422	1,652	186,542	13,181	1,269	150,646	10,529
10 percent under 15 percent	519	83,424	10,077	1,688	392,644	48,693	1,644	109,400	13,526	1,220	75,980	9,494
15 percent under 20 percent	601	80,657	14,353	1,492	241,403	41,575	1,218	94,454	16,219	841	70,983	12,212
20 percent under 25 percent	351	52,348	11,590	1,309	123,231	27,743	1,315	67,208	15,191	946	41,459	9,344
25 percent under 50 percent	1,503	92,968	32,284	3,537	211,929	70,031	3,706	137,927	47,093	2,457	86,504	29,708
50 percent or more	738	12,730	8,026	1,155	28,476	18,007	2,148	43,059	28,800	1,314	17,678	11,565
Partnerships without business receipts	-	-	-	-	-	-	-	-	-	-	-	-
Partnerships without net profit	717	36,268	[2]3,276	3,240	180,650	[2]18,727	3,986	128,529	[2]14,755	2,382	69,993	[2]6,816

Net profit to business receipts	Transportation, communication, and sanitary services—Continued: Other transportation, communication, water supply, and sanitary services — Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Wholesale and retail trade: Total — Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Wholesale trade: Total — Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Wholesale trade: Groceries and related products — Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
Total	5,668	350,648	44,983	267,493	36,580,084	2,198,615	40,960	12,356,676	573,060	7,383	3,185,742	105,710
Partnerships with net profit, total	4,064	292,112	52,922	217,842	33,313,712	2,354,424	33,535	11,290,057	611,264	6,213	2,924,056	113,447
Greater than zero, under 1 percent	38	41,348	152	9,401	4,012,945	21,421	1,937	2,648,142	14,425	543	677,894	3,854
1 percent under 2 percent	234	30,981	652	10,251	3,681,442	55,043	1,939	1,727,207	25,567	475	570,290	8,593
2 percent under 3 percent				12,079	3,537,741	88,520	2,074	1,338,423	33,443	560	463,350	11,671
3 percent under 4 percent	156	24,443	960	11,623	3,105,788	108,159	2,113	1,140,774	39,590	582	368,117	12,661
4 percent under 5 percent				11,942	2,662,011	119,402	1,846	763,766	34,210	504	195,993	8,739
5 percent under 10 percent	383	35,896	2,652	56,260	8,643,190	625,423	7,847	2,202,642	157,579	1,479	465,277	32,287
10 percent under 15 percent	424	33,420	4,032	40,289	4,049,126	495,381	4,136	686,269	83,108	736	111,077	12,834
15 percent under 20 percent	377	23,471	4,007	25,950	1,916,496	329,189	2,929	340,161	58,745	170	19,431	3,253
20 percent under 25 percent	369	25,749	5,847	14,031	821,051	182,005	1,825	160,674	36,003	291	20,309	4,537
25 percent under 50 percent	1,249	51,423	17,385	19,891	774,058	247,623	3,819	206,767	71,461	528	23,347	8,877
50 percent or more	834	25,381	17,235	5,928	109,864	82,090	2,996	75,232	57,074	345	8,971	6,141
Partnerships without business receipts	-	-	-	(1)	-	(1)	(1)	-	(1)	-	-	-
Partnerships without net profit	1,604	58,536	[2]7,939	49,651	3,266,372	[2]155,809	7,425	1,066,619	[2]38,204	1,170	261,686	[2]7,737

Net profit to business receipts	Wholesale trade—Continued: Machinery, equipment, and supplies — Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Farm products—raw materials — Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Other wholesale trade — Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Retail trade: Total — Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
Total	3,095	563,803	43,724	3,480	2,419,219	43,756	27,002	6,187,912	379,870	220,585	23,226,584	1,564,099
Partnerships with net profit, total	2,465	524,158	45,548	2,788	2,102,361	50,996	22,069	5,739,482	401,273	179,328	21,098,472	1,675,576
Greater than zero, under 1 percent	(1)	(1)	(1)	387	1,158,478	5,837	892	784,695	4,588	7,312	1,313,486	6,732
1 percent under 2 percent	108	73,485	1,613	328	383,851	5,425	1,113	742,539	11,014	7,982	1,855,932	28,069
2 percent under 3 percent				329	194,821	4,798	1,100	637,294	15,896	9,730	2,104,315	52,752
3 percent under 4 percent	107	44,633	1,560				1,226	624,917	21,748	9,295	1,875,697	65,446
4 percent under 5 percent	60	49,444	2,213	313	163,554	6,298	1,167	457,882	20,581	9,853	1,814,545	81,395
5 percent under 10 percent	684	189,777	13,917	392	108,894	7,722	5,292	1,438,694	103,653	47,074	6,136,254	445,887
10 percent under 15 percent	476	70,011	8,754	215	35,940	4,264	2,709	469,241	57,256	35,260	3,242,031	397,466
15 percent under 20 percent	321	38,494	6,671	238	29,202	5,213	2,200	253,034	43,608	22,641	1,537,897	263,888
20 percent under 25 percent	139	15,288	3,257	(1)	(1)	(1)	1,248	118,537	26,790	11,778	628,979	139,135
25 percent under 50 percent	233	12,919	4,518	242	12,342	4,480	2,816	158,159	53,586	15,648	554,718	171,990
50 percent or more	222	3,032	2,899	(1)	(1)	(1)	2,232	54,490	42,494	2,657	31,618	22,722
Partnerships without business receipts	-	-	-	-	-	-	(1)	-	(1)	(1)	-	(1)
Partnerships without net profit	630	39,645	[2]1,824	692	316,858	[2]7,240	4,933	448,430	[2]21,403	41,257	2,131,112	[2]111,477

Net profit to business receipts	Retail trade—Continued: Groc. stores, meat, fish, frt., & veg., mkts. — Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	General merchandise — Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Apparel and accessories — Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Furniture, home furnishings & equipment — Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
Total	33,283	5,173,787	246,553	11,584	1,179,324	75,752	14,547	1,372,072	115,362	14,461	1,336,766	116,546
Partnerships with net profit, total	28,935	4,732,442	260,039	8,774	1,065,221	82,014	11,684	1,258,301	124,435	11,530	1,190,316	126,718
Greater than zero, under 1 percent	1,515	366,265	1,959	329	52,268	229	259	40,107	207	410	65,674	313
1 percent under 2 percent	1,933	574,618	8,590	526	73,662	1,071	285	43,242	652	298	52,926	778
2 percent under 3 percent	2,112	609,293	15,125	422	109,633	2,785	513	71,287	1,783	496	65,543	1,623
3 percent under 4 percent	2,373	576,395	20,032	523	84,658	3,042	562	67,179	2,282	398	62,050	2,225
4 percent under 5 percent	2,148	499,910	22,266	525	96,297	4,323	717	98,771	4,477	250	68,797	3,113
5 percent under 10 percent	9,825	1,471,433	103,290	2,678	369,843	27,067	2,904	402,799	30,325	2,483	349,392	26,218
10 percent under 15 percent	5,997	499,461	59,483	1,475	168,386	20,476	2,902	293,604	36,399	2,451	275,273	34,313
15 percent under 20 percent	1,663	84,779	14,314	1,061	67,657	11,709	1,739	155,553	26,260	1,498	123,453	21,300
20 percent under 25 percent	553	25,207	5,449	547	28,200	6,322	918	56,961	12,597	1,017	57,620	12,904
25 percent under 50 percent	595	21,469	6,317	565	13,800	4,498	787	27,197	8,572	1,860	64,767	20,613
50 percent or more	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	369	4,821	3,318
Partnerships without business receipts	-	-	-	-	-	-	-	-	-	-	-	-
Partnerships without net profit	4,348	441,345	[2]13,486	2,810	114,103	[2]6,262	2,863	113,771	[2]9,073	2,931	146,450	[2]10,172

Footnotes at end of table.

Table 23.-NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit to business receipts	Wholesale and retail trade—Continued											
	Retail trade—Continued											
	Automotive dealers			Gasoline service stations			Eating and drinking places			Building materials		
	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
Total	15,612	3,761,750	146,762	29,257	2,369,051	161,486	42,112	2,208,344	226,085	5,301	762,225	49,022
Partnerships with net profit, total	12,568	3,489,678	156,924	24,415	2,138,736	170,057	33,691	1,935,927	247,560	3,972	678,702	54,744
Greater than zero, under 1 percent	1,001	370,016	1,917	1,315	112,904	590	783	53,310	305	187	41,009	213
1 percent under 2 percent	988	626,464	9,617	1,261	110,286	1,638	867	67,538	1,029	117	36,573	548
2 percent under 3 percent	1,316	662,294	16,637	1,443	151,593	3,863	1,116	77,596	1,956	315	49,398	1,246
3 percent under 4 percent	1,154	512,459	17,798	1,236	155,898	5,483	949	68,628	2,429	187	54,385	1,863
4 percent under 5 percent	911	379,282	16,911	1,858	193,631	8,835	1,020	76,449	3,378	191	47,942	2,186
5 percent under 10 percent	3,233	643,468	43,709	8,057	831,430	62,266	6,519	495,016	37,813	1,092	254,214	18,514
10 percent under 15 percent	1,464	144,637	17,777	4,892	385,726	46,760	6,667	432,445	53,327	789	133,002	16,172
15 percent under 20 percent	1,143	88,877	15,238	2,200	134,786	23,129	6,652	334,288	57,980	408	33,389	5,767
20 percent under 25 percent	462	29,107	6,447	911	38,521	8,461	3,809	168,830	37,497	141	11,129	2,415
25 percent under 50 percent	723	31,869	9,771	847	20,753	6,750	5,039	158,609	49,403	418	16,165	4,930
50 percent or more	(1)	(1)	(1)	370	3,208	2,277	270	3,218	2,443	(1)	(1)	(1)
Partnerships without business receipts	(1)	-	(1)	(1)	-	(1)	-	-	-	(1)	-	(1)
Partnerships without net profit	3,044	272,072	[2]10,162	4,842	230,315	[2]8,571	8,421	272,417	[2]21,475	1,329	83,523	[2]5,722

Net profit to business receipts	Retail trade—Continued											
	Hardware and farm equipment			Drug and proprietary stores			Liquor stores			Other retail trade		
	9,830	1,290,237	76,424	7,888	1,110,094	122,918	5,612	667,240	50,622	31,098	1,995,694	176,567
Total	7,964	1,139,308	83,583	7,242	1,056,374	125,114	4,982	623,316	52,268	23,571	1,787,151	192,120
Partnerships with net profit, total	383	70,498	287	167	24,892	88	229	31,985	176	734	84,558	448
Greater than zero, under 1 percent	335	83,163	1,359	272	42,113	568	286	27,647	396	814	117,700	1,823
1 percent under 2 percent	535	123,053	3,066	276	33,176	823	176	28,949	745	1,010	122,500	3,100
2 percent under 3 percent	526	125,062	4,394	196	30,700	1,078	(1)	(1)	(1)	1,034	110,434	3,862
3 percent under 4 percent	574	113,227	5,101	375	68,844	3,110	271	52,088	2,359	1,013	119,307	5,336
4 percent under 5 percent	2,048	338,526	24,544	1,642	258,204	19,308	1,754	256,167	18,572	4,839	465,762	34,261
5 percent under 10 percent	1,703	176,894	21,768	1,617	257,494	31,784	1,198	136,553	16,972	4,105	338,556	42,235
10 percent under 15 percent	853	67,806	11,577	1,570	200,770	34,198	567	48,835	8,374	3,287	197,704	34,042
15 percent under 20 percent	503	22,105	5,038	618	82,065	17,974	344	13,243	3,716	2,152	104,915	23,103
20 percent under 25 percent	424	17,497	5,245	484	57,780	15,847	-	-	-	3,709	115,888	37,256
25 percent under 50 percent	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	850	9,827	6,629
50 percent or more	-	-	-	-	-	-	-	-	-	(1)	(1)	(1)
Partnerships without business receipts	-	-	-	-	-	-	-	-	-			
Partnerships without net profit	1,866	150,929	[2]7,159	646	53,720	[2]2,196	630	43,924	[2]1,646	7,527	208,543	[2]15,553

Net profit to business receipts	Wholesale and retail trade not allocable			Finance, insurance, and real estate								
				Total			Secy. & comm. bkrs., drs., exgs., & servs.			Insurance agents, brokers, and services		
	5,948	996,824	61,456	229,400	4,975,893	952,454	4,077	1,057,217	144,785	12,735	666,688	205,913
Total	4,979	928,183	67,584	155,547	3,983,570	1,414,346	2,691	918,289	187,453	11,776	641,398	208,774
Partnerships with net profit, total	(1)	(1)	(1)	1,686	114,478	478						
Greater than zero, under 1 percent	330	98,303	1,407	1,562	63,538	1,039				161	9,606	91
1 percent under 2 percent	275	95,003	2,325	1,979	135,690	3,763	72	142,619	2,862			
2 percent under 3 percent	215	89,317	3,123	1,416	72,608	2,788						
3 percent under 4 percent	243	83,700	3,797	1,669	96,939	4,782				256	37,186	1,156
4 percent under 5 percent	1,339	304,294	21,957	8,661	532,973	45,214	176	411,860	46,544			
5 percent under 10 percent	893	120,826	14,807	9,169	467,993	63,892				806	130,896	10,652
10 percent under 15 percent	380	38,438	6,556	9,617	361,663	67,632				644	52,713	6,649
15 percent under 20 percent	428	31,398	6,867	9,726	305,870	73,144	90	115,794	22,607	455	38,728	6,673
20 percent under 25 percent	424	12,373	4,172	44,186	1,058,158	407,761	125	35,319	8,292	659	49,249	11,457
25 percent under 50 percent	275	3,014	2,294	65,876	773,660	743,853	347	142,847	51,930	3,329	172,074	66,132
50 percent or more	(1)	-	(1)	-	-	-	1,881	69,850	55,218	5,466	150,946	105,964
Partnerships without business receipts							-	-	-	-	-	-
Partnerships without net profit	969	68,641	[2]6,128	73,853	992,323	[2]461,892	1,386	138,928	[2]42,668	959	25,290	[2]2,861

Net profit to business receipts	Finance, insurance, and real estate—Continued						Services					
	Real est. oper. (exc. developers) & lessors			Other finance, insurance, & real estate			Total			Lodging services		
	149,244	2,455,328	232,055	63,344	796,660	369,701	166,737	10,380,375	3,393,644	14,422	624,101	34,648
Total	98,004	1,733,355	523,760	43,076	690,528	494,359	136,389	9,569,796	3,542,015	9,412	436,494	72,638
Partnerships with net profit, total	1,395	42,075	184	226	13,930	75	2,157	135,369	671	301	19,196	106
Greater than zero, under 1 percent	1,211	25,346	434	213	7,512	135	1,687	146,518	2,221	161	11,959	172
1 percent under 2 percent	1,499	54,171	1,443	362	23,752	645	1,733	141,416	3,499	249	29,199	741
2 percent under 3 percent	1,072	30,751	1,111	394	13,706	695	1,635	137,112	4,854	331	12,811	449
3 percent under 4 percent	1,440	44,181	1,985	906	39,224	3,385	2,242	175,110	7,889	309	22,707	1,007
4 percent under 5 percent	6,853	170,982	13,082	1,042	34,159	5,203	8,312	725,287	55,063	1,236	77,914	5,988
5 percent under 10 percent	7,414	199,550	25,625	1,166	47,963	9,811	10,046	776,318	96,640	1,319	59,093	7,364
10 percent under 15 percent	7,906	159,178	28,541	1,144	45,671	12,872	9,189	933,020	165,991	984	43,262	7,558
15 percent under 20 percent	7,798	175,631	40,523	7,147	216,440	95,835	9,283	632,491	142,017	929	53,389	11,847
20 percent under 25 percent	33,363	528,797	193,864	30,476	250,171	365,703	41,188	2,516,942	943,331	2,904	100,195	32,224
25 percent under 50 percent	28,053	302,693	216,968	-	-	-	48,567	3,250,213	2,114,616	689	6,769	5,182
50 percent or more	-	-	-	-	-	-	350	-	5,223	-	-	-
Partnerships without business receipts	51,240	721,973	[2]291,705	20,268	106,132	[2]124,658	30,348	810,579	[2]148,371	5,010	187,609	[2]37,990

Footnotes at end of table.

Table 23.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND NET PROFIT, BY RATIO OF NET PROFIT TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net profit to business receipts	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)	Number of partnerships	Business receipts (Thousand dollars)	Net profit (or loss) (Thousand dollars)
	Services--Continued											
	Personal services									Business services		
	Total			Ldrs., ldry. & servs., clg. & dyeing plts.			Other personal services					
Total	34,630	1,072,256	205,812	14,511	519,033	55,557	20,119	553,223	150,255	18,348	805,098	161,122
Partnerships with net profit, total	28,138	952,187	220,558	10,338	426,334	67,940	17,800	525,853	152,618	14,149	727,586	185,552
Greater than zero, under 1 percent	520	28,775	171	243	21,227	113	277	7,548	58	164	11,331	52
1 percent under 2 percent	527	19,709	312	256	14,403	230	271	5,306	82	191	25,469	407
2 percent under 3 percent	549	25,285	611	323	15,564	386	226	9,721	225	142	20,150	495
3 percent under 4 percent	273	26,589	929	(1)	(1)	(1)	(1)	(1)	(1)	169	18,849	672
4 percent under 5 percent	458	26,747	1,186	164	19,292	862	294	7,455	324	225	30,770	1,397
5 percent under 10 percent	2,167	135,669	10,417	1,380	90,803	7,140	787	44,866	3,277	919	126,232	9,496
10 percent under 15 percent	2,564	105,166	13,069	1,171	59,088	7,254	1,393	46,078	5,815	1,115	100,548	12,528
15 percent under 20 percent	2,263	107,077	18,983	1,143	47,771	8,380	1,120	59,306	10,603	1,282	87,611	15,211
20 percent under 25 percent	2,714	107,186	24,223	1,404	46,730	10,545	1,310	60,456	13,678	770	40,177	8,961
25 percent under 50 percent	9,622	297,603	102,577	3,580	83,474	28,314	6,042	214,129	74,263	4,234	161,369	59,591
50 percent or more	6,481	72,381	48,080	477	5,625	3,944	6,004	66,756	44,136	4,687	105,080	73,778
Partnerships without business receipts	-	-	-	-	-	-	-	-	-	251	-	2,964
Partnerships without net profit	6,492	120,069	[2]14,746	4,173	92,699	[2]12,383	2,319	27,370	[2]2,363	4,199	77,512	[2]24,430
	Automotive services			Recreational services			Medical and other health services					
							Total			Offices of phys., surgeons, & oculists		
Total	16,932	750,996	114,038	14,142	641,149	38,950	20,071	2,118,401	1,080,961	10,457	1,157,634	721,162
Partnerships with net profit, total	14,591	667,067	120,122	8,251	473,261	84,978	18,313	2,051,400	1,088,897	10,035	1,148,143	723,316
Greater than zero, under 1 percent	333	21,239	104	234	11,718	63				-	-	-
1 percent under 2 percent	307	20,519	306	253	17,156	273	200	42,475	610	(1)	(1)	(1)
2 percent under 3 percent	313	22,905	565	200	13,730	338						
3 percent under 4 percent	215	18,422	656	175	24,507	879						
4 percent under 5 percent	419	31,181	1,395	203	24,225	1,071	310	21,923	859	109	14,978	993
5 percent under 10 percent	1,233	122,737	9,615	883	83,906	6,299	436	48,368	3,365			
10 percent under 15 percent	1,458	106,795	13,412	956	88,483	10,367	603	57,029	7,076			
15 percent under 20 percent	1,646	99,813	17,203	728	61,380	11,012	414	49,298	8,594			
20 percent under 25 percent	1,579	64,963	14,478	717	35,927	8,022	520	73,091	16,925	95	11,475	2,585
25 percent under 50 percent	5,189	129,077	44,533	2,636	87,496	30,435	3,879	487,991	199,396	1,407	189,501	80,395
50 percent or more	1,874	29,416	17,850	1,217	24,733	16,209	11,926	1,271,225	849,828	8,370	929,651	637,051
Partnerships without business receipts	(1)	-	(1)	(1)	-	(1)	(1)	-	(1)	(1)	-	(1)
Partnerships without net profit	2,341	83,929	[2]6,084	5,891	167,888	[2]46,028	1,758	67,001	[2]7,936	422	9,491	[2]2,154
	Medical & other health services--Continued			Repair services, except automotive			Legal services			Engineering and architectural services		
	Other medical and health services											
Total	9,614	960,767	359,799	9,443	243,697	52,571	21,418	2,163,031	1,167,290	6,325	819,601	192,767
Partnerships with net profit, total	8,278	903,257	365,581	7,889	224,925	53,971	19,997	2,129,476	1,171,448	5,732	787,495	196,187
Greater than zero, under 1 percent										168	36,762	332
1 percent under 2 percent	145	37,338	491	276	10,393	191	210	22,071	247			
2 percent under 3 percent										(1)	(1)	(1)
3 percent under 4 percent							247	7,572	250			
4 percent under 5 percent	305	20,609	805	278	17,544	781				105	18,898	768
5 percent under 10 percent	386	41,138	2,957	580	19,863	1,505	136	8,710	692	258	74,542	5,433
10 percent under 15 percent	575	53,194	6,616	507	24,143	3,088	347	24,710	3,236	570	136,694	16,976
15 percent under 20 percent	384	47,974	8,348	818	31,612	5,572	216	20,110	3,674	366	103,338	17,939
20 percent under 25 percent	455	62,940	14,586	822	27,201	6,283	424	39,847	8,723	354	71,307	16,000
25 percent under 50 percent	2,472	298,490	119,001	3,324	79,141	27,164	4,244	530,574	217,893	1,853	269,045	91,602
50 percent or more	3,556	341,574	212,777	1,284	15,028	9,387	14,173	1,475,882	936,733	2,050	73,357	46,958
Partnerships without business receipts	-	-	-	-	-	-	-	-	-	-	-	-
Partnerships without net profit	1,336	57,510	[2]5,782	1,554	18,772	[2]1,400	1,421	33,555	[2]4,158	593	32,106	[2]3,420
	Accounting, auditing, & bookkeeping services			Other services			Nature of business not allocable					
Total	8,534	1,075,810	330,085	2,472	66,235	15,400	1,577	17,948	3,482			
Partnerships with net profit, total	8,081	1,063,562	331,006	1,836	56,343	16,658	889	15,435	4,518			
Greater than zero, under 1 percent	(1)	(1)	(1)				-	-	-			
1 percent under 2 percent	-	-	-				-	-	-			
2 percent under 3 percent	-	-	-	227	6,314	214	(1)	(1)	(1)			
3 percent under 4 percent	(1)	(1)	(1)				-	-	-			
4 percent under 5 percent	(1)	(1)	(1)				(1)	(1)	(1)			
5 percent under 10 percent	364	25,587	2,125	210	10,525	1,202	(1)	(1)	(1)			
10 percent under 15 percent	497	64,891	8,450				(1)	(1)	(1)			
15 percent under 20 percent	347	324,918	59,457	205	10,405	2,102						
20 percent under 25 percent	374	113,599	25,241				271	7,965	2,032			
25 percent under 50 percent	2,823	358,826	131,665	480	19,625	6,251						
50 percent or more	3,472	166,868	103,722	714	9,474	6,889	518	2,435	1,901			
Partnerships without business receipts	-	-	-	-	-	-	(1)	-	(1)			
Partnerships without net profit	453	12,248	[2]921	636	9,892	[2]1,258	688	2,513	[2]1,036			

[1]Estimate not shown separately because of high sampling variability. However, the data are included in the appropriate totals. [2]Net loss. [3]Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data." Of the 213,722 partnerships without net profit, 24,682 are without business receipts.

Table 24. —NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND INVENTORY, BY RATIO OF BUSINESS RECEIPTS TO INVENTORY, END-OF-YEAR, FOR SELECTED MANUFACTURING, WHOLESALE AND RETAIL TRADE INDUSTRIES

Business receipts to inventory, end-of-year	Partnerships: With and without net profit: Number	Partnerships: With and without net profit: Business receipts (Thousand dollars)	Partnerships: With and without net profit: Inventory, end-of-year (Thousand dollars)	Partnerships: With net profit: Number	Partnerships: With net profit: Business receipts (Thousand dollars)	Partnerships: With net profit: Inventory, end-of-year (Thousand dollars)
Manufacturing						
Total						
Total	43,091	6,653,967	495,225	35,119	5,995,113	429,811
Greater than zero, under 2 times	658	28,329	19,082	325	19,334	12,702
2 under 4 times	1,665	292,331	94,077	1,049	244,680	77,781
4 under 6 times	2,036	505,091	101,680	1,646	451,203	90,460
6 under 8 times	2,112	525,247	75,786	1,800	478,190	68,866
8 under 12 times	2,734	754,132	77,909	2,364	684,452	70,772
12 under 18 times	3,247	763,577	52,792	2,694	679,003	46,999
18 under 24 times	2,195	509,324	24,545	2,026	475,315	22,887
24 or more times	9,998	2,067,529	39,791	8,757	1,898,703	35,957
No ratio computed	[2]18,446	1,208,407	9,563	14,458	1,064,233	3,387
Lumber and wood products, except furniture						
Total	7,258	843,126	67,681	6,039	695,875	52,481
Greater than zero, under 2 times	[1]	[1]	[1]	[1]	[1]	[1]
2 under 4 times	173	47,318	15,488	136	36,810	11,637
4 under 6 times	279	71,523	14,463	244	60,014	12,052
6 under 8 times	443	82,387	11,958	388	71,356	10,275
8 under 12 times	322	91,851	9,635	280	67,157	6,957
12 under 18 times	368	94,030	6,340	247	63,871	4,248
18 under 24 times	380	77,261	3,743	352	70,643	3,399
24 or more times	574	121,716	2,317	472	114,064	2,122
No ratio computed	4,567	252,192	522	3,871	210,217	522
Manufacturing—Continued						
Other manufacturing						
Total	15,734	2,254,018	207,368	12,494	2,073,368	180,649
Greater than zero, under 2 times	287	8,301	5,130	[1]	[1]	[1]
2 under 4 times	847	104,802	33,414	462	85,476	27,008
4 under 6 times	1,013	207,827	42,009	774	185,895	37,518
6 under 8 times	1,009	249,564	35,953	909	228,411	32,882
8 under 12 times	1,399	371,936	38,836	1,200	354,526	37,000
12 under 18 times	1,466	341,324	23,784	1,242	318,354	22,233
18 under 24 times	807	178,832	8,644	758	177,551	8,585
24 or more times	3,555	534,068	11,315	3,127	503,280	10,650
No ratio computed	5,351	257,364	8,283	3,912	215,190	2,188
Wholesale and retail trade						
Total						
Total	267,493	36,580,084	3,633,838	217,842	33,313,712	3,209,855
Greater than zero, under 2 times	10,398	509,542	323,163	6,979	390,101	247,228
2 under 4 times	27,717	2,953,294	986,369	22,252	2,562,860	849,822
4 under 6 times	23,640	3,378,866	689,217	20,318	3,089,141	629,445
6 under 8 times	16,415	3,177,188	459,212	14,390	2,951,942	426,819
8 under 12 times	22,411	4,401,675	454,008	19,326	4,113,107	424,439
12 under 18 times	22,936	4,099,678	282,192	19,763	3,770,039	259,730
18 under 24 times	16,243	2,904,498	140,017	14,446	2,718,735	131,066
24 or more times	65,615	10,630,654	212,035	57,174	9,727,741	195,197
No ratio computed	[3]62,118	4,524,689	87,625	43,194	3,990,046	46,109
Wholesale trade						
Total						
Total	40,960	12,356,676	886,686	33,535	11,296,057	781,921
Greater than zero, under 2 times	933	77,550	50,387	597	59,877	39,448
2 under 4 times	2,884	584,262	195,415	2,261	487,881	160,972
4 under 6 times	2,740	748,419	151,988	2,374	686,586	139,312
6 under 8 times	2,560	981,346	141,131	2,250	902,770	129,878
8 under 12 times	2,907	1,333,871	137,170	2,451	1,249,711	128,417
12 under 18 times	2,822	1,159,418	79,250	2,389	1,072,204	73,297
18 under 24 times	1,945	862,613	41,095	1,786	829,007	39,508
24 or more times	8,183	4,406,284	71,034	7,217	4,005,768	65,061
No ratio computed	15,986	2,202,913	19,216	12,210	1,996,253	6,028
Wholesale trade—Continued						
Groceries and related products						
Total	7,383	3,185,742	113,841	6,213	2,924,056	101,833
Greater than zero, under 2 times	[1]	[1]	[1]	-	-	-
2 under 4 times	77	29,075	9,865	24	23,842	7,930
4 under 6 times	114	57,318	11,114	106	52,118	10,156
6 under 8 times	258	120,060	17,082	173	91,489	13,068
8 under 12 times	321	255,142	25,164	285	238,666	23,493
12 under 18 times	449	277,380	18,602	366	259,992	17,470
18 under 24 times	188	184,640	8,632	153	174,630	8,171
24 or more times	2,957	1,774,069	23,322	2,647	1,642,304	21,545
No ratio computed	2,994	488,050	55	2,459	441,015	-
Wholesale trade—Continued						
Machinery, equipment, and supplies						
Total	3,095	563,803	79,314	2,465	524,158	71,241
Greater than zero, under 2 times	[1]	[1]	[1]	[1]	[1]	[1]
2 under 4 times	324	53,947	17,977	267	47,470	15,650
4 under 6 times	264	94,864	19,498	262	92,912	19,053
6 under 8 times	310	99,310	14,120	278	93,548	13,307
8 under 12 times	385	103,423	10,833	307	98,229	10,263
12 under 18 times	227	58,897	4,089	198	55,488	3,844
18 under 24 times	179	27,685	1,313	179	27,685	1,313
24 or more times	232	55,299	1,325	225	51,420	1,204
No ratio computed	1,034	55,620	605	689	47,489	-
Wholesale trade—Continued						
Farm products—raw materials						
Total	3,480	2,419,219	123,816	2,788	2,102,361	96,866
Greater than zero, under 2 times	61	10,010	7,201	[1]	[1]	[1]
2 under 4 times	103	87,586	31,838	75	54,301	18,559
4 under 6 times	82	68,119	14,007	70	55,371	11,326
8 under 12 times	108	142,628	20,554	96	129,853	18,663
12 under 18 times	246	179,926	18,177	190	174,356	17,623
18 under 24 times	135	136,398	9,263	116	121,996	8,269
24 or more times	95	86,390	4,249	83	74,215	3,669
No ratio computed	668	1,048,657	13,152	527	881,256	10,963
Wholesale trade—Continued						
Other wholesale trade						
Total	27,002	6,187,912	569,715	22,069	5,739,482	511,981
Greater than zero, under 2 times	707	52,774	33,627	501	41,042	26,291
2 under 4 times	2,380	413,654	135,735	1,895	362,268	118,833
4 under 6 times	2,280	528,118	107,369	1,936	486,185	98,777
6 under 8 times	1,884	619,348	89,375	1,703	587,880	84,840
8 under 12 times	1,955	795,380	82,996	1,669	738,460	77,038
12 under 18 times	2,011	686,743	47,296	1,709	634,728	43,714
18 under 24 times	1,483	563,898	26,901	1,371	552,477	26,355
24 or more times	4,326	1,528,259	33,235	3,818	1,430,788	31,349
No ratio computed	9,976	999,738	13,181	7,467	905,654	4,784
Retail trade						
Total						
Total	220,585	23,226,584	2,643,087	179,328	21,095,472	2,331,132
Greater than zero, under 2 times	9,290	424,179	267,885	6,206	322,411	202,889
2 under 4 times	24,255	2,279,759	761,334	19,490	1,994,996	662,060
4 under 6 times	20,360	2,518,196	514,486	17,430	2,294,307	468,115
6 under 8 times	13,442	2,098,172	303,871	11,804	1,964,186	284,533
8 under 12 times	18,861	2,920,390	301,663	16,318	2,723,649	281,685
12 under 18 times	19,874	2,854,363	197,115	17,150	2,617,757	181,006
18 under 24 times	13,901	1,924,759	93,280	12,269	1,774,845	86,018
24 or more times	56,364	5,989,130	136,501	49,024	5,498,257	125,871
No ratio computed	44,238	2,217,636	66,952	29,637	1,905,064	38,955
Grocery stores, meat, fish, fruit, and vegetable markets						
Total	33,283	5,173,787	263,867	28,935	4,732,442	237,143
Greater than zero, under 2 times	[1]	[1]	[1]	[1]	[1]	[1]
2 under 4 times	612	26,792	8,274	429	22,047	6,887
4 under 6 times	1,335	79,650	15,931	1,038	68,726	13,753
6 under 8 times	1,269	115,432	16,317	1,005	96,828	13,638
8 under 12 times	4,046	444,811	43,910	3,609	404,106	39,808
12 under 18 times	6,080	1,043,980	70,818	5,474	926,816	62,905
18 under 24 times	4,447	1,028,224	49,806	4,023	938,469	45,416
24 or more times	9,924	2,069,388	55,678	9,112	1,962,817	52,869
No ratio computed	5,349	361,908	525	4,147	310,006	147

Footnotes at end of table.

Table 24.—NUMBER OF PARTNERSHIPS, BUSINESS RECEIPTS, AND INVENTORY, BY RATIO OF BUSINESS RECEIPTS TO INVENTORY, END-OF-YEAR, FOR SELECTED MANUFACTURING, WHOLESALE AND RETAIL TRADE INDUSTRIES—Continued

Business receipts to inventory, end-of-year	Partnerships: With and without net profit — Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Partnerships: With net profit — Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
Wholesale and retail trade—Continued						
Retail trade—Continued						
General merchandise						
Total	11,584	1,179,324	234,137	8,774	1,065,221	206,278
Greater than zero, under 2 times	903	47,357	32,013	607	36,890	24,882
2 under 4 times	3,028	300,157	99,364	2,451	262,725	86,891
4 under 6 times	1,760	234,631	47,928	1,456	218,232	44,413
6 under 8 times	895	156,253	22,753	791	149,847	21,888
8 under 12 times	950	152,197	16,292	842	144,681	15,500
12 under 18 times	788	106,599	7,404	653	98,539	6,855
18 under 24 times	379	52,415	2,489	300	44,482	2,125
24 or more times	968	76,568	1,748	746	69,939	1,600
No ratio computed	1,913	53,147	4,146	928	39,886	2,124
Automotive dealers						
Total	15,612	3,761,750	389,498	12,568	3,489,678	352,643
Greater than zero, under 2 times	868	30,223	19,115	547	21,858	13,959
2 under 4 times	1,354	162,377	53,905	1,061	145,717	48,291
4 under 6 times	1,932	364,731	73,174	1,573	308,651	62,035
6 under 8 times	1,737	526,459	75,546	1,537	488,865	70,076
8 under 12 times	2,383	978,278	100,773	2,154	921,734	94,888
12 under 18 times	1,481	624,037	44,113	1,317	600,795	42,473
18 under 24 times	643	160,803	7,827	616	157,950	7,695
24 or more times	1,253	219,660	5,883	1,047	204,472	5,561
No ratio computed	3,961	695,182	9,162	2,716	639,636	7,665
Building materials						
Total	5,301	762,225	124,949	3,972	678,702	108,239
Greater than zero, under 2 times	214	13,871	8,719	[1]	[1]	[1]
2 under 4 times	1,101	131,430	43,145	765	107,621	34,759
4 under 6 times	896	165,255	33,619	746	149,386	30,374
6 under 8 times	599	115,830	16,567	495	112,563	16,057
8 under 12 times	517	131,528	13,952	467	126,600	13,492
12 under 18 times	445	77,375	5,413	396	70,507	4,986
18 under 24 times	237	35,688	1,757	187	33,447	1,654
24 or more times	343	49,044	1,203	257	36,671	933
No ratio computed	949	42,204	574	524	32,766	349
Liquor stores						
Total	5,612	667,240	79,358	4,982	623,316	73,534
Greater than zero, under 2 times	[1]	[1]	[1]	[1]	[1]	[1]
2 under 4 times	350	25,087	8,116	320	21,137	6,925
4 under 6 times	818	104,937	21,042	720	98,042	19,648
6 under 8 times	1,036	138,983	20,079	956	131,364	18,971
8 under 12 times	1,345	184,877	19,488	1,230	174,208	18,461
12 under 18 times	699	97,969	6,877	620	90,127	6,355
18 under 24 times	294	29,750	1,439	264	28,043	1,357
24 or more times	659	66,959	1,666	609	64,772	1,600
No ratio computed	337	17,921	161	238	15,513	161

Business receipts to inventory, end-of-year	Partnerships: With and without net profit — Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Partnerships: With net profit — Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
Retail trade—Continued						
Apparel and accessories						
Total	14,547	1,372,072	331,494	11,684	1,258,301	288,674
Greater than zero, under 2 times	1,694	90,854	56,596	1,226	73,638	45,922
2 under 4 times	4,506	389,723	135,731	3,870	352,480	121,763
4 under 6 times	2,613	342,886	71,638	2,356	323,093	67,201
6 under 8 times	1,074	168,919	24,671	1,042	162,881	23,819
8 under 12 times	1,113	146,279	15,498	1,074	138,216	14,658
12 under 18 times	794	120,560	8,707	744	113,692	8,239
18 under 24 times	154	24,551	1,211	154	24,551	1,211
24 or more times	185	17,565	526	156	17,129	512
No ratio computed	2,414	70,735	16,916	1,062	52,621	5,349
Gasoline service stations						
Total	29,257	2,369,051	94,211	24,415	2,138,736	84,032
Greater than zero, under 2 times	[1]	[1]	[1]	[1]	[1]	[1]
2 under 4 times	504	13,185	4,472	327	8,549	2,849
4 under 6 times	729	22,023	4,273	526	20,228	3,897
6 under 8 times	754	56,413	8,291	553	48,594	7,141
8 under 12 times	2,200	143,098	14,471	1,708	128,492	13,043
12 under 18 times	3,105	236,093	15,672	2,680	219,435	14,515
18 under 24 times	2,984	255,664	12,398	2,586	240,275	11,646
24 or more times	14,016	1,442,851	33,222	12,379	1,312,780	30,260
No ratio computed	4,768	197,834	60	3,533	159,414	-
Hardware and farm equipment						
Total	9,830	1,290,237	349,009	7,964	1,139,308	299,106
Greater than zero, under 2 times	1,565	111,238	69,952	1,150	84,722	52,674
2 under 4 times	3,794	507,493	171,637	3,350	442,849	148,438
4 under 6 times	1,663	277,426	58,697	1,463	257,424	54,586
6 under 8 times	762	146,484	21,773	690	136,655	20,338
8 under 12 times	551	124,300	13,246	522	118,761	12,633
12 under 18 times	160	32,773	2,368	160	32,773	2,368
18 under 24 times	50	11,816	565	49	11,261	539
24 or more times	195	25,099	792	122	20,427	665
No ratio computed	1,090	53,608	9,979	458	34,436	6,865
Other retail trade						
Total	31,098	1,995,694	282,359	23,571	1,787,151	243,697
Greater than zero, under 2 times	2,328	71,583	45,385	1,511	57,265	36,070
2 under 4 times	4,475	294,190	99,022	3,364	255,473	85,722
4 under 6 times	2,658	214,694	45,118	2,321	199,587	41,911
6 under 8 times	1,765	154,877	22,506	1,484	141,685	20,604
8 under 12 times	2,049	206,415	21,378	1,715	191,693	19,897
12 under 18 times	2,015	175,440	12,097	1,640	153,251	10,561
18 under 24 times	1,661	140,670	6,884	1,496	132,383	6,478
24 or more times	5,264	494,109	10,102	4,447	443,820	9,075
No ratio computed	8,883	243,716	19,867	5,593	211,994	13,379
Eating and drinking places						
Total	42,112	2,208,334	54,275	33,691	1,935,927	46,381
Greater than zero, under 2 times	[1]	[1]	[1]	[1]	[1]	[1]
2 under 4 times	393	2,856	991	[1]	[1]	[1]
4 under 6 times	442	11,776	2,374	369	10,465	2,131
6 under 8 times	665	26,751	3,723	517	25,524	3,548
8 under 12 times	1,298	63,940	6,341	905	45,496	4,517
12 under 18 times	2,842	156,884	10,578	2,178	137,175	9,242
18 under 24 times	2,472	135,753	6,495	2,063	114,686	5,494
24 or more times	22,239	1,427,643	23,372	18,910	1,272,718	20,633
No ratio computed	11,687	382,240	105	8,527	327,951	-
Drug and proprietary stores						
Total	7,888	1,110,094	191,196	7,242	1,056,374	178,291
Greater than zero, under 2 times	245	8,439	5,261	[1]	[1]	[1]
2 under 4 times	1,298	128,936	40,425	1,095	113,471	35,505
4 under 6 times	2,919	385,001	76,582	2,617	353,370	69,840
6 under 8 times	1,526	284,324	41,432	1,495	281,702	41,068
8 under 12 times	967	174,091	18,707	966	173,558	18,658
12 under 18 times	449	84,060	6,133	449	84,060	6,133
18 under 24 times	41	6,223	323	41	6,223	323
24 or more times	60	10,645	264	60	10,645	264
No ratio computed	383	28,375	2,069	347	25,621	1,718
Wholesale and retail trade not allocable						
Total	5,948	996,824	104,065	4,979	928,183	96,802
Greater than zero, under 2 times	175	7,813	4,891	176	7,813	4,891
2 under 4 times	578	89,273	29,620	501	79,983	26,790
4 under 6 times	540	112,251	22,743	514	108,248	22,018
6 under 8 times	413	97,670	14,210	336	84,986	12,408
8 under 12 times	643	147,414	15,175	557	139,747	14,337
12 under 18 times	240	85,897	5,827	224	80,078	5,427
18 under 24 times	397	117,126	5,642	391	114,883	5,540
24 or more times	1,068	235,240	4,500	933	223,716	4,265
No ratio computed	1,894	104,140	1,457	1,347	88,729	1,126

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Of this number, 17,827 did not report end-of-year inventories.
[3]Of this number, 57,588 did not report end-of-year inventories.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."
No ratio was computed for: (a) partnerships not reporting end-of-year inventories; (b) partnerships not reporting business receipts; (c) partnerships reporting equal business receipts and end-of-year inventories.

Table 25.—INVENTORIES, BY METHOD OF VALUATION, FOR SELECTED INDUSTRIES

Industry	Total number of partnerships	Partnerships with inventory, end-of-year		Number of partnerships not reporting method of valuation	Partnerships reporting method of inventory valuation											Partnerships reporting inventory writedown		
					All methods				Cost method only			Lower of cost or market method with inventory, end-of-year		Other methods, and/or two or more methods with inventory, end-of-year				
		Number	Amount (Thousand dollars)		Total number reporting	Number without inventory, end-of-year	With inventory, end-of-year		Number without inventory, end-of-year	With inventory, end-of-year		Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Total number reporting	Number reporting yes	Number reporting no
							Number	Amount (Thousand dollars)		Number	Amount (Thousand dollars)							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All industries, total	932,181	296,109	4,818,269	722,825	209,356	16,119	193,237	3,371,030	14,108	159,271	2,170,324	31,099	1,088,028	2,867	112,678	170,125	15,189	154,936
Agriculture, forestry, and fisheries	133,647	11,607	331,968	129,402	4,245	1,106	3,139	90,087	955	2,165	50,348	780	27,267	194	12,472	3,535	532	3,003
Mining	15,040	567	8,284	14,455	585	113	472	7,154	(1)	423	5,344	(1)	(1)	(1)	(1)	470	(1)	464
Construction	58,164	14,409	187,771	46,842	11,322	1,683	9,639	142,925	1,570	8,440	120,092	1,110	20,865	(1)	(1)	9,419	536	8,883
Manufacturing	43,091	25,264	495,225	24,082	19,009	1,450	17,559	393,409	1,198	13,547	212,076	3,861	174,841	151	6,492	15,538	933	14,605
Transportation, communication, and sanitary services	17,032	1,037	8,341	16,070	962	215	747	6,490	162	659	5,202	(1)	(1)	3	12	755	(1)	600
Wholesale and retail trade, total	267,493	209,905	3,633,838	120,566	146,927	6,326	140,601	2,633,229	5,391	115,306	1,696,464	23,132	846,482	2,163	90,283	119,422	11,572	107,850
Wholesale trade, total	40,960	25,730	886,686	21,380	19,580	1,033	18,547	684,051	842	13,796	380,120	4,508	270,008	243	33,923	15,819	1,210	14,609
Groceries and related products	7,383	4,414	113,841	3,946	3,437	239	3,198	87,837	229	2,537	51,370	655	35,435	6	1,032	2,740	(1)	2,654
Machinery, equipment, and supplies	3,095	2,160	79,314	1,386	1,709	(1)	1,647	62,670	(1)	1,186	31,383	404	29,553	(1)	(1)	1,516	140	1,376
Farm products - raw materials	3,480	1,525	123,816	2,383	1,097	73	1,024	88,937	(1)	625	36,817	328	26,018	(1)	(1)	789	(1)	750
Other wholesale trade	27,002	17,631	569,715	13,665	13,337	659	12,678	444,607	501	9,448	260,550	3,121	179,002	109	5,055	10,774	945	9,829
Retail trade, total	220,585	180,047	2,643,087	96,213	124,372	5,207	119,165	1,868,727	4,464	99,162	1,262,315	18,113	551,557	1,890	54,855	101,391	10,176	91,215
Grocery stores, meat, fish, fruit, and vegetable markets	33,283	28,058	263,867	14,607	18,676	721	17,955	175,921	648	15,664	148,610	1,779	19,263	512	8,048	15,482	1,130	14,352
General merchandise	11,584	9,965	234,137	5,192	6,392	279	6,113	162,249	227	4,619	100,509	1,294	49,309	200	12,431	4,943	686	4,257
Apparel and accessories	14,547	12,674	331,494	5,523	9,024	316	8,708	231,421	(1)	5,425	125,203	3,049	93,151	234	13,067	6,954	1,426	5,528
Furniture, home furnishings, and equipment	14,461	12,350	248,734	5,943	8,518	289	8,229	185,610	274	6,540	128,484	1,574	53,445	(1)	(1)	7,059	857	6,202
Automotive dealers	15,612	11,971	389,498	6,497	9,115	686	8,429	293,203	496	6,078	173,621	2,288	110,861	63	8,721	7,219	1,641	5,578
Gasoline service stations	29,257	24,513	94,211	12,843	16,414	730	15,684	60,236	679	14,754	54,721	820	5,324	(1)	(1)	13,621	975	12,646
Eating and drinking places	42,112	30,450	54,275	21,157	20,955	1,145	19,810	41,096	996	18,166	36,961	1,332	3,832	312	303	17,381	904	16,477
Building materials	5,301	4,401	124,949	2,327	2,974	(1)	2,893	85,455	(1)	2,307	57,335	555	27,134	(1)	(1)	2,394	233	2,161
Hardware and farm equipment	9,830	9,188	349,009	3,676	6,154	(1)	6,106	229,316	(1)	4,347	132,612	1,740	94,298	(1)	(1)	5,166	731	4,435
Drug and proprietary stores	7,888	7,604	191,196	2,538	5,350	(1)	5,295	132,136	(1)	4,166	102,749	1,063	27,900	(1)	(1)	4,190	270	3,920
Liquor stores	5,612	5,300	79,358	1,686	3,926	(1)	3,871	61,824	(1)	3,463	53,034	343	7,432	(1)	(1)	3,116	(1)	2,966
Other retail trade	31,098	23,573	282,359	14,224	16,874	802	16,072	210,260	696	13,633	148,476	2,276	59,608	163	2,176	13,866	1,173	12,693
Wholesale and retail trade not allocable	5,948	4,128	104,065	2,973	2,975	(1)	2,889	80,451	(1)	2,348	54,029	511	24,917	(1)	(1)	2,212	186	2,026
Finance, insurance, and real estate	229,400	1,096	41,820	226,018	3,382	2,589	793	22,619	2,317	789	22,058	3	533	1	28	2,831	307	2,524
Services	166,737	32,101	107,644	143,887	22,850	2,637	20,213	75,027	2,440	17,868	58,650	2,086	15,571	259	806	18,081	1,148	16,933
Nature of business not allocable	1,577	(1)	(1)	1,503	(1)	-	(1)	(1)	-	(1)	(1)	-	-	-	-	(1)	-	(1)

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION

State and industrial division	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
UNITED STATES																
All industrial divisions	932,144	73,683,991	72,316,177	43,696,925	6,067,650	2,212,072	1,555,443	8,520,556	718,462	65,554,918	64,392,173	38,601,011	5,394,974	1,550,456	1,245,955	9,750,624
Agriculture, forestry, and fisheries	133,056	5,048,245	4,955,299	2,868,979	82,030	331,813	124,690	652,338	101,236	4,197,152	4,122,777	2,236,716	64,904	246,253	96,885	830,545
Mining	14,918	942,133	909,511	499,319	14,394	83,589	26,488	-3,509	8,876	711,992	689,253	336,072	8,939	53,727	19,186	111,614
Construction	58,155	6,869,378	6,796,655	5,277,938	94,463	153,031	93,563	594,445	49,028	5,842,854	5,784,537	4,370,721	80,770	112,317	79,036	699,049
Manufacturing	43,085	6,709,168	6,659,976	4,874,947	129,852	141,325	115,500	595,825	35,122	6,043,252	6,000,964	4,343,219	115,486	118,906	100,051	645,992
Transportation, communication, and sanitary services	16,991	1,004,165	992,464	544,098	21,239	65,814	33,859	124,172	13,014	873,535	863,976	459,829	15,778	55,245	28,915	138,854
Wholesale and retail trade, total	267,706	36,985,581	36,602,364	27,940,332	2,673,059	370,925	469,065	2,200,902	218,050	33,683,775	33,337,287	25,374,323	2,383,309	321,078	417,000	2,356,665
Wholesale trade	41,016	12,495,246	12,374,388	10,148,325	687,228	89,730	108,536	574,360	33,587	11,416,048	11,306,415	9,243,654	623,226	78,726	99,253	612,728
Retail trade	220,729	23,481,125	23,228,958	17,044,961	1,906,637	268,327	342,593	1,564,906	179,467	21,328,007	21,100,628	15,438,441	1,686,404	230,571	300,893	1,676,240
Wholesale and retail trade not allocable	5,961	1,009,210	999,018	747,046	79,194	12,868	17,936	61,636	4,996	939,720	930,244	692,228	73,679	11,781	16,854	67,697
Finance, insurance, and real estate	229,734	5,579,862	4,990,628	222,017	803,465	692,047	480,139	954,991	155,712	4,495,574	3,995,507	205,756	663,294	373,596	328,031	1,417,429
Services	166,915	10,527,282	10,391,279	1,460,698	2,247,886	373,075	211,735	3,397,887	136,530	9,691,209	9,582,381	1,266,728	2,061,907	269,028	176,667	3,545,918
Nature of business not allocable	1,584	18,177	18,001	8,597	1,262	453	404	3,505	894	15,575	15,491	7,647	587	306	184	4,558
ALABAMA																
All industrial divisions	10,805	1,225,845	1,211,350	856,764	84,531	26,893	17,635	97,680	8,222	1,073,086	1,059,812	740,800	73,829	19,526	15,501	110,694
Agriculture, forestry, and fisheries	1,619	88,546	87,484	65,317	847	4,131	588	7,247	1,035	75,865	75,106	55,337	720	3,254	502	8,415
Construction	698	93,512	92,290	78,970	960	1,421	860	3,841	629	76,781	75,637	61,432	824	1,029	800	6,800
Manufacturing	610	146,692	145,666	109,645	3,414	3,361	1,962	9,841	519	136,600	135,636	101,927	2,957	2,948	1,749	10,962
Wholesale and retail trade, total	4,031	713,313	706,688	554,841	49,180	6,635	11,051	34,655	3,141	641,238	635,103	496,610	42,899	5,736	9,942	38,147
Wholesale trade	684	258,130	255,908	215,211	12,415	1,977	3,604	9,477	531	241,120	239,147	200,552	11,657	1,794	3,516	9,942
Retail trade	3,276	432,209	427,841	323,343	35,025	4,462	4,835	24,507	2,565	382,341	378,214	283,735	30,073	3,786	3,880	27,456
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,795	30,060	26,809	1,238	3,212	4,395	995	8,687	1,222	23,390	20,331	1,238	2,425	1,886	615	10,302
Services	1,880	112,752	111,452	18,083	26,133	5,212	1,958	30,652	1,556	103,420	102,216	16,608	23,717	3,313	1,684	32,930
ALASKA																
All industrial divisions	1,434	91,463	90,775	54,445	6,088	3,625	1,425	10,517	982	74,538	73,979	41,956	4,874	2,748	1,152	11,864
Construction	155	17,374	17,347	13,016	65	455	203	1,704	150	15,063	15,036	11,186	65	422	169	1,739
Wholesale and retail trade, total	407	48,857	48,582	35,051	4,018	953	616	2,597	296	36,762	36,603	25,407	2,892	610	488	2,839
Wholesale trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	373	39,937	39,789	28,008	3,249	692	517	2,466	289	34,103	33,965	23,360	2,710	572	462	2,670
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	336	2,565	2,480	-	-	367	131	29	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Services	260	11,226	10,944	366	2,005	465	215	5,032	209	11,058	10,776	254	1,917	428	191	5,239
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ARIZONA																
All industrial divisions	7,053	452,682	436,814	241,184	35,060	23,451	9,928	49,813	4,598	385,390	375,042	211,014	28,432	12,514	6,795	66,560
Agriculture, forestry, and fisheries	780	74,134	72,807	42,431	904	5,583	1,534	5,380	441	63,400	62,134	35,175	881	3,931	1,306	9,308
Construction	311	46,863	46,785	38,953	354	771	518	3,421	254	44,733	44,663	37,068	277	742	417	3,718
Manufacturing	200	24,674	24,554	17,672	242	1,145	286	2,520	193	22,284	22,234	15,305	187	1,054	273	2,928
Wholesale and retail trade, total	1,958	182,059	176,914	125,391	15,823	2,710	2,955	10,632	1,367	160,189	157,565	111,584	13,590	2,017	2,462	13,038
Wholesale trade	229	49,719	46,920	35,695	3,522	833	501	1,688	197	42,463	41,847	31,971	2,943	579	392	2,504
Retail trade	1,729	132,340	129,994	89,696	12,301	1,877	2,454	8,944	1,170	117,726	115,718	79,613	10,647	1,438	2,070	10,534
Wholesale and retail trade not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance, insurance, and real estate	2,223	40,069	33,848	1,268	4,288	7,930	2,298	6,351	1,259	26,482	21,106	1,222	2,964	1,920	1,083	13,663
Services	1,394	76,847	73,876	9,623	13,446	4,690	2,032	21,490	1,029	62,375	61,419	5,709	10,530	2,752	1,207	23,495
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ARKANSAS																
All industrial divisions	8,830	843,947	826,962	573,888	49,100	25,384	10,627	78,518	6,948	752,525	737,308	510,331	40,700	20,759	9,443	85,294
Agriculture, forestry, and fisheries	1,500	116,545	113,396	73,534	1,065	7,574	1,227	15,316	1,149	106,167	103,199	64,760	1,065	6,771	1,075	16,995
Construction	398	41,020	40,429	30,399	241	2,105	527	3,096	372	36,437	35,902	28,019	185	1,162	476	3,462
Manufacturing	391	93,408	92,318	75,414	1,155	1,732	990	4,985	353	84,061	83,349	68,216	783	1,530	829	5,148
Transportation, communication, and sanitary service	207	16,050	16,043	8,183	30	2,503	385	1,418	207	16,050	16,043	8,183	30	2,503	385	1,418
Wholesale and retail trade, total	3,158	465,233	457,701	363,880	29,709	4,894	5,206	20,502	2,466	412,083	405,269	320,259	25,834	4,223	4,783	21,982
Wholesale trade	403	136,597	135,515	114,610	7,562	1,553	1,760	2,994	258	105,325	104,326	88,682	5,093	1,290	1,643	3,539
Retail trade	2,644	315,941	309,505	240,002	21,210	3,091	3,242	17,226	2,146	295,449	289,648	222,922	19,874	2,755	2,978	17,970
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,330	23,348	19,831	1,161	3,852	2,229	764	7,659	1,025	20,118	17,007	1,161	3,513	1,404	613	9,960
Services	1,813	83,971	82,915	19,797	13,001	4,052	1,299	24,468	1,367	73,237	72,210	18,213	9,266	2,871	1,055	25,224
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CALIFORNIA, TOTAL																
All industrial divisions	109,599	10,333,982	10,117,609	5,970,484	860,167	364,813	239,023	995,502	75,813	8,863,826	8,686,804	5,080,873	740,909	217,604	178,597	1,272,482
Agriculture, forestry, and fisheries	12,879	1,037,462	1,021,388	604,999	18,400	53,123	28,780	91,880	8,378	812,308	801,539	444,462	12,906	35,435	20,497	130,909
Mining	1,150	53,310	51,638	28,889	933	4,162	1,571	[2]316	603	40,709	39,308	20,966	229	2,551	1,069	6,969
Construction	6,115	1,169,643	1,155,291	949,695	13,703	18,843	13,180	78,430	5,003	935,908	923,729	733,950	11,050	13,207	10,907	94,106
Manufacturing	5,850	994,929	986,789	722,133	21,686	21,751	20,748	77,976	4,204	838,948	832,360	594,503	18,312	16,507	16,728	90,252
Transportation, communication, and sanitary services	2,427	180,656	176,864	97,716	3,581	9,990	7,141	22,260	1,817	152,087	149,718	77,696	1,937	8,831	6,268	24,988
Wholesale and retail trade, total	26,355	4,600,530	4,542,579	3,344,897	412,089	44,914	58,905	270,534	20,940	4,178,647	4,125,228	3,027,716	367,852	38,241	52,312	293,862
Wholesale trade	3,864	1,337,593	1,321,592	1,071,117	90,371	8,267	9,387	57,002	2,846	1,203,210	1,188,474	957,977	81,269	6,916	8,169	62,476
Retail trade	21,851	3,114,407	3,073,962	2,165,408	309,764	35,118	47,485	202,079	17,603	2,837,289	2,800,007	1,969,249	275,421	29,953	42,307	219,545
Wholesale and retail trade not allocable	640	148,530	147,025	108,372	11,954	1,529	2,033	11,453	491	138,148	136,747	100,490	11,162	1,372	1,836	11,841
Finance, insurance, and real estate	34,525	823,404	737,155	36,566	75,784	138,628	73,338	73,868	19,338	614,420	546,324	29,828	56,669	58,112	43,068	213,119
Services	20,200	1,473,954	1,445,811	185,561	313,991	73,402	35,332	380,918	15,506	1,290,726	1,268,525	151,752	271,954	44,720	27,741	418,239
Los Angeles District																
All industrial divisions	60,568	5,502,563	5,383,560	3,067,152	480,225	211,390	126,803	520,319	39,971	4,706,485	4,609,174	2,644,563	403,354	119,434	91,703	691,764
Agriculture, forestry, and fisheries	4,693	425,431	418,638	249,795	12,248	23,041	9,193	22,512	2,590	305,122	300,839	169,023	7,936	13,490	6,263	41,274
Mining	938	37,572	36,178	16,883	776	3,410	1,356	3,431	469	30,331	29,001	14,399	209	2,020	945	5,274
Construction	3,447	626,903	620,981	508,336	5,360	7,572	7,333	50,121	3,014	544,578	539,086	431,689	4,661	6,477	6,404	56,054
Manfacturing	3,494	576,970	572,653	415,068	14,552	11,586	13,144	52,820	2,532	501,279	497,534	352,139	12,105	9,773	11,438	58,194
Transportation, communication, and sanitary services	1,181	77,385	75,642	43,676	1,361	4,644	3,142	7,240	781	63,265	61,760	32,628	982	3,941	2,807	9,092
Wholesale and retail trade, total	13,738	2,333,180	2,302,316	1,682,105	219,008	25,032	29,212	137,712	10,647	2,115,752	2,087,208	1,522,241	193,447	21,113	25,745	149,959
Wholesale trade	2,079	740,117	730,287	588,927	50,124	5,228	5,474	33,240	1,572	662,432	653,323	525,823	43,756	4,340	4,712	36,077
Retail trade	11,257	1,519,385	1,499,263	1,040,878	162,825	19,065	22,946	97,840	8,738	1,385,651	1,367,024	948,682	144,079	16,095	20,314	107,114
Wholesale and retail trade not allocable	402	73,678	72,766	52,300	6,059	739	792	6,632	337	67,669	66,861	47,736	5,612	678	719	6,768
Finance, insurance, and real estate	20,568	477,460	428,412	21,848	35,418	82,149	41,527	21,191	10,555	341,852	303,393	19,089	23,374	33,024	21,738	118,663
Services	12,484	947,662	928,740	129,441	191,502	53,956	21,876	225,333	9,383	804,306	790,353	103,355	160,640	29,596	16,363	253,254
San Francisco District																
All industrial divisions	49,031	4,831,419	4,734,049	2,903,332	379,942	153,423	112,220	475,183	35,842	4,157,341	4,077,630	2,436,310	337,555	98,170	86,894	580,718
Agriculture, forestry, and fisheries	8,186	612,031	602,750	355,204	6,152	30,082	19,587	69,368	5,788	507,186	500,700	275,439	4,970	21,945	14,234	89,635
Mining	212	15,738	15,460	12,006	157	752	215	[2]3,747	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Construction	2,668	542,740	534,310	441,359	8,343	11,271	5,847	28,309	1,989	391,330	384,643	302,261	6,389	6,730	4,503	38,052
Manufacturing	2,356	417,959	414,136	307,065	7,134	10,165	7,604	25,156	1,672	337,669	334,826	242,364	6,207	6,734	5,290	32,058
Transportation, communication, and sanitary services	1,246	103,271	101,222	54,040	2,220	5,346	3,999	15,020	1,036	88,822	87,958	45,068	955	4,890	3,461	15,896
Wholesale and retail trade, total	12,617	2,267,350	2,240,263	1,662,792	193,081	19,882	29,693	132,822	10,293	2,062,895	2,038,020	1,505,475	174,405	17,128	26,567	143,903
Wholesale trade	1,785	597,476	591,305	482,190	40,247	3,039	3,913	23,762	1,274	540,778	535,151	432,154	37,513	2,576	3,457	26,399
Retail trade	10,594	1,595,022	1,574,699	1,124,530	146,939	16,053	24,539	104,239	8,865	1,451,638	1,432,983	1,020,567	131,342	13,858	21,993	112,431
Wholesale and retail trade not allocable	238	74,852	74,259	56,072	5,895	790	1,241	4,821	154	70,479	69,886	52,754	5,550	694	1,117	5,073
Finance, insurance, and real estate	13,957	345,944	308,743	14,718	40,366	56,479	31,811	52,677	8,783	272,568	242,931	10,739	33,295	25,088	21,330	94,456
Services	7,716	526,292	517,071	56,120	122,489	19,446	13,456	155,585	6,123	486,420	478,172	48,397	111,314	15,124	11,378	164,985

Footnotes at end of table.

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
COLORADO																
All industrial divisions	12,821	802,121	786,988	448,802	63,270	32,597	16,075	103,206	9,412	689,389	676,024	365,817	57,571	22,780	12,355	129,515
Agriculture, forestry, and fisheries	2,616	122,714	120,709	79,392	1,065	8,397	3,269	9,552	2,020	95,123	93,363	58,111	941	5,072	1,997	15,419
Mining	452	26,821	25,882	14,413	927	2,739	443	[2]10,888	255	17,808	17,037	8,980	202	1,454	346	1,900
Construction	921	55,372	54,763	39,535	467	1,736	809	7,196	743	46,307	45,782	32,390	467	1,355	652	7,796
Manufacturing	437	31,765	31,644	21,092	186	945	601	4,618	336	30,354	30,246	19,798	186	824	572	4,896
Transportation, communication, and sanitary services	303	21,480	21,341	9,880	609	1,927	966	2,551	224	18,581	18,442	8,076	609	1,401	619	3,255
Wholesale and retail trade, total	2,833	361,199	357,073	265,949	29,814	5,584	4,305	21,304	2,024	309,545	306,002	221,462	25,934	5,145	3,643	23,751
Wholesale trade	396	121,446	120,669	95,497	6,980	2,059	1,096	6,159	292	105,032	104,481	80,678	5,923	2,032	989	6,482
Retail trade	2,381	227,923	224,626	161,815	22,245	3,307	3,081	14,224	1,681	194,837	191,892	134,048	19,473	2,906	2,531	16,347
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	3,261	51,554	45,775	1,533	5,070	7,377	3,937	12,885	2,206	43,803	38,690	1,456	4,491	4,395	2,935	15,850
Services	1,973	131,209	129,794	17,008	25,132	3,875	1,745	55,998	1,604	127,868	126,462	15,544	24,741	3,134	1,591	56,648
CONNECTICUT																
All industrial divisions	12,148	720,617	707,637	391,797	56,143	23,138	17,239	115,466	9,596	646,813	636,273	350,941	51,082	17,827	14,286	123,576
Agriculture, forestry, and fisheries	752	34,414	34,147	18,803	777	1,832	1,088	4,923	672	29,893	29,626	15,913	695	1,383	767	6,851
Mining	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction	1,121	68,083	66,911	40,622	1,816	2,384	1,236	12,146	1,021	66,229	65,057	40,055	1,727	2,326	1,227	12,213
Manufacturing	574	52,737	52,569	34,328	705	1,432	868	8,084	370	44,846	44,776	28,362	600	1,076	656	9,223
Transportation, communication, and sanitary services	235	8,391	8,343	3,720	25	566	278	1,362	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade, total	3,619	353,609	350,968	268,718	19,583	3,585	4,154	26,312	2,965	327,289	325,338	249,539	17,683	3,046	3,575	27,957
Wholesale trade	337	98,275	96,889	81,395	4,313	805	519	4,614	260	92,135	90,927	76,347	4,170	732	471	4,876
Retail trade	3,181	244,881	243,632	178,923	14,880	2,633	3,506	21,451	2,628	228,180	227,443	167,824	13,133	2,214	3,022	22,597
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	3,865	79,477	72,530	4,587	8,111	10,975	7,752	17,165	2,680	64,301	58,851	4,580	6,194	7,666	6,218	19,912
Services	1,982	123,906	122,169	21,019	25,126	2,364	1,863	45,474	1,704	106,971	105,389	9,352	24,158	1,957	1,619	45,914
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DELAWARE																
All industrial divisions	1,547	145,657	143,447	92,945	10,953	2,528	1,583	20,443	1,285	139,766	137,606	89,051	10,732	2,114	1,480	21,281
Agriculture, forestry, and fisheries	217	10,274	10,130	7,480	41	573	68	684	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade, total	378	84,379	84,013	71,102	4,017	488	528	4,171	325	81,846	81,481	69,129	3,796	467	505	4,323
Wholesale trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	279	41,404	41,215	32,680	2,246	298	184	3,343	279	41,404	41,215	32,680	2,246	298	184	3,343
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	323	8,957	7,908	-	2,489	266	266	2,271	297	8,921	7,872	-	2,489	266	258	2,276
Services	401	22,281	21,661	1,534	4,320	231	373	11,147	349	21,805	21,185	1,533	4,320	190	368	11,186
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DISTRICT OF COLUMBIA																
All industrial divisions	3,143	331,927	324,209	111,564	40,708	30,169	11,273	42,779	2,119	277,105	270,995	108,442	35,480	9,452	6,306	62,821
Agriculture, forestry, and fisheries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction	109	20,882	20,852	18,284	257	64	388	611	58	19,548	19,522	16,996	257	62	348	732
Wholesale and retail trade, total	535	108,754	106,227	80,381	7,926	1,433	1,161	5,730	461	106,128	103,976	78,569	7,663	1,075	1,037	6,425
Wholesale trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	483	93,062	90,625	69,913	5,705	1,332	1,018	4,612	409	90,436	88,374	68,101	5,442	974	894	5,307
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,606	91,565	87,479	3,085	7,520	26,744	8,430	[2]7,982	832	45,396	42,505	3,085	3,163	7,172	3,827	10,080
Services	865	108,807	107,745	8,517	24,905	1,907	1,247	44,226	740	104,114	103,086	8,495	24,297	1,122	1,047	45,390
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
FLORIDA																
All industrial divisions	24,334	1,343,406	1,318,332	722,514	121,608	46,961	31,780	171,202	17,250	1,178,250	1,157,435	626,017	106,341	32,402	22,899	206,587
Agriculture, forestry, and fisheries	3,230	131,958	129,087	71,258	5,622	8,416	3,844	5,737	1,780	98,382	97,023	47,656	4,548	4,697	2,409	18,688
Construction	1,395	87,805	87,154	65,617	1,378	1,100	1,009	10,437	1,118	77,305	76,747	57,152	1,113	907	919	10,956
Manufacturing	820	80,612	79,946	58,877	778	2,584	1,635	6,195	644	62,500	61,859	42,716	625	2,275	1,323	6,642
Transportation, communication, and sanitary services	363	14,720	14,595	6,857	806	761	280	2,102	264	12,605	12,480	6,597	274	567	224	2,274
Wholesale and retail trade, total	6,703	658,240	651,804	485,695	51,197	7,852	8,674	38,231	5,228	598,657	592,687	441,016	44,634	6,657	7,375	42,379
Wholesale trade	964	206,790	205,048	165,482	11,956	1,834	3,038	9,082	803	190,861	189,130	153,682	10,040	1,540	2,909	10,306
Retail trade	5,632	437,128	432,640	309,886	38,029	5,800	5,415	28,157	4,323	395,083	390,940	278,131	33,639	4,943	4,279	31,278
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	5,951	75,465	66,362	2,455	3,108	12,107	9,854	8,767	3,741	56,704	49,515	2,455	2,488	6,182	5,137	19,571
Services	5,767	290,353	285,225	28,925	58,685	13,980	6,422	99,765	4,394	267,844	262,965	25,595	52,625	10,956	5,451	105,123
GEORGIA																
All industrial divisions	14,190	1,292,113	1,272,614	846,899	86,943	27,949	14,995	153,875	11,212	1,172,724	1,155,471	758,664	81,595	21,542	12,910	166,589
Agriculture, forestry, and fisheries	1,691	90,478	89,348	63,175	1,357	5,236	981	3,020	972	60,059	59,450	39,261	1,047	3,366	480	6,247
Construction	1,117	138,797	138,007	106,830	1,419	3,427	1,670	10,348	949	126,736	125,962	96,354	1,357	2,501	1,528	14,509
Manufacturing	650	130,655	129,695	100,024	1,673	2,637	1,795	8,849	534	120,188	119,377	91,273	1,600	2,217	1,675	9,632
Wholesale and retail trade, total	4,817	686,072	677,889	545,867	40,711	6,416	5,845	36,330	3,986	635,714	628,648	504,573	37,609	5,612	5,125	38,901
Wholesale trade	798	247,225	245,405	203,612	12,744	2,195	1,498	11,891	637	232,876	231,285	191,608	11,862	1,848	1,413	12,647
Retail trade	3,918	417,764	411,980	325,662	26,369	3,985	4,088	23,752	3,278	384,202	378,997	298,238	24,280	3,580	3,504	25,373
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	2,719	52,478	45,397	3,340	7,295	4,361	2,365	20,404	2,194	51,325	44,524	3,340	7,224	3,818	2,128	20,883
Services	3,000	175,780	174,808	17,703	34,191	5,070	2,125	72,976	2,455	164,722	163,895	16,202	32,461	3,384	1,823	74,284
HAWAII																
All industrial divisions	3,039	176,204	170,971	82,663	17,371	9,206	6,443	18,448	2,100	140,297	137,136	70,254	11,466	3,407	4,752	28,227
Mining	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation, communication, and sanitary services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wholesale and retail trade, total	850	65,560	65,047	41,308	6,088	725	2,422	4,975	685	56,472	56,157	37,957	4,055	548	1,915	5,849
Wholesale trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	736	48,456	48,115	28,959	4,538	558	2,104	4,885	626	42,809	42,502	27,763	3,126	487	1,665	5,056
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,226	20,288	16,191	96	644	2,700	1,296	[2]2,124	649	12,996	10,706	-	95	314	483	6,026
Services	542	29,693	29,502	1,365	6,189	3,854	1,213	9,100	433	23,363	23,172	1,273	4,121	1,713	1,086	9,578
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IDAHO																
All industrial divisions	4,585	393,485	385,970	256,838	18,937	24,655	5,666	24,364	3,654	331,467	326,676	209,548	16,929	10,579	4,217	49,439
Agriculture, forestry, and fisheries	1,629	64,135	63,502	30,264	1,020	6,506	1,734	12,955	1,294	57,913	57,391	25,921	863	5,723	1,532	13,757
Construction	422	124,472	120,655	96,272	1,060	13,168	772	[2]9,605	348	93,523	91,728	70,782	1,060	1,091	557	12,709
Wholesale and retail trade, total	1,248	147,921	146,693	110,565	9,738	1,717	1,404	8,998	1,041	131,135	129,970	97,415	8,602	1,478	1,083	9,539
Wholesale trade	180	41,402	41,175	34,230	1,936	457	189	1,876	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	1,055	100,930	99,947	72,765	7,424	1,137	1,183	6,787	874	86,581	85,660	61,919	6,314	926	876	7,290
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	470	4,536	3,583	-	589	1,177	791	[2]58	305	1,993	1,544	-	65	342	237	981
Services	559	29,230	28,915	4,007	6,284	1,067	512	10,697	465	28,259	27,944	3,572	6,098	1,061	461	10,760
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ILLINOIS, TOTAL																
All industrial divisions	61,881	5,059,332	4,984,538	2,805,176	545,393	161,620	144,638	606,505	48,170	4,454,623	4,392,457	2,462,340	490,344	101,842	111,760	680,604
Agriculture, forestry, and fisheries	7,097	176,985	175,008	87,917	1,606	14,105	6,789	40,324	6,172	155,686	153,786	69,868	1,182	12,347	6,206	44,372
Mining	552	31,553	31,376	17,889	27	2,771	604	476	227	25,622	25,551	13,435	27	1,412	519	3,151
Construction	3,661	396,398	390,501	294,191	5,041	7,595	6,722	41,438	3,085	339,869	335,762	246,638	4,498	5,938	5,467	44,774
Manufacturing	2,502	450,753	446,921	315,937	8,489	8,911	6,361	45,663	2,141	396,061	392,515	269,381	7,457	7,502	5,614	50,241
Transportation, communication, and sanitary services	841	91,245	90,773	66,049	295	3,713	2,372	5,544	537	76,084	75,641	55,683	119	2,751	1,761	6,659
Wholesale and retail trade, total	17,470	2,495,023	2,473,406	1,882,455	171,452	23,513	54,611	147,867	14,222	2,241,055	2,221,370	1,681,086	152,738	20,454	48,922	156,920
Wholesale trade	2,831	884,608	878,047	728,802	42,629	5,631	9,211	40,504	2,354	794,443	788,143	653,355	37,260	4,969	8,329	42,352
Retail trade	14,359	1,549,860	1,535,578	1,109,374	123,354	17,330	43,643	103,516	11,620	1,389,312	1,376,700	986,368	110,155	14,956	38,882	110,655
Wholesale and retail trade not allocable	280	60,555	59,781	44,279	5,469	552	1,757	3,847	248	57,300	56,527	41,363	5,323	529	1,711	3,913
Finance, insurance, and real estate	19,199	421,217	389,766	16,999	49,325	65,580	44,689	60,723	13,349	295,082	270,360	16,181	30,976	29,657	25,730	100,132
Services	10,459	995,869	986,498	123,739	309,158	35,430	22,489	264,269	8,362	924,879	917,187	110,068	293,347	21,781	17,540	274,149
Chicago District																
All industrial divisions	43,655	3,670,853	3,612,308	1,879,326	463,019	125,015	112,280	451,579	33,197	3,235,728	3,187,014	1,670,178	416,277	72,887	82,957	515,814
Agriculture, forestry, and fisheries	2,558	61,469	60,676	29,288	1,416	4,750	2,326	12,285	2,093	57,423	56,651	26,429	1,070	3,967	2,052	14,294
Mining	160	11,363	11,270	7,101	-	1,038	197	91	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Construction	2,693	298,501	295,112	223,480	3,180	4,737	4,830	31,567	2,278	251,397	249,650	183,700	2,717	3,376	3,827	34,467
Manufacturing	1,904	380,126	377,015	266,280	7,717	7,251	5,232	37,303	1,620	330,514	327,665	224,243	6,703	6,002	4,523	41,530
Transportation, communication, and sanitary services	406	42,537	42,415	29,566	44	1,805	1,088	2,668	253	35,082	34,989	25,132	44	1,205	617	3,083
Wholesale and retail trade, total	12,045	1,621,745	1,607,757	1,200,232	117,278	14,951	35,958	100,836	9,663	1,479,623	1,466,974	1,094,621	104,727	13,220	32,275	107,546
Wholesale trade	2,063	581,366	576,466	464,902	31,891	3,285	5,802	31,549	1,722	544,861	540,058	437,848	28,521	3,056	5,410	32,892
Retail trade	9,775	1,001,009	992,415	706,249	82,099	11,306	29,050	66,837	7,765	897,457	890,104	629,476	73,045	9,824	25,800	72,144
Wholesale and retail trade not allocable	207	39,370	38,876	29,081	3,288	360	1,106	2,450	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	16,036	385,428	356,912	13,600	46,821	61,355	42,452	47,492	10,862	263,654	240,149	12,782	28,609	26,994	23,862	85,642
Services	7,828	869,503	860,970	109,779	286,563	29,128	20,197	219,211	6,341	808,084	801,001	97,515	272,407	17,482	15,616	227,572
Springfield District																
All industrial divisions	18,226	1,388,479	1,372,230	925,850	82,374	36,605	32,358	154,926	14,973	1,218,895	1,205,443	792,162	74,067	28,955	28,803	164,790
Agriculture, forestry, and fisheries	4,539	115,516	114,332	58,629	190	9,355	4,463	28,039	4,079	98,263	97,135	43,439	112	8,380	4,154	30,078
Mining	392	20,190	20,106	10,788	27	1,733	407	385	165	15,852	15,797	7,679	27	771	334	1,597
Construction	968	97,897	95,389	70,711	1,861	2,858	1,892	9,871	807	88,472	86,112	62,938	1,781	2,562	1,640	10,307
Manufacturing	598	70,627	69,906	49,657	772	1,660	1,129	8,360	521	65,547	64,850	45,138	754	1,500	1,091	8,711
Transportation, communication, and sanitary services	435	48,708	48,358	36,483	251	1,908	1,284	2,876	284	41,002	40,652	30,551	75	1,546	1,144	3,576
Wholesale and retail trade, total	5,425	873,278	865,649	682,223	54,174	8,562	18,653	47,031	4,559	761,432	754,396	586,465	48,011	7,234	16,647	49,374
Wholesale trade	768	303,242	301,581	263,900	10,738	2,346	3,409	8,955	632	249,582	248,085	215,507	8,739	1,913	2,919	9,460
Retail trade	4,584	548,851	543,163	403,125	41,255	6,024	14,593	36,679	3,855	491,855	486,596	356,892	37,110	5,132	13,082	38,511
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	3,163	35,789	32,854	3,399	2,504	4,225	2,237	13,231	2,487	31,428	30,211	3,399	2,367	2,663	1,868	14,490
Services	2,631	126,366	125,528	13,960	22,595	6,302	2,292	45,058	2,021	116,795	116,186	12,553	20,940	4,299	1,924	46,577
INDIANA																
All industrial divisions	19,882	1,376,438	1,352,325	883,497	95,756	33,276	25,465	172,266	15,922	1,251,817	1,229,515	801,261	84,602	26,418	21,672	183,260
Agriculture, forestry, and fisheries	2,783	63,423	62,171	31,611	1,356	5,175	1,892	12,920	2,224	52,298	51,249	24,357	750	4,056	1,620	13,992
Construction	1,278	97,062	95,526	66,219	1,153	2,835	1,836	13,178	1,119	86,668	85,150	58,435	867	2,046	1,567	14,504
Manufacturing	902	85,667	85,041	57,817	1,221	1,942	1,419	9,962	647	79,589	79,003	53,035	1,210	1,649	1,313	10,700
Transportation, communication, and sanitary services	288	14,765	14,745	8,049	76	1,735	517	1,028	187	10,955	10,955	6,254	69	1,004	309	1,169
Wholesale and retail trade, total	7,137	899,901	893,614	695,021	61,674	8,964	10,747	52,537	5,875	829,319	823,432	638,843	55,254	8,208	9,653	56,271
Wholesale trade	907	295,893	293,468	240,043	16,213	2,386	2,838	16,232	748	275,003	272,731	221,886	14,901	2,189	2,677	17,589
Retail trade	6,093	575,492	571,726	432,532	43,688	6,154	7,583	34,457	4,997	528,147	524,620	396,459	38,775	5,624	6,679	36,750
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	3,508	46,355	34,672	700	3,199	4,136	4,507	20,788	2,671	38,526	27,226	412	2,174	2,968	3,267	22,164
Services	3,745	156,822	155,524	16,708	26,950	7,658	4,255	61,952	3,112	145,850	144,558	15,195	24,205	5,930	3,840	63,571

Footnotes at end of table.

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
IOWA																
All industrial divisions	24,862	1,613,365	1,593,959	1,063,686	83,907	37,351	27,342	222,944	21,335	1,521,921	1,503,487	996,404	78,731	32,154	24,746	230,343
Agriculture, forestry, and fisheries	10,621	314,562	309,923	174,815	1,912	14,208	6,751	73,551	9,411	298,663	294,369	161,833	1,871	12,693	6,108	76,825
Construction	895	76,991	76,568	55,852	1,793	2,025	874	8,552	784	68,355	67,962	49,263	1,365	1,688	762	9,215
Manufacturing	695	97,461	96,318	69,282	2,290	2,621	1,178	9,851	589	93,611	92,473	66,440	2,269	2,359	1,104	10,003
Transportation, communication, and sanitary services	460	22,137	21,984	12,320	185	1,425	728	3,224	386	21,753	21,600	12,122	113	1,399	694	3,252
Wholesale and retail trade, total	5,223	902,194	894,204	723,190	52,245	7,991	10,074	47,430	4,562	848,375	840,845	679,441	48,446	7,373	9,377	48,627
Wholesale trade	706	343,482	342,012	300,045	13,465	2,108	1,957	10,502	624	325,420	324,124	284,555	12,531	1,980	1,832	10,632
Retail trade	4,383	531,421	525,654	402,715	37,225	5,557	7,281	34,875	3,834	497,039	491,558	375,591	34,430	5,070	6,714	35,890
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	4,293	52,011	48,901	847	5,685	4,694	4,748	18,742	3,348	47,711	44,705	210	5,587	3,231	4,044	19,555
Services	2,576	138,171	136,252	22,666	19,558	3,749	2,390	60,884	2,181	134,045	132,143	22,381	18,978	2,819	2,158	61,876
KANSAS																
All industrial divisions	13,332	1,061,907	1,045,519	710,932	53,422	25,727	15,945	127,455	11,017	976,037	961,016	645,476	49,963	20,547	13,668	136,018
Agriculture, forestry, and fisheries	3,942	142,865	139,488	76,327	1,190	8,386	3,459	29,350	3,324	125,132	122,105	63,179	996	7,042	2,883	32,027
Mining	383	35,148	33,749	19,248	505	2,981	448	3,816	212	27,930	26,646	15,339	424	1,978	342	4,357
Construction	821	130,968	130,097	101,773	1,505	2,383	1,605	12,843	591	115,981	115,144	89,024	1,197	2,137	1,294	13,342
Manufacturing	320	33,068	32,922	23,795	246	1,031	1,003	2,650	245	29,838	29,693	20,832	220	790	856	3,496
Transportation, communication, and sanitary services	221	21,030	20,579	13,554	152	1,766	982	141	168	15,783	15,625	9,669	123	685	703	1,811
Wholesale and retail trade, total	3,607	568,129	560,194	447,318	32,612	4,589	5,713	31,324	3,171	533,952	526,558	419,251	30,116	4,182	5,196	32,512
Wholesale trade	580	184,823	181,495	157,728	4,703	1,043	1,243	6,438	488	177,411	174,165	151,378	4,384	911	1,054	6,795
Retail trade	2,882	370,187	366,094	279,797	26,950	3,179	4,186	24,091	2,539	343,987	340,353	258,617	24,789	2,908	3,862	24,920
Wholesale and retail trade not allocable	145	13,119	12,605	9,793	959	367	284	795	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	2,470	44,645	42,946	18,519	2,028	1,481	1,565	13,569	2,005	43,602	41,923	18,519	1,998	1,033	1,334	13,937
Services	1,519	85,888	85,398	10,398	15,184	3,110	1,170	33,596	1,252	83,653	83,156	9,663	14,889	2,700	1,060	34,370
KENTUCKY																
All industrial divisions	16,667	1,226,996	1,213,014	791,708	79,164	28,788	19,007	158,243	13,552	1,133,860	1,121,660	726,210	72,133	23,635	16,850	165,656
Agriculture, forestry, and fisheries	3,160	69,823	68,998	38,963	2,032	4,252	1,179	14,437	2,780	63,861	63,042	35,056	1,365	3,464	1,078	15,447
Mining	690	34,333	34,103	21,355	184	2,593	649	860	377	27,323	27,158	17,855	64	1,371	492	2,135
Construction	1,147	108,558	108,172	80,064	1,616	3,457	1,510	10,638	952	99,354	98,968	74,051	1,616	2,265	1,323	11,273
Manufacturing	713	77,448	76,878	50,271	3,880	2,030	1,125	10,633	593	72,019	71,449	45,721	3,880	2,004	1,043	10,865
Transportation, communication, and sanitary services	493	12,685	12,677	5,694	636	802	292	1,257	328	11,026	11,026	4,602	566	603	236	1,518
Wholesale and retail trade, total	5,193	739,267	731,908	566,699	46,307	8,238	10,531	47,229	4,010	684,622	678,247	524,614	41,622	7,108	9,173	49,844
Wholesale trade	604	193,125	190,523	159,522	8,538	2,040	1,280	9,438	501	187,194	184,601	155,131	8,237	2,008	1,249	9,602
Retail trade	4,511	529,021	524,524	394,221	36,108	6,000	9,018	36,770	3,478	482,363	478,724	358,107	32,156	4,913	7,733	38,991
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	2,595	35,718	32,547	4,167	2,050	3,578	1,210	12,288	2,236	33,999	30,954	3,616	2,012	3,372	1,140	12,448
Services	2,629	147,818	146,385	24,495	22,048	3,657	2,378	60,847	2,253	141,019	140,179	20,695	21,008	3,267	2,236	62,072
LOUISIANA																
All industrial divisions	10,793	1,067,488	1,046,453	658,368	83,675	27,522	14,755	131,686	8,554	967,709	948,976	588,412	73,381	22,733	12,921	143,281
Agriculture, forestry, and fisheries	1,339	56,792	55,375	30,970	1,752	4,408	644	6,598	965	46,290	44,992	23,964	554	3,518	494	8,813
Construction	705	93,143	91,386	71,892	1,583	1,755	1,211	8,444	644	86,693	84,975	66,489	1,572	1,602	1,147	8,901
Manufacturing	319	88,527	87,903	67,930	1,949	1,537	1,357	6,091	234	74,677	74,159	56,357	1,495	1,108	1,043	7,172
Transportation, communication, and sanitary services	292	24,849	24,588	10,537	272	1,741	579	5,547	268	23,757	23,496	10,159	272	1,466	576	5,547
Wholesale and retail trade, total	2,753	559,050	551,946	438,070	41,163	5,352	5,614	24,615	2,233	509,576	503,440	399,769	36,047	4,806	5,082	25,970
Wholesale trade	526	174,278	172,643	145,492	9,453	1,160	1,506	6,176	393	150,871	149,308	125,244	7,723	1,063	1,430	6,762
Retail trade	2,144	370,565	365,189	282,084	30,331	4,085	3,970	17,721	1,757	344,498	340,018	264,031	26,945	3,636	3,514	18,490
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	2,843	48,952	41,062	2,669	4,152	5,151	1,918	17,805	2,164	44,901	37,778	2,642	3,699	3,802	1,663	18,826
Services	2,426	172,672	171,224	24,898	32,574	5,232	2,067	65,122	1,989	162,722	161,413	23,564	29,564	4,878	1,839	65,676

Footnotes at end of table.

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MAINE																
All industrial divisions	3,211	152,002	150,443	98,057	9,483	3,944	3,086	17,866	2,546	134,690	133,198	84,352	8,604	3,263	2,155	19,636
Agriculture, forestry, and fisheries	615	14,240	14,186	8,568	49	888	456	1,366	371	9,418	9,371	4,563	-	559	335	2,007
Mining	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction	228	13,630	13,560	9,573	27	407	190	1,858	204	13,600	13,530	9,543	27	398	189	1,872
Manufacturing	161	21,550	21,519	16,877	159	436	353	1,560	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade, total	1,092	78,276	77,481	60,586	5,140	869	1,294	4,408	842	66,714	65,930	51,510	4,314	651	586	5,148
Wholesale trade	182	23,371	23,140	18,608	1,368	199	391	1,102	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	832	49,716	49,170	37,888	3,580	633	875	3,132	611	40,871	40,336	30,703	2,891	430	402	3,747
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	514	6,044	5,664	71	1,372	569	343	2,296	489	6,016	5,636	71	1,372	549	337	2,314
Services	430	16,551	16,371	1,578	2,736	398	309	6,343	357	16,441	16,261	1,548	2,732	314	304	6,527
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MARYLAND																
All industrial divisions	12,218	903,090	885,286	520,404	77,325	31,098	21,352	100,395	9,394	815,084	798,363	475,324	70,374	17,510	13,912	123,836
Agriculture, forestry, and fisheries	834	38,682	37,321	22,707	2,877	1,951	1,018	4,070	709	33,134	31,778	18,745	2,851	1,842	872	4,245
Construction	669	69,333	68,445	51,116	873	1,419	1,265	8,684	562	62,135	61,470	44,873	824	1,364	1,145	8,879
Manufacturing	468	64,083	63,864	48,858	1,350	1,106	819	4,489	363	54,864	54,684	41,188	1,143	955	643	5,364
Transportation, communication, and sanitary services	207	6,099	6,091	3,645	132	310	137	860	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade, total	3,615	474,793	467,612	356,560	35,275	4,367	5,130	31,367	3,049	444,401	437,740	332,874	32,438	3,850	4,521	33,341
Wholesale trade	324	139,147	137,385	114,978	8,079	711	701	6,243	272	136,649	134,891	112,762	8,028	697	682	6,272
Retail trade	3,228	320,403	315,091	230,757	25,657	3,435	4,286	24,245	2,714	292,509	287,713	209,287	22,871	2,932	3,696	26,190
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	3,815	93,008	86,364	2,688	8,823	15,644	9,394	6,450	2,474	65,964	59,555	2,663	7,547	3,711	3,527	23,662
Services	2,521	145,123	143,743	28,242	27,190	5,613	3,389	43,054	2,065	136,641	135,322	24,763	24,672	4,798	2,869	46,022
MASSACHUSETTS																
All industrial divisions	14,463	1,145,668	1,116,123	584,894	134,584	27,132	26,839	167,125	11,087	1,052,988	1,025,087	535,216	125,493	20,501	22,780	178,584
Agriculture, forestry, and fisheries	920	26,784	26,172	13,818	229	1,596	1,256	2,637	622	18,893	18,323	8,833	229	912	750	3,172
Construction	1,328	101,897	100,727	73,293	1,332	3,141	1,714	9,421	1,088	88,147	87,927	63,358	1,319	2,592	1,262	10,258
Manufacturing	726	86,878	86,615	64,144	1,532	1,050	1,618	6,593	600	80,257	80,008	59,051	1,455	931	1,454	7,339
Transportation, communication, and sanitary services	274	7,459	7,455	1,839	205	638	245	2,020	249	7,045	7,041	1,839	205	580	231	2,041
Wholesale and retail trade, total	4,178	520,999	518,750	391,555	31,127	4,938	4,878	38,342	3,312	482,952	480,884	363,972	28,234	4,408	4,492	39,691
Wholesale trade	814	228,741	227,967	180,467	11,131	1,547	2,179	15,737	679	221,075	220,335	174,074	10,813	1,543	2,057	16,057
Retail trade	3,309	276,001	274,634	197,818	19,035	3,290	2,618	21,549	2,579	246,185	244,965	177,020	16,537	2,769	2,394	22,569
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	3,584	195,959	172,127	11,966	58,733	11,269	13,139	35,595	2,311	179,612	156,122	11,641	54,391	7,110	10,812	41,388
Services	3,427	204,672	203,257	27,862	41,426	4,406	3,943	72,332	2,904	195,067	193,767	26,203	39,660	3,874	3,733	74,413
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MICHIGAN																
All industrial divisions	35,633	2,989,419	2,954,045	1,907,363	214,747	75,236	85,555	310,989	27,532	2,708,704	2,676,255	1,726,212	186,447	61,799	72,678	335,394
Agriculture, forestry, and fisheries	2,748	69,917	68,418	38,469	1,256	4,921	1,866	11,670	2,177	64,305	62,822	34,707	1,202	4,396	1,755	12,919
Mining	238	17,959	17,740	8,937	595	2,753	404	2,383	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Construction	2,830	292,375	289,781	214,103	3,817	7,470	5,916	26,355	2,324	262,930	260,745	191,164	3,638	6,353	5,224	28,319
Manufacturing	2,146	344,265	342,271	243,733	5,527	8,362	7,072	34,414	1,811	315,416	313,584	222,785	5,240	7,578	6,174	35,368
Transportation, communication, and sanitary services	524	30,965	30,929	16,720	231	1,984	1,408	3,609	425	28,368	28,339	14,411	231	1,923	1,391	3,793
Wholesale and retail trade, total	12,366	1,762,178	1,745,874	1,310,413	131,507	19,475	45,894	99,577	9,736	1,600,765	1,585,979	1,194,731	114,239	16,418	40,666	106,972
Wholesale trade	1,661	561,316	558,546	452,534	31,974	4,274	10,262	22,976	1,321	522,147	519,528	423,848	28,662	3,898	9,806	23,864
Retail trade	10,511	1,140,601	1,127,483	813,926	93,598	14,345	33,510	73,774	8,247	1,019,523	1,007,735	727,857	79,820	11,737	28,801	80,001
Wholesale and retail trade not allocable	194	60,261	59,845	43,953	5,935	856	2,122	2,827	168	59,095	58,716	43,026	5,757	783	2,059	3,107
Finance, insurance, and real estate	8,446	122,728	111,092	5,080	11,986	16,896	13,962	29,047	5,979	109,457	98,261	5,079	10,794	12,751	10,400	35,105
Services	6,285	348,995	347,903	69,908	59,826	13,375	9,033	108,670	4,971	314,480	313,577	59,439	51,045	10,309	8,934	111,852

Footnotes at end of table.

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MINNESOTA																
All industrial divisions	20,742	1,267,778	1,252,243	762,675	95,588	42,542	28,280	143,483	16,708	1,134,659	1,124,267	676,626	85,397	31,674	21,164	173,068
Agriculture, forestry, and fisheries	6,922	127,554	125,642	58,146	892	13,125	5,495	23,933	5,905	115,224	114,034	50,685	763	11,358	4,474	25,857
Construction	1,078	160,894	159,555	125,667	2,876	4,585	2,740	11,152	895	130,839	129,765	100,210	1,859	3,408	1,912	13,602
Manufacturing	668	88,234	86,900	63,705	3,269	2,283	2,006	5,683	518	78,232	77,916	56,249	2,709	1,720	1,533	7,796
Transportation, communication, and sanitary services	578	22,249	22,118	10,696	49	1,771	928	3,670	503	20,482	20,351	9,660	49	1,537	853	3,809
Wholesale and retail trade, total	4,780	639,156	633,957	470,790	52,786	6,481	6,597	40,794	4,107	596,381	591,879	436,636	49,201	5,885	6,120	42,901
Wholesale trade	820	177,338	176,482	136,570	10,850	1,265	1,393	12,608	687	168,946	168,159	129,014	10,492	1,082	1,367	13,307
Retail trade	3,847	450,283	446,071	325,357	41,265	5,119	5,141	27,402	3,331	416,273	412,689	299,064	38,038	4,706	4,690	28,810
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	3,500	53,102	48,905	492	7,276	7,437	7,459	2614	2,254	38,660	36,015	492	5,040	3,938	4,036	13,379
Services	3,044	171,298	170,166	26,241	28,440	5,475	2,827	63,585	2,477	154,409	153,916	22,627	25,776	3,753	2,227	65,564
MISSISSIPPI																
All industrial divisions	8,226	817,245	804,342	532,475	43,626	26,914	17,509	75,514	6,152	692,193	682,993	433,874	37,000	21,203	14,824	89,813
Agriculture, forestry, and fisheries	1,604	118,492	116,012	52,746	873	9,841	2,307	16,519	1,050	101,995	99,849	42,090	519	8,261	1,974	18,854
Construction	339	50,187	49,729	37,535	877	1,652	1,011	2,642	281	41,193	40,777	29,408	827	1,444	760	3,610
Manufacturing	445	78,887	78,166	59,191	1,171	2,450	1,115	6,174	394	75,310	74,824	56,475	1,004	2,281	987	6,284
Wholesale and retail trade, total	2,770	446,146	438,530	358,025	23,897	4,146	7,710	19,299	2,122	374,448	369,259	295,021	19,940	3,459	6,601	24,229
Wholesale trade	479	167,325	165,301	145,484	5,156	1,282	1,031	5,632	317	122,399	120,842	103,502	4,423	1,022	933	6,151
Retail trade	2,264	274,172	268,611	208,865	18,468	2,829	6,631	15,839	1,802	250,183	246,582	190,001	15,413	2,402	5,634	17,998
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,471	20,794	20,126	1,088	1,181	3,035	1,756	7,219	1,089	20,048	19,615	1,088	1,144	2,694	1,643	7,808
Services	1,275	78,081	77,762	7,873	15,224	3,222	2,976	25,805	1,022	69,758	69,467	6,254	13,566	2,518	2,527	27,062
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MISSOURI, TOTAL																
All industrial divisions	24,609	1,763,378	1,741,611	1,128,855	131,463	39,730	22,967	219,227	20,025	1,636,165	1,616,609	1,039,501	121,388	30,722	19,846	236,698
Agriculture, forestry, and fisheries	5,663	164,369	160,513	104,052	711	9,101	2,674	25,025	4,684	151,425	147,895	92,717	667	7,357	2,338	29,594
Mining	206	10,548	10,505	7,170	133	520	193	657	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Construction	1,180	206,069	205,251	169,657	561	1,811	1,621	19,800	1,017	184,063	183,289	148,889	492	1,582	1,397	20,999
Manufacturing	806	106,769	105,805	77,447	1,406	2,747	1,334	11,745	668	102,614	101,662	74,437	1,401	2,501	1,291	11,896
Transportation, communication, and sanitary services	540	21,338	21,303	11,462	1,350	1,242	460	1,651	413	18,990	18,958	10,227	1,350	885	409	2,101
Wholesale and retail trade, total	7,650	937,565	929,089	719,345	62,016	9,036	8,543	60,753	6,394	878,062	870,242	672,005	56,876	7,991	7,914	63,188
Wholesale trade	1,343	331,313	328,860	268,808	16,485	2,562	2,477	18,595	1,127	308,358	306,204	248,629	15,210	2,364	2,302	19,342
Retail trade	6,210	586,926	581,161	434,744	44,610	6,325	5,953	41,371	5,172	551,534	546,126	408,575	40,793	5,497	5,505	43,026
Wholesale and retail trade not allocable	97	19,326	19,068	15,793	921	149	113	787	95	18,170	17,912	14,801	873	130	107	820
Finance, insurance, and real estate	4,529	81,396	75,818	3,455	15,600	7,864	4,431	17,741	3,325	72,664	67,524	3,452	14,537	4,887	3,213	23,741
Services	4,011	234,674	232,677	35,874	49,686	7,409	3,711	81,606	3,397	218,481	217,216	31,260	46,065	5,316	3,095	83,622
Kansas City District																
All industrial divisions	11,944	844,956	835,096	547,428	57,230	19,753	10,672	100,762	9,543	779,576	770,769	500,985	52,854	14,113	9,232	110,814
Agriculture, forestry, and fisheries	2,931	97,535	94,659	65,849	245	4,725	1,642	11,899	2,335	90,649	87,853	60,121	221	3,429	1,408	15,172
Construction	576	58,326	58,086	45,219	368	844	673	5,798	475	45,868	45,651	33,658	326	728	596	6,144
Manufacturing	402	39,575	39,455	28,754	233	1,018	475	3,874	322	37,639	37,531	27,433	231	928	455	3,990
Transportation, communication, and sanitary services	206	9,400	9,399	5,483	633	580	263	813	(1)	(1)	(1)	(1)	(1)	(1)	(1)	29 602
Wholesale and retail trade, total	3,728	496,190	492,108	387,393	30,362	4,700	4,358	28,407	3,000	463,665	459,938	361,949	27,606	4,063	3,962	29,612
Wholesale trade	666	194,834	193,609	159,899	8,570	1,612	1,510	10,069	535	185,414	184,465	151,909	7,920	1,457	1,373	10,448
Retail trade	3,023	288,534	285,890	216,943	21,082	2,984	2,782	17,768	2,428	266,585	264,020	200,481	19,024	2,521	2,529	18,551
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	2,152	32,317	30,862	338	4,101	3,873	1,643	7,581	1,634	29,395	28,047	338	3,884	2,226	1,350	11,085
Services	1,901	110,434	109,348	13,948	21,288	3,927	1,597	42,065	1,548	102,100	101,490	11,678	19,953	2,235	1,186	43,530

Footnotes at end of table.

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MISSOURI—Continued																
St. Louis District																
All industrial divisions	12,665	918,422	906,515	581,427	74,233	19,977	12,295	118,465	10,482	856,589	845,840	538,516	68,534	16,609	10,614	125,884
Agriculture, forestry, and fisheries	2,732	66,834	65,854	38,203	466	4,376	1,032	13,126	2,349	60,776	60,042	32,596	446	3,928	930	14,422
Mining	182	10,019	9,976	7,119	133	434	172	581	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Construction	604	147,743	147,165	124,438	193	967	948	14,002	542	138,195	137,638	115,231	166	854	801	14,855
Manufacturing	404	67,194	66,350	48,693	1,173	1,729	859	7,871	346	64,975	64,131	47,004	1,170	1,573	836	7,906
Transportation, communication, and sanitary services	334	11,938	11,904	5,979	717	662	197	838	232	9,909	9,878	4,863	717	467	155	1,135
Wholesale and retail trade, total	3,922	441,375	436,981	331,952	31,654	4,336	4,185	32,346	3,394	414,397	410,304	310,056	29,270	3,928	3,952	33,586
Wholesale trade	677	136,479	135,251	108,909	7,915	950	967	8,526	592	122,944	121,739	96,720	7,290	907	929	8,894
Retail trade	3,187	298,392	295,271	217,801	23,528	3,341	3,171	23,603	2,744	284,949	282,106	208,094	21,769	2,976	2,976	24,475
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	2,377	49,079	44,956	3,117	11,499	3,991	2,788	10,160	1,691	43,269	39,477	3,114	10,653	2,661	1,863	12,656
Services	2,110	124,240	123,329	21,926	28,398	3,482	2,114	39,541	1,849	116,381	115,726	19,582	26,112	3,081	1,909	40,092
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MONTANA																
All industrial divisions	5,325	221,545	216,152	120,807	11,978	12,749	5,525	26,429	3,633	183,990	179,393	94,616	9,928	9,697	4,312	34,576
Agriculture, forestry, and fisheries	2,076	54,615	52,027	18,200	1,234	7,117	2,892	10,571	1,353	45,541	43,376	12,548	1,234	5,062	2,245	13,584
Construction	154	15,395	15,380	12,264	9	506	167	694	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade, total	1,033	101,711	100,619	78,902	5,876	970	943	5,761	691	84,924	84,155	65,945	4,424	803	655	6,698
Wholesale trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	933	76,344	75,497	56,740	5,215	733	861	4,641	615	60,111	59,587	44,050	3,894	617	584	5,488
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	986	8,845	7,284	100	249	1,550	826	3,575	698	8,641	7,083	100	249	1,336	774	3,835
Services	778	32,622	32,556	5,985	4,563	1,996	480	8,162	633	27,806	27,775	4,692	3,998	1,635	379	8,446
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NEBRASKA																
All industrial divisions	11,187	780,079	770,242	530,843	33,944	20,977	11,479	97,806	9,602	713,530	705,086	475,399	31,953	18,368	10,500	102,546
Agriculture, forestry, and fisheries	4,410	158,868	156,388	96,432	182	8,163	3,566	30,824	3,919	145,836	143,404	84,688	182	7,306	3,284	32,294
Construction	478	51,277	50,927	40,177	373	1,527	510	5,210	471	36,573	36,224	25,573	373	1,150	471	5,925
Manufacturing	360	65,497	65,373	53,919	1,296	1,132	540	3,273	289	62,051	61,929	51,115	1,295	1,080	515	3,330
Transporation, communication, and sanitary services	361	21,077	20,188	10,301	449	1,289	562	3,160	313	20,397	19,508	9,807	433	1,280	505	3,188
Wholesale and retail trade, total	2,449	396,695	392,832	312,162	23,194	3,844	3,448	21,603	2,043	367,142	364,162	288,573	21,436	3,483	3,146	22,787
Wholesale trade	359	120,262	119,145	101,309	4,308	1,168	729	5,684	309	109,882	109,030	91,700	4,211	1,100	670	5,897
Retail trade	2,015	267,377	264,683	203,159	18,532	2,588	2,618	15,480	1,682	248,276	246,200	189,189	16,902	2,295	2,375	16,451
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	2,057	14,268	12,434	36	857	1,863	1,843	5,882	1,590	12,878	11,431	36	855	1,361	1,628	6,589
Services	971	64,464	64,245	13,448	7,505	2,238	796	27,485	923	62,752	62,534	12,249	7,299	2,062	782	27,713
NEVADA																
All industrial divisions	2,540	206,614	197,212	102,042	23,531	11,610	6,666	19,518	1,648	177,743	169,751	89,007	19,296	7,196	4,978	27,619
Agriculture, forestry, and fisheries	328	10,407	9,391	6,891	-	1,088	579	2,064	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade, total	565	81,971	80,400	57,069	7,734	1,247	1,315	5,359	443	78,986	77,416	54,640	7,658	1,208	1,263	5,538
Wholesale trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	476	70,684	69,594	48,698	7,026	1,016	1,188	4,559	403	68,594	67,504	47,059	6,957	1,001	1,141	4,723
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	870	16,274	14,664	26	999	4,659	1,126	1,044	505	9,362	8,250	26	611	1,559	515	3,968
Services	589	62,648	57,845	10,929	14,519	3,263	3,245	13,112	514	53,079	48,369	8,065	10,768	3,115	2,683	14,355

Footnotes at end of table.

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
NEW HAMPSHIRE																
All industrial divisions	2,104	93,440	92,750	55,390	7,016	2,953	2,243	11,499	1,592	84,108	83,485	48,452	6,726	2,155	1,734	12,966
Construction	115	6,758	6,711	5,511	191	169	75	421	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing	208	13,173	13,149	9,164	164	499	331	1,256	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade, total	572	49,153	48,760	35,215	3,278	510	503	4,283	522	47,951	47,572	34,074	3,278	463	497	4,369
Wholesale trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	540	41,484	41,121	29,379	2,496	430	429	3,887	490	40,282	39,933	28,238	2,496	383	423	3,973
Wholesale and retail trade not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance, insurance, and real estate	548	4,320	4,267	-	590	591	531	1,154	301	3,662	3,640	-	590	438	338	1,379
Services	462	14,635	14,485	2,304	2,793	814	526	3,777	363	14,035	13,885	2,257	2,703	540	467	4,222
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NEW JERSEY, TOTAL																
All industrial divisions	31,132	2,135,697	2,110,250	1,312,344	141,153	52,800	42,932	272,620	24,899	1,963,145	1,944,381	1,225,964	128,584	39,808	34,676	289,949
Agriculture, forestry, and fisheries	1,450	45,426	44,533	24,103	876	2,545	1,356	7,372	1,055	38,248	37,667	18,543	845	2,001	1,040	8,695
Mining	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction	2,674	166,286	165,841	114,339	2,096	3,091	1,687	28,792	2,257	159,778	159,333	110,673	2,082	2,784	1,631	29,445
Manufacturing	1,609	285,572	284,160	203,913	7,401	5,052	5,101	30,648	1,420	271,616	270,274	194,474	6,573	4,675	4,630	31,057
Transportation, communication, and sanitary services	511	23,411	23,149	10,928	1,170	2,059	978	3,039	413	22,977	22,763	10,710	1,170	2,003	917	3,299
Wholesale and retail trade, total	9,429	1,170,747	1,163,630	880,741	78,171	13,161	11,620	84,494	8,239	1,092,134	1,085,594	823,568	69,816	11,105	10,328	87,105
Wholesale trade	1,353	425,672	423,356	347,897	22,726	2,496	3,765	21,609	1,187	400,070	397,941	326,200	20,571	2,332	3,594	22,253
Retail trade	7,894	706,370	702,070	502,829	52,873	10,340	7,466	60,473	6,871	653,892	649,982	467,806	46,708	8,454	6,348	62,434
Wholesale and retail trade not allocable	182	38,705	38,204	30,015	2,572	325	389	2,412	181	38,172	37,671	29,562	2,537	319	386	2,418
Finance, insurance, and real estate	9,832	152,838	139,461	18,500	5,743	18,169	17,359	23,384	6,674	110,111	102,038	18,500	4,995	9,999	11,918	33,468
Services	5,627	291,417	289,476	59,820	45,696	8,723	4,831	94,891	4,841	268,281	266,712	49,496	43,103	7,241	4,212	96,880
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Camden District																
All industrial divisions	8,166	530,652	525,025	325,229	33,897	13,410	9,750	71,722	6,507	489,935	485,454	305,151	30,495	9,484	7,711	75,879
Agriculture, forestry, and fisheries	774	26,454	25,881	13,592	138	1,285	734	5,822	577	22,111	21,840	10,509	117	1,003	560	6,360
Mining	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction	769	53,747	53,472	38,439	638	636	599	9,011	698	52,164	51,889	37,407	638	596	583	9,058
Manufacturing	353	70,674	70,269	51,700	1,020	1,217	1,541	9,264	281	67,171	66,766	49,024	1,020	1,110	1,515	9,348
Transportation, communication, and sanitary services	178	7,393	7,285	2,872	1,048	394	218	756	154	7,339	7,249	2,864	1,048	374	216	767
Wholesale and retail trade, total	2,414	278,291	276,444	205,833	19,419	4,179	2,994	19,731	2,100	257,225	255,726	193,222	16,419	3,015	2,372	20,324
Wholesale trade	344	79,391	79,172	65,207	3,793	622	420	4,052	296	77,471	77,268	63,680	3,656	610	367	4,114
Retail trade	2,038	192,528	190,914	135,692	15,162	3,481	2,521	15,363	1,773	173,915	172,633	125,061	12,334	2,335	1,955	15,888
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	2,076	25,675	23,925	1,601	1,728	3,011	2,251	4,640	1,358	18,353	16,818	1,601	1,680	1,093	1,178	7,058
Services	1,602	68,418	67,749	11,192	9,906	2,688	1,413	22,498	1,339	65,572	65,166	10,524	9,573	2,293	1,287	22,964
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Newark District																
All industrial divisions	22,966	1,605,045	1,585,225	987,115	107,256	39,390	33,182	200,898	18,392	1,473,210	1,458,927	920,813	98,089	30,324	26,965	214,070
Agriculture, forestry, and fisheries	676	18,972	18,652	10,511	738	1,260	622	1,550	478	16,137	15,827	8,034	728	998	480	2,335
Mining	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction	1,905	112,539	112,369	75,900	1,458	2,455	1,088	19,781	1,559	107,614	107,444	73,266	1,444	2,188	1,048	20,387
Manufacturing	1,256	214,898	213,891	152,213	6,381	3,835	3,560	21,384	1,139	204,445	203,508	145,450	5,553	3,565	3,115	21,709
Transportation, communication, and sanitary services	333	16,018	15,864	8,056	122	1,665	760	2,283	259	15,638	15,514	7,846	122	1,629	701	2,532
Wholesale and retail trade, total	7,015	892,456	887,186	674,908	58,752	8,982	8,626	64,763	6,139	834,909	829,868	630,346	53,397	8,090	7,956	66,781
Wholesale trade	1,009	346,281	344,184	282,690	18,933	1,874	3,345	17,557	891	322,599	320,673	262,520	16,915	1,722	3,227	18,139
Retail trade	5,856	513,842	511,156	367,137	37,711	6,859	4,945	45,110	5,098	479,977	477,349	342,745	34,374	6,119	4,393	46,546
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	7,756	127,163	115,536	16,899	4,015	15,158	15,108	18,744	5,316	91,758	85,220	16,899	3,315	8,906	10,740	26,410
Services	4,025	222,999	221,727	48,628	35,790	6,035	3,418	72,393	3,502	202,709	201,546	38,972	33,530	4,948	2,925	73,916
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
NEW MEXICO																
All industrial divisions	4,505	358,586	352,013	218,725	25,980	15,308	6,006	32,851	3,300	314,498	308,328	189,852	22,472	11,347	4,982	38,985
Agriculture, forestry, and fisheries	608	20,545	19,861	10,080	85	2,554	494	1,936	400	14,406	13,800	6,751	85	1,440	259	2,898
Mining	119	35,381	35,042	16,803	30	2,414	908	4,581	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Construction	298	63,802	63,428	51,463	1,076	847	774	5,132	271	57,973	57,702	47,676	642	579	669	5,258
Manufacturing	242	40,746	40,320	31,259	358	1,242	467	2,901	191	28,205	27,779	20,967	301	808	372	3,037
Wholesale and retail trade, total	1,088	138,180	135,723	97,235	14,265	2,166	1,829	6,520	826	127,089	124,762	89,198	12,797	1,776	1,585	7,206
Wholesale trade	145	29,741	28,186	19,641	3,928	421	262	1,667	145	29,741	28,186	19,641	3,928	421	262	1,667
Retail trade	911	100,885	100,025	71,952	9,808	1,636	1,449	4,346	649	89,794	89,064	63,915	8,340	1,246	1,205	5,032
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,098	8,917	8,058	213	524	1,845	340	3,112	749	8,479	7,671	45	494	1,701	302	3,379
Services	1,002	50,533	49,099	11,459	9,642	4,176	1,178	8,597	798	45,198	43,766	10,974	8,153	3,247	961	9,423
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NEW YORK, TOTAL																
All industrial divisions	99,252	8,990,158	8,733,583	4,324,066	1,103,416	244,400	272,470	1,250,537	78,514	8,127,706	7,915,078	3,923,325	994,508	169,818	220,599	1,376,087
Agriculture, forestry, and fisheries	5,083	157,414	155,780	97,026	2,000	12,194	4,178	15,622	3,861	133,365	132,303	79,421	1,062	8,528	3,047	23,539
Mining	386	14,282	12,076	4,059	66	998	470	1,103	184	8,202	7,159	2,411	32	429	248	2,325
Construction	5,253	651,311	647,747	509,011	7,991	8,506	8,960	63,223	4,637	536,438	534,423	401,222	7,030	6,386	7,680	71,400
Manufacturing	5,679	983,872	976,775	723,928	18,761	9,810	17,822	93,939	4,999	928,548	922,045	681,519	16,591	8,702	16,475	98,153
Transportation, communication, and sanitary services	1,359	69,952	69,607	28,575	4,131	3,018	2,322	14,894	1,107	62,640	62,295	26,673	2,099	2,341	2,014	15,855
Wholesale and retail trade, total	28,954	3,631,593	3,607,000	2,731,430	229,597	28,254	39,619	266,882	25,340	3,374,794	3,351,702	2,527,586	210,381	25,343	36,448	276,860
Wholesale trade	5,227	1,627,054	1,613,306	1,307,121	88,919	5,701	12,528	86,212	4,651	1,505,100	1,492,128	1,201,297	83,151	5,410	11,857	90,338
Retail trade	23,000	1,926,816	1,916,611	1,366,579	136,097	21,771	26,271	173,994	19,962	1,791,971	1,782,491	1,268,559	122,649	19,151	23,771	179,846
Wholesale and retail trade not allocable	727	77,723	77,083	57,730	4,581	782	820	6,676	727	77,723	77,083	57,730	4,581	782	820	6,676
Finance, insurance, and real estate	30,868	1,753,237	1,556,824	18,666	384,209	148,363	164,059	260,267	20,663	1,475,187	1,310,404	18,028	331,464	95,589	125,043	332,764
Services	21,497	1,724,733	1,704,011	208,797	456,621	33,251	35,023	533,702	17,350	1,604,768	1,590,984	183,891	425,809	22,494	29,627	554,286
Albany District																
All industrial divisions	7,960	381,146	375,493	211,003	25,668	13,696	9,424	48,993	6,068	327,733	322,778	179,535	21,601	9,819	7,197	60,678
Agriculture, forestry, and fisheries	1,236	37,953	37,041	23,500	808	3,603	1,214	2599	906	23,458	23,057	11,797	182	1,841	609	5,687
Construction	658	75,080	74,357	47,010	787	2,038	1,599	12,428	583	73,490	72,767	46,076	767	2,039	1,598	12,480
Manufacturing	256	12,260	12,232	7,808	172	299	171	1,704	233	11,241	11,239	6,889	172	270	126	1,808
Wholesale and retail trade, total	2,519	166,426	164,345	117,872	12,971	2,662	1,926	12,576	1,961	145,549	143,535	103,328	10,612	1,989	1,526	13,355
Wholesale trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	2,310	151,230	150,539	107,064	12,015	2,450	1,798	10,810	1,775	130,556	129,932	92,599	9,774	1,784	1,398	11,571
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,486	15,669	14,528	544	368	2,336	3,006	1,087	975	12,113	10,985	544	199	1,523	2,078	3,691
Services	1,631	67,232	66,489	11,520	10,417	2,523	1,285	19,786	1,259	55,410	54,748	8,152	9,524	1,986	1,037	21,560
Brooklyn District																
All industrial divisions	31,642	2,095,985	2,073,508	1,223,106	139,742	60,061	70,226	265,368	25,013	1,906,522	1,887,143	1,128,745	121,973	42,599	59,934	288,765
Agriculture, forestry, and fisheries	519	22,714	22,556	13,785	574	796	555	4,202	412	21,228	21,083	12,522	574	693	522	4,497
Construction	1,985	171,536	170,750	124,447	2,575	1,554	2,821	22,058	1,829	154,592	154,376	109,543	2,364	1,440	2,642	23,771
Manufacturing	1,769	285,148	283,020	202,552	4,211	3,382	6,502	32,890	1,620	275,395	273,076	194,533	3,885	3,213	6,200	33,308
Transportation, communication, and sanitary services	641	24,053	24,044	10,924	91	1,140	721	5,810	514	23,105	23,096	10,469	91	952	692	6,003
Wholesale and retail trade, total	9,878	1,086,806	1,079,690	806,341	71,028	9,786	12,825	87,441	8,683	1,007,748	1,000,996	744,782	64,280	8,811	11,921	90,230
Wholesale trade	1,350	367,522	364,047	293,681	23,923	1,868	3,159	19,408	1,192	334,219	330,801	264,731	22,363	1,785	2,916	20,168
Retail trade	8,274	694,626	691,098	494,660	45,561	7,578	9,295	65,970	7,237	648,871	645,650	462,051	40,373	6,686	8,634	67,999
Wholesale and retail trade not allocable	254	24,658	24,545	18,000	1,544	340	371	2,063	254	24,658	24,545	18,000	1,544	340	371	2,063
Finance, insurance, and real estate	11,040	240,130	230,151	6,336	18,150	36,536	41,028	32,039	7,415	190,450	181,663	6,326	15,534	22,811	29,487	46,253
Services	5,733	263,787	261,758	57,979	43,073	6,833	5,763	80,396	4,488	232,465	231,316	49,832	34,805	4,649	4,464	84,199

Footnotes at end of table.

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
NEW YORK—Continued																
Buffalo District																
All industrial divisions	11,379	657,868	650,489	397,243	50,338	18,705	12,539	90,256	8,664	603,518	596,830	364,385	46,626	11,900	9,954	96,653
Agriculture, forestry, and fisheries	1,347	29,674	29,392	17,208	10	2,532	773	4,153	1,031	28,732	28,454	16,621	10	2,262	721	4,617
Mining	269	2,574	2,574	1,191	35	232	144	175	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Construction	792	43,771	43,288	30,591	414	1,002	695	4,874	644	37,433	36,988	26,342	407	916	613	5,099
Manufacturing	549	47,087	46,911	35,380	592	1,139	780	5,083	402	42,669	42,508	32,117	584	871	741	5,314
Wholesale and retail trade, total	3,772	384,385	380,474	292,559	22,440	4,191	4,602	28,937	3,161	357,486	352,778	271,435	20,616	3,672	3,918	29,788
Wholesale trade	355	99,922	99,445	82,253	4,969	583	662	5,573	328	97,322	96,859	79,869	4,913	558	644	5,611
Retail trade	3,373	273,321	270,292	201,346	17,014	3,512	3,859	22,497	2,789	249,022	246,182	182,606	15,246	3,018	3,193	23,290
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	2,148	25,778	23,755	20	2,905	6,456	3,063	2,016	1,173	18,013	16,405	19	2,848	1,329	1,590	5,835
Services	2,329	120,262	119,859	18,423	23,847	2,877	2,391	43,939	1,934	113,123	112,736	15,426	22,065	2,424	2,182	44,578
Manhattan District																
All industrial divisions	39,698	5,430,985	5,214,548	2,248,073	854,983	137,386	171,654	783,877	31,830	4,900,719	4,722,617	2,025,339	774,129	94,988	140,645	863,479
Agriculture, forestry, and fisheries	228	11,980	11,865	6,946	608	540	478	994	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Construction	1,029	323,703	322,343	287,009	2,583	2,152	2,845	17,166	940	239,796	239,217	203,318	1,860	878	1,996	22,664
Manufacturing	2,785	621,671	618,257	468,107	13,786	4,073	9,887	50,929	2,547	586,092	583,095	441,289	11,950	3,450	9,015	54,047
Transportation, communication, and sanitary services	338	35,323	35,103	13,133	3,768	1,178	1,248	6,316	286	29,219	28,999	11,715	1,736	689	973	7,075
Wholesale and retail trade, total	10,035	1,762,908	1,752,626	1,349,645	105,073	8,696	17,406	117,473	9,014	1,642,956	1,633,456	1,251,356	97,261	8,227	16,368	122,473
Wholesale trade	3,163	1,119,664	1,111,295	900,443	57,858	2,933	8,424	57,653	2,798	1,036,160	1,028,496	828,105	53,948	2,784	8,029	60,941
Retail trade	6,571	609,545	607,690	424,410	45,055	5,570	8,671	56,735	5,915	573,097	571,319	398,459	41,153	5,250	8,028	58,447
Wholesale and retail trade not allocable	301	33,699	33,641	24,792	2,160	193	311	3,085	301	33,699	33,641	24,792	2,160	193	311	3,085
Finance, insurance, and real estate	15,054	1,462,420	1,280,109	11,633	362,514	101,649	115,544	223,507	10,255	1,247,241	1,094,273	11,006	312,680	68,964	91,043	274,474
Services	10,141	1,203,168	1,186,613	108,545	366,620	18,631	24,004	367,097	8,579	1,141,583	1,130,834	99,627	348,315	12,410	20,879	380,028
Syracuse District																
All industrial divisions	8,573	424,174	419,545	244,641	32,685	14,552	8,627	62,043	6,939	389,214	385,710	225,321	30,579	10,512	6,869	66,512
Agriculture, forestry, and fisheries	1,753	55,093	54,926	35,587	-	4,723	1,158	6,872	1,360	50,752	50,586	33,501	-	3,409	895	7,391
Construction	789	37,221	37,009	19,954	1,632	1,760	1,000	6,697	641	31,127	31,075	15,943	1,632	1,114	831	7,386
Manufacturing	320	17,436	16,355	10,081	-	917	482	3,333	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade, total	2,750	231,068	229,865	165,013	18,085	2,919	2,860	20,455	2,521	221,055	219,937	156,685	17,612	2,644	2,715	21,034
Wholesale trade	173	26,823	26,752	21,091	1,451	193	177	2,020	170	24,479	24,408	19,018	1,327	166	162	2,042
Retail trade	2,472	198,094	194,992	139,099	16,452	2,661	2,648	17,982	2,246	190,425	189,408	132,844	16,103	2,413	2,518	18,539
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,140	9,240	8,281	133	272	1,386	1,418	1,618	845	7,370	7,078	133	203	962	845	2,511
Services	1,663	70,284	69,292	12,330	12,664	2,387	1,580	22,484	1,290	62,187	61,350	10,854	11,100	1,025	1,065	23,921
NORTH CAROLINA																
All industrial divisions	17,948	1,298,786	1,284,726	863,094	84,584	26,360	22,903	139,721	14,273	1,186,223	1,173,195	780,476	76,978	21,843	20,591	148,448
Agriculture, forestry, and fisheries	2,152	69,307	67,843	37,938	909	4,296	1,063	9,032	1,558	57,976	57,623	28,671	894	3,290	861	11,058
Construction	1,551	123,582	122,982	96,833	781	1,976	1,322	12,324	1,181	110,099	109,607	86,216	776	1,325	1,066	13,365
Manufacturing	943	130,802	129,596	99,906	1,147	2,409	1,959	10,722	803	115,582	114,573	87,350	1,121	1,952	1,780	11,133
Transportation, communication, and sanitary services	352	16,415	16,394	8,660	-	1,019	780	2,465	302	14,995	14,974	7,981	-	871	751	2,660
Wholesale and retail trade, total	6,755	796,873	763,388	589,306	53,382	6,723	12,749	43,822	5,492	714,490	708,540	545,570	48,302	6,125	11,814	46,473
Wholesale trade	1,009	284,850	282,520	225,946	19,811	2,186	3,577	13,342	800	272,751	270,537	216,209	18,570	2,027	3,433	13,709
Retail trade	5,573	455,964	452,088	341,609	30,910	4,038	8,525	29,528	4,568	415,859	412,402	310,257	27,226	3,658	7,819	31,597
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	2,723	40,025	38,516	3,321	3,656	5,055	2,398	12,966	2,081	36,241	34,812	1,849	3,164	4,090	2,115	13,893
Services	3,396	137,837	136,483	24,439	24,709	4,576	2,478	43,238	2,780	125,895	124,542	20,148	22,721	3,884	2,050	44,714
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
NORTH DAKOTA																
All industrial divisions	4,364	252,132	245,934	151,960	15,463	9,035	5,182	34,338	3,717	220,360	214,378	126,752	14,413	7,693	4,626	36,402
Agriculture, forestry, and fisheries	1,986	42,455	40,928	14,153	62	4,617	1,793	11,141	1,765	39,621	38,094	12,580	62	4,138	1,708	11,912
Mining	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction	228	18,804	18,699	12,152	116	1,200	330	2,856	227	17,940	17,835	11,318	116	1,199	324	2,917
Wholesale and retail trade, total	710	135,549	132,068	107,907	8,060	1,228	1,335	6,386	608	114,339	111,013	88,974	7,150	1,058	1,219	6,778
Wholesale trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	571	87,161	84,166	65,003	6,410	972	1,123	5,064	495	77,488	74,627	57,169	5,589	820	1,015	5,397
Wholesale and retail trade not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance, insurance, and real estate	613	6,375	6,050	34	373	650	729	3,060	515	5,785	5,473	34	343	458	514	3,250
Services	565	35,127	34,414	7,721	6,852	788	766	10,050	418	33,751	33,045	7,641	6,742	497	728	10,341
OHIO, TOTAL																
All industrial divisions	39,508	2,212,803	2,178,835	1,217,431	203,938	70,980	41,669	346,122	30,894	2,008,217	1,977,750	1,085,957	184,631	55,336	34,893	374,434
Agriculture, forestry, and fisheries	4,105	85,926	85,296	38,891	3,704	7,861	2,483	16,225	3,379	71,703	71,087	26,671	3,350	5,264	2,109	21,856
Mining	743	23,533	23,185	12,445	158	1,814	804	1,614	436	18,815	18,626	9,351	49	1,189	590	3,356
Construction	3,104	187,044	183,762	125,597	5,905	3,455	3,264	27,168	2,772	171,415	168,193	111,699	5,856	3,304	2,926	28,712
Manufacturing	1,587	163,659	160,798	110,872	3,743	3,635	2,681	17,898	1,246	148,778	146,130	98,506	2,922	3,263	2,343	20,386
Transportation, communication, and sanitary services	301	12,771	12,707	5,280	783	658	403	2,880	301	12,771	12,707	5,280	783	658	403	2,880
Wholesale and retail trade, total	11,638	1,185,059	1,170,099	860,933	100,107	13,507	14,618	87,955	9,336	1,073,003	1,058,904	774,858	88,676	11,740	12,797	94,354
Wholesale trade	1,537	327,142	319,426	251,505	22,272	3,173	2,846	19,136	1,296	296,469	288,922	225,776	19,368	2,862	2,549	21,069
Retail trade	9,636	825,709	818,653	587,047	74,751	9,652	11,214	66,418	7,657	749,062	742,698	530,301	66,702	8,509	9,913	69,866
Wholesale and retail trade not allocable	465	32,208	32,020	22,381	3,084	682	598	2,401	383	27,472	27,284	18,781	2,606	369	335	3,419
Finance, insurance, and real estate	9,605	153,417	146,617	16,368	14,405	25,331	11,085	31,163	6,489	128,602	123,221	15,832	10,992	18,610	8,093	37,120
Services	8,270	400,816	395,793	47,045	75,128	14,710	6,331	160,786	6,832	382,553	378,305	43,760	72,003	11,308	5,632	165,294
Cincinnati District																
All industrial divisions	15,232	997,003	977,987	566,871	92,880	27,714	17,649	144,281	11,805	900,060	883,274	500,793	84,585	19,863	14,813	158,758
Agriculture, forestry, and fisheries	1,615	33,401	33,072	18,665	804	3,968	966	717	1,225	22,617	22,288	8,479	450	1,782	672	6,023
Mining	431	17,107	16,759	9,727	91	1,378	587	1,099	253	13,094	12,905	7,393	22	920	433	1,395
Construction	1,267	83,418	82,877	59,984	1,546	1,398	1,334	11,042	1,118	73,208	72,727	50,668	1,500	1,292	1,128	11,867
Manufacturing	615	81,204	80,555	59,703	919	1,333	1,097	7,369	456	72,172	71,720	52,090	579	1,227	915	7,800
Wholesale and retail trade, total	4,406	538,857	528,855	384,950	51,412	5,960	7,052	39,864	3,710	494,918	485,144	349,696	47,678	5,100	6,260	43,013
Wholesale trade	669	164,934	158,793	124,629	13,291	1,177	1,777	10,249	559	147,043	141,039	108,656	11,979	1,001	1,588	11,699
Retail trade	3,588	354,702	351,029	246,505	36,342	4,170	4,868	29,032	3,032	331,147	327,565	229,053	34,204	3,787	4,469	29,822
Wholesale and retail trade not allocable	149	19,221	19,033	13,816	1,779	613	407	583	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	3,679	67,597	63,379	8,451	9,277	8,516	3,890	13,305	2,458	55,070	51,821	7,951	7,090	5,298	2,884	15,334
Services	3,169	173,767	170,840	24,696	28,784	5,139	2,673	70,288	2,535	167,329	165,019	23,821	27,219	4,222	2,471	72,729
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cleveland District																
All industrial divisions	24,276	1,215,800	1,200,848	650,560	111,058	43,266	24,020	201,841	19,089	1,108,157	1,094,476	585,164	100,046	35,473	20,080	215,676
Agriculture, forestry, and fisheries	2,490	52,525	52,224	20,226	2,900	3,893	1,517	15,508	2,154	49,086	48,799	18,192	2,900	3,482	1,437	15,833
Mining	312	6,426	6,426	2,718	67	436	217	515	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Construction	1,837	103,626	100,885	65,613	4,359	2,057	1,930	16,126	1,654	98,207	95,466	61,031	4,356	2,012	1,798	16,845
Manufacturing	972	82,455	80,243	51,169	2,824	2,302	1,584	10,529	790	76,606	74,410	46,416	2,343	2,036	1,428	12,586
Transportation, communication, and sanitary services	251	11,119	11,057	4,585	736	636	353	2,283	251	11,119	11,057	4,585	736	636	353	2,283
Wholesale and retail trade, total	7,232	646,202	641,244	475,983	48,695	7,547	7,566	48,091	5,626	578,085	573,760	425,162	40,998	6,640	6,537	51,341
Wholesale trade	868	162,208	160,633	126,876	8,981	1,996	1,069	8,887	737	149,426	147,883	117,120	7,389	1,861	961	9,370
Retail trade	6,048	471,007	467,624	340,542	38,409	5,482	6,346	37,386	4,625	417,915	415,133	301,248	32,498	4,722	5,444	40,044
Wholesale and retail trade not allocable	316	12,987	12,987	8,565	1,305	69	151	1,818	264	10,744	10,744	6,794	1,111	57	132	1,927
Finance, insurance, and real estate	5,926	85,820	83,238	7,917	5,128	16,815	7,195	17,858	4,031	73,532	71,400	7,881	3,902	13,312	5,209	21,786
Services	5,101	227,049	224,953	22,349	46,344	9,571	3,658	90,498	4,297	215,224	213,286	19,939	44,784	7,086	3,161	92,565

Footnotes at end of table.

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
OKLAHOMA																
All industrial divisions	11,927	1,180,846	1,155,080	780,303	70,049	31,606	17,256	116,084	9,668	1,052,869	1,031,147	691,839	62,416	23,713	14,764	130,368
Agriculture, forestry, and fisheries	1,628	66,223	65,033	40,751	1,158	4,176	1,329	9,125	1,147	56,181	55,185	32,854	740	3,325	1,136	10,910
Mining	720	76,180	71,856	37,934	1,072	7,059	2,428	1,850	479	46,523	43,791	19,735	847	3,688	1,684	8,939
Construction	634	88,099	87,621	67,292	1,060	2,384	1,214	8,505	551	78,523	78,083	58,822	996	1,920	1,055	9,139
Manufacturing	394	76,606	76,097	58,436	708	1,363	741	6,261	342	74,652	74,143	56,611	708	1,344	731	6,372
Transportation, communication, and sanitary services	239	18,457	17,510	10,359	12	1,886	610	1,882	189	17,311	16,364	9,911	12	1,826	488	2,025
Wholesale and retail trade, total	3,756	684,285	676,850	550,197	38,690	5,555	6,965	28,204	2,965	622,066	615,302	500,637	34,827	4,776	6,410	30,445
Wholesale trade	540	224,485	221,976	191,258	8,826	1,679	2,295	5,387	319	195,632	193,623	167,645	7,642	1,403	2,149	6,275
Retail trade	3,158	441,005	436,166	344,626	28,489	3,615	4,129	22,098	2,590	409,592	404,909	320,289	25,944	3,138	3,372	23,442
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	2,240	43,273	34,519	3,639	3,614	4,211	1,651	17,339	1,937	39,205	30,985	3,639	2,065	2,826	1,233	19,080
Services	2,316	127,723	125,594	11,695	23,735	4,972	2,318	42,918	2,058	118,408	117,294	9,630	22,221	4,008	2,027	43,458
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OREGON																
All industrial divisions	13,540	1,231,278	1,211,267	771,768	84,542	38,458	25,384	139,407	10,797	1,080,703	1,062,817	667,714	75,817	28,337	19,354	156,036
Agriculture, forestry, and fisheries	2,142	74,083	73,481	36,993	378	6,429	3,299	11,347	1,502	60,190	59,720	26,171	364	4,096	2,428	15,660
Construction	674	110,663	109,464	86,158	1,528	2,815	1,899	6,912	493	82,143	81,570	62,600	624	1,933	1,269	8,364
Manufacturing	1,333	228,982	226,271	165,911	2,737	8,575	5,828	13,173	1,086	173,097	171,008	122,881	2,359	5,604	3,942	17,162
Transportation, communication, and sanitary, services	342	21,558	21,485	8,525	1,713	1,323	1,146	4,053	269	20,862	20,789	8,522	1,674	1,290	1,133	4,063
Wholesale and retail trade, total	3,810	618,294	609,437	456,078	49,446	7,769	6,243	40,991	3,263	581,984	573,467	430,956	44,870	6,923	5,447	42,727
Wholesale trade	664	213,182	209,182	165,665	13,439	2,117	1,657	13,431	633	204,728	200,895	159,926	12,616	1,741	1,329	14,062
Retail trade	3,106	391,264	386,521	280,633	34,789	5,533	4,332	26,433	2,590	363,408	358,838	261,250	31,036	5,063	3,864	27,538
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	3,049	53,413	48,689	2,290	5,560	5,311	4,308	18,320	2,196	44,647	40,170	2,290	5,284	3,233	2,691	20,522
Services	2,162	119,233	117,978	13,268	23,173	5,269	2,304	44,284	1,961	113,371	112,257	12,205	20,635	4,751	2,102	47,141
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PENNSYLVANIA, TOTAL																
All industrial divisions	49,277	4,053,186	3,996,006	2,516,746	324,372	102,763	70,633	450,265	39,511	3,664,578	3,613,771	2,261,228	292,119	81,179	59,721	504,905
Agriculture, forestry, and fisheries	3,282	65,359	64,234	32,568	2,134	4,978	1,289	11,263	2,480	53,551	52,774	22,662	1,908	3,720	870	14,310
Mining	1,462	86,409	85,843	47,140	1,292	7,722	1,716	8,796	1,160	76,544	76,098	39,855	1,275	6,531	1,418	10,146
Construction	3,727	323,854	321,263	236,170	5,175	6,225	5,675	34,007	3,118	290,514	288,622	210,507	4,185	5,056	5,027	38,442
Manufacturing	2,780	537,812	535,701	402,787	12,158	9,628	9,344	43,115	2,298	500,658	498,794	374,735	11,565	8,470	8,350	45,240
Transportation, communication, and sanitary services	1,305	77,635	76,150	38,207	2,105	5,908	2,672	10,878	1,001	68,584	67,203	32,272	2,105	5,195	2,238	11,581
Wholesale and retail trade, total	17,988	2,210,441	2,194,059	1,645,424	175,433	27,211	23,939	134,412	14,908	2,004,960	1,990,033	1,487,168	156,458	23,759	20,967	144,589
Wholesale trade	3,409	793,017	787,992	627,365	51,063	6,572	6,763	41,902	2,838	717,613	713,011	563,690	47,265	5,848	5,831	43,901
Retail trade	13,983	1,341,449	1,330,830	961,512	117,614	19,745	16,360	88,096	11,627	1,218,247	1,208,651	872,273	103,469	17,074	14,355	96,035
Wholesale and retail trade not allocable	596	75,975	75,237	56,547	6,756	894	816	4,414	443	69,100	68,371	51,205	5,724	837	781	4,653
Finance, insurance, and real estate	9,710	214,064	187,629	9,891	30,890	21,652	15,425	48,025	7,036	185,111	160,968	8,802	25,032	13,590	11,668	68,956
Services	8,926	537,034	530,549	104,558	95,185	19,439	10,567	159,474	7,461	484,088	478,711	85,227	89,591	14,858	9,177	171,342
Philadelphia District																
All industrial divisions	23,194	2,199,378	2,165,653	1,320,596	191,616	52,189	41,904	252,534	18,881	2,012,222	1,982,860	1,212,859	174,472	39,622	35,749	291,287
Agriculture, forestry, and fisheries	1,281	30,049	29,213	13,346	1,263	2,135	589	5,376	976	27,418	26,863	11,623	1,191	1,974	406	6,949
Mining	181	11,721	11,652	6,829	129	485	211	1,955	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Construction	1,630	160,398	158,752	113,607	2,579	3,341	3,038	18,857	1,411	148,547	147,369	105,401	2,417	2,860	2,742	19,937
Manufacturing	1,676	364,531	363,458	275,979	9,203	5,353	6,376	29,452	1,362	340,775	339,843	257,615	9,031	4,665	5,664	30,974
Transportation, communication, and sanitary services	405	35,358	35,206	17,716	631	2,738	1,250	5,345	351	31,518	31,459	14,919	631	2,519	1,026	5,469
Wholesale and retail trade, total	8,383	1,131,155	1,123,902	843,576	91,617	13,931	12,969	73,700	7,184	1,052,440	1,045,627	772,513	84,893	12,315	11,930	79,473
Wholesale trade	1,685	439,491	436,878	347,806	28,667	3,077	3,227	23,565	1,448	406,863	404,412	319,593	27,273	2,863	2,956	24,657
Retail trade	6,442	655,978	651,609	459,931	60,250	10,510	9,259	47,550	5,504	609,921	605,830	426,095	54,920	9,128	8,492	52,221
Wholesale and retail trade not allocable	256	35,686	35,415	26,839	2,700	344	483	2,585	232	35,656	35,385	26,825	2,700	324	482	2,595
Finance, insurance, and real estate	4,899	139,682	119,993	4,070	23,618	13,259	10,559	24,513	3,592	118,108	100,381	2,985	18,778	8,121	7,937	42,790
Services	4,716	326,484	323,477	54,473	62,576	10,947	6,912	93,338	3,873	282,968	280,936	41,935	57,402	7,173	5,875	103,641

Footnotes at end of table.

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
PENNSYLVANIA—Continued																
Pittsburgh District																
All industrial divisions	18,852	1,316,087	1,297,121	829,828	98,733	33,451	20,168	150,761	14,917	1,172,673	1,155,494	727,629	86,574	27,321	16,821	160,282
Agriculture, forestry, and fisheries	1,078	20,878	20,683	13,111	848	1,313	409	2,213	751	13,215	13,087	5,689	694	796	234	3,493
Mining	1,102	60,371	59,912	31,860	1,143	3,794	1,340	5,090	851	53,026	52,664	26,271	1,140	4,771	1,099	6,274
Construction	1,621	130,336	129,430	96,509	2,057	2,012	2,059	14,875	1,328	111,638	110,963	82,056	1,288	1,534	1,740	15,701
Manufacturing	780	101,406	100,767	72,795	1,909	2,585	1,544	8,674	688	93,031	92,490	67,144	1,534	2,317	1,388	8,946
Transportation, communication, and sanitary services	496	21,261	19,958	10,904	182	1,726	661	3,158	323	19,793	18,499	10,084	182	1,411	599	3,488
Wholesale and retail trade, total	6,968	765,982	759,148	568,346	61,855	8,991	7,576	44,260	5,692	677,795	671,846	504,192	52,310	7,740	6,273	47,377
Wholesale trade	1,242	225,936	223,999	177,509	14,508	2,200	1,840	11,916	975	196,978	195,262	154,132	12,690	1,808	1,555	12,648
Retail trade	5,529	517,513	512,777	373,989	45,420	6,598	5,549	31,220	4,571	458,870	454,798	333,647	37,770	5,741	4,539	33,560
Wholesale and retail trade not allocable	197	22,533	22,372	16,848	1,927	193	187	1,124	146	21,947	21,786	16,413	1,850	191	179	1,169
Finance, insurance, and real estate	3,613	64,491	58,826	5,390	6,833	5,383	4,031	22,342	2,567	58,871	53,535	5,386	5,815	3,743	3,142	23,981
Services	3,144	150,829	147,864	30,912	23,906	5,647	2,548	49,889	2,692	144,781	141,887	26,807	23,611	5,009	2,346	50,760
Scranton District																
All industrial divisions	7,231	537,721	533,232	366,322	34,023	17,123	8,561	46,970	5,713	479,683	475,417	320,740	31,073	14,236	7,151	53,336
Agriculture, forestry, and fisheries	923	14,432	14,338	6,111	23	1,530	291	3,674	753	12,918	12,824	5,350	23	1,350	230	3,868
Mining	179	14,317	14,279	8,451	20	1,443	165	1,751	177	13,070	13,052	7,716	6	1,365	150	1,818
Construction	476	33,120	33,081	26,054	539	872	578	275	379	30,329	30,290	23,050	480	662	545	2,804
Manufacturing	324	71,875	71,476	54,013	1,046	1,690	1,424	4,989	248	66,852	66,461	49,976	1,000	1,488	1,298	5,320
Transportation, communication, and sanitary services	404	21,016	20,986	9,587	1,292	1,444	761	2,375	327	17,273	17,245	7,269	1,292	1,265	613	2,624
Wholesale and retail trade, total	2,637	313,304	311,009	242,502	21,961	4,289	3,394	16,452	2,032	274,725	272,560	210,463	19,255	3,704	2,764	17,739
Wholesale trade	482	127,590	127,115	102,050	7,888	1,295	1,696	6,421	415	113,772	113,337	89,965	7,302	1,177	1,320	8,596
Retail trade	2,012	167,958	166,444	127,592	11,944	2,637	1,552	9,326	1,552	149,456	148,023	112,531	10,779	2,205	1,324	10,254
Wholesale and retail trade not allocable	143	17,756	17,450	12,860	2,129	357	146	705	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,198	9,891	8,810	431	439	3,010	835	1,170	877	8,132	7,052	431	439	1,726	589	2,185
Services	1,066	59,721	59,208	19,173	8,703	2,845	1,107	16,247	896	56,339	55,888	16,489	8,578	2,676	956	16,941
RHODE ISLAND																
All industrial divisions	2,613	165,475	161,750	98,811	14,340	2,441	2,438	28,948	2,368	160,411	156,742	94,733	13,684	2,349	2,280	29,613
Mining	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction	279	13,574	13,450	8,230	4	378	227	3,020	279	13,574	13,450	8,230	4	378	227	3,020
Manufacturing	182	22,520	22,372	16,550	471	330	314	2,371	158	22,283	22,135	16,372	471	325	314	2,379
Wholesale and retail trade, total	957	86,483	85,413	65,334	7,298	867	1,090	5,121	837	83,749	82,689	62,994	6,909	847	1,023	5,546
Wholesale trade	252	24,624	24,297	18,666	2,383	136	218	1,874	252	24,624	24,297	18,666	2,383	136	218	1,874
Retail trade	680	60,284	59,543	45,578	4,848	723	854	2,961	560	57,550	56,819	43,238	4,459	703	787	3,386
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	536	6,919	4,667	1,199	409	210	249	3,430	436	5,398	3,190	-	312	147	170	3,632
Services	539	32,321	32,196	4,645	6,158	564	542	14,642	538	31,749	31,626	4,284	5,988	560	530	14,672
Nature of business not allocable	-	-	-	-	-	-										
SOUTH CAROLINA																
All industrial divisions	7,100	620,916	610,259	413,104	41,656	14,754	6,787	64,016	5,691	569,835	560,549	377,705	37,318	12,533	5,958	69,978
Agriculture, forestry, and fisheries	906	44,822	44,426	23,815	3,378	3,414	456	2,966	668	34,199	34,001	19,827	1,837	2,504	370	4,277
Mining	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction	249	38,740	38,412	33,651	264	608	490	934	190	35,428	35,308	30,552	198	292	407	2,256
Manufacturing	363	66,964	66,530	48,123	352	3,036	1,018	5,921	309	62,627	62,220	44,590	322	2,841	904	6,241
Transportation, communication, and sanitary services	88	9,828	9,804	6,754	-	475	197	1,369	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Wholesale and retail trade, total	2,725	378,046	372,417	295,767	24,722	3,269	3,216	20,840	2,335	348,689	343,226	271,101	22,110	3,036	2,859	22,356
Wholesale trade	281	110,700	108,188	89,996	5,940	854	509	6,317	250	105,823	103,353	85,306	5,852	843	500	6,338
Retail trade	2,370	259,231	256,323	200,033	18,314	2,274	2,654	13,323	2,011	234,751	231,967	180,097	15,790	2,052	2,306	14,818
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,419	17,461	13,663	142	991	2,302	643	6,043	894	14,492	11,466	31	910	1,834	477	7,321
Services	1,326	65,055	65,007	4,852	11,949	1,650	767	25,971	1,231	64,583	64,539	4,852	11,941	1,551	744	26,158

Footnotes at end of table.

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SOUTH DAKOTA																
All industrial divisions	5,391	355,627	351,713	240,275	15,466	10,977	7,002	37,333	4,379	320,888	317,422	215,823	13,606	8,857	5,773	41,406
Agriculture, forestry, and fisheries	2,462	75,397	74,729	46,488	807	5,015	2,405	10,960	1,953	65,024	64,470	38,444	807	4,258	1,980	11,629
Construction	283	50,237	50,149	38,620	194	1,812	545	4,550	277	46,959	46,881	35,835	149	1,679	472	4,671
Manufacturing	187	14,454	14,418	9,313	85	328	133	2,081	163	14,337	14,301	9,224	85	302	133	2,118
Wholesale and retail trade, total	907	168,403	166,637	137,461	9,217	1,341	2,355	6,327	725	153,161	151,539	124,839	7,792	1,183	2,165	7,019
Wholesale trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	793	99,793	98,592	77,570	6,574	974	1,557	4,846	623	90,881	89,778	70,235	5,695	864	1,403	5,447
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	801	6,154	5,364	426	85	665	609	2,532	631	5,398	4,616	426	60	587	515	2,589
Services	630	32,638	32,116	3,884	5,078	951	753	12,608	557	31,091	30,698	3,841	4,713	601	443	12,842
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TENNESSEE																
All industrial divisions	17,513	1,597,458	1,581,907	1,165,942	94,789	29,254	16,443	133,505	13,425	1,430,489	1,416,274	1,030,993	85,104	23,828	14,298	147,311
Agriculture, forestry, and fisheries	2,617	96,466	95,219	68,220	2,280	4,921	1,148	9,051	1,760	67,798	66,844	43,399	1,809	3,241	844	11,599
Mining	114	8,100	8,036	5,125	38	294	90	1,454	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Construction	1,215	153,003	152,014	120,974	1,635	3,464	1,877	11,612	1,147	137,960	137,144	107,400	1,509	3,339	1,719	12,230
Manufacturing	815	128,963	128,190	98,564	2,805	2,153	1,581	9,613	607	121,931	121,367	92,604	2,761	1,797	1,473	10,329
Transportation, communication, and sanitary services	308	9,007	8,995	4,020	39	1,097	427	1,033	182	6,748	6,736	2,998	39	858	318	1,160
Wholesale and retail trade, total	6,908	1,054,009	1,048,667	848,685	68,478	7,794	7,565	45,525	5,309	947,424	942,496	760,185	60,985	6,852	6,685	50,370
Wholesale trade	972	427,051	425,452	366,637	20,782	2,198	1,682	13,947	825	395,452	394,113	339,668	19,283	1,936	1,476	14,489
Retail trade	5,839	608,807	605,286	467,591	46,311	5,397	5,755	30,700	4,412	533,821	530,454	406,060	40,317	4,717	5,081	34,973
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	2,860	41,326	34,704	3,812	2,805	5,123	2,200	15,360	2,173	38,799	32,392	3,641	2,409	3,902	1,806	19,337
Services	2,626	106,467	106,009	16,491	16,709	4,396	1,548	39,848	2,137	101,612	101,186	15,590	15,554	3,533	1,356	40,762
TEXAS, TOTAL																
All industrial divisions	57,653	5,126,086	4,996,839	3,267,409	346,886	170,927	71,770	420,137	42,098	4,363,810	4,252,921	2,734,011	296,976	112,178	53,427	573,932
Agriculture, forestry, and fisheries	9,923	508,649	493,152	322,132	6,689	32,709	7,443	29,642	6,311	403,511	390,959	235,758	5,655	20,855	5,339	61,676
Mining	2,582	263,566	249,547	134,941	5,649	25,866	8,744	[2]13,047	1,525	187,777	177,933	82,418	3,720	16,768	5,719	29,649
Construction	3,736	588,099	576,009	477,385	10,640	11,445	6,781	27,353	2,930	462,472	451,867	356,393	9,057	9,374	5,365	42,918
Manufacturing	1,830	298,474	296,648	217,129	7,128	6,931	3,561	23,165	1,395	262,798	261,071	190,319	5,475	5,469	2,954	26,413
Transportation, communication, and sanitary services	860	65,039	64,614	40,141	284	4,160	1,996	6,834	590	57,074	56,681	35,409	260	3,630	1,602	7,242
Wholesale and retail trade, total	14,173	2,564,671	2,529,153	1,987,590	175,817	24,951	19,405	113,693	10,862	2,263,700	2,231,180	1,754,741	151,977	19,982	16,321	127,519
Wholesale trade	2,615	974,315	962,568	793,935	49,717	8,979	6,308	35,845	2,111	871,403	860,441	712,295	44,642	6,733	5,235	41,636
Retail trade	11,309	1,532,062	1,508,987	1,150,324	121,333	14,918	12,543	74,572	8,552	1,337,237	1,316,374	1,001,591	102,875	12,214	10,569	82,440
Wholesale and retail trade not allocable	249	58,294	57,598	43,331	4,767	1,054	554	3,276	199	55,060	54,365	40,855	4,460	1,035	517	3,443
Finance, insurance, and real estate	14,829	299,378	260,707	13,693	34,166	43,160	16,270	63,196	10,778	231,846	196,663	12,458	25,728	19,311	10,152	94,973
Services	9,574	536,395	525,194	73,005	106,513	21,705	7,570	168,993	7,658	492,826	484,761	65,122	95,104	16,789	5,975	183,205
Austin District																
All industrial divisions	26,710	2,258,726	2,210,496	1,416,031	159,467	69,521	32,732	207,895	19,564	1,953,675	1,911,192	1,201,904	136,502	51,552	25,704	260,618
Agriculture, forestry, and fisheries	4,888	227,074	220,641	135,979	3,458	15,268	3,796	8,346	3,084	172,825	167,138	89,575	2,908	9,707	2,870	26,826
Mining	472	76,312	74,720	30,900	2,958	7,588	3,576	[2]3,759	307	53,862	53,221	21,250	2,287	4,875	2,127	6,310
Construction	1,501	280,440	277,437	229,957	5,914	4,912	3,363	10,663	1,260	232,333	230,129	183,543	4,791	4,199	2,819	17,395
Manufacturing	813	132,954	132,016	96,661	3,124	3,160	1,595	10,873	682	115,929	115,030	82,328	2,586	2,754	1,412	12,174
Transportation, communication, and sanitary services	485	33,954	33,741	19,726	137	2,361	1,005	4,784	339	32,416	32,203	18,924	137	2,215	934	4,964
Wholesale and retail trade, total	6,368	1,105,757	1,091,932	856,129	78,359	11,817	8,339	49,026	4,784	990,019	977,661	765,358	68,897	9,605	6,886	54,614
Wholesale trade	1,261	425,764	419,279	346,198	24,677	4,405	2,553	16,193	1,028	393,963	387,725	320,033	23,322	3,345	1,931	18,433
Retail trade	5,060	662,041	654,918	497,409	51,721	6,932	5,582	31,925	3,710	578,609	572,705	433,201	43,620	5,788	4,766	35,197
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	7,313	137,684	117,208	8,249	12,588	15,784	7,679	41,575	5,307	114,326	95,364	8,214	8,199	11,474	6,071	48,483
Services	4,773	264,372	262,622	38,430	52,929	8,631	3,379	86,301	3,777	241,795	240,276	32,712	46,697	6,723	2,585	89,737

Footnotes at end of table.

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Less Loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
TEXAS—Continued																
Dallas District																
All industrial divisions	30,943	2,867,360	2,786,343	1,851,378	187,419	101,406	39,038	212,242	22,534	2,410,135	2,341,729	1,532,107	160,474	60,626	27,723	313,314
Agriculture, forestry, and fisheries	5,035	281,575	272,511	186,153	3,231	17,441	3,647	21,296	3,227	230,686	223,821	146,183	2,747	11,148	2,469	34,850
Mining	2,110	187,254	174,827	104,041	2,691	18,278	5,168	[2]9,288	1,218	133,915	124,712	61,168	1,433	11,893	3,592	23,339
Construction	2,235	307,659	298,572	247,428	4,726	6,533	3,418	16,690	1,670	230,139	221,738	172,850	4,266	5,175	2,546	25,523
Manufacturing	1,017	165,520	164,632	120,468	4,004	3,771	1,966	12,292	713	146,869	146,041	107,991	2,889	2,715	1,542	14,239
Transportation, communication, and sanitary services	375	31,085	30,873	20,415	147	1,799	991	2,050	251	24,658	24,478	16,485	123	1,415	668	2,278
Wholesale and retail trade, total	7,805	1,458,914	1,437,221	1,131,461	97,458	13,134	11,066	64,667	6,078	1,273,681	1,253,519	989,383	83,080	10,377	9,435	72,905
Wholesale trade	1,354	548,551	543,289	447,737	25,040	4,574	3,755	19,652	1,083	477,440	472,716	392,262	21,320	3,388	3,304	23,203
Retail trade	6,249	870,021	854,069	652,915	69,612	7,986	6,961	42,647	4,842	758,628	743,669	568,390	59,255	6,426	5,803	47,243
Wholesale and retail trade not allocable	202	40,342	39,863	30,809	2,806	574	350	2,368	153	37,613	37,134	28,731	2,505	563	328	2,459
Finance, insurance, and real estate	7,516	161,694	143,499	5,444	21,578	27,376	8,591	21,621	5,471	117,520	101,299	4,244	17,529	7,837	4,081	46,490
Services	4,801	272,023	262,572	34,575	53,584	13,074	4,191	82,692	3,881	251,031	244,485	32,410	48,407	10,066	3,390	93,468
UTAH																
All industrial divisions	5,097	408,031	398,291	235,730	30,055	13,523	6,985	56,352	3,904	376,754	367,902	217,337	27,021	11,419	6,200	60,154
Agriculture, forestry, and fisheries	769	22,977	22,907	11,671	2	1,925	764	3,714	539	20,601	20,531	10,170	2	1,696	683	4,068
Construction	490	52,738	52,439	37,889	770	1,931	517	7,080	464	52,020	51,758	37,595	.592	1,916	491	7,085
Manufacturing	185	33,495	32,817	23,807	649	868	522	3,377	184	30,863	30,430	21,527	649	844	501	3,508
Wholesale and retail trade, total	1,422	194,137	190,502	144,282	15,284	2,245	2,302	10,629	1,151	175,106	171,968	130,034	13,522	1,985	2,080	11,717
Wholesale trade	279	57,272	56,160	45,345	3,309	593	469	1,209	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]
Retail trade	1,138	130,481	128,096	94,279	11,428	1,619	1,784	8,927	1,034	126,915	124,551	91,688	11,018	1,561	1,716	8,996
Wholesale and retail trade not allocable	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]
Finance, insurance, and real estate	1,081	24,513	20,415	2,675	3,226	3,023	1,411	5,298	723	22,567	18,542	2,675	3,159	2,465	1,149	6,419
Services	890	60,783	59,855	6,448	9,576	2,344	968	25,555	711	57,435	56,540	6,388	8,951	1,413	800	25,886
VERMONT																
All industrial divisions	2,038	101,975	101,177	67,902	6,355	2,364	2,027	9,735	1,591	89,658	88,909	59,616	5,303	1,916	1,754	10,509
Agriculture, forestry, and fisheries	440	6,486	6,454	3,392	-	547	276	980	342	4,855	4,848	2,308	-	383	207	1,158
Mining	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing	288	22,302	22,248	16,134	372	650	399	1,663	213	20,271	20,218	14,680	335	521	328	1,832
Transportation, communication, and sanitary services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wholesale and retail trade, total	540	60,157	59,472	45,295	4,582	768	849	3,483	412	52,845	52,181	39,547	3,793	652	768	3,839
Wholesale trade	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]
Retail trade	445	41,632	41,097	30,539	3,448	519	386	2,948	347	40,174	39,641	29,704	3,221	488	345	3,104
Wholesale and retail trade not allocable	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]
Finance, insurance, and real estate	318	1,447	1,428	-	103	234	158	93	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]
Services	402	9,830	9,824	1,759	1,270	155	334	3,235	378	8,660	8,654	1,759	1,044	155	326	3,235
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VIRGINIA																
All industrial divisions	14,438	923,915	910,365	535,563	71,463	30,592	15,285	128,382	11,084	821,064	809,199	470,893	63,445	20,883	11,968	142,579
Agriculture, forestry, and fisheries	2,154	43,690	43,079	25,084	168	3,761	918	5,607	1,461	36,078	35,544	19,681	94	2,552	669	7,227
Mining	338	23,513	23,482	12,764	5	1,403	560	1,437	262	20,477	20,460	10,124	5	1,167	512	1,589
Construction	1,122	104,681	104,144	77,598	934	1,971	1,301	12,334	972	93,262	92,787	67,745	934	1,809	1,163	13,017
Manufacturing	856	90,805	90,645	65,124	1,841	2,329	1,097	8,725	782	88,753	88,593	62,895	1,841	2,189	1,015	9,454
Transportation, communication, and sanitary services	202	10,874	10,756	5,390	193	1,179	415	2,213	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]
Wholesale and retail trade, total	4,583	456,516	450,845	329,063	38,800	5,514	4,504	30,941	3,517	401,827	396,543	286,838	33,722	4,414	3,949	34,546
Wholesale trade	491	92,298	90,975	71,639	5,789	797	744	5,317	416	89,867	88,547	69,541	5,496	777	726	5,979
Retail trade	3,944	354,495	350,147	252,532	31,596	4,191	3,485	24,554	2,977	302,432	298,468	212,608	26,811	3,111	2,951	27,477
Wholesale and retail trade not allocable	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]
Finance, insurance, and real estate	2,715	54,232	49,104	1,785	4,251	9,736	4,015	8,824	1,797	36,676	32,668	1,785	3,013	3,684	1,965	14,997
Services	2,441	138,475	137,181	17,954	25,271	4,699	2,475	58,017	2,164	133,446	132,160	16,288	23,729	4,237	2,328	59,067

Footnotes at end of table.

Table 26.—NUMBER OF PARTNERSHIPS, AND SELECTED INCOME AND DEDUCTION ITEMS, BY STATE AND INDUSTRIAL DIVISION—Continued

State and industrial division	Partnerships with and without net profit								Partnerships with net profit							
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Salaries and wages (Thousand dollars)	Depreciation (Thousand dollars)	Taxes (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WASHINGTON																
All industrial divisions	16,278	1,184,065	1,165,936	668,061	103,672	40,982	27,059	160,652	11,832	1,015,885	1,000,805	549,683	89,789	30,980	22,578	179,395
Agriculture, forestry, and fisheries	2,416	98,244	97,153	44,625	5,325	6,196	2,332	17,170	1,843	85,693	84,816	36,991	4,740	5,064	1,915	18,761
Construction	1,027	180,719	178,288	138,045	3,582	6,378	3,282	14,510	714	124,680	123,002	86,178	3,094	3,948	2,537	19,184
Manufacturing	914	97,592	97,199	68,013	1,421	2,432	2,822	9,425	739	85,801	85,447	59,136	1,242	2,120	2,598	9,837
Transportation, communication, and sanitary services	462	24,719	24,630	14,895	476	1,419	1,120	1,250	257	22,540	22,454	12,865	476	1,330	1,068	3,398
Wholesale and retail trade, total	3,850	541,461	534,848	375,329	55,047	6,481	8,029	38,533	2,949	476,214	470,261	327,771	47,696	5,554	6,888	41,598
Wholesale trade	523	135,771	134,726	106,388	9,607	937	1,349	7,703	386	110,938	110,162	84,637	8,214	794	1,139	8,160
Retail trade	3,212	386,733	381,228	257,780	42,903	5,216	6,389	28,341	2,448	346,319	341,205	231,973	36,945	4,432	5,458	30,949
Wholesale and retail trade not allocable	115	18,957	18,894	11,161	2,537	328	291	2,489	115	18,957	18,894	11,161	2,537	328	291	2,489
Finance, insurance, and real estate	4,696	66,605	61,573	744	4,844	11,816	4,867	18,297	2,970	56,972	52,925	744	3,915	8,293	3,473	23,005
Services	2,859	173,443	170,965	25,904	32,931	6,111	4,547	61,456	2,311	162,703	160,620	25,492	28,607	4,524	4,043	63,414
WEST VIRGINIA																
All industrial divisions	8,601	302,887	298,697	197,607	18,904	9,148	5,980	30,706	6,340	265,591	261,763	168,414	15,595	6,876	4,944	38,680
Agriculture, forestry, and fisheries	415	9,005	8,747	7,182	41	534	136	[2]602	266	6,988	6,791	5,517	-	182	79	386
Mining	3,113	30,133	29,918	16,129	81	2,774	1,388	268	2,098	25,214	24,999	10,076	60	1,841	1,093	5,644
Construction	226	13,068	13,009	9,003	9	508	424	1,361	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Manufacturing	298	19,895	19,486	11,679	602	939	462	2,829	250	18,529	18,120	10,710	602	759	408	2,983
Wholesale and retail trade, total	2,028	188,011	186,156	145,674	12,126	1,802	2,209	11,916	1,684	168,351	166,689	128,932	11,146	1,599	2,031	12,467
Wholesale trade	279	43,379	43,302	36,251	2,174	368	328	2,395	277	41,652	41,578	34,808	2,045	357	303	2,415
Retail trade	1,695	136,750	134,994	102,890	9,544	1,367	1,797	9,513	1,377	122,112	120,546	90,515	8,693	1,179	1,661	9,965
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	1,643	7,597	6,635	313	170	1,093	588	3,931	1,280	7,406	6,451	313	170	987	556	4,052
Services	661	30,573	30,244	4,827	5,875	1,239	673	10,801	463	22,934	22,671	2,038	3,608	920	377	11,386
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WISCONSIN																
All industrial divisions	19,802	1,085,817	1,070,122	615,879	84,566	36,813	23,078	156,352	16,253	982,019	968,314	557,000	73,637	28,877	18,296	167,492
Agriculture, forestry, and fisheries	5,311	80,376	78,270	32,965	1,405	8,337	3,757	18,243	4,462	69,660	67,759	25,979	1,362	6,885	3,035	20,686
Construction	1,264	111,229	110,459	74,575	2,209	4,376	1,725	12,971	1,212	106,293	105,553	70,620	2,169	4,285	1,685	13,034
Manufacturing	934	133,972	133,277	93,715	2,204	3,078	1,618	16,544	853	125,610	124,956	86,371	2,105	2,911	1,532	16,664
Transportation, communication, and sanitary services	350	13,594	13,175	5,332	-	1,160	500	2,581	277	12,492	12,073	5,073	-	1,097	473	2,619
Wholesale and retail trade, total	5,331	535,765	529,732	385,390	41,813	6,688	6,816	40,406	4,429	485,257	479,850	347,446	35,930	5,729	6,176	42,395
Wholesale trade	609	118,858	117,915	93,674	6,855	989	1,802	6,286	524	110,585	109,868	86,485	6,367	930	1,720	6,499
Retail trade	4,661	403,828	398,807	282,725	33,963	5,488	4,872	33,213	3,844	361,593	356,972	251,970	28,568	4,588	4,314	34,989
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	3,676	46,694	43,287	74	5,834	7,568	5,434	3,728	2,386	27,363	25,043	71	2,787	2,900	2,377	9,605
Services	2,832	154,869	152,661	19,831	30,234	4,690	2,951	61,032	2,530	146,026	143,819	17,443	28,417	4,154	2,741	61,642
WYOMING																
All industrial divisions	2,964	199,034	191,492	126,246	10,520	8,049	3,809	21,730	2,264	175,218	168,369	109,306	9,858	6,015	3,080	25,134
Agriculture, forestry, and fisheries	713	25,194	24,362	11,975	338	3,207	1,161	1,085	445	14,572	14,274	5,262	174	1,597	679	3,457
Wholesale and retail trade, total	809	85,968	84,914	64,191	5,548	1,195	1,037	6,303	604	77,263	76,211	57,159	5,146	1,035	931	6,558
Wholesale trade	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Retail trade	736	63,487	62,976	46,216	4,511	1,001	745	4,816	531	54,782	54,273	39,184	4,109	841	639	5,071
Wholesale and retail trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)	[3]	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Finance, insurance, and real estate	564	12,575	8,731	-	1,540	1,277	677	5,435	417	12,119	8,322	-	1,539	1,201	642	5,567
Services	591	20,968	19,542	5,640	2,793	1,093	491	2,245	567	20,952	19,526	5,634	2,793	1,093	491	5,248
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Net loss exceeds net profit.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."
When estimates for a particular industrial division within a State have a high sampling variability the industrial division and the data are deleted. However, the data are included in the appropriate State totals and the U.S. industrial division totals. The industrial divisions are listed and the appropriate cells are 'dashed' when no State partnership activity was reported on returns in the sample.
Data are also shown for internal revenue districts in those states comprising multiple districts.

Table 27.—NUMBER OF PARTNERSHIPS IN AGRICULTURE, FORESTRY, AND FISHERIES, BY STATES

States	Number of partnerships					
	Total agriculture, forestry, and fisheries	Farms				Other agriculture, forestry, and fisheries
		Total	Field crop	Livestock	Other	
	(1)	(2)	(3)	(4)	(5)	(6)
United States	133,056	122,132	32,759	61,006	28,367	10,924
Alabama	1,619	1,280	(1)	724	357	339
Arizona	780	688	314	274	(1)	(1)
Arkansas	1,500	1,357	875	325	(1)	143
California	12,879	11,477	2,076	3,265	6,136	1,402
Colorado	2,616	2,485	589	1,380	516	(1)
Florida	3,230	2,793	273	525	1,995	437
Georgia	1,691	1,483	356	696	431	208
Idaho	1,629	1,529	549	658	322	(1)
Illinois	7,097	6,740	2,948	2,738	1,054	357
Indiana	2,783	2,568	1,269	912	387	215
Iowa	10,621	10,143	2,892	6,311	940	478
Kansas	3,942	3,818	1,363	1,669	786	(1)
Kentucky	3,160	3,026	1,133	1,324	569	134
Louisiana	1,339	1,077	684	296	(1)	262
Maine	615	567	-	245	322	(1)
Massachusetts	920	821	(1)	448	323	(1)
Michigan	2,748	2,519	298	1,222	999	229
Minnesota	6,922	6,722	2,082	3,994	646	200
Mississippi	1,604	1,459	810	529	(1)	(1)
Missouri	5,663	5,495	794	3,294	1,407	168
Montana	2,076	2,002	890	920	(1)	(1)
Nebraska	4,410	4,211	1,522	2,409	280	199
New Jersey	1,450	1,059	(1)	449	580	391
New York	5,083	4,507	203	2,933	1,371	576
North Carolina	2,152	1,930	1,114	494	322	(1)
North Dakota	1,986	1,912	1,127	539	246	(1)
Ohio	4,105	3,571	914	1,615	1,042	534
Oklahoma	1,628	1,491	346	916	229	137
Oregon	2,142	2,021	565	817	639	(1)
Pennsylvania	3,282	2,956	(1)	1,915	873	326
South Carolina	906	753	364	269	(1)	153
South Dakota	2,462	2,384	727	1,439	218	(1)
Tennessee	2,617	2,343	660	1,007	676	274
Texas	9,923	9,122	2,344	5,422	1,356	801
Virginia	2,154	2,005	495	1,113	397	(1)
Washington	2,416	1,907	645	651	611	509
Wisconsin	5,311	5,069	388	3,953	728	242
Other States	5,595	4,842	703	3,316	823	753

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the United States totals.

NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 28.—NUMBER OF PARTNERSHIPS, BY THE NUMBER OF PARTNERS IN THE PARTNERSHIP, FOR SELECTED INDUSTRIES, AND SIZE OF NET PROFIT

Industry and size of net profit	Total number of partnerships	Number of partnerships with—					
		2 partners		3 partners	4 partners	5 under 10 partners	10 or more partners
		Number	Percent of total partnerships				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All industries, total	932,181	684,536	73.4	132,192	49,704	41,407	24,342
With net profit, total	718,459	537,399	74.8	101,252	37,112	28,935	13,761
Under $2,000	188,870	139,782	74.0	24,584	9,278	7,927	7,299
$2,000 under $5,000	149,120	116,844	78.4	19,601	6,821	4,623	1,231
$5,000 under $10,000	144,080	115,981	80.5	16,984	6,020	4,073	1,022
$10,000 under $15,000	81,207	64,743	79.7	9,838	3,561	2,409	656
$15,000 under $20,000	43,834	32,907	75.1	7,170	2,227	1,250	280
$20,000 under $25,000	27,788	19,839	71.4	5,286	1,305	1,002	356
$25,000 under $50,000	51,165	33,870	66.2	10,241	3,610	2,702	742
$50,000 under $100,000	22,109	11,232	50.8	5,640	2,669	1,987	581
$100,000 under $250,000	8,368	1,997	23.9	1,808	1,519	2,445	599
$250,000 or more	1,918	204	10.6	100	102	517	995
Without net profit	213,722	147,137	68.8	30,940	12,592	12,472	10,581
Agriculture, forestry, and fisheries, total	133,647	101,006	75.6	21,710	6,090	4,410	431
With net profit, total	101,664	76,863	75.6	16,555	4,521	3,346	379
Under $5,000	55,134	43,059	78.1	8,090	2,049	1,763	(1)
$5,000 under $25,000	39,993	30,003	75.0	6,755	1,810	1,265	160
$25,000 or more	6,537	3,801	58.1	1,710	662	318	44
Without net profit	31,983	24,143	75.5	5,155	1,569	1,064	(1)
Farms	122,703	92,215	75.2	20,331	5,712	4,073	372
Other agriculture, forestry, and fisheries	10,944	8,791	80.3	1,379	378	337	(1)
Mining, total	15,040	6,474	43.0	1,900	1,071	2,365	3,210
With net profit, total	8,944	4,019	44.9	1,132	574	1,434	1,785
Under $5,000	5,451	2,050	37.6	695	298	909	1,499
$5,000 under $25,000	2,540	1,495	58.9	299	224	348	(1)
$25,000 or more	953	474	49.7	138	52	177	112
Without net profit	6,096	2,455	40.3	768	517	931	1,425
Construction, total	58,164	50,572	86.9	5,841	1,125	533	93
With net profit, total	49,019	42,804	87.3	4,742	995	411	67
Under $5,000	15,942	14,549	91.3	1,152	(1)	(1)	(1)
$5,000 under $25,000	28,156	24,861	88.3	2,679	511	93	(1)
$25,000 or more	4,921	3,394	69.0	911	379	207	30
Without net profit	9,145	7,768	84.9	1,099	(1)	122	(1)
Manufacturing, total	43,091	32,949	76.5	6,601	2,040	1,317	184
With net profit, total	35,119	27,019	76.9	5,276	1,615	1,062	147
Under $5,000	10,802	8,784	81.3	1,421	349	245	3
$5,000 under $25,000	18,048	14,526	80.5	2,613	631	259	19
$25,000 or more	6,269	3,709	59.2	1,242	635	558	125
Without net profit	7,972	5,930	74.4	1,325	425	255	37
Food and kindred products, including beverages	5,061	3,374	66.7	1,001	357	269	60
Apparel, other finished products made from fabrics, and similar materials	3,334	2,534	76.0	484	212	92	(1)
Lumber and wood products, except furniture	7,258	5,688	78.4	1,226	157	165	22
Printing, publishing, and allied industries	6,429	5,095	79.3	884	237	199	14
Machinery, except electrical and transportation equipment	5,275	4,285	81.2	615	240	129	6
Other manufacturing industries	15,734	11,973	76.1	2,391	837	463	70
Transportation, communication, and sanitary services, total	17,032	14,306	84.0	1,747	598	332	49
With net profit, total	13,046	11,076	84.9	1,237	461	250	22
Under $5,000	6,339	5,671	89.5	429	188	(1)	-
$5,000 under $25,000	5,690	4,858	85.4	547	207	(1)	-
$25,000 or more	1,017	547	53.8	261	66	121	22
Without net profit	3,986	3,230	81.0	510	137	(1)	(1)
Wholesale and retail trade, total	267,493	225,074	84.1	30,278	8,099	3,597	445
With net profit, total	217,842	183,135	84.1	24,850	6,477	3,004	376
Under $5,000	89,483	78,659	87.9	8,272	1,780	700	77
$5,000 under $25,000	100,795	92,073	91.3	12,452	3,096	1,062	112
$25,000 or more	19,559	12,403	63.4	4,126	1,601	1,242	187
Without net profit	49,651	41,939	84.5	5,428	1,622	593	69
Wholesale trade, total	40,960	31,483	76.9	6,240	1,827	1,233	177
With net profit, total	33,535	25,815	77.0	5,192	1,421	963	144
Under $5,000	9,537	7,890	82.7	1,250	222	150	(1)
$5,000 under $25,000	16,846	13,564	80.5	2,474	581	210	17
$25,000 or more	7,152	4,361	61.0	1,468	618	603	102
Without net profit	7,425	5,668	76.3	1,048	406	270	(1)
Groceries and related products	7,383	5,550	75.2	1,228	345	218	42
Farm products-raw materials	3,480	2,387	68.6	744	217	121	11
Other wholesale trade	30,097	23,546	78.2	4,268	1,265	894	124
Retail trade, total	220,585	188,883	85.6	23,153	6,040	2,244	265
With net profit, total	179,328	153,413	85.5	18,881	4,879	1,926	229
Under $5,000	78,166	69,193	88.5	6,870	1,531	520	(1)
$5,000 under $25,000	89,446	76,589	85.6	9,521	2,432	809	95
$25,000 or more	11,716	7,631	65.1	2,490	916	597	82
Without net profit	41,257	35,470	86.0	4,272	1,161	318	36
Grocery stores, meat, fish, fruit, and vegetable markets	33,283	28,472	85.5	3,681	859	240	31
General merchandise	11,584	9,362	80.8	1,555	458	195	14
Apparel and accessories	14,547	12,409	85.3	1,321	664	150	3
Furniture, home furnishings, and equipment	14,461	12,276	84.9	1,562	428	190	5
Automotive dealers	15,612	13,068	83.7	1,850	553	127	14
Gasoline service stations	29,257	27,044	92.4	1,917	235	(1)	(1)
Eating and drinking places	42,112	37,026	87.9	3,844	905	298	39
Building materials	5,301	3,770	71.1	1,063	291	169	8
Hardware and farm equipment	9,830	7,782	79.2	1,350	515	177	6
Drug and proprietary stores	7,888	6,134	77.8	1,328	187	208	(1)
Liquor stores	5,612	4,922	87.7	513	151	(1)	-
Other retail trade	31,098	26,618	85.6	3,169	794	430	(1)
Wholesale and retail trade not allocable	5,948	4,708	79.2	885	232	120	3

Footnote at end of table.

Table 28.—NUMBER OF PARTNERSHIPS, BY THE NUMBER OF PARTNERS IN THE PARTNERSHIP, FOR SELECTED INDUSTRIES, AND SIZE OF NET PROFIT—Continued

Industry and size of net profit	Total number of partnerships	Number of partnerships with—					
		2 partners		3 partners	4 partners	5 under 10 partners	10 or more partners
		Number	Percent of total partnerships				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Finance, insurance, and real estate, total	229,400	123,568	53.9	41,744	23,065	22,796	18,227
With net profit, total	155,547	85,862	55.2	29,359	16,144	14,430	9,752
Under $5,000	104,313	60,610	58.1	19,379	9,608	8,123	6,593
$5,000 under $25,000	40,557	20,795	51.3	8,166	5,171	4,705	1,720
$25,000 or more	10,677	4,457	41.7	1,814	1,365	1,602	1,439
Without net profit	73,853	37,706	51.1	12,385	6,921	8,366	8,475
Real estate operators (except developers) and lessors, total	149,244	84,427	56.6	29,712	16,618	13,802	4,685
With net profit, total	98,004	54,983	56.1	20,277	11,517	9,272	1,955
Under $5,000	71,774	44,385	61.8	14,391	7,167	5,018	813
$5,000 under $25,000	22,744	9,649	42.4	5,253	3,658	3,382	802
$25,000 or more	3,486	949	27.4	633	692	872	340
Without net profit	51,240	29,444	57.5	9,435	5,101	4,530	2,730
Other finance, insurance, and real estate, total	80,156	39,141	48.8	12,032	6,447	8,994	13,542
With net profit, total	57,543	30,879	53.7	9,082	4,627	5,158	7,797
Under $5,000	32,539	16,225	49.9	4,988	2,441	3,105	5,780
$5,000 under $25,000	17,813	11,146	62.6	2,913	1,513	1,323	918
$25,000 or more	7,191	3,508	48.8	1,181	673	730	1,099
Without net profit	22,613	8,262	36.5	2,950	1,820	3,836	5,745
Services, total	166,737	129,307	77.6	22,199	7,522	6,057	1,652
With net profit, total	136,389	105,882	77.6	18,027	6,300	4,998	1,182
Under $5,000	49,955	42,777	85.6	4,722	1,698	648	110
$5,000 under $25,000	52,809	44,587	84.4	5,718	1,463	924	117
$25,000 or more	33,625	18,518	55.1	7,587	3,139	3,426	955
Without net profit	30,348	23,425	77.2	4,172	1,222	1,059	470
Lodging services	14,422	10,404	72.1	2,107	920	574	417
Personal services	34,630	30,781	88.9	2,965	653	194	37
Business services	18,348	14,601	79.6	2,232	904	511	100
Automotive services	16,932	14,901	88.0	1,530	323	176	2
Recreational services	14,142	10,327	73.0	2,053	1,004	558	200
Medical and other health services	20,071	14,459	72.0	2,881	1,209	1,151	371
Legal services	21,418	12,787	59.7	4,982	1,469	1,776	404
Engineering and architectural services	6,325	4,696	74.2	972	332	277	48
Accounting, auditing, and bookkeeping services	8,534	5,683	66.6	1,536	560	683	72
Other services	11,915	10,668	89.5	941	(1)	157	1
Nature of business not allocable	1,577	1,280	81.2	(1)	(1)	-	(1)

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and for "Description of the Samples and Limitations of the Data."

THIS PAGE IS INTENTIONALLY BLANK.

BASIC TABLES

CORPORATIONS

Page

29. Number of returns, total compiled receipts, business receipts, depreciation, net income, total assets, and inventory, by industrial group 230
30. Number of returns, total compiled receipts, business receipts, depreciation, net income, total assets, and inventory, by selected industries and size of business receipts 233
31. Number of returns, total compiled receipts, business receipts, depreciation, net income, net deficit, and inventory, by selected industries and size of net income or deficit 250
32. Number of returns, total compiled receipts, business receipts, depreciation, net income, total assets, and inventory, by selected industries and size of total assets 266
33. Active corporation returns with and without net income: Income statement and selected balance sheet items, by selected industries 276
34. Active corporation returns with net income: Income statement and selected balance sheet items, by selected industries 281
35. Income statement items by industrial division and size of business receipts 286
36. Income statement items by industrial division and size of net income 299
37. Income statement items by industrial division and size of total assets 312
38. Number of returns, business receipts, and net income by ratio of net income to business receipts for selected industries 318
39. Number of returns, business receipts, and inventory by ratio of business receipts to inventory, end-of-year for selected Manufacturing, Wholesale and Retail trade industries 322
40. Inventories, by method of valuation for selected industries 325
41. Number of returns, net income, and average net income, for selected industries 326

Table 29.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP

Industrial group	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All industrial groups	1,268,042	949,305,342	895,120,385	27,553,447	49,606,038	1,388,126,547	607,673	100,326,982	783,195	825,254,516	780,432,580	23,265,866	56,248,301	1,163,309,719	401,682	87,054,090
Agriculture, forestry, and fisheries	22,130	6,289,029	5,977,917	227,420	160,954	5,175,971	9,676	632,222	12,734	4,953,291	4,706,658	161,540	288,618	3,759,067	5,886	461,529
Mining	13,539	12,529,440	11,955,257	846,503	793,601	17,942,320	4,125	1,004,456	6,445	9,575,465	9,140,106	587,799	1,257,226	12,258,262	2,436	785,145
Metal mining	1,154	1,938,360	1,858,763	145,801	111,041	4,334,611	200	316,579	282	1,694,134	1,628,231	117,106	265,973	3,185,068	104	280,241
Bituminous coal and lignite mining	2,205	1,870,523	1,796,540	134,785	35,485	2,152,309	573	68,840	967	1,468,506	1,406,532	103,534	68,486	1,686,247	286	51,990
Crude petroleum and natural gas	6,592	6,382,238	6,037,059	387,570	585,136	8,767,906	1,687	411,593	3,006	4,512,291	4,263,643	235,832	782,307	5,519,907	808	325,991
Mining and quarrying of nonmetallic minerals and anthracite mining	3,588	2,338,319	2,262,895	178,347	61,939	2,687,494	1,665	207,444	2,190	1,900,534	1,841,700	131,327	140,460	1,867,040	1,238	126,923
Construction	90,604	41,065,409	40,311,096	734,138	617,156	19,466,778	47,854	2,558,662	53,010	31,741,147	31,151,492	544,447	1,111,045	14,076,381	30,549	1,674,510
General contractors	43,208	25,861,157	25,250,861	528,403	386,725	13,441,398	18,073	1,647,666	23,866	19,608,427	19,133,212	389,124	761,787	9,396,288	10,811	1,007,971
General building contractors	33,151	15,422,921	15,111,801	143,629	154,407	8,044,819	14,341	1,363,633	17,597	11,536,144	11,307,239	100,259	339,458	5,405,718	8,453	791,953
Highway and street contractors, and heavy construction contractors	9,801	10,340,014	10,041,514	383,649	233,784	5,347,806	3,642	277,475	6,188	8,061,415	7,815,247	288,694	361,826	3,978,157	2,346	214,492
General contractors not allocable	256	98,222	97,546	1,125	[1]1,466	48,773	90	6,558	81	10,868	10,726	171	503	12,413	12	1,526
Special trade contractors	46,132	15,069,115	14,927,223	202,934	229,535	5,948,723	29,443	896,796	28,732	12,043,483	11,930,505	153,872	405,220	4,639,334	19,596	662,535
Contractors not allocable	1,264	135,137	133,012	2,801	896	76,657	338	14,200	412	89,237	87,775	1,451	4,038	40,759	([2])	([2])
Manufacturing	183,149	407,864,669	399,659,829	12,418,850	25,350,966	292,640,010	151,067	60,941,270	120,687	369,340,766	361,788,299	11,319,429	27,200,501	265,933,682	104,433	55,089,059
Beverage industries	3,207	9,320,415	9,171,684	262,922	538,947	5,856,004	2,928	1,425,516	2,229	8,185,311	8,052,367	233,767	568,446	5,035,943	2,191	1,197,629
Food and kindred products	16,796	55,505,545	55,010,905	927,487	1,721,071	20,596,338	14,724	4,877,936	11,166	48,602,726	48,181,387	802,751	1,880,673	18,194,460	10,164	4,307,638
Tobacco manufactures	187	5,443,609	5,419,685	49,100	616,013	3,802,975	165	2,775,747	182	5,429,017	5,405,268	48,594	616,773	3,790,054	160	2,769,001
Textile mill products	6,202	15,404,222	15,215,705	388,205	646,760	9,479,267	5,058	2,777,749	4,434	13,924,680	13,757,227	353,216	719,725	8,529,395	3,722	2,492,900
Apparel and other finished products made from fabrics and similar materials	17,684	15,135,399	15,017,404	108,920	370,338	5,870,430	12,951	2,114,314	11,558	13,101,610	13,000,696	94,592	452,689	5,102,897	9,179	1,817,364
Lumber and wood products, except furniture	9,178	8,405,794	8,099,209	233,998	259,345	6,139,644	7,749	1,279,826	5,623	6,895,367	6,624,628	191,949	345,877	4,991,220	4,928	1,029,573
Furniture and fixtures	5,986	5,554,134	5,486,712	86,518	217,080	2,690,503	5,562	784,757	3,967	4,698,901	4,645,679	72,321	269,006	2,254,698	3,744	643,527
Paper and allied products	3,581	13,290,448	13,008,533	623,577	948,378	11,438,684	3,215	1,589,886	2,522	12,443,896	12,175,964	585,454	1,008,311	10,642,957	2,258	1,471,195
Printing, publishing, and allied industries	21,698	14,954,814	14,577,178	371,980	926,635	10,246,342	14,525	1,200,537	14,131	12,819,759	12,495,645	325,611	1,045,580	8,722,487	10,137	1,011,856
Chemicals and allied products	11,032	30,509,849	29,617,068	1,562,395	3,424,510	27,500,512	9,666	4,555,031	6,992	29,270,808	28,398,784	1,461,266	3,551,955	26,115,168	6,417	4,340,913
Petroleum refining and related industries	1,058	41,060,106	39,103,804	1,577,811	1,885,282	46,690,134	887	3,329,865	724	36,355,190	34,542,811	1,415,843	1,923,600	42,252,651	618	2,896,621
Rubber and miscellaneous plastics products	4,754	8,953,216	8,809,623	283,472	510,138	5,998,509	4,223	1,465,105	3,301	8,368,954	8,231,531	262,189	549,575	5,606,227	3,005	1,374,745
Leather and leather products	2,590	3,928,449	3,892,554	41,199	137,080	1,818,812	2,179	581,445	1,751	3,391,185	3,366,215	36,065	155,812	1,593,331	1,534	499,761
Stone, clay and glass products	8,358	11,259,942	11,044,086	566,504	836,393	9,777,787	7,208	1,460,404	5,607	10,130,858	9,936,889	509,023	921,443	8,795,225	5,031	1,323,023
Primary metal industries	4,637	28,723,538	28,293,740	1,449,467	1,368,341	29,518,295	3,760	5,678,481	3,162	26,369,420	25,959,232	1,343,718	1,490,941	27,307,289	2,645	5,207,171
Fabricated metal products (including ordnance), except machinery and transportation equipment	18,993	23,516,765	23,201,715	627,977	1,192,615	14,346,446	16,599	3,640,594	13,424	20,450,101	20,175,904	549,875	1,361,025	12,334,425	12,117	3,099,034
Machinery, except electrical and transportation equipment	19,458	29,176,056	28,541,415	1,083,326	2,254,807	22,734,306	16,201	6,347,909	13,355	26,224,028	25,653,297	996,573	2,423,423	20,091,767	11,665	5,626,453
Electrical machinery, equipment and supplies	8,133	25,751,560	25,309,306	614,098	1,504,194	17,001,634	6,865	4,646,629	4,699	23,600,318	23,184,575	554,959	1,722,837	15,450,348	4,207	4,155,106
Transportation equipment, except motor vehicles	2,357	18,007,903	17,841,920	302,962	698,251	9,990,338	1,918	3,836,831	1,408	16,974,913	16,832,548	270,237	754,160	9,220,078	1,231	3,632,908
Motor vehicles and motor vehicle equipment	2,242	29,224,704	28,605,684	862,414	4,226,930	20,301,954	2,025	3,699,070	1,632	28,965,257	28,349,978	856,677	4,241,590	20,145,262	1,553	3,644,383
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	4,267	7,664,483	7,468,924	247,857	692,809	5,967,690	3,613	1,651,353	2,672	7,139,627	6,953,890	232,734	748,282	5,564,704	2,382	1,531,036
Other manufacturing industries	10,751	7,073,718	6,922,975	146,661	375,049	4,873,406	9,046	1,222,285	6,148	5,998,840	5,863,784	122,015	448,778	4,193,096	5,545	1,017,222
Transportation, communication, electric, gas, and sanitary services	52,701	73,156,453	71,091,979	6,734,877	8,010,628	161,024,791	11,543	3,112,054	32,612	63,473,967	61,727,021	5,829,785	8,559,069	141,869,451	7,965	2,779,375
Transportation	39,736	33,204,839	31,843,588	2,663,213	1,063,126	51,248,719	7,274	872,112	24,479	25,512,275	24,417,129	1,976,467	1,448,112	37,903,299	4,627	624,780
Railroad transportation	474	10,820,546	10,138,265	987,443	344,707	32,227,130	213	481,233	290	8,316,994	7,793,534	796,008	458,805	24,482,557	136	350,158
Motor freight transportation and warehousing	20,769	10,202,629	10,001,265	572,854	319,606	5,273,971	3,763	114,203	13,531	8,293,182	8,119,177	459,397	387,657	4,340,311	2,583	101,318
Water transportation	4,181	3,074,572	2,916,693	208,800	89,699	3,900,920	680	35,350	2,374	2,428,992	2,292,335	144,732	148,632	2,706,238	349	26,307
Transportation by air	1,662	4,119,097	3,928,166	529,026	8,146	4,363,773	710	132,953	663	2,591,485	2,432,549	328,453	85,561	2,503,460	406	82,025
Other transportation	12,650	4,987,995	4,859,199	365,090	300,968	5,482,925	1,908	108,373	7,621	3,881,622	3,779,534	247,877	367,457	3,870,733	1,153	64,772
Communication	6,662	17,488,146	17,188,972	1,357,620	3,364,632	37,127,360	2,156	950,309	4,316	17,009,410	16,716,568	1,303,423	3,405,033	36,132,202	1,675	917,792
Electric and gas companies and systems	1,951	21,889,288	21,522,787	2,650,165	3,507,937	70,236,310	1,364	1,271,906	1,419	20,438,935	20,111,437	2,495,356	3,619,430	65,685,245	1,098	1,222,118
Water supply and other sanitary services	4,352	574,180	536,632	63,879	74,933	2,412,402	749	17,727	2,398	513,347	481,887	54,539	86,494	2,148,705	565	14,685

Footnotes at end of table.

Table 29. — NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and retail trade	388,852	298,336,442	293,118,648	2,447,721	5,172,405	101,562,793	325,871	30,714,618	249,480	255,960,956	251,524,224	1,979,048	6,522,651	84,617,176	218,591	25,433,679
Wholesale trade	132,372	144,810,079	142,730,398	795,260	2,420,578	46,830,958	98,337	13,113,009	91,697	125,223,426	123,432,014	646,925	2,967,311	39,501,104	71,920	11,065,466
Groceries and related products	16,099	29,132,743	28,816,543	138,153	262,085	5,291,613	11,375	1,430,695	11,078	24,731,236	24,466,660	106,022	335,273	4,350,163	7,961	1,183,943
Meats and meat products	2,382	3,992,452	3,982,270	13,168	29,249	529,681	1,829	98,707	1,632	3,332,747	3,324,351	9,985	35,512	427,138	1,280	79,091
Poultry and poultry products, fish and seafoods, and other groceries and related products	13,717	25,140,291	24,834,273	124,985	232,836	4,761,932	9,546	1,331,988	9,446	21,398,489	21,142,309	96,037	299,761	3,923,025	6,681	1,104,852
Electrical goods, hardware, plumbing, and heating and cooling equipment	14,585	13,512,817	13,345,930	56,276	239,242	4,984,014	11,828	1,826,058	10,081	11,638,925	11,494,654	47,629	295,760	4,195,632	8,616	1,526,271
Electrical goods	7,099	7,467,270	7,389,413	23,829	127,255	2,514,972	5,422	860,940	4,625	6,280,715	6,215,311	19,545	160,161	2,056,247	3,671	688,502
Hardware, plumbing, and heating and cooling equipment	7,486	6,045,547	5,956,517	32,447	111,987	2,469,042	6,406	965,118	5,456	5,358,210	5,279,343	28,084	135,599	2,139,385	4,945	837,769
Beer, wine, and distilled alcoholic beverages	3,201	7,898,802	7,869,658	23,198	98,024	2,319,928	2,942	666,140	2,476	7,097,855	7,072,025	19,824	128,274	1,783,799	2,305	603,130
Dry goods and apparel	8,510	6,572,059	6,495,835	15,565	115,711	2,694,369	5,965	892,368	5,811	5,746,428	5,678,540	13,079	141,045	2,359,784	4,328	767,305
Drugs, chemicals, and allied products	5,915	7,332,823	7,238,848	31,869	275,262	2,274,950	4,257	701,971	4,078	6,814,142	6,734,290	29,127	292,158	2,110,968	3,092	647,721
Lumber and construction materials	7,725	6,715,142	6,610,623	47,348	86,708	2,234,221	5,742	550,210	5,278	5,373,143	5,291,912	36,256	119,155	1,726,090	4,062	418,301
Machinery, equipment, and supplies	17,022	11,350,112	11,054,823	95,059	312,204	5,136,474	13,643	1,515,092	11,845	10,084,122	9,829,527	77,217	378,151	4,398,205	10,050	1,279,918
Motor vehicles and automotive equipment	7,685	7,218,482	7,135,660	29,783	182,915	2,037,849	6,821	802,958	5,613	6,551,303	6,479,244	25,268	204,037	1,744,861	5,171	682,813
Farm products - raw materials	5,332	12,253,953	12,016,145	71,038	119,215	3,483,964	4,191	1,103,687	3,905	10,242,609	10,027,932	62,442	139,603	2,991,199	3,206	964,535
Wholesalers, not elsewhere classified	45,613	40,894,233	40,231,517	282,192	710,028	15,896,858	31,285	3,507,449	31,163	35,068,745	34,495,373	226,298	904,447	13,407,048	22,964	2,881,318
Wholesale not allocable	685	1,928,913	1,914,816	4,779	19,184	476,718	288	116,381	369	1,874,918	1,861,857	3,763	29,408	433,355	(2)	(2)
Retail trade	245,187	146,678,306	143,687,333	1,574,838	2,639,668	51,734,943	218,001	16,776,128	150,391	125,008,491	122,483,492	1,269,926	3,392,899	42,672,504	139,898	13,703,820
Food	18,085	35,548,677	35,345,970	358,676	586,637	6,611,406	15,800	2,021,614	10,247	32,113,563	31,934,582	318,070	666,923	5,950,896	9,512	1,837,175
General merchandise	15,814	28,523,324	27,584,043	411,990	913,299	14,875,472	13,979	4,215,114	10,027	25,414,943	24,588,991	361,306	1,019,800	13,215,040	9,340	3,762,131
Department stores	4,146	20,968,200	20,199,743	264,554	747,634	10,945,535	3,936	3,038,457	3,269	19,026,862	18,331,427	240,029	803,117	9,938,714	3,152	2,706,407
Mail order houses	1,096	1,153,593	1,114,208	6,389	20,496	822,858	783	103,554	623	811,260	793,219	4,280	29,655	571,064	472	64,975
Limited price variety stores	2,557	3,583,660	3,518,261	71,841	103,757	1,863,052	2,438	709,693	1,495	3,363,787	3,300,980	67,876	112,726	1,767,176	1,471	658,087
Merchandise vending operators, direct selling organizations, and other general merchandise stores	8,015	2,817,871	2,751,831	69,206	41,412	1,248,027	6,822	363,410	4,640	2,213,034	2,163,365	49,121	74,302	938,086	4,245	272,662
Apparel and accessories	29,128	9,748,308	9,487,353	96,294	149,862	4,477,043	26,191	1,766,627	19,133	7,602,072	7,391,986	69,688	234,066	3,396,204	17,928	1,285,329
Furniture, home furnishings, and equipment	23,332	6,656,339	6,334,769	55,780	84,164	3,667,658	21,022	1,142,153	13,943	4,998,501	4,740,688	40,838	155,963	2,803,264	13,152	832,090
Automotive dealers	34,444	33,698,412	33,102,072	152,178	399,325	7,753,062	31,477	3,485,435	23,606	29,681,906	29,158,395	127,054	497,539	6,473,164	22,608	2,887,556
Motor vehicle dealers	25,822	31,124,528	30,622,339	117,928	373,211	6,563,566	23,830	3,028,858	18,554	27,761,748	27,317,792	103,725	440,557	5,642,645	17,926	2,570,775
Tire, battery, and accessory dealers, and miscellaneous aircraft, marine, and automotive dealers	8,622	2,573,884	2,479,733	34,250	26,114	1,189,496	7,647	456,577	5,052	1,920,158	1,840,603	23,329	56,982	830,519	4,682	316,781
Gasoline service stations	7,158	2,103,639	2,062,557	30,994	13,792	715,240	6,357	94,299	4,048	1,429,832	1,396,305	20,019	33,325	499,116	3,719	68,902
Eating and drinking places	38,178	6,823,851	6,698,714	190,394	81,091	2,607,299	31,877	174,238	18,518	4,767,921	4,669,300	120,031	181,143	1,710,710	16,231	120,826
Building materials, hardware, and farm equipment	27,450	9,869,376	9,655,704	101,663	154,751	5,116,355	25,173	1,857,621	17,517	7,847,321	7,675,091	77,104	237,010	3,976,587	16,676	1,424,640
Building materials	16,951	6,828,512	6,679,601	76,269	119,877	3,606,545	15,295	1,095,865	10,698	5,452,743	5,332,445	57,478	172,536	2,805,274	9,988	843,274
Hardware and farm equipment	10,499	3,040,864	2,976,103	25,394	34,874	1,509,810	9,878	761,756	6,819	2,394,578	2,342,646	19,626	64,474	1,171,313	6,688	581,366
Drug stores and proprietary stores	12,423	4,330,114	4,275,207	46,584	100,762	1,551,149	11,804	720,025	8,563	3,665,227	3,618,517	37,073	123,421	1,274,248	8,326	576,981
Liquor stores	6,132	1,375,364	1,369,227	12,721	9,513	436,243	5,586	177,016	3,818	1,040,690	1,035,459	8,283	22,245	318,097	3,620	136,848
Jewelry stores	4,529	1,003,022	919,249	8,843	16,863	832,825	4,140	313,210	2,751	757,900	699,844	5,371	33,644	591,532	2,568	216,509
Secondhand, book, sporting goods, and farm supply stores, and fuel and ice dealers, and other retail stores	27,684	6,752,203	6,611,653	104,300	127,412	2,976,248	23,998	772,297	17,791	5,522,233	5,410,515	82,033	182,558	2,392,450	15,885	591,081
Retail trade not allocable	830	245,677	240,815	4,421	2,197	110,943	597	36,479	429	166,382	163,819	3,056	5,262	71,196	333	23,752
Wholesale and retail trade not allocable	11,293	6,848,057	6,700,917	77,623	112,159	2,996,892	9,533	825,481	7,392	5,729,039	5,608,718	62,197	162,441	2,443,568	6,773	664,393
Finance, insurance, and real estate	359,229	81,858,656	46,294,993	2,370,138	8,680,895	764,797,460	5,664	230,794	227,118	69,234,990	40,489,117	1,704,169	9,804,170	624,370,857	3,254	126,069
Banking	14,818	15,134,314	2,082,285	336,665	2,534,584	351,496,695	(2)	(2)	13,706	14,069,912	2,025,864	324,534	2,592,445	328,507,686	(2)	(2)
Credit agencies other than banks	52,445	9,880,690	2,683,392	110,783	887,189	139,880,075	529	29,462	31,691	5,110,256	2,110,120	52,038	1,034,742	56,205,216	288	19,265
Holding and other investment companies	12,826	2,900,077	209,469	20,315	2,073,361	31,810,632	(2)	(2)	8,227	2,686,599	176,324	14,797	2,131,098	29,632,402	(2)	(2)
Holding and other investment companies except real estate investment trusts, 1960 Act	12,759	2,877,107	205,054	15,636	2,068,905	31,499,213	(2)	(2)	8,189	2,672,920	172,386	12,923	2,126,478	29,436,646	(2)	(2)
Real estate investment trusts, 1960 Act	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Security and commodity brokers, dealers, exchanges and services	4,183	1,048,590	361,446	11,482	90,944	6,160,248	(2)	(2)	2,075	804,070	240,917	7,901	138,812	5,052,565	(2)	(2)

Footnotes at end of table.

Table 29.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY INDUSTRIAL GROUP—Continued

Industrial group	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number of returns	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Finance, insurance and real estate—Continued																
Insurance carriers	4,316	39,901,162	32,327,023	232,550	1,925,754	170,333,195	[2]	[2]	2,880	36,966,260	29,687,941	217,704	2,065,419	163,590,677	[2]	[2]
Life insurance companies	1,632	27,628,336	21,317,596	178,787	1,325,730	135,454,822	-	-	801	26,474,053	20,325,910	170,159	1,415,062	132,095,808	-	-
Mutual insurance (except life) and other insurance carriers	2,684	12,272,826	11,009,427	53,763	600,024	34,878,373	[2]	[2]	2,079	10,492,207	9,362,031	47,545	650,357	31,494,869	[2]	[2]
Insurance agents, brokers, and service	21,385	1,978,845	1,908,478	31,504	132,260	2,524,529	437	2,869	14,789	1,600,119	1,538,780	25,644	160,381	2,138,759	381	2,797
Real estate except lessors of real property other than buildings	242,819	10,625,014	6,609,857	1,595,883	963,606	59,630,613	4,291	171,838	149,659	7,709,591	4,607,234	1,043,412	1,585,954	37,520,830	2,333	80,975
Lessors of real property except buildings	6,437	389,964	113,043	30,956	73,197	2,961,473	318	7,021	4,091	288,183	101,937	18,139	95,319	1,722,722	178	4,639
Services	150,082	28,095,321	26,607,539	1,770,502	833,141	25,218,787	51,026	1,112,606	79,822	20,890,574	19,827,191	1,138,410	1,497,840	16,339,479	28,382	697,133
Lodging services	15,014	3,248,251	2,873,879	278,732	[1]8,192	5,391,156	5,039	59,635	6,754	1,672,642	1,473,371	129,530	124,119	2,496,442	2,250	27,548
Personal services	25,563	3,478,149	3,424,421	168,828	90,365	2,098,830	12,319	109,076	13,495	2,551,289	2,507,616	117,749	146,403	1,534,600	7,293	83,579
Laundries, laundry services, and cleaning and dyeing plants	14,416	2,367,183	2,334,824	124,198	45,396	1,334,784	5,615	61,191	6,629	1,687,468	1,661,661	83,535	85,240	932,315	2,888	48,081
Photographic studios, including commercial photography	1,867	259,027	255,398	6,517	2,153	119,517	1,139	10,707	1,052	173,486	171,336	4,412	7,559	74,569	659	5,419
Other personal services	9,280	851,939	834,199	38,113	42,816	644,529	5,565	37,178	5,814	690,335	674,619	29,802	53,604	527,716	3,746	30,079
Business services	43,286	9,737,575	9,346,802	479,575	451,436	7,194,667	8,904	198,436	25,302	7,992,699	7,663,011	315,231	599,524	5,433,840	5,234	142,045
Advertising	6,578	3,999,474	3,939,408	40,626	138,373	1,416,955	1,560	36,243	4,219	3,523,479	3,470,774	32,512	156,202	1,234,136	1,089	27,592
Other business services	36,708	5,738,101	5,407,394	434,949	313,063	5,777,712	7,344	162,193	21,083	4,469,220	4,192,237	282,719	443,322	4,199,704	4,145	114,453
Automotive services	21,909	3,011,621	2,852,487	434,561	95,063	2,738,541	11,678	145,410	13,204	2,366,846	2,232,139	339,121	137,703	2,111,966	7,257	108,380
Automobile repair, automobile services, and garages	15,329	2,199,647	2,054,420	416,813	72,716	2,410,178	6,732	80,219	9,436	1,711,519	1,588,404	325,589	105,776	1,855,015	4,162	61,703
Repair services, except automotive	6,580	811,974	798,067	17,748	22,347	328,363	4,946	65,191	3,768	655,327	643,735	13,532	31,927	256,951	3,095	46,677
Motion pictures	7,425	2,758,169	2,560,252	115,256	73,204	2,852,015	1,915	461,269	3,808	2,110,495	1,958,176	72,155	171,496	1,915,011	1,129	247,911
Motion picture production, distribution, and service industries	3,224	1,972,330	1,863,573	69,512	39,560	1,870,203	753	451,945	1,471	1,524,904	1,443,915	40,682	121,646	1,174,443	446	239,672
Motion picture theaters	4,201	785,839	696,679	45,744	33,644	981,812	1,162	9,324	2,337	585,591	514,261	31,473	49,850	740,568	683	8,239
Amusement and recreation services, except motion pictures	17,490	2,554,360	2,335,426	231,629	43,906	3,079,733	6,711	54,498	6,793	1,722,771	1,577,358	120,986	169,890	1,640,339	2,667	29,097
Physicians, surgeons and oculists	273	90,089	89,900	306	2,430	14,910	[2]	[2]	232	87,067	86,879	255	2,442	14,156	-	-
Other services	19,122	3,217,107	3,124,372	65,615	84,929	1,848,935	4,440	84,269	10,234	2,386,765	2,328,641	43,383	146,263	1,193,125	2,552	58,573
Nature of business not allocable	7,756	109,923	103,127	3,298	[1]13,708	297,637	847	20,300	1,287	83,360	78,472	1,239	7,181	85,364	186	7,591

[1]Deficit exceeds net income.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and for Description of the Sample and Limitations of the Data.

Table 30.— NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ALL INDUSTRIES																
Total	1,268,042	949,305,342	895,120,385	27,553,447	49,606,038	1,388,126,547	607,673	100,326,982	783,195	825,254,516	780,432,580	23,265,866	56,248,301	1,163,309,719	401,682	87,054,090
Under $10,000	183,567	837,486	470,835	132,285	[1]214,364	8,962,545	18,267	84,553	81,588	459,739	215,803	50,097	128,074	3,472,930	4,742	22,209
$10,000 under $25,000	144,812	2,512,473	1,823,750	286,104	29,061	11,613,538	28,163	158,191	81,490	1,437,090	928,760	156,220	327,187	6,922,296	9,736	42,029
$25,000 under $50,000	151,422	5,671,763	4,579,571	474,929	175,337	16,957,206	52,747	415,088	87,772	3,299,272	2,457,004	282,669	577,492	11,116,692	22,729	158,007
$50,000 under $100,000	171,976	12,742,947	11,100,630	710,267	424,589	26,664,073	86,219	1,032,196	107,911	8,025,363	6,708,668	445,525	910,895	19,266,438	48,165	531,562
$100,000 under $200,000	171,646	25,181,082	23,005,031	953,176	655,923	41,039,046	110,639	2,360,684	115,852	17,140,290	15,357,971	615,633	1,278,276	30,815,667	72,158	1,477,702
$200,000 under $500,000	185,338	59,884,401	56,242,000	1,615,340	1,563,216	78,612,123	138,310	5,948,462	138,242	44,949,733	42,142,732	1,140,361	2,443,173	59,731,712	103,228	4,267,975
$500,000 under $1,000,000	94,857	67,536,926	64,069,934	1,369,573	1,694,103	75,948,573	76,434	6,251,611	75,915	54,090,086	51,512,199	1,022,041	2,328,192	56,284,782	61,832	4,868,178
$1,000,000 under $5,000,000	87,605	177,445,557	168,640,794	2,936,762	5,330,302	191,638,275	73,438	16,403,173	73,422	149,535,690	143,365,943	2,303,697	6,424,428	137,426,457	62,607	13,608,015
$5,000,000 under $10,000,000	9,527	66,905,444	63,224,913	1,168,439	2,545,967	88,251,072	8,092	6,558,723	8,145	57,166,229	54,522,267	914,583	2,889,882	66,018,972	7,050	5,600,155
$10,000,000 under $50,000,000	6,285	126,687,471	118,601,744	2,968,599	6,864,378	217,540,479	5,211	13,827,676	5,401	109,898,776	103,318,221	2,490,955	7,429,875	181,959,670	4,561	12,057,687
$50,000,000 or more	1,569	403,619,187	383,361,183	14,876,173	30,782,067	626,439,478	1,354	46,972,280	1,407	379,037,002	359,903,012	13,817,680	31,438,835	589,616,002	1,217	44,285,430
Business receipts not reported	59,438	280,605	-	61,800	[1]244,541	4,460,139	3,135	83,551	6,050	215,246	-	26,405	71,992	678,101	403	9,072
AGRICULTURE, FORESTRY, AND FISHERIES																
Total	22,130	6,289,029	5,977,917	227,420	160,954	5,175,971	9,676	632,222	12,734	4,953,291	4,706,658	161,540	288,618	3,759,067	5,886	461,529
Under $10,000	2,798	18,302	11,788	3,846	[1]8,887	158,197	621	3,940	1,045	9,566	4,896	945	3,099	65,919	266	1,284
$10,000 under $25,000	2,536	52,173	42,775	6,839	[1]4,194	194,731	1,021	8,879	1,128	25,446	19,780	2,175	6,070	91,792	307	2,500
$25,000 under $50,000	3,176	130,125	114,449	13,645	[1]4,964	377,679	1,388	28,049	1,711	72,788	61,571	6,344	11,319	187,900	715	14,317
$50,000 under $100,000	3,796	301,682	274,217	25,344	14,234	516,808	1,646	31,349	2,294	188,769	165,713	13,889	28,665	341,740	1,011	20,475
$100,000 under $200,000	3,499	535,823	499,012	30,769	25,410	648,048	1,700	53,652	2,392	374,727	344,191	20,105	43,206	449,808	1,199	38,283
$200,000 under $500,000	2,950	966,010	922,249	41,870	27,175	850,093	1,607	110,828	2,128	696,230	667,758	29,593	48,307	591,591	1,178	73,737
$500,000 under $1,000,000	1,401	970,071	929,704	29,668	20,908	547,714	926	67,551	1,065	748,046	714,624	21,807	32,361	403,428	680	43,635
$1,000,000 under $5,000,000	751	1,570,305	1,504,522	34,783	30,914	846,449	561	171,741	563	1,150,645	1,104,505	27,743	47,274	654,648	416	117,129
$5,000,000 under $10,000,000	58	431,290	421,795	7,777	14,762	199,859	56	51,323	54	406,792	397,548	7,355	15,494	190,636	52	48,638
$10,000,000 under $50,000,000	50	800,198	763,724	13,002	32,691	362,761	36	63,570	49	768,864	732,390	12,999	32,691	356,911	36	63,570
$50,000,000 or more	2	501,266	493,682	17,905	14,783	365,048	2	37,916	2	501,266	493,682	17,905	14,783	365,048	2	37,916
Business receipts not reported	1,113	11,784	-	1,972	[1]1,878	108,584	112	3,424	303	10,152	-	680	3,349	59,646	[2]	[2]
MINING																
Total	13,539	12,529,440	11,955,257	846,503	793,601	17,942,320	4,125	1,004,456	6,445	9,575,465	9,140,106	587,799	1,257,226	12,258,262	2,436	785,145
Under $10,000	1,740	12,941	6,186	2,803	[1]6,037	132,441	195	1,264	625	7,872	2,374	491	2,955	35,343	169	1,215
$10,000 under $25,000	1,505	31,844	23,796	5,330	[1]9,385	130,765	279	1,489	610	15,584	9,878	1,335	4,972	50,450		
$25,000 under $50,000	1,162	47,377	41,760	5,912	[1]13,102	160,385	301	2,669	445	19,291	15,949	1,254	3,212	43,589		
$50,000 under $100,000	1,571	127,673	115,471	12,722	[1]10,058	242,115	454	4,206	773	62,505	57,873	5,202	6,372	114,308	249	2,533
$100,000 under $200,000	1,401	220,955	201,992	20,808	[1]2,013	305,552	528	7,415	966	155,163	141,771	12,579	14,712	185,495	407	5,427
$200,000 under $500,000	1,875	634,449	598,021	53,664	3,185	792,606	864	19,485	1,213	421,454	397,454	33,010	36,694	466,436	609	11,500
$500,000 under $1,000,000	1,041	795,070	746,222	56,457	850	872,341	593	33,368	728	556,058	528,649	36,237	38,274	533,077	408	20,640
$1,000,000 under $5,000,000	879	1,962,317	1,813,917	145,393	67,326	2,406,508	612	95,396	596	1,377,145	1,257,546	87,731	122,998	1,523,716	406	61,824
$5,000,000 under $10,000,000	125	889,193	846,567	66,937	43,386	1,234,085	115	52,501	90	650,237	619,951	45,811	62,560	785,206	82	40,112
$10,000,000 under $50,000,000	97	1,878,738	1,803,476	143,849	48,274	3,098,075	91	186,259	67	1,352,083	1,295,839	89,460	124,669	2,026,638	62	131,108
$50,000,000 or more	34	5,917,132	5,757,849	318,991	819,281	7,883,989	33	593,644	30	4,949,129	4,812,822	273,992	835,327	6,454,098	29	510,026
Business receipts not reported	2,109	11,751	-	13,637	[1]148,106	683,458	60	6,760	302	8,944	-	697	4,481	39,906	22	760
CONSTRUCTION																
Total	90,604	41,065,409	40,311,096	734,138	617,156	19,466,778	47,854	2,558,662	53,010	31,741,147	31,151,492	544,447	1,111,045	14,076,381	30,549	1,674,510
Under $10,000	4,742	25,131	18,964	3,426	[1]7,729	146,505	911	13,502	1,753	12,507	7,578	1,730	3,032	60,212	272	4,138
$10,000 under $25,000	5,734	104,597	98,850	5,603	[1]6,791	146,056	2,118	24,356	2,426	47,181	43,001	1,790	5,608	66,647	987	7,617
$25,000 under $50,000	9,553	359,239	347,643	11,684	[1]10,284	346,979	4,397	53,152	4,388	167,858	161,198	4,794	10,715	161,271	2,025	20,783
$50,000 under $100,000	13,270	994,739	973,109	28,839	[1]6,447	639,143	7,248	93,559	6,795	512,042	498,455	14,119	28,328	330,067	3,669	38,282
$100,000 under $200,000	15,650	2,298,188	2,261,728	52,080	13,042	1,172,704	9,432	201,596	9,771	1,457,374	1,432,393	32,726	67,071	710,841	6,031	107,629
$200,000 under $500,000	18,911	6,033,299	5,960,819	109,654	52,118	2,725,370	12,421	474,747	13,332	4,263,735	4,216,759	76,044	160,873	1,768,897	8,776	272,022
$500,000 under $1,000,000	9,298	6,560,535	6,474,739	110,825	109,766	2,728,602	5,850	408,053	7,414	5,249,314	5,184,486	89,017	183,177	2,129,171	4,665	300,174
$1,000,000 under $5,000,000	7,162	13,840,954	13,638,219	227,362	244,752	5,755,005	4,408	715,979	5,898	11,452,499	11,289,419	176,603	341,464	4,522,052	3,697	557,714
$5,000,000 under $10,000,000	512	3,602,410	3,509,878	63,851	62,350	1,749,476	300	211,302	391	2,750,151	2,682,129	48,362	87,627	1,308,707	232	178,668
$10,000,000 under $50,000,000	244	4,579,912	4,464,005	78,862	98,663	2,426,395	132	245,405	181	3,508,298	3,411,843	60,634	135,005	1,735,378	99	102,660
$50,000,000 or more	26	2,641,831	2,563,142	39,586	68,625	1,366,502	22	89,430	21	2,298,868	2,224,231	37,112	73,824	1,237,792	19	83,272
Business receipts not reported	5,502	24,574	-	2,366	[1]909	264,041	615	27,581	640	21,320	-	1,916	14,321	45,346	[2]	[2]

Footnotes at end of table.

Table 30.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
CONSTRUCTION—Continued																
General Contractors																
Total	43,208	25,861,157	25,250,861	528,403	386,725	13,441,398	18,073	1,647,666	23,866	19,608,427	19,133,212	389,124	701,787	9,396,288	10,811	1,007,971
Under $10,000	2,405	14,136	9,365	2,370	[1]3,498	96,047	367	10,790	995	8,061	4,008	1,546	2,334	44,320	[2]	[2]
$10,000 under $25,000	2,624	50,063	45,087	2,870	[1]4,058	107,094	876	22,284	1,163	24,595	20,783	792	3,447	48,540	456	6,866
$25,000 under $50,000	4,034	156,712	147,992	5,011	[1]5,188	232,725	1,522	40,700	1,904	74,301	69,357	2,151	6,546	111,549	747	16,569
$50,000 under $100,000	5,573	432,811	414,740	13,677	[1]2,911	409,115	2,499	65,942	2,695	212,678	201,794	6,272	14,247	207,605	1,149	26,727
$100,000 under $200,000	6,364	939,934	916,758	22,148	562	637,522	3,105	127,261	3,513	528,674	511,625	12,292	27,344	353,091	1,726	59,166
$200,000 under $500,000	8,663	2,817,856	2,770,214	60,610	7,076	1,537,753	4,522	292,766	5,576	1,800,572	1,771,873	38,569	68,172	865,264	2,813	141,750
$500,000 under $1,000,000	4,592	3,269,018	3,208,585	72,471	55,143	1,527,392	2,139	218,494	3,524	2,518,548	2,474,786	56,276	93,628	1,137,117	1,644	149,618
$1,000,000 under $5,000,000	4,367	8,884,512	8,731,553	179,074	154,283	3,777,767	2,220	411,347	3,469	7,115,874	6,995,440	136,133	228,083	2,828,852	1,780	309,502
$5,000,000 under $10,000,000	411	2,895,917	2,816,438	56,541	39,645	1,460,098	225	165,976	307	2,160,302	2,104,161	41,974	61,531	1,056,270	171	138,156
$10,000,000 under $50,000,000	200	3,799,863	3,690,457	72,362	86,378	2,105,149	100	187,626	147	2,909,922	2,818,624	55,107	118,253	1,512,227	75	79,650
$50,000,000 or more	25	2,577,919	2,499,672	39,136	58,987	1,321,326	21	81,622	20	2,234,956	2,160,761	36,662	64,186	1,192,616	18	75,464
Business receipts not reported	3,950	22,416	-	2,133	306	229,410	477	22,858	553	19,744	-	1,350	14,016	38,837	[2]	[2]
General building contractors																
Total	33,151	15,422,921	15,111,801	143,629	154,407	8,044,819	14,341	1,363,633	17,597	11,536,144	11,307,239	100,259	339,458	5,405,718	8,453	791,953
Under $10,000	1,887	8,574	6,903	634	[1]2,821	71,767	311	10,330	753	4,105	2,917	223	1,391	29,139	142	2,618
$10,000 under $25,000	2,258	43,681	39,358	1,552	[1]2,867	96,384	777	21,438	1,057	22,517	19,100	697	2,904	46,764	413	6,658
$25,000 under $50,000	3,275	126,494	119,604	2,692	[1]5,447	198,723	1,231	33,060	1,481	56,755	53,070	1,048	4,443	89,496	579	10,938
$50,000 under $100,000	4,520	347,084	336,434	6,383	[1]1,342	317,601	2,118	64,109	2,183	170,237	163,579	3,266	10,184	163,343	940	26,356
$100,000 under $200,000	5,126	746,488	727,722	10,451	[1]780	505,311	2,691	121,272	2,820	419,352	405,937	5,389	19,323	278,534	1,516	57,151
$200,000 under $500,000	6,697	2,148,357	2,115,044	22,392	1,250	1,132,456	3,868	278,077	4,267	1,346,187	1,327,206	13,147	43,613	633,345	2,485	138,164
$500,000 under $1,000,000	2,986	2,117,801	2,079,044	21,109	30,313	962,617	1,439	187,294	2,274	1,615,009	1,588,712	16,260	54,127	690,157	1,092	125,422
$1,000,000 under $5,000,000	2,639	5,205,726	5,140,589	36,787	67,044	2,133,427	1,307	331,826	2,123	4,213,038	4,164,824	29,406	95,286	1,573,265	1,104	252,276
$5,000,000 under $10,000,000	218	1,552,742	1,513,690	12,956	17,036	836,465	104	119,798	165	1,173,659	1,146,756	8,768	27,573	606,937	75	102,116
$10,000,000 under $50,000,000	110	2,130,109	2,083,126	21,967	27,072	1,094,570	43	150,263	79	1,618,298	1,578,257	16,630	43,888	780,834	33	50,914
$50,000,000 or more	10	982,808	950,287	6,070	27,468	524,467	9	23,444	9	886,249	856,881	5,346	27,727	495,426	8	17,811
Business receipts not reported	3,425	13,057	-	636	[1]2,519	171,031	443	22,722	386	10,738	-	79	8,999	18,478	[2]	[2]
Highway and street contractors, and heavy construction contractors																
Total	9,801	10,340,014	10,041,514	383,649	233,784	5,347,806	3,642	277,475	6,188	8,061,415	7,815,247	288,694	361,826	3,978,157	2,346	214,492
Under $10,000	466	5,294	2,204	1,736	[1]882	22,583	134	1,284	200	3,729	865	1,323	738	13,495	[2]	[2]
$10,000 under $25,000	345	6,075	5,422	1,307	[1]1,169	10,561			106	2,078	1,683	95	543	1,776	[2]	[2]
$25,000 under $50,000	758	30,176	28,346	2,319	259	34,001	290	7,640	423	17,746	16,287	1,103	2,103	22,053	168	5,631
$50,000 under $100,000	980	80,420	73,010	7,245	[1]1,667	90,063	359	1,702	481	40,262	36,047	2,971	3,955	43,405	198	307
$100,000 under $200,000	1,236	193,152	188,753	11,688	1,347	132,052	414	5,989	692	109,197	105,574	6,898	8,020	74,438	210	2,015
$200,000 under $500,000	1,940	662,125	647,880	38,078	5,804	400,826	633	14,339	1,305	453,175	443,537	25,305	24,498	229,144	328	3,586
$500,000 under $1,000,000	1,606	1,151,217	1,129,541	51,362	24,830	564,775	700	31,200	1,250	903,539	886,074	40,016	39,501	446,960	552	24,196
$1,000,000 under $5,000,000	1,703	3,637,683	3,550,022	141,849	87,670	1,626,006	890	73,475	1,343	2,895,709	2,823,528	106,713	132,669	1,248,611	675	55,764
$5,000,000 under $10,000,000	193	1,343,175	1,302,748	43,585	22,609	623,633	121	46,178	142	986,643	957,405	33,206	33,958	449,333	96	36,040
$10,000,000 under $50,000,000	88	1,626,275	1,564,203	49,979	60,584	989,077	56	37,361	68	1,291,624	1,240,367	38,477	74,365	731,393	42	28,736
$50,000,000 or more	15	1,595,111	1,549,385	33,066	31,519	796,859	12	58,178	11	1,348,707	1,303,880	31,316	36,459	697,190	10	57,653
Business receipts not reported	471	9,311	-	1,435	2,880	57,370	[2]	[2]	167	9,006	-	1,271	5,017	20,359	[2]	[2]
General contractors not allocable																
Total	256	98,222	97,546	1,125	[1]1,466	48,773	90	6,558	81	10,868	10,726	171	503	12,413	[2]	[2]
Under $10,000							-	-	[2]	[2]	[2]	-	[2]	[2]	-	-
$10,000 under $25,000									-	-	-	-	-	-	-	-
$25,000 under $50,000	147	5,924	5,903	60	281	3,298			-	-	-	-	-	-	-	-
$50,000 under $100,000									[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$100,000 under $200,000	2	294	283	9	[1]5	159	[2]	[2]	1	125	114	5	1	119	-	-
$200,000 under $500,000									4	1,210	1,130	117	61	2,775	-	-
$500,000 under $1,000,000	51	48,477	48,232	578	[1]409	22,805			-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000									3	7,127	7,088	14	128	6,976	[2]	[2]
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	2	43,479	43,128	416	[1]1,278	21,502	-	-	-	-	-	-	-	-	-	-
$50,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	[2]	[2]	-	[2]	[2]	[2]	[2]	[2]	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 30.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
CONSTRUCTION—Continued																
Special Trade Contractors																
Total	46,132	15,069,115	14,927,223	202,934	229,535	5,948,723	29,443	896,796	28,732	12,043,483	11,930,505	153,872	405,220	4,639,334	19,596	662,535
Under $10,000	2,127	10,521	9,182	1,011	[1]3,978	47,099	523	2,589	718	4,355	3,520	184	677	15,190	(2)	(2)
$10,000 under $25,000	2,923	51,028	50,351	2,480	[1]2,855	35,781	1,189	2,005	1,181	20,762	20,435	823	1,801	15,691	509	717
$25,000 under $50,000	5,470	200,927	198,137	6,648	[1]4,898	111,578	2,829	12,266	2,482	93,219	91,789	2,642	4,147	47,633	1,278	4,214
$50,000 under $100,000	7,611	556,065	552,518	14,631	[1]3,669	227,041	4,718	27,189	4,027	294,561	291,858	7,371	13,922	119,920	2,500	11,180
$100,000 under $200,000	9,157	1,339,219	1,326,801	29,581	12,776	516,923	6,272	70,540	6,173	915,687	908,610	20,330	39,138	344,151	4,282	45,909
$200,000 under $500,000	10,134	3,186,792	3,161,974	48,337	44,976	1,172,929	7,826	175,302	7,683	2,444,149	2,425,872	37,252	92,018	897,895	5,911	129,909
$500,000 under $1,000,000	4,652	3,257,315	3,232,554	37,910	53,546	1,190,080	3,668	188,674	3,858	2,713,502	2,692,825	32,465	88,159	986,078	3,000	150,453
$1,000,000 under $5,000,000	2,769	4,920,179	4,870,742	47,932	90,544	1,967,302	2,185	304,338	2,406	4,309,068	4,266,433	40,363	113,224	1,689,147	1,915	248,003
$5,000,000 under $10,000,000	100	700,978	687,946	7,222	22,048	285,734	74	44,960	83	584,334	572,474	6,300	25,439	248,793	60	40,146
$10,000,000 under $50,000,000	44	780,049	773,548	6,500	12,285	321,246	32	57,779	34	598,376	593,219	5,527	16,752	223,151	24	23,010
$50,000,000 or more	1	63,912	63,470	450	9,638	45,176	1	7,808	1	63,912	63,470	450	9,638	45,176	1	7,808
Business receipts not reported	1,144	2,130	-	232	[1]878	27,834	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	-	-
Contractors Not Allocable																
Total	1,264	135,137	133,012	2,801	896	76,657	338	14,200	412	89,237	87,775	1,451	4,038	40,759	142	4,004
Under $10,000	210	474	417	45	[1]253	3,359										
$10,000 under $25,000	187	3,506	3,412	253	122	3,181	120	376	124	2,053	1,885	176	403	5,207		
$25,000 under $50,000	135	7,463	7,365	556	[1]65	5,663									139	3,429
$50,000 under $100,000	129	19,035	18,169	351	[1]296	18,259										
$100,000 under $200,000	168	62,853	62,231	1,151	1,143	25,818	202	11,787	263	54,094	52,850	1,079	2,821	27,855		
$200,000 under $500,000	26	36,263	35,924	356	[1]75	9,936	3	294	23	27,557	27,546	107	157	4,053	2	209
$500,000 under $1,000,000	1	5,515	5,494	88	657	3,644	1	366	1	5,515	5,494	88	657	3,644	1	366
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000,000 or more	408	28	-	1	[1]337	6,797	(2)	(2)	1	18	-	1	-	-	-	-
Business receipts not reported																
MANUFACTURING																
Total	183,149	407,864,669	399,659,829	12,418,850	25,350,966	292,640,010	151,067	60,941,270	120,687	369,340,766	361,788,299	11,319,429	27,200,501	265,933,682	104,433	55,089,059
Under $10,000	10,231	44,679	37,553	6,540	[1]47,698	207,909	5,603	26,760	2,566	15,625	11,433	554	3,505	47,576	1,105	2,376
$10,000 under $25,000	8,810	160,099	151,434	8,405	[1]27,709	209,694	5,763	32,111	3,560	66,677	61,640	2,263	6,981	68,143	2,153	7,236
$25,000 under $50,000	12,672	483,961	467,578	24,236	[1]49,187	488,211	9,178	75,507	5,714	220,136	211,831	7,900	17,762	178,718	3,983	19,668
$50,000 under $100,000	20,763	1,554,694	1,520,283	51,280	[1]22,262	1,014,248	16,387	158,476	11,900	904,452	881,543	28,274	63,200	576,580	9,373	80,714
$100,000 under $200,000	27,342	4,005,377	3,941,510	116,722	20,132	2,310,814	22,632	387,106	18,000	2,667,798	2,624,766	72,995	150,496	1,464,381	14,878	226,765
$200,000 under $500,000	39,066	12,919,012	12,750,391	314,076	275,872	6,576,688	35,025	1,347,062	29,236	9,725,477	9,599,543	233,958	502,503	4,819,620	26,137	932,701
$500,000 under $1,000,000	23,819	17,010,404	16,807,454	360,729	457,312	8,166,429	22,268	1,795,922	19,266	13,766,384	13,606,885	285,511	651,224	6,355,841	18,111	1,377,268
$1,000,000 under $5,000,000	27,484	57,574,113	56,793,114	1,081,801	2,132,963	27,794,976	26,314	7,127,937	23,361	49,095,470	48,461,553	891,183	2,554,361	23,080,005	22,362	5,859,968
$5,000,000 under $10,000,000	3,705	25,950,888	25,618,524	528,533	1,165,464	14,168,162	3,613	3,680,759	3,236	22,604,285	22,320,710	443,437	1,319,889	11,962,727	3,163	3,133,074
$10,000,000 under $50,000,000	2,777	57,172,664	56,273,241	1,458,125	3,443,580	37,670,863	2,711	9,320,720	2,441	50,688,504	49,875,331	1,292,400	3,683,337	33,363,135	2,387	8,217,342
$50,000,000 or more	788	230,948,427	225,298,747	8,465,683	18,009,315	193,668,909	780	36,978,799	722	219,552,761	214,133,064	8,060,096	18,234,228	183,953,282	716	35,231,165
Business receipts not reported	5,692	40,351	-	2,720	[1]6,816	363,107	793	10,111	685	33,197	-	858	13,015	63,674	(2)	(2)
Beverage Industries																
Total	3,207	9,320,415	9,171,684	262,922	538,947	5,856,004	2,928	1,425,516	2,229	8,185,311	8,052,367	233,767	568,446	5,035,943	2,191	1,197,629
Under $10,000	238	2,454	2,454	131	[1]398	4,397	299	6,688	259	14,919	14,434	413	571	9,501	258	1,692
$10,000 under $25,000	167	6,969	6,108	155	[1]853	11,906										
$25,000 under $50,000	262	20,842	20,520	723	[1]63	10,983	262	2,187								
$50,000 under $100,000	441	64,162	62,798	2,790	1,040	36,347	388	3,462	319	47,614	46,700	1,966	2,264	25,368	298	2,598
$100,000 under $200,000	970	324,646	317,141	16,004	15,763	198,500	947	28,067	748	253,255	246,807	12,922	18,670	160,602	737	22,779
$200,000 under $500,000	445	328,959	317,739	15,418	17,123	217,824	433	38,944	378	278,787	272,267	12,936	20,822	170,502	378	29,911
$500,000 under $1,000,000	437	1,003,974	978,607	40,831	49,944	602,057	433	121,794	375	857,429	834,008	36,143	57,581	506,349	373	103,708
$1,000,000 under $5,000,000	69	485,846	475,733	17,214	24,253	312,454	67	45,602	59	414,313	405,359	15,021	26,302	249,000	58	36,874
$5,000,000 under $10,000,000	66	1,386,128	1,365,899	41,176	78,887	779,982	63	142,496	59	1,228,469	1,211,466	35,973	84,304	690,308	58	125,507
$10,000,000 under $50,000,000	37	5,696,327	5,624,685	128,480	353,267	3,677,261	36	1,036,276	32	5,090,525	5,021,326	118,393	357,932	3,224,313	31	874,560
$50,000,000 or more	(2)	(2)	-	-	(2)	(2)	-	-	-	-	-	-	-	-	-	-
Business receipts not reported																

Footnotes at end of table.

Table 30.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING—Continued																
Food and Kindred Products																
Total	16,796	55,505,545	55,010,905	927,487	1,721,071	20,596,338	14,724	4,877,936	11,166	48,602,726	48,181,387	802,751	1,880,673	18,194,460	10,164	4,307,638
Under $10,000	452	2,042	1,646	309	[1]858	14,990	238	1,140	279	3,697	3,283	143	198	5,422	310	1,021
$10,000 under $25,000	358	6,620	6,493	379	[1]630	8,043	204	500								
$25,000 under $50,000	828	34,620	32,037	2,046	[1]2,683	34,709	543	2,775	250	12,402	10,600	688	1,805	15,556	530	3,538
$50,000 under $100,000	1,409	106,981	102,051	3,936	563	69,790	1,156	7,961	687	54,190	49,689	2,150	3,726	39,219	1,163	14,450
$100,000 under $200,000	2,143	313,611	308,267	10,931	[1]1,057	199,190	1,887	24,299	1,348	197,903	195,989	5,846	7,917	109,759	2,141	53,940
$200,000 under $500,000	3,350	1,130,969	1,117,975	27,726	9,186	462,304	3,097	78,449	2,274	767,129	758,450	19,352	25,683	315,895	1,743	71,831
$500,000 under $1,000,000	2,482	1,778,516	1,759,643	38,123	24,608	643,837	2,276	94,368	1,740	1,257,309	1,244,699	27,414	40,783	470,839	3,226	462,399
$1,000,000 under $5,000,000	4,156	8,959,166	8,871,833	158,281	149,757	2,874,581	3,961	585,990	3,390	7,301,632	7,242,419	124,826	198,718	2,295,093	612	296,525
$5,000,000 under $10,000,000	711	4,936,568	4,890,342	79,927	107,332	1,636,209	704	353,553	617	4,303,810	4,262,977	67,284	118,772	1,374,769	429	590,657
$10,000,000 under $50,000,000	526	10,027,311	9,927,409	137,733	266,132	3,322,400	516	768,921	435	8,337,325	8,253,896	110,805	300,391	2,768,114	110	2,813,277
$50,000,000 or more	121	28,207,186	27,993,209	467,896	1,168,936	11,295,944	121	2,959,980	110	26,365,560	26,159,385	444,232	1,182,090	10,791,183	-	-
Business receipts not reported	260	1,955	-	200	[1]215	34,341	[2]	[2]	[2]	[2]	-	[2]	[2]	[2]		
Lumber and Wood Products, Except Furniture																
Total	9,178	8,405,794	8,099,209	233,998	259,345	6,139,644	7,749	1,279,826	5,623	6,895,367	6,624,628	191,949	345,877	4,991,220	4,928	1,029,573
Under $10,000	478	2,253	1,434	421	[1]1,700	23,043	183	3,620	238	2,565	2,211	143	320	6,770	250	628
$10,000 under $25,000	340	5,948	5,735	781	[1]2,386	10,986	234	1,691								
$25,000 under $50,000	540	22,443	21,272	1,256	[1]2,354	31,292	396	1,892	178	7,509	7,239	130	782	5,019		
$50,000 under $100,000	1,207	89,673	86,815	2,305	[1]4,462	70,315	1,074	11,807	668	50,880	49,393	1,203	3,448	31,645	636	6,098
$100,000 under $200,000	1,364	204,164	200,142	5,844	[1]4,518	123,839	1,192	24,711	797	120,366	117,503	2,857	6,369	65,302	650	13,163
$200,000 under $500,000	1,972	674,906	667,956	16,402	7,183	366,501	1,756	81,657	1,308	465,526	460,086	10,582	19,461	244,319	1,137	54,387
$500,000 under $1,000,000	1,496	1,081,618	1,064,567	26,104	18,167	557,404	1,400	151,899	1,138	822,910	811,662	18,670	31,086	388,676	1,046	105,015
$1,000,000 under $5,000,000	1,366	2,707,866	2,636,552	58,914	82,706	1,503,974	1,329	406,983	1,105	2,225,767	2,166,240	46,784	101,877	1,192,390	1,074	322,950
$5,000,000 under $10,000,000	111	778,043	747,992	21,614	20,798	555,833	107	115,831	87	611,477	588,077	16,972	30,803	405,667	85	93,885
$10,000,000 under $50,000,000	46	888,273	851,333	24,980	40,514	764,332	46	150,025	41	752,505	720,817	20,630	45,746	582,494	41	125,931
$50,000,000 or more	10	1,947,929	1,815,411	75,353	104,191	2,116,500	10	329,349	9	1,833,461	1,701,400	73,956	104,285	2,059,582	9	307,516
Business receipts not reported	248	2,678	-	24	1,206	15,625	[2]	[2]	[2]	[2]	-	[2]	[2]	[2]	-	-
Printing, Publishing, and Allied Industries																
Total	21,698	14,954,814	14,577,178	371,980	926,635	10,246,342	14,525	1,200,537	14,131	12,819,759	12,495,645	325,611	1,045,580	8,722,487	10,137	1,011,856
Under $10,000	1,730	7,092	6,276	224	[1]1,942	13,837	560	1,909	638	3,361	2,678	84	599	6,320	186	475
$10,000 under $25,000	1,580	28,638	26,645	965	[1]623	25,940	661	2,891	773	14,942	12,993	403	1,985	14,405	271	1,122
$25,000 under $50,000	2,250	85,760	83,267	3,954	[1]2,649	75,099	1,341	5,140	1,112	41,405	40,226	1,498	3,800	37,629	584	1,456
$50,000 under $100,000	3,319	240,532	237,917	8,392	2,511	150,089	2,325	13,575	2,008	148,735	146,706	5,130	9,680	94,911	1,394	6,751
$100,000 under $200,000	3,798	561,938	551,064	16,216	15,357	316,729	2,919	27,373	2,656	399,737	390,747	11,652	25,286	234,464	2,033	20,322
$200,000 under $500,000	4,207	1,330,455	1,316,167	34,451	34,952	697,774	3,343	75,818	3,369	1,074,571	1,062,540	28,521	56,408	574,103	2,698	61,058
$500,000 under $1,000,000	1,880	1,329,798	1,308,922	34,092	59,571	759,465	1,680	88,386	1,659	1,176,782	1,158,835	30,407	69,855	668,094	1,490	75,000
$1,000,000 under $5,000,000	1,426	3,070,513	3,002,056	75,130	206,592	1,988,502	1,283	249,050	1,281	2,736,489	2,675,091	65,944	221,781	1,781,861	1,145	213,599
$5,000,000 under $10,000,000	166	1,188,095	1,171,782	27,445	89,270	811,465	154	104,489	140	993,232	975,158	24,627	93,059	727,575	126	88,776
$10,000,000 under $50,000,000	175	3,543,116	3,465,194	87,854	343,509	2,653,154	164	351,379	155	3,245,281	3,172,239	84,811	348,285	2,466,983	145	315,007
$50,000,000 or more	29	3,545,100	3,407,888	82,394	175,997	2,710,873	27	280,042	24	2,966,045	2,858,432	71,829	209,084	2,090,791	22	227,877
Business receipts not reported	1,138	23,777	-	863	4,090	43,415	[2]	[2]	316	19,179	-	705	5,758	25,351	[2]	[2]
Chemicals and Allied Products																
Total	11,032	30,509,849	29,617,068	1,562,395	3,424,510	27,500,512	9,666	4,555,031	6,992	29,270,808	28,398,784	1,461,266	3,551,955	26,115,168	6,417	4,340,913
Under $10,000	1,382	5,908	5,281	229	[1]4,232	20,816	989	2,257	306	1,726	1,606	107	153	4,645	210	436
$10,000 under $25,000	581	10,082	9,680	557	[1]2,357	27,542	495	3,993	230	4,057	4,056	99	199	3,119	168	880
$25,000 under $50,000	771	30,429	29,700	1,805	[1]6,979	45,881	662	6,297	439	17,112	16,820	573	1,205	13,647	365	2,462
$50,000 under $100,000	1,252	95,355	93,069	2,727	[1]2,574	79,347	1,071	15,343	697	53,568	51,666	1,300	5,335	49,428	600	8,392
$100,000 under $200,000	1,461	212,905	210,118	4,840	138	141,379	1,361	29,169	863	129,299	126,851	2,551	8,441	90,894	796	16,151
$200,000 under $500,000	2,005	686,378	668,571	14,075	24,418	393,218	1,892	90,619	1,637	565,639	548,441	10,895	32,426	319,948	1,545	73,950
$500,000 under $1,000,000	1,187	851,396	842,390	15,713	23,720	494,803	1,149	93,593	1,029	738,411	731,579	12,117	38,897	354,492	992	73,215
$1,000,000 under $5,000,000	1,536	3,120,886	3,068,857	59,017	149,488	1,846,542	1,494	390,882	1,329	2,748,104	2,701,819	47,405	177,213	1,513,616	1,289	328,928
$5,000,000 under $10,000,000	206	1,464,201	1,440,371	42,942	97,066	1,053,975	202	196,787	193	1,365,652	1,344,371	35,026	109,833	921,440	189	177,871
$10,000,000 under $50,000,000	169	3,579,122	3,492,013	145,378	356,745	2,970,008	167	589,547	159	3,439,300	3,353,643	137,215	363,794	2,787,557	158	565,986
$50,000,000 or more	85	20,451,483	19,757,018	1,274,503	2,795,289	20,338,074	83	3,132,015	84	20,206,562	19,517,932	1,213,889	2,814,071	20,049,282	83	3,092,273
Business receipts not reported	397	1,704	-	609	[1]6,212	88,927	[2]	[2]	[2]	[2]	-	[2]	[2]	[2]	[2]	[2]

Footnotes at end of table.

Table 30.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING--Continued																
Petroleum Refining and Related Industries																
Total	1,058	41,060,106	39,103,804	1,577,811	1,885,282	46,690,134	887	3,329,865	724	36,355,190	34,542,811	1,415,843	1,923,600	42,252,651	618	2,896,621
Under $10,000							(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	-	-
$10,000 under $25,000							-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	202	7,836	7,568	1,241	1761	22,815	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000							233	1,303	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $200,000									(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 under $500,000	284	75,607	74,458	3,240	2,487	52,020										
$500,000 under $1,000,000	188	139,595	136,913	4,181	8,417	77,212	299	12,459	142	48,285	47,773	1,527	3,813	22,259	109	3,261
$1,000,000 under $5,000,000	228	518,242	507,093	12,268	18,744	228,895	201	36,941	174	131,495	128,867	3,710	9,051	61,448	151	6,709
$5,000,000 under $10,000,000	30	222,588	214,914	6,334	8,453	145,444	29	25,326	181	388,335	382,017	9,379	21,284	183,321	155	30,419
$10,000,000 under $50,000,000	45	1,197,521	1,141,127	41,036	53,504	842,170	42	122,535	24	173,623	167,002	4,395	10,282	102,150	24	19,706
$50,000,000 or more	38	38,938,717	37,021,731	1,509,470	1,795,005	45,313,102	37	3,130,980	36	903,032	891,191	32,774	58,794	586,474	33	93,346
Business receipts not reported	(2)	-	-	(2)	(2)	(2)	(2)	(2)	31	34,695,189	32,911,426	1,362,697	1,818,990	41,276,337	30	2,742,307
									-	-	-	-	-	-	-	-
Stone, Clay, and Glass Products																
Total	8,358	11,259,942	11,044,086	566,504	836,393	9,777,787	7,208	1,460,404	5,607	10,130,858	9,936,889	509,023	921,443	8,795,225	3,031	1,323,023
Under $10,000	371	2,161	1,480	96	12,793	5,063	233	458	157	3,097	2,170	96	412	5,253	-	-
$10,000 under $25,000	330	5,849	5,449	604	11,525	21,517	265	1,353	171	6,890	6,090	293	622	7,603	(2)	(2)
$25,000 under $50,000	466	18,293	16,468	1,430	12,422	29,299	452	4,539	555	44,376	43,293	2,018	2,542	34,994	169	907
$50,000 under $100,000	931	71,944	70,541	4,427	11,697	62,272	701	7,870	811	120,999	118,644	5,636	5,873	74,141	451	4,589
$100,000 under $200,000	1,229	176,907	173,337	9,581	1,144	119,835	1,019	14,662	1,770	989,167	979,344	27,732	32,247	351,786	653	8,466
$200,000 under $500,000	2,229	731,031	718,910	35,153	17,166	459,350	2,073	67,670							1,636	50,824
$500,000 under $1,000,000	1,336	971,867	953,880	39,969	30,901	617,682	1,272	77,288	1,106	805,088	789,530	32,230	42,730	445,895	1,054	58,413
$1,000,000 under $5,000,000	944	1,843,902	1,804,874	70,609	78,758	1,195,165	906	187,195	773	1,523,547	1,491,487	56,558	93,555	972,023	750	153,814
$5,000,000 under $10,000,000	106	758,644	747,407	34,969	48,070	623,898	102	95,416	93	664,531	655,624	28,416	59,072	567,691	91	83,957
$10,000,000 under $50,000,000	103	2,106,603	2,070,112	112,112	174,304	2,245,847	102	340,397	95	1,979,045	1,941,795	106,908	179,413	2,093,652	94	318,625
$50,000,000 or more	29	4,569,970	4,481,628	257,509	492,514	4,389,997	29	663,512	26	4,395,487	4,308,912	249,115	502,606	4,242,187	26	642,964
Business receipts not reported	284	2,771	-	45	1,973	7,862	(2)	(2)	(2)	(2)	-	(2)	(2)	-	-	-
Primary Metal Industries																
Total	4,637	28,723,538	28,293,740	1,449,467	1,368,341	29,518,295	3,760	5,678,481	3,162	26,369,420	25,959,232	1,343,718	1,490,941	27,307,289	2,645	5,207,171
Under $10,000							(2)	(2)							-	-
$10,000 under $25,000	264	3,230	2,961	373	11,292	9,654	(2)	(2)								
$25,000 under $50,000	205	7,649	7,499	202	1512	6,554	149	750	304	11,764	11,297	451	1,162	10,893	228	635
$50,000 under $100,000	283	23,598	23,446	958	11,003	14,008	270	998								
$100,000 under $200,000	600	84,039	83,081	3,102	545	63,843	449	5,818	381	53,550	53,217	1,817	3,798	29,832	264	3,388
$200,000 under $500,000	996	347,744	342,287	9,420	10,817	192,485	786	25,927	760	253,423	250,179	6,640	16,064	134,994	571	15,774
$500,000 under $1,000,000	564	423,173	419,543	10,086	7,693	208,511	502	35,895	414	305,491	303,105	6,829	12,711	145,507	364	25,015
$1,000,000 under $5,000,000	1,109	2,451,480	2,430,277	55,567	90,279	1,172,469	1,030	256,907	919	2,064,014	2,046,494	44,535	114,386	942,283	865	200,302
$5,000,000 under $10,000,000	182	1,284,023	1,272,426	27,663	64,646	686,699	176	162,253	156	1,102,603	1,092,565	23,730	72,029	558,706	150	136,147
$10,000,000 under $50,000,000	176	3,663,859	3,617,737	109,887	175,022	2,804,455	170	673,832	148	3,125,284	3,085,115	92,778	206,907	2,412,766	142	556,769
$50,000,000 or more	69	20,434,362	20,094,483	1,232,115	1,023,251	24,347,273	69	4,515,864	61	19,452,926	19,117,260	1,166,928	1,063,620	23,072,116	61	4,269,141
Business receipts not reported	189	381	-	94	11,105	12,344	(2)	(2)	19	365	-	10	264	192	-	-
Fabricated Metal Products (Including Ordnance), Except Machinery and Transportation Equipment																
Total	18,993	23,516,765	23,201,715	627,977	1,192,615	14,346,446	16,599	3,640,594	13,424	20,450,101	20,175,904	549,875	1,361,025	12,334,425	12,117	3,099,034
Under $10,000	667	2,511	2,136	455	12,672	13,114	317	2,414	213	1,062	738	53	373	3,017	(2)	(2)
$10,000 under $25,000	874	16,038	15,756	852	11,913	19,864	643	4,415	408	7,275	7,227	227	428	4,877	315	803
$25,000 under $50,000	1,222	47,039	45,715	2,089	13,692	42,541	1,006	6,908	657	25,715	24,664	1,175	2,116	20,961	531	2,483
$50,000 under $100,000	1,878	140,516	139,697	4,410	406	85,893	1,553	11,892	1,108	85,394	85,087	2,585	6,672	49,332	880	5,008
$100,000 under $200,000	3,224	469,322	462,754	13,988	10,278	269,166	2,808	46,239	2,268	331,329	326,156	9,739	21,450	180,294	1,927	27,982
$200,000 under $500,000	4,465	1,469,679	1,452,816	35,155	42,267	757,051	4,083	164,512	3,378	1,104,924	1,094,020	26,333	63,169	563,417	3,177	119,579
$500,000 under $1,000,000	2,745	1,944,530	1,928,999	41,263	60,904	968,743	2,656	233,877	2,226	1,572,176	1,559,184	33,300	85,820	770,564	2,152	178,733
$1,000,000 under $5,000,000	2,992	6,103,323	6,036,722	115,204	286,292	3,181,806	2,909	909,009	2,657	5,404,089	5,346,487	97,577	324,274	2,723,639	2,379	779,050
$5,000,000 under $10,000,000	337	2,359,083	2,327,160	48,814	104,442	1,423,652	324	435,294	282	1,949,528	1,923,640	39,829	123,871	1,157,589	272	343,486
$10,000,000 under $50,000,000	212	4,339,251	4,283,507	107,033	251,085	2,908,981	207	836,450	174	3,553,065	3,506,632	87,684	282,007	2,385,239	170	685,064
$50,000,000 or more	28	6,624,941	6,506,453	258,436	446,662	4,655,603	28	987,648	26	6,415,155	6,302,069	251,373	450,834	4,474,859	26	956,773
Business receipts not reported	349	532	-	278	11,444	20,032	(2)	(2)	(2)	(2)	-	-	(2)	(2)	-	-

Footnotes at end of table.

ACTIVE CORPORATIONS

Table 30.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number	Amount (Thousand dollars)							Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING--Continued																
Machinery, Except Electrical and Transportation Equipment																
Total	19,458	29,176,056	28,541,415	1,083,326	2,254,807	22,734,306	16,201	6,347,909	13,355	26,224,028	25,653,297	996,573	2,423,423	20,091,767	11,665	5,626,453
Under $10,000	1,215	4,877	4,404	1,509	[1]3,906	17,422	694	2,386	284	1,135	1,085	88	273	2,416	(2)	(2)
$10,000 under $25,000	1,005	19,456	17,809	1,582	[1]1,843	20,277	664	3,055	323	6,398	6,008	403	501	4,441	168	450
$25,000 under $50,000	1,566	57,802	56,396	3,040	[1]4,295	56,539	1,158	9,154	591	22,486	21,414	1,356	1,761	21,284	403	1,362
$50,000 under $100,000	2,554	191,367	188,533	7,004	4,360	123,567	2,019	22,965	1,743	131,981	130,058	4,495	10,240	76,939	1,375	11,786
$100,000 under $200,000	3,073	456,871	450,509	16,445	7,861	272,640	2,640	46,173	2,280	338,903	335,906	11,677	20,423	193,587	1,963	30,453
$200,000 under $500,000	4,611	1,509,981	1,484,097	44,825	69,969	833,388	4,202	164,238	3,774	1,246,737	1,230,125	35,243	90,496	663,636	3,423	126,132
$500,000 under $1,000,000	2,211	1,556,049	1,532,147	38,115	78,716	873,558	2,093	216,366	1,962	1,382,581	1,362,349	31,955	89,263	748,952	1,868	184,138
$1,000,000 under $5,000,000	2,103	4,424,385	4,347,765	92,645	251,984	2,699,425	2,068	816,785	1,820	3,826,837	3,763,426	76,800	287,600	2,284,224	1,802	687,963
$5,000,000 under $10,000,000	297	2,102,604	2,071,057	47,741	127,765	1,470,850	290	480,208	259	1,825,231	1,799,504	39,883	146,743	1,226,361	254	409,905
$10,000,000 under $50,000,000	241	5,166,795	5,073,364	131,187	385,746	4,047,556	239	1,300,955	220	4,754,446	4,668,468	120,393	409,774	3,734,878	220	1,207,619
$50,000,000 or more	80	13,684,691	13,315,334	699,165	1,338,436	12,297,116	80	3,285,293	71	12,686,272	12,334,954	674,280	1,365,787	11,134,699	71	2,966,547
Business receipts not reported	502	1,178	-	68	14	21,968	(2)	(2)	(2)	(2)	-	-	(2)	(2)	-	-
Electrical Machinery, Equipment, and Supplies																
Total	8,133	25,751,560	25,309,306	614,098	1,504,194	17,001,634	6,865	4,646,629	4,699	23,600,318	23,184,575	554,959	1,722,837	15,450,348	4,207	4,155,106
Under $10,000	546	1,808	1,438	1,197	[1]15,146	22,903	369	3,030	(2)	(2)	(2)	(2)	(2)	(2)	162	521
$10,000 under $25,000	538	9,666	9,121	442	[1]5,106	15,895	390	3,520	190	3,527	3,054	127	637	4,191	141	1,395
$25,000 under $50,000	519	19,234	18,839	1,942	[1]6,765	27,855	373	5,153	266	9,584	9,541	118	403	5,098	396	4,145
$50,000 under $100,000	806	56,550	53,696	1,842	[1]8,101	54,571	710	9,051	440	30,617	28,378	1,083	3,212	26,816	574	13,558
$100,000 under $200,000	1,101	161,858	158,394	4,499	[1]14,749	110,058	942	27,654	649	96,543	95,142	2,114	7,011	55,520	883	42,617
$200,000 under $500,000	1,441	484,944	473,345	9,378	[1]7,750	283,820	1,372	89,385	929	317,416	307,924	5,147	20,492	153,666	703	63,260
$500,000 under $1,000,000	1,028	729,884	724,628	13,823	[1]900	376,914	966	109,177	720	503,772	499,397	8,863	24,077	236,583	966	336,267
$1,000,000 under $5,000,000	1,251	2,590,912	2,561,610	47,525	94,352	1,400,549	1,210	444,835	1,000	2,070,531	2,050,805	39,726	145,400	1,039,020	168	214,371
$5,000,000 under $10,000,000	206	1,433,309	1,417,412	27,898	76,428	836,491	197	263,463	175	1,211,236	1,198,655	22,102	89,035	685,562	165	679,690
$10,000,000 under $50,000,000	191	4,002,188	3,953,602	77,053	259,082	2,535,372	186	777,414	170	3,595,050	3,551,059	66,803	275,153	2,277,164	49	2,799,282
$50,000,000 or more	53	16,260,754	15,937,221	428,399	1,133,990	11,314,644	52	2,913,158	50	15,761,396	15,440,434	412,875	1,157,208	10,964,818	-	-
Business receipts not reported	453	453	-	100	[1]1,141	22,562	(2)	(2)	(2)	(2)	-	-	(2)	(2)		
Transportation Equipment, Except Motor Vehicles																
Total	2,357	18,007,903	17,841,920	302,962	698,251	9,990,338	1,918	3,836,831	1,408	16,974,913	16,832,548	270,237	754,160	9,220,078	1,231	3,632,908
Under $10,000	265	1,497	1,325	325	[1]2,317	14,181	161	2,379	209	5,184	4,494	207	402	7,016	224	1,473
$10,000 under $25,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)								
$25,000 under $50,000	188	7,203	6,338	721	[1]3,032	7,494	168	2,737	109	9,646	8,641	318	1,047	9,799		
$50,000 under $100,000	187	16,028	13,946	720	65	16,010	(2)	(2)	202	30,067	28,897	1,327	1,499	22,291	171	1,794
$100,000 under $200,000	365	53,239	51,943	2,156	[1]741	42,578	292	9,732	332	114,598	113,591	1,973	4,608	45,222	332	14,343
$200,000 under $500,000	446	145,962	144,390	2,776	199	67,037	445	19,523								
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 under $5,000,000	359	812,636	790,045	16,896	18,880	453,947	354	123,551	251	609,536	590,998	12,216	36,134	289,290	246	79,684
$5,000,000 under $10,000,000	64	450,147	445,546	6,586	16,884	205,188	64	65,735	55	387,037	382,834	5,684	20,076	179,380	55	59,053
$10,000,000 under $50,000,000	59	1,166,505	1,149,893	20,929	35,513	665,773	54	178,995	46	917,077	905,732	15,819	50,035	492,556	43	135,945
$50,000,000 or more	36	15,231,511	15,118,135	249,159	631,619	8,455,991	36	3,417,421	33	14,797,965	14,695,026	231,078	637,137	8,132,223	33	3,328,867
Business receipts not reported	(2)	(2)	-	-	(2)	(2)	-	-	(2)	(2)	-	-	(2)	(2)	-	-
Motor Vehicles and Motor Vehicle Equipment																
Total	2,242	29,224,704	28,605,684	862,414	4,226,930	20,301,954	2,025	3,699,070	1,632	28,965,257	28,349,978	856,677	4,241,590	20,145,262	1,553	3,644,383
Under $10,000	333	7,923	7,652	120	[1]1,938	6,002	392	3,040	300	31,781	30,778	574	1,677	22,917	281	4,891
$10,000 under $25,000																
$25,000 under $50,000																
$50,000 under $100,000	171	11,698	11,119	873	[1]2,619	11,018										
$100,000 under $200,000	257	39,265	38,589	567	862	25,379	236	6,612								
$200,000 under $500,000	492	170,523	168,738	3,580	5,036	87,512	457	28,539	455	158,422	157,119	3,160	6,657	76,630	421	24,844
$500,000 under $1,000,000	399	301,164	297,167	4,843	12,708	135,178	396	38,328	361	268,769	264,854	4,291	13,730	113,257	360	31,957
$1,000,000 under $5,000,000	427	894,399	885,807	15,746	44,934	419,819	402	134,663	387	820,750	813,125	14,421	48,971	382,455	363	119,533
$5,000,000 under $10,000,000	61	428,757	424,361	8,251	27,907	244,876	61	77,523	51	363,603	360,168	6,887	29,081	210,891	51	65,189
$10,000,000 under $50,000,000	61	1,421,479	1,401,122	28,561	100,204	910,054	60	259,663	58	1,372,436	1,352,805	27,471	100,925	877,082	57	247,268
$50,000,000 or more	20	25,949,496	25,371,129	799,873	4,040,549	18,462,030	20	3,150,701	20	25,949,496	25,371,129	799,873	4,040,549	18,462,030	20	3,150,701
Business receipts not reported	(2)	-	-	-	(2)	(2)	(2)	(2)	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 30.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MANUFACTURING—Continued																
Other Manufacturing Industries																
Total	56,002	82,447,678	81,242,115	1,975,509	4,513,645	51,940,276	46,012	14,962,641	36,535	74,496,710	73,400,254	1,807,180	4,968,951	47,277,359	31,529	13,616,751
Under $10,000	2,734	12,653	10,781	1,395	[1]9,403	44,174	1,670	5,336	597	4,259	3,164	81	1,392	8,848	313	863
$10,000 under $25,000	2,682	48,375	45,486	1,845	[1]10,179	50,524	1,888	9,051	1,104	20,496	18,914	570	2,221	23,608	771	2,489
$25,000 under $50,000	3,773	139,492	137,027	5,376	[1]12,428	113,688	2,607	24,054	1,731	64,612	63,946	1,740	4,599	44,539	1,154	7,308
$50,000 under $100,000	6,419	483,823	473,191	11,948	[1]9,288	254,888	4,911	51,723	3,519	267,997	262,056	6,406	15,755	140,605	2,686	27,290
$100,000 under $200,000	8,168	1,188,053	1,171,973	24,333	4,566	573,784	6,381	120,260	5,201	766,473	755,043	14,914	37,929	359,925	4,161	69,577
$200,000 under $500,000	11,716	3,855,230	3,822,081	63,321	43,585	1,741,775	10,439	427,936	8,360	2,766,385	2,743,144	43,931	112,309	1,193,143	7,327	269,213
$500,000 under $1,000,000	7,692	5,453,545	5,403,188	76,453	114,235	2,176,198	7,134	595,480	6,211	4,419,170	4,378,222	61,174	169,280	1,739,759	5,783	462,322
$1,000,000 under $5,000,000	9,150	19,072,429	18,871,015	263,168	610,253	8,227,245	8,734	2,463,352	7,893	16,518,410	16,357,137	222,869	725,587	6,974,441	7,529	2,041,352
$5,000,000 under $10,000,000	1,159	8,058,980	7,972,021	131,135	352,150	4,161,128	1,136	1,259,279	1,045	7,238,409	7,164,776	113,581	390,931	3,595,946	1,028	1,107,329
$10,000,000 under $50,000,000	707	14,724,513	14,480,929	393,206	923,333	10,220,779	695	2,828,111	645	13,490,189	13,260,473	352,336	977,809	9,207,868	632	2,569,928
$50,000,000 or more	153	29,405,960	28,854,422	1,002,931	2,509,609	24,294,501	152	7,176,560	145	28,936,722	28,393,379	989,578	2,530,035	23,978,862	145	7,059,080
Business receipts not reported	1,649	4,625	-	398	[1]2,788	81,592	265	1,499	(2)	(2)	-	-	(2)	(2)	-	-
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES																
Total	52,701	73,156,453	71,091,979	6,734,877	8,010,628	161,024,791	11,543	3,112,054	32,612	63,473,967	61,727,021	5,829,785	8,559,069	141,869,451	7,965	2,779,375
Under $10,000	6,736	53,440	31,234	9,944	[1]10,957	281,256	531	1,267	2,670	35,410	15,205	3,588	5,461	97,678	169	248
$10,000 under $25,000	6,751	124,978	109,299	18,235	[1]3,961	288,741	947	3,104	3,651	69,712	58,272	9,972	13,158	161,655	441	833
$25,000 under $50,000	7,104	269,833	254,989	28,092	9,145	505,906	1,273	3,607	4,371	168,278	156,592	16,300	27,606	311,163	809	2,719
$50,000 under $100,000	8,441	628,554	610,697	54,067	19,497	772,547	1,746	8,942	5,579	423,256	408,179	36,213	44,356	554,286	1,257	5,655
$100,000 under $200,000	7,706	1,141,101	1,091,857	87,526	42,485	1,284,206	1,812	16,016	5,303	794,953	753,060	60,694	72,921	937,666	1,238	10,916
$200,000 under $500,000	7,026	2,265,169	2,202,975	158,597	88,995	2,070,573	2,101	35,997	5,301	1,725,284	1,676,093	122,829	121,749	1,631,409	1,537	25,463
$500,000 under $1,000,000	3,173	2,298,839	2,232,973	149,077	111,394	2,068,331	1,170	42,145	2,484	1,807,636	1,751,047	115,957	136,227	1,601,010	908	35,191
$1,000,000 under $5,000,000	2,662	5,453,067	5,307,320	335,370	344,251	5,386,181	1,204	83,494	2,160	4,434,554	4,329,275	263,088	386,416	4,361,252	1,001	67,586
$5,000,000 under $10,000,000	371	2,706,041	2,639,125	179,528	168,828	3,468,341	227	63,684	304	2,223,735	2,170,792	138,931	194,863	2,612,417	186	47,609
$10,000,000 under $50,000,000	375	8,017,370	7,771,593	711,603	730,859	16,218,263	288	254,500	315	6,804,496	6,604,961	589,444	778,631	13,565,738	247	216,364
$50,000,000 or more	189	50,183,093	48,839,917	5,000,566	6,512,242	128,520,595	173	2,593,668	161	44,975,207	43,803,545	4,471,371	6,772,971	115,988,239	148	2,364,640
Business receipts not reported	2,167	14,968	-	2,272	[1]2,150	159,851	71	5,630	313	11,446	-	1,398	4,710	46,938	(2)	(2)
Transportation																
Total	39,736	33,204,839	31,843,588	2,663,213	1,063,126	51,248,719	7,274	872,112	24,479	25,512,275	24,417,129	1,976,467	1,448,112	37,903,299	4,627	624,780
Under $10,000	4,271	43,652	21,887	7,567	[1]6,909	189,684	201	989	1,782	30,789	10,886	3,038	4,453	70,174		
$10,000 under $25,000	5,106	90,335	80,902	13,361	[1]1,715	158,021	474	1,569	2,714	47,172	41,689	7,348	9,553	90,592	186	386
$25,000 under $50,000	5,236	194,254	186,521	18,723	8,026	248,584	677	1,857	3,282	120,367	115,340	11,300	18,154	169,416	356	1,353
$50,000 under $100,000	6,501	482,792	468,460	38,412	8,663	468,668	961	5,843	4,146	313,479	301,248	25,047	29,668	326,514	625	3,055
$100,000 under $200,000	5,774	859,582	822,734	58,343	20,988	675,788	1,055	10,209	3,752	569,396	537,861	37,453	43,156	454,758	576	6,197
$200,000 under $500,000	5,825	1,898,596	1,844,150	121,844	59,483	1,327,854	1,532	25,718	4,298	1,418,482	1,375,548	92,544	83,701	1,014,031	1,026	17,210
$500,000 under $1,000,000	2,730	1,973,392	1,919,910	120,339	71,142	1,453,542	981	33,190	2,088	1,512,877	1,467,855	90,817	91,992	1,059,970	751	29,103
$1,000,000 under $5,000,000	2,143	4,392,989	4,288,573	241,117	182,672	3,175,842	923	51,861	1,698	3,479,775	3,409,463	178,695	218,545	2,378,230	757	40,904
$5,000,000 under $10,000,000	286	2,076,634	2,023,307	117,918	66,242	1,931,211	162	32,645	223	1,620,815	1,581,095	82,438	91,491	1,161,723	124	24,468
$10,000,000 under $50,000,000	266	5,255,451	5,087,626	386,778	241,894	6,874,703	192	117,969	209	4,114,348	3,992,413	279,316	288,695	4,483,898	154	84,441
$50,000,000 or more	76	15,925,099	15,099,518	1,536,732	412,645	34,631,040	68	585,653	53	12,275,440	11,583,731	1,166,873	565,666	26,658,473	48	415,512
Business receipts not reported	1,522	12,063	-	2,079	[1]5	113,782	(2)	(2)	234	9,335	-	1,398	3,038	35,520	(2)	(2)
Communication																
Total	6,662	17,488,146	17,188,972	1,357,620	3,364,632	37,127,360	2,156	950,309	4,316	17,009,410	16,716,568	1,303,423	3,405,033	36,132,202	1,675	917,792
Under $10,000	707	2,653	2,540	353	[1]633	15,219	191	125	289	1,608	1,513	160	295	7,681	(2)	(2)
$10,000 under $25,000	689	16,497	11,699	2,619	[1]2,030	39,500	310	968	351	11,067	6,295	1,603	954	20,701	212	537
$25,000 under $50,000	1,130	41,950	41,688	5,732	[1]4,005	112,370	410	1,152	689	26,375	26,246	3,112	2,791	61,823	339	955
$50,000 under $100,000	1,257	92,469	91,021	10,383	4,941	181,842	338	1,015	837	63,371	62,379	6,767	7,989	134,953	241	714
$100,000 under $200,000	1,160	165,552	161,424	19,945	10,879	375,485	373	2,821	932	130,513	128,040	16,071	16,168	310,798	339	2,395
$200,000 under $500,000	733	218,419	214,600	24,377	18,549	468,560	297	4,546	586	175,196	172,599	19,657	25,232	392,159	274	4,171
$500,000 under $1,000,000	282	205,798	201,823	18,456	28,086	332,280	69	2,243	264	192,673	188,907	16,583	30,012	299,466	63	2,089
$1,000,000 under $5,000,000	298	583,599	567,007	56,975	99,615	1,077,713	104	8,353	274	533,756	518,477	50,842	104,563	929,578	97	7,613
$5,000,000 under $10,000,000	29	221,909	216,155	21,828	54,209	471,300	17	6,162	28	216,541	210,841	21,235	54,227	461,748	16	5,310
$10,000,000 under $50,000,000	23	562,232	542,420	58,323	142,080	1,299,318	17	23,993	23	562,232	542,420	58,323	142,080	1,299,318	17	23,993
$50,000,000 or more	9	15,374,413	15,138,595	1,138,500	3,014,575	32,730,987	8	898,208	8	15,094,141	14,858,851	1,109,070	3,019,098	32,203,234	7	869,953
Business receipts not reported	345	2,655	-	129	[1]1,634	22,786	(2)	(2)	(2)	(2)	-	-	(2)	(2)	-	-

Footnotes at end of table.

ACTIVE CORPORATIONS

Table 30.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued																
Electric and Gas Companies and Systems																
Total	1,951	21,889,288	21,522,787	2,650,165	3,507,937	70,236,310	1,364	1,271,906	1,419	20,438,935	20,111,437	2,495,356	3,619,430	65,685,245	1,098	1,222,118
Under $10,000	193	1,041	996	421	[1]1,659	6,414	148	366	34	129	104	-	4	724	-	-
$10,000 under $25,000	160	3,331	3,287	227	171	9,785			159	4,284	4,150	300	911	7,412	[2]	[2]
$25,000 under $50,000	139	5,070	4,840	269	308	11,346									[2]	[2]
$50,000 under $100,000	386	29,730	28,534	2,040	3,026	38,322	311	1,121	330	25,815	24,642	1,637	3,265	33,335	267	1,017
$100,000 under $200,000	310	44,707	41,660	2,946	4,071	65,926	251	2,038	244	36,595	33,548	2,281	5,196	46,453	196	1,506
$200,000 under $500,000	215	68,623	66,943	5,012	4,197	108,360	200	3,384	194	62,091	60,477	4,253	4,955	86,107	181	3,060
$500,000 under $1,000,000	105	74,213	70,529	6,091	6,117	129,083	[2]	[2]	91	65,578	62,464	5,360	6,823	111,161	202	19,539
$1,000,000 under $5,000,000	178	373,325	360,764	27,373	45,186	722,743	152	20,167	147	326,040	313,885	24,913	46,506	646,332		
$5,000,000 under $10,000,000	45	331,166	324,286	31,534	34,672	749,842	37	21,451	42	310,047	303,479	27,010	35,440	672,958	35	14,405
$10,000,000 under $50,000,000	82	2,143,236	2,085,828	259,305	333,008	7,723,379	76	110,931	79	2,071,465	2,014,409	244,608	333,979	7,461,659	73	106,323
$50,000,000 or more	103	18,814,846	18,535,120	2,314,900	3,079,166	60,651,140	96	1,106,827	99	17,536,891	17,294,279	2,184,994	3,182,351	56,619,104	92	1,076,195
Business receipts not reported	[2]	-	-	[2]	[2]	[2]	[2]	[2]	-	-	-	-	-	-	-	-
Water Supply and Other Sanitary Services																
Total	4,352	574,180	536,632	63,879	74,933	2,412,402	749	17,727	2,398	513,347	481,887	54,539	86,494	2,148,705	565	14,685
Under $10,000	1,565	6,094	5,811	1,603	[1]1,756	69,939	207	432	565	2,884	2,702	390	709	19,099	204	434
$10,000 under $25,000	796	14,815	13,411	2,028	[1]387	81,435			481	9,367	8,182	895	2,257	46,222		
$25,000 under $50,000	599	28,559	21,940	3,368	4,816	133,606	269	1,483	346	19,358	12,962	1,514	6,144	76,652		
$50,000 under $100,000	297	23,563	22,682	3,232	2,867	83,715			266	20,591	19,910	2,762	3,434	59,484		
$100,000 under $200,000	462	71,260	66,039	6,292	6,547	167,007	205	3,297	375	58,449	53,611	4,889	8,401	125,657	307	2,709
$200,000 under $500,000	253	79,531	77,282	7,364	6,766	165,799			223	69,515	67,469	6,375	7,861	139,112		
$500,000 under $1,000,000	56	45,436	40,711	4,191	6,049	153,426	28	1,389	41	36,508	31,821	3,197	7,400	130,413	15	666
$1,000,000 under $5,000,000	43	103,154	90,976	9,905	16,778	409,883	25	3,113	41	94,983	87,450	8,638	16,802	407,112	24	2,863
$5,000,000 under $10,000,000	11	76,332	75,377	8,248	13,705	315,988	11	3,426	11	76,332	75,377	8,248	13,705	315,988	11	3,426
$10,000,000 under $50,000,000	4	56,451	55,719	7,197	13,877	320,863	3	1,607	4	56,451	55,719	7,197	13,877	320,863	3	1,607
$50,000,000 or more	1	68,735	66,684	10,434	5,856	507,428	1	2,980	1	68,735	66,684	10,434	5,856	507,428	1	2,980
Business receipts not reported	265	250	-	17	[1]185	3,313	-	-	[2]	[2]	-	-	[2]	[2]	-	-
WHOLESALE AND RETAIL TRADE																
Total	388,852	298,336,442	293,118,648	2,447,721	5,172,405	101,562,793	325,871	30,714,618	249,480	255,960,956	251,524,224	1,979,048	6,522,651	84,617,176	218,591	29,433,679
Under $10,000	15,918	88,689	62,150	4,950	[1]18,270	300,969	6,839	28,418	5,255	40,977	22,547	1,011	9,064	111,063	2,011	8,612
$10,000 under $25,000	20,233	391,567	348,798	11,203	[1]27,342	459,956	12,307	72,498	6,962	152,774	123,735	3,611	18,182	204,102	3,974	18,492
$25,000 under $50,000	35,558	1,384,316	1,324,553	33,450	[1]35,379	956,990	27,595	223,855	15,219	610,077	572,429	12,485	43,197	471,405	11,416	88,180
$50,000 under $100,000	56,742	4,287,109	4,171,226	79,960	[1]7,847	2,436,321	47,830	685,761	31,157	2,388,070	2,309,790	40,629	117,163	1,364,120	26,101	357,261
$100,000 under $200,000	71,692	10,642,914	10,391,700	159,691	78,267	5,153,324	64,294	1,619,830	46,414	6,970,898	6,783,267	96,117	261,027	3,409,826	41,570	1,039,672
$200,000 under $500,000	84,452	27,419,294	26,879,548	323,165	443,317	11,578,765	78,134	3,825,017	63,828	20,940,824	20,517,242	235,921	685,648	8,819,043	59,265	2,863,008
$500,000 under $1,000,000	46,074	32,831,940	32,231,551	297,209	518,808	11,633,987	42,952	3,797,320	37,680	26,854,450	26,350,790	236,357	691,988	9,423,774	35,146	3,019,172
$1,000,000 under $5,000,000	41,676	82,841,352	81,501,381	533,110	1,246,757	24,158,028	39,102	8,068,535	35,917	72,040,840	70,888,329	452,593	1,499,174	20,614,121	33,780	6,838,973
$5,000,000 under $10,000,000	3,879	27,086,807	26,665,700	142,825	468,546	7,919,672	3,667	2,446,253	3,447	24,072,001	23,704,965	119,965	521,131	6,879,677	3,255	2,122,270
$10,000,000 under $50,000,000	1,986	38,727,019	38,071,127	243,345	740,810	12,243,703	1,873	3,622,728	1,737	34,059,296	33,491,844	206,228	820,944	10,797,462	1,662	3,200,867
$50,000,000 or more	339	72,569,804	71,470,914	616,173	1,770,031	24,320,373	326	6,311,708	302	67,777,666	66,759,286	572,474	1,842,794	22,349,403	288	5,873,512
Business receipts not reported	10,303	65,631	-	2,640	[1]5,293	400,705	952	12,695	1,562	53,083	-	1,657	12,339	173,180	[2]	[2]
Wholesale Trade																
Total	132,372	144,810,079	142,730,398	795,260	2,420,578	46,830,958	98,337	13,113,009	91,697	125,223,426	123,432,014	646,925	2,967,311	39,501,104	71,920	11,065,466
Under $10,000	8,167	48,541	29,817	2,713	[1]7,920	157,251	3,128	12,219	3,077	25,508	12,594	563	5,343	60,145	1,084	3,402
$10,000 under $25,000	6,443	134,753	107,446	3,509	[1]4,719	212,127	2,855	24,187	2,991	71,900	51,974	1,658	10,212	108,029	1,280	6,810
$25,000 under $50,000	8,133	319,008	297,536	6,275	1,880	284,546	4,270	40,049	4,201	170,017	154,945	2,815	21,005	169,010	1,869	16,130
$50,000 under $100,000	12,936	996,235	946,691	15,963	12,026	659,199	8,510	116,818	7,905	623,778	586,687	9,715	46,301	436,323	4,879	59,640
$100,000 under $200,000	17,938	2,721,621	2,636,274	35,057	34,092	1,468,687	13,852	352,961	12,393	1,897,508	1,830,618	23,980	90,016	1,004,561	9,358	219,652
$200,000 under $500,000	27,724	9,313,249	9,136,297	91,046	165,220	3,957,863	23,799	1,152,223	21,089	7,158,204	7,018,674	67,823	250,686	3,031,435	18,121	862,096
$500,000 under $1,000,000	20,529	14,852,777	14,617,821	118,817	260,304	5,309,082	18,085	1,585,411	17,129	12,405,422	12,200,188	99,119	342,279	4,367,823	15,076	1,281,442
$1,000,000 under $5,000,000	21,779	44,163,030	43,595,920	239,234	672,445	13,276,367	19,769	4,231,536	18,893	38,542,921	38,046,439	207,323	798,257	11,429,224	17,139	3,612,776
$5,000,000 under $10,000,000	2,227	15,714,056	15,516,587	63,914	277,798	4,745,007	2,042	1,405,422	1,958	13,887,514	13,710,330	53,808	306,431	4,170,875	1,788	1,223,603
$10,000,000 under $50,000,000	1,290	25,333,228	25,024,596	99,857	481,362	7,273,727	1,195	2,218,698	1,137	22,471,398	22,195,281	87,207	513,008	6,594,118	1,075	2,018,907
$50,000,000 or more	197	31,179,623	30,821,413	117,640	528,397	9,262,266	184	[1]964,875	173	27,940,334	27,624,284	91,906	577,460	8,004,004	162	1,728,800
Business receipts not reported	5,009	33,958	-	1,235	[1]307	224,836	648	8,610	751	28,962	-	1,008	6,313	125,597	[2]	[2]

Footnotes at end of table.

Table 30.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale Trade—Continued																
Groceries and related products																
Total	16,099	29,132,743	28,816,543	138,153	262,085	5,291,613	11,375	1,430,695	11,078	24,731,236	24,466,660	106,022	335,273	4,350,163	7,961	1,183,943
Under $10,000	569	5,655	2,228	93	[1]352	4,928	158	113	250	4,379	957	2	613	3,117		
$10,000 under $25,000	520	17,866	8,494	353	236	20,138	295	1,927	287	13,281	4,666	169	1,131	10,829	342	1,788
$25,000 under $50,000	937	34,267	33,941	783	[1]260	21,383	322	1,811	519	18,709	18,607	183	1,337	9,938		
$50,000 under $100,000	1,385	105,414	102,333	1,452	93	56,185	507	4,441	787	63,206	60,466	987	4,713	38,998	242	2,493
$100,000 under $200,000	1,997	304,521	295,163	4,243	5,518	111,993	1,284	15,601	1,183	185,162	178,627	2,805	12,241	69,717	650	8,978
$200,000 under $500,000	2,967	1,011,783	999,277	9,788	10,383	274,038	2,275	51,880	1,992	699,146	689,180	6,244	19,060	203,774	1,444	36,792
$500,000 under $1,000,000	2,478	1,792,856	1,779,962	13,782	12,814	390,689	2,120	97,089	1,818	1,311,162	1,300,382	10,709	26,029	296,596	1,575	66,013
$1,000,000 under $5,000,000	3,958	8,813,856	8,750,711	43,547	84,132	1,594,983	3,542	424,673	3,357	7,639,204	7,581,937	37,491	99,069	1,372,518	2,986	365,399
$5,000,000 under $10,000,000	541	3,783,807	3,756,559	11,040	28,969	571,483	476	158,504	433	3,091,457	3,069,959	9,114	36,552	452,450	368	120,645
$10,000,000 under $50,000,000	352	7,031,984	6,951,085	20,163	59,874	1,088,800	338	370,314	317	6,360,215	6,291,835	17,424	64,985	972,762	303	327,049
$50,000,000 or more	58	6,228,630	6,136,790	32,853	59,474	1,148,541	58	304,342	51	5,343,376	5,270,044	20,870	68,126	913,577	51	254,786
Business receipts not reported	337	2,104	-	56	1,204	8,452	-	-	(2)	(2)	-	(2)	(2)	(2)	-	-
Electrical goods, hardware and plumbing, and heating and cooling equipment and supplies																
Total	14,585	13,512,817	13,345,930	56,276	239,242	4,984,014	11,828	1,826,058	10,081	11,638,925	11,494,654	47,629	295,760	4,195,632	8,616	1,526,271
Under $10,000	705	8,025	2,480	204	[1]1,594	20,753	319	1,225	189	3,600	648	63	640	5,101		
$10,000 under $25,000	815	15,824	13,589	363	[1]1,741	21,288	375	2,639	232	4,801	4,300	161	973	9,300	109	193
$25,000 under $50,000	958	37,136	35,187	487	220	34,089	505	5,954	502	19,937	18,969	267	2,668	15,414	228	1,863
$50,000 under $100,000	1,443	110,393	109,421	1,212	[1]1,224	46,874	1,086	15,700	910	69,295	68,484	847	2,431	26,313	662	7,109
$100,000 under $200,000	1,805	265,566	260,162	2,481	2,926	157,302	1,499	49,470	1,205	181,375	176,551	1,711	7,933	101,339	920	26,882
$200,000 under $500,000	3,218	1,082,343	1,067,926	6,945	18,792	465,507	3,088	195,057	2,427	825,991	814,544	5,232	27,382	338,147	2,353	139,464
$500,000 under $1,000,000	2,462	1,775,073	1,748,613	9,531	30,792	686,294	2,259	274,110	2,128	1,555,939	1,532,094	8,423	38,543	590,829	1,969	240,947
$1,000,000 under $5,000,000	2,459	4,943,988	4,878,700	19,213	78,390	1,831,150	2,353	697,953	2,173	4,339,351	4,280,922	16,890	92,894	1,569,772	2,093	591,132
$5,000,000 under $10,000,000	211	1,467,680	1,451,673	5,080	30,370	604,281	206	218,785	191	1,325,668	1,311,301	4,621	33,829	553,978	187	198,809
$10,000,000 under $50,000,000	101	1,886,373	1,862,922	7,101	45,845	684,115	95	236,437	91	1,672,695	1,651,349	5,958	49,484	609,116	85	213,813
$50,000,000 or more	12	1,919,809	1,915,257	3,657	36,694	428,585	11	128,571	11	1,639,977	1,635,492	3,455	38,957	376,323	10	106,059
Business receipts not reported	396	607	-	2	[1]228	3,776	(2)	(2)	(2)	(2)	-	(2)	(2)	-	-	-
Machinery, equipment, and supplies																
Total	17,022	11,350,112	11,054,823	95,059	312,204	5,136,474	13,643	1,515,092	11,845	10,084,122	9,829,527	77,217	378,151	4,398,205	10,050	1,279,918
Under $10,000	1,180	7,475	4,797	929	[2]2,436	28,433	576	3,194	326	2,973	1,903	146	325	4,399		
$10,000 under $25,000	884	15,771	14,716	511	[2]2,622	28,211	418	2,141	389	7,293	6,840	170	1,172	15,102	340	1,522
$25,000 under $50,000	1,238	51,543	44,578	1,713	46	55,217	671	5,923	635	28,602	22,560	755	4,079	39,331	341	2,295
$50,000 under $100,000	1,989	154,590	144,353	3,312	466	96,795	1,593	25,177	1,029	83,777	76,944	1,170	5,969	54,072	784	13,850
$100,000 under $200,000	2,593	402,118	382,796	5,429	4,503	219,688	2,132	51,919	1,855	290,516	275,638	4,203	13,284	142,762	1,543	32,671
$200,000 under $500,000	3,783	1,289,454	1,249,977	14,177	29,623	579,889	3,449	183,025	3,150	1,073,473	1,040,929	11,234	42,163	467,309	2,840	134,202
$500,000 under $1,000,000	2,715	1,949,222	1,897,244	18,140	54,315	814,584	2,595	267,757	2,410	1,726,463	1,681,242	15,812	62,548	708,358	2,304	229,317
$1,000,000 under $5,000,000	2,008	3,826,405	3,738,277	27,225	85,832	1,597,322	1,895	559,331	1,785	3,425,365	3,349,757	22,912	100,204	1,368,940	1,675	476,123
$5,000,000 under $10,000,000	150	1,081,988	1,058,804	6,803	35,095	587,137	140	186,454	138	996,787	974,832	6,339	36,465	546,860	130	171,992
$10,000,000 under $50,000,000	81	1,613,996	1,578,945	14,771	56,256	786,488	80	201,396	74	1,491,451	1,458,546	12,444	60,312	719,872	74	190,586
$50,000,000 or more	10	956,337	940,336	1,675	51,511	322,633	8	27,349	10	956,337	940,336	1,675	51,511	322,633	8	27,349
Business receipts not reported	391	1,213	-	374	[1]385	20,077	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)
Farm products—raw materials																
Total	5,332	12,253,953	12,016,145	71,038	119,215	3,483,964	4,191	1,103,687	3,905	10,242,609	10,027,932	62,442	139,603	2,991,199	3,206	964,535
Under $10,000	289	5,348	3,333	306	595	29,838	190	1,056	129	2,719	1,461	128	1,077	10,447	94	352
$10,000 under $25,000	233	11,002	8,190	426	597	18,534	268	2,363	149	8,094	5,369	226	1,665	14,216	215	1,674
$25,000 under $50,000	380	31,326	28,779	892	915	38,639	412	15,953	280	23,083	20,683	723	1,708	26,717	180	10,893
$50,000 under $100,000	541	91,217	82,906	2,794	262	76,013	872	50,006	274	46,728	41,026	1,659	2,350	41,352	572	41,724
$100,000 under $200,000	1,049	370,764	353,436	6,637	6,857	208,921	1,108	92,049	685	255,461	240,108	4,975	9,055	150,923	949	78,964
$200,000 under $500,000	1,182	878,913	850,583	11,999	16,524	358,730	1,078	178,305	1,010	748,302	721,994	10,668	19,691	305,523	984	153,691
$500,000 under $1,000,000	1,216	2,405,182	2,344,903	18,701	29,389	699,140	116	78,103	1,098	2,152,941	2,098,199	17,517	32,412	624,398	99	63,011
$1,000,000 under $5,000,000	129	966,390	941,219	5,699	14,781	302,096	93	215,395	111	827,089	803,397	4,702	16,232	250,316	75	173,170
$5,000,000 under $10,000,000	115	2,356,164	2,320,001	9,531	19,537	596,278	21	470,089	76	1,677,422	1,644,762	8,297	23,818	497,088	16	440,699
$10,000,000 under $50,000,000	23	9,126,221	9,082,795	13,645	28,975	1,137,090	(2)	(2)	18	4,489,857	4,450,933	13,194	30,619	1,054,964	(2)	(2)
$50,000,000 or more	(2)	(2)	-	(2)	(2)	(2)			(2)	(2)	-	(2)	(2)	(2)		
Business receipts not reported																

Footnotes at end of table.

Table 30.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)
WHOLESALE AND RETAIL TRADE--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale Trade—Continued																
Other wholesale trade																
Total	79,334	78,560,454	77,496,957	434,734	1,487,832	27,934,893	57,300	7,237,477	54,788	68,526,534	67,613,241	353,615	1,818,524	23,565,905	42,087	6,110,799
Under $10,000	5,587	26,324	19,685	1,431	[1]3,628	95,017	2,023	7,524	2,259	14,030	8,890	352	3,344	44,148	817	2,331
$10,000 under $25,000	4,061	81,006	67,941	2,032	[1]1,097	120,772	1,693	16,826	2,007	44,332	34,903	1,030	6,280	65,731	840	5,619
$25,000 under $50,000	4,767	185,060	175,640	2,866	1,277	155,323	2,708	26,122	2,396	94,675	89,440	1,384	11,256	90,111	1,122	10,379
$50,000 under $100,000	7,739	594,512	561,805	9,095	11,776	420,706	5,056	69,137	4,899	384,417	360,110	5,988	31,480	290,223	2,976	34,514
$100,000 under $200,000	11,002	1,658,199	1,615,247	20,110	20,883	903,691	8,525	220,018	7,876	1,193,727	1,158,776	13,602	54,208	649,391	6,065	140,228
$200,000 under $500,000	16,707	5,558,905	5,465,681	53,499	99,565	2,429,508	14,115	672,255	12,835	4,304,133	4,233,913	40,138	153,026	1,871,282	10,912	509,914
$500,000 under $1,000,000	11,692	8,456,713	8,341,419	65,365	145,859	3,058,785	10,003	854,406	9,763	7,063,556	6,964,476	53,507	195,468	2,466,517	8,279	666,201
$1,000,000 under $5,000,000	12,138	24,173,599	23,883,329	130,548	394,702	7,553,772	10,901	2,371,274	10,480	20,986,060	20,735,624	112,513	473,678	6,493,596	9,401	2,026,431
$5,000,000 under $10,000,000	1,196	8,414,191	8,308,332	35,292	168,583	2,680,010	1,104	763,576	1,085	7,646,513	7,550,841	29,032	183,353	2,367,271	1,004	669,146
$10,000,000 under $50,000,000	641	12,444,711	12,311,643	48,291	299,850	4,118,046	589	1,195,156	579	11,269,575	11,148,789	43,084	314,409	3,795,280	538	1,114,289
$50,000,000 or more	94	16,948,626	16,746,235	65,810	351,743	6,225,417	86	1,034,524	83	15,510,787	15,327,479	52,712	388,247	5,336,507	77	929,907
Business receipts not reported	3,710	18,608	-	395	[1]1,681	173,846	497	6,659	526	14,729	-	273	3,775	95,848	[2]	[2]
Retail Trade																
Total	245,187	146,678,306	143,687,333	1,574,838	2,639,668	51,734,943	218,001	16,776,128	150,391	125,008,491	122,483,492	1,269,926	3,392,899	42,672,504	139,898	13,703,820
Under $10,000	7,055	37,667	30,136	2,137	[1]9,358	133,226	3,347	15,750	1,986	14,773	9,458	436	3,506	44,572	833	5,120
$10,000 under $25,000	13,194	246,521	231,839	7,459	[1]22,023	235,711	8,998	44,862	3,738	77,060	68,027	1,874	7,701	89,840	2,537	10,488
$25,000 under $50,000	26,665	1,033,823	999,160	25,969	[1]35,517	650,403	22,765	177,622	10,677	425,492	405,326	9,123	20,331	291,234	9,312	69,660
$50,000 under $100,000	42,727	3,207,165	3,143,206	62,149	[1]20,126	1,713,883	38,381	553,458	22,600	1,712,618	1,673,064	29,759	66,861	889,868	20,654	287,688
$100,000 under $200,000	52,111	7,674,373	7,512,472	120,831	39,796	3,571,503	48,926	1,226,576	32,809	4,887,268	4,769,715	69,383	164,125	2,325,375	31,062	794,326
$200,000 under $500,000	54,094	17,265,206	16,912,532	220,218	270,839	7,252,874	51,749	2,554,935	40,718	13,125,938	12,849,110	159,833	416,139	5,517,747	39,149	1,914,420
$500,000 under $1,000,000	23,754	16,694,892	16,351,085	162,881	240,162	5,816,909	23,112	2,064,376	19,064	13,395,745	13,115,406	124,063	326,526	4,639,583	18,607	1,617,047
$1,000,000 under $5,000,000	18,662	36,390,411	35,673,921	273,410	533,598	10,047,233	18,169	3,601,221	15,980	31,567,138	30,956,018	228,578	649,493	8,490,483	15,655	3,031,242
$5,000,000 under $10,000,000	1,546	10,649,039	10,437,282	71,828	178,926	2,932,764	1,521	976,492	1,393	9,534,311	9,354,919	60,121	200,847	2,501,280	1,372	844,637
$10,000,000 under $50,000,000	663	12,748,354	12,421,556	133,480	242,589	4,464,891	646	1,325,941	574	11,097,560	10,822,804	110,964	285,507	3,793,960	562	1,128,682
$50,000,000 or more	137	40,699,613	39,974,144	493,108	1,222,203	14,753,730	137	4,231,179	124	39,146,764	38,459,645	475,143	1,245,903	14,041,022	121	3,999,058
Business receipts not reported	4,579	31,242	-	1,368	[1]1,421	161,816	250	3,716	728	23,824	-	649	5,960	47,540	[2]	[2]
Food																
Total	18,085	35,548,677	35,345,970	358,676	586,637	6,611,406	15,800	2,021,614	10,247	32,113,563	31,934,582	318,070	666,923	5,950,896	9,512	1,837,175
Under $10,000	294	1,366	1,272	94	[1]301	6,025	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]		
$10,000 under $25,000	656	11,866	11,535	383	[1]1,172	8,107	387	1,132	132	2,800	2,679	46	164	4,063	619	1,493
$25,000 under $50,000	1,426	56,069	55,473	1,613	[1]1,637	19,268	1,082	2,950	528	21,144	20,904	645	812	9,363		
$50,000 under $100,000	2,853	213,722	212,282	3,502	[1]1,254	60,209	2,417	13,675	1,216	94,783	93,720	1,546	3,220	25,636	979	5,234
$100,000 under $200,000	2,954	424,228	422,578	6,135	[1]123	95,685	2,701	19,294	1,419	206,365	205,699	3,021	4,065	44,556	1,304	8,766
$200,000 under $500,000	3,567	1,140,347	1,131,233	14,854	2,749	245,020	3,318	54,465	2,236	729,126	723,417	8,107	15,449	149,965	2,125	31,010
$500,000 under $1,000,000	2,262	1,616,736	1,607,275	14,753	7,895	274,571	2,187	76,533	1,666	1,193,468	1,186,555	10,611	17,780	206,511	1,603	55,185
$1,000,000 under $5,000,000	3,113	6,110,791	6,071,840	52,021	69,058	925,527	3,028	235,940	2,475	4,883,854	4,851,666	40,428	94,715	741,772	2,412	183,516
$5,000,000 under $10,000,000	280	1,917,203	1,905,147	16,727	20,277	296,100	275	85,689	246	1,668,584	1,659,017	14,202	22,987	249,833	242	70,818
$10,000,000 under $50,000,000	206	4,060,509	4,019,770	39,641	52,167	695,989	202	223,036	178	3,582,932	3,545,649	33,834	60,869	608,311	175	199,093
$50,000,000 or more	58	19,994,408	19,907,565	208,920	438,585	3,976,080	58	1,308,544	54	19,728,625	19,644,661	205,588	445,955	3,903,981	53	1,282,060
Business receipts not reported	416	1,432	-	33	413	8,825	[2]	[2]	2	1,194	-	-	855	2,820	-	-
General merchandise																
Total	15,814	28,523,324	27,584,043	411,990	913,299	14,879,472	13,979	4,215,114	10,027	25,414,943	24,588,991	361,306	1,019,800	13,215,040	9,340	3,702,131
Under $10,000	995	5,843	3,291	331	63	16,348	542	3,537	302	3,672	1,269	113	1,100	8,078	186	1,513
$10,000 under $25,000	717	12,707	11,932	563	[1]1,475	23,009	505	2,147	243	4,742	4,027	114	471	17,499	168	264
$25,000 under $50,000	1,396	54,178	50,432	1,946	[1]3,068	36,414	1,192	11,802	463	18,949	16,919	737	1,913	14,661	397	3,330
$50,000 under $100,000	2,591	191,297	187,583	4,925	[1]3,421	120,438	2,352	48,185	1,284	96,407	93,554	2,492	4,110	58,270	1,226	24,240
$100,000 under $200,000	2,926	448,924	436,954	9,062	6,283	247,308	2,722	101,655	2,101	325,821	316,938	4,775	12,660	184,167	2,004	73,589
$200,000 under $500,000	3,678	1,182,163	1,158,374	18,841	28,289	518,189	3,486	207,676	2,942	961,686	944,077	13,497	37,808	414,149	2,826	163,246
$500,000 under $1,000,000	1,470	1,007,033	983,433	16,788	8,582	439,029	1,433	154,081	1,153	779,530	766,406	11,427	22,953	315,097	1,127	111,675
$1,000,000 under $5,000,000	1,458	3,100,464	2,998,273	43,890	63,139	1,393,850	1,407	417,855	1,176	2,538,026	2,454,169	35,406	85,737	1,092,309	1,129	324,644
$5,000,000 under $10,000,000	150	1,122,231	1,078,386	14,702	20,305	613,181	144	179,309	115	851,028	816,545	10,874	28,567	472,188	112	138,881
$10,000,000 under $50,000,000	137	2,911,055	2,800,245	39,142	59,816	1,514,990	130	443,075	110	2,300,376	2,220,872	30,291	79,459	1,177,832	107	348,598
$50,000,000 or more	55	18,475,826	17,875,140	261,525	732,474	9,938,137	55	2,645,792	48	17,525,506	16,954,215	251,424	742,652	9,446,024	48	2,512,151
Business receipts not reported	241	11,603	-	275	2,312	18,579	[2]	[2]	[2]	[2]	-	[2]	[2]	[2]	[2]	[2]

Footnotes at end of table.

Table 30.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Retail Trade—Continued																
Automotive dealers																
Total	34,444	33,698,412	33,102,072	152,178	399,325	7,753,062	31,477	3,485,435	23,606	29,681,906	29,158,395	127,054	497,539	6,473,164	22,608	2,887,556
Under $10,000	932	5,532	3,823	338	[1]737	32,256	440	1,935	304	2,775	1,613	108	974	13,455	(2)	(2)
$10,000 under $25,000	1,083	20,708	17,759	780	[1]2,211	33,675	711	6,302	244	6,003	4,384	42	1,664	8,644	151	532
$25,000 under $50,000	1,454	61,743	54,586	1,140	[1]3,787	47,681	1,188	13,854	528	24,841	20,900	467	1,630	23,755	423	6,599
$50,000 under $100,000	2,408	184,230	179,187	3,923	[1]3,312	128,369	2,212	38,154	1,079	82,786	80,422	1,760	3,447	62,357	1,002	17,378
$100,000 under $200,000	3,508	533,699	522,268	6,328	[1]4,429	247,464	3,302	96,054	1,887	288,958	282,470	3,359	8,536	137,125	1,841	53,628
$200,000 under $500,000	7,442	2,529,862	2,486,258	18,748	9,630	843,582	7,100	381,536	4,920	1,714,491	1,683,700	12,830	34,162	556,460	4,723	245,969
$500,000 under $1,000,000	7,282	5,344,382	5,244,555	25,862	53,480	1,348,483	7,106	640,379	5,890	4,317,981	4,235,876	20,991	71,347	1,097,993	5,812	505,403
$1,000,000 under $5,000,000	8,618	17,538,613	17,236,969	70,361	218,423	3,578,036	8,464	1,727,388	7,739	16,091,133	15,811,942	64,985	235,655	3,225,682	7,647	1,519,805
$5,000,000 under $10,000,000	785	5,302,497	5,218,991	16,140	88,862	948,066	781	410,819	754	5,092,332	5,012,183	15,624	90,479	904,307	750	387,950
$10,000,000 under $50,000,000	151	2,174,914	2,137,676	8,449	45,042	498,966	150	167,745	142	2,058,980	2,024,905	6,879	49,047	436,924	141	148,826
$50,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	781	2,232	-	109	[1]1,636	46,484	(2)	(2)	119	1,626	-	9	598	6,462	1	986
Gasoline service stations																
Total	7,158	2,103,639	2,062,557	30,994	13,792	715,240	6,357	94,299	4,048	1,429,832	1,396,305	20,019	33,325	499,116	3,719	68,902
Under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)	(2)
$10,000 under $25,000	264	4,602	4,149	118	[1]382	4,445	168	284	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000	616	22,725	22,418	234	[1]446	12,882	449	1,418	227	7,630	7,581	84	529	6,179	186	624
$50,000 under $100,000	1,208	92,549	88,349	1,024	[1]1,426	33,248	976	3,251	515	38,248	35,302	390	1,342	15,242	379	1,330
$100,000 under $200,000	2,143	313,603	307,894	4,230	[1]2,201	105,992	2,086	17,210	1,105	163,353	158,913	2,126	3,332	63,593	1,073	9,953
$200,000 under $500,000	1,735	544,662	533,668	7,919	5,314	183,705	1,681	24,076	1,306	408,443	399,520	5,409	8,781	139,236	1,272	18,995
$500,000 under $1,000,000	801	554,164	541,437	9,067	6,421	187,385	769	25,071	615	421,851	409,974	6,472	9,671	149,839	583	20,562
$1,000,000 under $5,000,000	203	323,725	319,814	4,743	4,241	106,633	202	13,164	148	244,962	241,744	3,364	6,049	76,887	148	10,833
$5,000,000 under $10,000,000	20	131,565	129,959	2,030	2,056	41,128	20	4,809	15	100,508	99,120	1,475	2,477	28,316	15	3,334
$10,000,000 under $50,000,000	5	115,586	114,827	1,607	117	33,168	5	5,013	1	43,223	42,983	637	737	14,839	1	3,157
$50,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	(2)	(2)	-	-	(2)	(2)	-	-	(2)	(2)	-	-	(2)	(2)	-	-
Eating and drinking places																
Total	38,178	6,823,851	6,698,714	190,394	81,091	2,607,299	31,877	174,238	18,518	4,767,921	4,669,300	120,031	181,143	1,710,710	16,231	120,826
Under $10,000	1,044	6,512	5,425	589	[1]2,064	17,222	300	425	273	2,100	1,626	86	293	6,033	(2)	(2)
$10,000 under $25,000	3,902	74,309	71,603	3,002	[1]4,145	61,477	2,613	2,718	1,098	22,734	21,579	808	1,998	16,582	755	555
$25,000 under $50,000	8,114	313,027	304,892	11,696	[1]6,237	162,337	7,063	10,482	3,281	131,324	125,181	4,054	5,251	65,887	2,870	4,481
$50,000 under $100,000	9,353	671,631	658,696	22,463	[1]6,456	299,187	8,047	18,564	4,668	333,189	325,957	9,811	11,930	128,900	4,123	10,518
$100,000 under $200,000	7,447	1,067,648	1,053,605	32,921	[1]3,716	402,706	6,778	24,926	3,819	562,318	551,755	15,324	20,122	206,155	3,458	11,221
$200,000 under $500,000	5,551	1,709,641	1,687,894	47,352	27,604	579,878	5,246	33,979	3,711	1,168,760	1,150,692	30,940	48,057	389,110	3,483	19,818
$500,000 under $1,000,000	1,257	899,935	885,446	23,419	21,351	313,928	1,175	18,479	1,014	731,541	718,686	17,950	29,116	231,028	955	13,934
$1,000,000 under $5,000,000	588	942,063	919,085	22,465	27,355	293,753	585	19,268	482	748,406	729,839	17,317	32,493	249,589	480	16,559
$5,000,000 under $10,000,000	42	270,883	265,032	5,253	6,017	90,199	41	7,221	37	232,962	228,470	4,237	6,939	71,568	36	6,148
$10,000,000 under $50,000,000	25	585,116	568,347	14,211	20,243	231,907	24	19,388	23	552,180	536,826	12,719	21,147	218,111	22	18,778
$50,000,000 or more	4	280,151	278,689	6,392	3,257	117,524	4	18,786	4	280,151	278,689	6,392	3,257	117,524	4	18,786
Business receipts not reported	851	2,935	-	631	[1]2,118	37,181	1	2	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)
Building materials, hardware, and farm equipment																
Total	27,450	9,869,376	9,655,704	101,663	154,751	5,116,355	25,173	1,857,621	17,517	7,847,321	7,675,091	77,104	237,010	3,976,587	16,676	1,424,640
Under $10,000	598	2,327	1,911	117	[1]1,044	9,425	214	1,458	158	605	530	-	230	3,388	(2)	(2)
$10,000 under $25,000	929	17,533	15,999	403	[1]1,537	18,446	635	4,590	331	6,299	5,722	94	656	7,247	247	1,592
$25,000 under $50,000	1,995	76,744	74,707	1,405	[1]3,850	69,002	1,710	24,877	523	21,431	20,121	325	1,334	25,576	428	5,037
$50,000 under $100,000	4,386	334,761	327,612	4,185	[1]5,411	255,172	4,047	102,180	2,111	163,132	159,202	1,972	6,279	122,382	2,023	50,576
$100,000 under $200,000	6,233	938,627	911,589	11,195	2,893	593,188	5,941	235,421	3,986	598,925	580,832	6,293	19,222	382,392	3,826	150,422
$200,000 under $500,000	7,993	2,553,648	2,504,971	27,293	40,135	1,360,006	7,735	541,449	6,180	1,998,066	1,960,979	20,703	60,453	1,035,815	6,023	406,697
$500,000 under $1,000,000	3,351	2,283,665	2,244,771	22,998	43,215	1,094,136	3,305	418,956	2,748	1,871,434	1,839,666	17,844	55,293	878,787	2,713	338,467
$1,000,000 under $5,000,000	1,593	2,838,631	2,778,433	26,395	55,162	1,241,286	1,497	395,335	1,369	2,428,234	2,374,837	22,749	67,479	1,072,602	1,316	344,764
$5,000,000 under $10,000,000	72	498,391	481,583	5,266	16,127	288,482	68	79,111	63	434,510	419,074	4,760	16,716	264,338	59	71,956
$10,000,000 under $50,000,000	20	322,831	314,128	2,308	9,103	180,335	19	54,191	20	322,831	314,128	2,308	9,103	180,335	19	54,191
$50,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	280	2,218	-	98	[1]42	6,877	2	53	(2)	(2)	-	(2)	(2)	(2)	(2)	(2)

Footnotes at end of table.

Table 30.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)
WHOLESALE AND RETAIL TRADE—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Retail Trade--Continued																
Drug and proprietary stores																
Total	12,423	4,330,114	4,275,207	46,584	100,762	1,551,149	11,804	720,025	8,563	3,665,227	3,618,517	37,073	123,421	1,274,248	8,326	576,981
Under $10,000	(2)	(2)	(2)	(2)	(2)	(2)	} 192	1,937	} -	-	-	-	-	-	-	-
$10,000 under $25,000	161	3,010	2,736	92	[1]1,077	3,029			(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 under $50,000	602	21,136	20,686	322	[1]637	19,198	517	6,757	178	6,142	5,889	45	560	6,336	(2)	(2)
$50,000 under $100,000	2,723	216,206	214,089	3,227	[1]244	94,715	2,594	43,683	1,558	122,159	121,303	1,525	4,385	48,925	1,514	20,742
$100,000 under $200,000	4,275	631,316	625,789	8,303	7,854	251,753	4,105	122,929	2,978	444,776	440,825	5,900	13,447	173,705	2,872	83,667
$200,000 under $500,000	3,419	1,009,428	999,141	11,080	28,491	351,748	3,377	161,036	2,946	873,948	865,066	9,169	35,094	298,528	2,914	133,308
$500,000 under $1,000,000	696	444,890	438,797	4,441	9,446	140,464	696	69,548	559	360,465	355,232	3,267	10,523	115,407	559	55,025
$1,000,000 under $5,000,000	264	446,865	441,272	3,484	12,502	142,539	263	71,006	259	433,377	427,912	3,312	12,966	136,142	258	67,199
$5,000,000 under $10,000,000	25	173,902	170,748	1,695	3,455	66,368	24	29,120	23	161,529	159,053	1,569	3,569	60,085	22	25,404
$10,000,000 under $50,000,000	32	808,060	794,314	9,748	20,621	308,075	32	141,135	27	687,982	676,123	8,090	21,906	267,346	27	117,600
$50,000,000 or more	4	574,036	566,891	4,175	20,960	166,857	4	72,874	4	574,036	566,891	4,175	20,960	166,857	4	72,874
Business receipts not reported	(2)	(2)	-	-	(2)	(2)	-	-	(2)	(2)	-	-	-	(2)	-	-
Other retail trade																
Total	91,635	25,780,913	24,963,066	282,359	390,011	12,500,960	81,534	4,207,782	57,865	20,087,778	19,442,311	209,269	633,738	9,572,743	53,486	3,085,609
Under $10,000	3,011	15,219	13,628	629	[1]4,887	45,593	1,643	7,361	832	4,923	3,795	87	857	9,519	421	2,120
$10,000 under $25,000	5,482	101,786	96,126	2,118	[1]10,024	83,523	3,870	26,448	1,597	32,723	28,255	687	2,509	33,009	1,031	6,801
$25,000 under $50,000	11,062	428,201	415,966	7,613	[1]15,835	283,621	9,564	105,482	4,949	194,031	187,831	2,766	8,302	139,477	4,400	47,640
$50,000 under $100,000	17,205	1,302,769	1,275,408	18,900	1,398	722,545	15,736	285,766	10,169	781,914	763,604	10,263	32,148	428,156	9,408	157,670
$100,000 under $200,000	22,625	3,316,328	3,231,795	42,657	33,235	1,627,407	21,291	609,087	15,514	2,296,752	2,232,283	28,585	82,741	1,133,682	14,684	403,080
$200,000 under $500,000	20,709	6,595,455	6,410,993	74,131	128,627	3,170,746	19,806	1,150,718	16,477	5,271,418	5,121,659	59,178	176,335	2,534,484	15,783	895,377
$500,000 under $1,000,000	6,635	4,544,087	4,405,371	45,553	89,772	2,018,913	6,441	661,329	5,419	3,719,475	3,603,011	35,501	109,843	1,644,921	5,255	516,796
$1,000,000 under $5,000,000	2,825	5,089,259	4,908,235	50,051	83,718	2,365,609	2,723	721,265	2,332	4,199,146	4,063,909	41,017	114,399	1,895,500	2,265	563,922
$5,000,000 under $10,000,000	172	1,232,367	1,187,436	10,015	21,827	589,240	168	180,414	140	992,858	961,457	7,380	29,113	450,645	136	140,146
$10,000,000 under $50,000,000	87	1,770,283	1,672,249	18,374	35,480	1,001,461	84	272,358	73	1,549,056	1,461,318	16,206	43,239	890,262	70	238,439
$50,000,000 or more	16	1,375,192	1,345,859	12,096	26,927	555,132	16	185,183	14	1,038,446	1,015,189	7,564	33,079	406,636	12	113,187
Business receipts not reported	1,806	9,967	-	222	[1]227	37,170	192	2,371	349	7,036	-	35	1,173	6,452	(2)	(2)
Wholesale and Retail Trade Not Allocable																
Total	11,293	6,848,057	6,700,917	77,623	112,159	2,996,892	9,533	825,481	7,392	5,729,039	5,608,718	62,197	162,441	2,443,568	6,773	664,393
Under $10,000	696	2,481	2,197	100	[1]992	10,492	364	449	192	696	495	12	215	6,346	251	1,284
$10,000 under $25,000	596	10,293	9,513	235	[1]600	12,118	454	3,449	233	3,814	3,734	79	269	6,233		
$25,000 under $50,000	760	31,485	27,857	1,206	[1]1,742	22,041	560	6,184	341	14,568	12,158	547	1,861	11,161	235	2,390
$50,000 under $100,000	1,079	83,709	81,329	1,848	253	63,239	939	15,485	652	51,674	50,039	1,155	4,001	37,929	568	9,933
$100,000 under $200,000	1,643	246,920	242,954	3,803	4,379	113,134	1,516	40,293	1,212	186,122	182,934	2,754	6,886	79,890	1,150	25,694
$200,000 under $500,000	2,634	840,839	830,719	11,901	7,258	368,028	2,586	117,859	2,021	656,682	649,458	8,265	18,823	269,861	1,995	86,492
$500,000 under $1,000,000	1,791	1,284,271	1,262,645	15,511	18,342	507,996	1,755	147,533	1,487	1,053,283	1,035,196	13,175	23,183	416,368	1,463	120,683
$1,000,000 under $5,000,000	1,235	2,287,911	2,231,540	20,466	40,714	834,428	1,164	235,778	1,044	1,930,781	1,885,872	16,692	51,424	694,414	986	194,955
$5,000,000 under $10,000,000	106	723,712	711,831	7,083	11,822	241,901	104	64,339	96	650,176	639,716	6,036	13,853	207,522	95	54,030
$10,000,000 under $50,000,000	33	645,437	624,975	10,008	16,859	505,085	32	78,089	26	490,378	473,759	8,057	22,429	409,384	25	53,278
$50,000,000 or more	5	690,568	675,357	5,425	19,431	304,377	5	115,654	5	690,568	675,357	5,425	19,431	304,377	5	115,654
Business receipts not reported	715	431	-	37	[1]3,565	14,053	(2)	(2)	(2)	(2)	-	-	(2)	(2)	-	-
FINANCE, INSURANCE, AND REAL ESTATE																
Total	359,229	81,858,656	46,294,993	2,370,138	8,680,895	764,797,460	5,664	230,794	227,118	69,234,990	40,489,117	1,704,169	9,804,170	624,370,857	3,254	126,069
Under $10,000	117,232	447,951	210,375	75,175	[1]82,342	7,149,085			59,158	261,866	114,970	31,205	82,251	2,842,126		
$10,000 under $25,000	76,587	1,224,429	677,486	179,239	130,964	9,394,641			53,709	865,391	454,228	114,066	242,768	5,959,899		
$25,000 under $50,000	56,719	2,002,517	1,107,318	258,516	285,916	12,647,865			43,037	1,521,677	808,170	182,648	404,626	8,919,615		
$50,000 under $100,000	41,206	2,879,915	1,558,574	284,236	410,676	18,897,321			33,075	2,316,270	1,213,363	205,928	517,469	14,807,660		
$100,000 under $200,000	23,390	3,243,362	1,679,237	270,665	415,377	27,318,136			18,708	2,595,718	1,267,469	185,716	521,568	21,908,703		
$200,000 under $500,000	15,088	4,588,733	2,065,453	290,098	524,072	49,954,520			11,581	3,504,211	1,526,118	193,388	639,615	38,955,546		
$500,000 under $1,000,000	5,205	3,598,014	1,318,139	175,391	407,306	47,474,390			3,771	2,600,073	966,443	120,942	472,543	34,191,339		
$1,000,000 under $5,000,000	4,568	9,332,038	3,457,228	286,313	1,081,399	121,280,433			3,016	6,158,642	2,400,855	187,613	1,228,089	79,848,162		
$5,000,000 under $10,000,000	641	4,499,362	1,853,058	82,952	551,486	58,098,941			449	3,175,903	1,392,020	57,559	590,211	41,398,797		
$10,000,000 under $50,000,000	595	12,056,316	6,113,335	174,747	1,560,368	143,049,400			466	9,621,906	4,905,767	144,488	1,632,852	118,640,348		
$50,000,000 or more	166	37,986,019	26,254,790	291,328	3,441,125	267,963,409			148	36,613,333	25,439,714	280,616	3,472,178	257,498,662		
Business receipts not reported	17,832	-	-	1,478	[1]45,452	1,569,328	Not available	Not available	-	-	-	-	-	-	Not available	Not available

Footnotes at end of table.

Table 30.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
FINANCE, INSURANCE, AND REAL ESTATE—Con.																
Banking																
Total	14,818	15,134,314	2,082,285	336,665	2,534,584	351,496,695	1	38	13,706	14,069,912	2,025,864	324,534	2,592,445	328,507,686	1	38
Under $10,000	324	1,263	607	63	[1]1,509	93,727			(2)	(2)	(2)	(2)	(2)	(2)		
$10,000 under $25,000	572	10,380	5,832	190	[1]118	230,392			394	7,606	3,865	75	974	133,555		
$25,000 under $50,000	1,007	38,227	10,061	1,014	6,153	843,340			856	32,958	7,913	715	7,705	694,868		
$50,000 under $100,000	2,565	188,004	26,053	5,033	36,846	4,425,579			2,419	177,696	24,036	4,634	39,122	4,175,212		
$100,000 under $200,000	3,391	491,162	53,325	15,102	92,721	11,784,911			3,288	476,683	51,260	14,444	94,482	11,399,575		
$200,000 under $500,000	3,596	1,128,279	130,977	35,837	189,661	25,909,424	Not available		3,486	1,092,599	126,195	34,683	191,590	25,123,988	Not available	
$500,000 under $1,000,000	1,609	1,115,515	145,512	33,706	165,336	24,478,183			1,534	1,062,267	141,522	32,464	167,781	23,354,204		
$1,000,000 under $5,000,000	1,300	2,617,762	315,887	65,498	376,242	57,758,052			1,209	2,402,545	305,838	62,956	382,148	53,496,240		
$5,000,000 under $10,000,000	196	1,353,362	159,713	26,775	179,366	30,392,438			175	1,206,924	154,317	25,375	187,814	27,433,710		
$10,000,000 under $50,000,000	196	3,947,622	534,494	73,847	628,294	89,776,005			174	3,547,563	515,336	70,711	648,583	81,001,362		
$50,000,000 or more	29	4,242,738	699,824	79,600	861,597	105,802,352			26	4,062,674	695,466	78,466	872,131	101,682,598		
Business receipts not reported	(2)	-	-	-	(2)	(2)			-	-	-	-	-	-		
Credit Agencies Other Than Banks																
Total	52,445	9,880,690	2,683,392	110,783	887,189	139,880,075	529	29,462	31,691	5,110,256	2,110,120	52,038	1,034,742	56,205,216	288	19,265
Under $10,000	22,444	51,897	7,865	2,389	[1]17,086	1,573,730			11,670	33,058	4,924	300	16,464	660,822		
$10,000 under $25,000	5,766	92,241	25,805	2,107	9,322	1,219,955			3,729	58,803	15,475	977	23,567	673,234		
$25,000 under $50,000	5,303	192,381	67,807	3,851	22,512	1,770,103			3,679	135,853	48,225	2,380	38,722	1,067,577		
$50,000 under $100,000	7,398	535,083	203,982	7,417	85,791	3,648,033			6,032	435,941	163,427	5,897	100,815	2,589,074		
$100,000 under $200,000	4,355	610,317	214,278	7,371	97,258	5,433,515			3,504	489,363	193,645	5,873	109,922	3,506,873		
$200,000 under $500,000	3,074	955,111	248,416	12,161	79,727	12,617,320	Not available		1,877	566,555	196,375	6,856	101,319	5,869,868	Not available	
$500,000 under $1,000,000	1,394	984,954	226,193	11,553	45,508	15,127,131			617	436,008	178,563	4,921	55,299	5,082,319		
$1,000,000 under $5,000,000	1,381	2,740,411	565,247	31,107	147,141	43,165,665			483	942,018	408,842	8,994	158,157	10,796,559		
$5,000,000 under $10,000,000	154	1,065,052	237,479	12,079	43,171	16,264,016			54	380,931	167,275	4,077	49,370	4,417,590		
$10,000,000 under $50,000,000	82	1,486,187	588,777	12,315	151,997	22,366,722			39	761,795	483,353	5,371	156,586	9,572,808		
$50,000,000 or more	11	1,167,056	297,543	8,422	223,324	16,584,973			7	869,931	250,016	6,392	224,521	11,968,492		
Business receipts not reported	1,083	-	-	11	[1]1,476	108,912			-	-	-	-	-	-		
Holding and Other Investment Companies																
Total	12,826	2,900,077	209,469	20,315	2,073,361	31,810,632	81	5,907	8,227	2,686,599	176,324	14,797	2,131,098	29,632,402	67	4,820
Under $10,000	7,146	14,709	895	713	[1]3,830	651,894			4,049	10,263	362	127	6,008	310,430		
$10,000 under $25,000	1,793	28,283	1,236	1,073	6,627	549,305			1,427	22,859	935	401	12,801	416,176		
$25,000 under $50,000	1,120	38,731	3,998	441	10,308	587,730			928	32,053	2,316	299	18,908	459,360		
$50,000 under $100,000	698	48,718	2,000	1,564	22,664	756,480			587	41,539	1,496	1,135	24,657	639,813		
$100,000 under $200,000	475	66,327	5,172	835	36,175	964,943			434	60,840	3,371	671	38,686	811,964		
$200,000 under $500,000	389	118,715	8,625	1,889	66,102	1,613,790	Not available		334	104,169	4,948	1,307	67,719	1,410,772	Not available	
$500,000 under $1,000,000	197	140,663	6,536	1,470	79,324	1,440,922			184	132,230	5,956	1,117	79,688	1,320,582		
$1,000,000 under $5,000,000	221	479,069	46,108	6,250	305,855	5,918,159			198	428,089	29,666	3,763	324,616	5,508,983		
$5,000,000 under $10,000,000	45	322,767	15,258	420	230,748	4,399,635			41	293,228	7,633	420	231,453	4,394,254		
$10,000,000 under $50,000,000	44	708,295	78,657	689	493,359	8,613,241			38	627,529	78,657	689	497,758	8,271,565		
$50,000,000 or more	7	933,800	40,984	4,868	828,804	6,128,503			7	933,800	40,984	4,868	828,804	6,128,503		
Business receipts not reported	691	-	-	103	[1]2,775	186,030			-	-	-	-	-	-		
Security and Commodity Brokers, Dealers, Exchanges and Services																
Total	4,183	1,048,590	361,446	11,482	90,944	6,160,248	2	633	2,075	804,070	240,917	7,901	138,812	5,052,565	1	509
Under $10,000	1,139	3,238	2,040	137	[1]6,053	43,859			453	1,520	889	62	362	18,540		
$10,000 under $25,000	452	7,058	2,891	218	[1]1,890	34,746			159	2,388	813	64	841	7,948		
$25,000 under $50,000	633	22,103	9,231	283	[1]1,147	56,758			257	9,141	3,016	130	2,201	22,268		
$50,000 under $100,000	583	41,784	7,544	939	[1]457	87,466			373	26,828	3,977	331	3,709	55,048		
$100,000 under $200,000	436	64,590	21,318	672	4,780	136,806			315	46,712	10,875	448	9,764	103,132		
$200,000 under $500,000	400	116,154	52,460	1,461	10,721	325,168	Not available		298	87,762	36,391	1,040	14,917	232,964	Not available	
$500,000 under $1,000,000	153	103,226	38,479	1,320	7,186	238,860			116	75,252	32,687	947	12,159	181,248		
$1,000,000 under $5,000,000	115	226,146	82,819	2,531	24,929	819,813			85	169,739	61,869	1,602	35,654	654,784		
$5,000,000 under $10,000,000	16	118,891	55,301	904	8,560	1,427,479			12	88,632	39,403	712	12,838	1,010,663		
$10,000,000 under $50,000,000	8	184,819	89,363	1,731	20,747	2,169,632			6	135,511	50,997	1,281	22,171	1,972,243		
$50,000,000 or more	1	160,585	-	1,284	24,196	793,727			1	160,585	-	1,284	24,196	793,727		
Business receipts not reported	247	-	-	2	[1]628	29,934			-	-	-	-	-	-		

Footnotes at end of table.

ACTIVE CORPORATIONS

Table 30.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number	Amount (Thousand dollars)							Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
FINANCE, INSURANCE, AND REAL ESTATE—Con.																
Insurance Carriers																
Total	4,316	39,901,162	32,327,023	232,550	1,925,754	170,333,195	5	13,026	2,880	36,966,260	29,687,941	217,704	2,065,419	163,590,677	5	13,026
Under $10,000	539	2,012	407	35	34	68,928			396	1,641	237	19	1,213	54,030		
$10,000 under $25,000	411	6,678	2,328	95	1,389	139,841			309	4,996	1,341	65	2,991	118,572		
$25,000 under $50,000	373	13,408	7,349	330	2,043	187,024			256	8,686	3,593	100	3,868	156,400		
$50,000 under $100,000	419	31,029	18,077	374	4,023	384,894			267	19,489	8,105	146	8,343	323,222		
$100,000 under $200,000	487	68,071	50,292	883	4,751	486,258			329	45,043	31,419	468	12,267	362,633		
$200,000 under $500,000	474	151,586	113,374	1,121	10,541	1,058,131	Not available		293	93,161	62,887	591	24,214	875,781	Not available	
$500,000 under $1,000,000	336	237,379	182,041	1,795	14,724	1,388,919			194	136,356	93,257	976	29,814	1,146,545		
$1,000,000 under $5,000,000	706	1,662,968	1,351,153	8,680	77,516	6,568,009			408	1,006,522	772,875	4,965	127,926	5,027,221		
$5,000,000 under $10,000,000	186	1,340,448	1,169,220	5,837	65,264	4,134,895			136	994,855	857,868	4,531	75,517	3,317,031		
$10,000,000 under $50,000,000	234	5,151,820	4,405,340	21,377	230,036	17,549,741			186	4,127,211	3,461,141	18,955	258,207	15,298,514		
$50,000,000 or more	115	31,235,763	25,027,442	192,023	1,515,448	138,363,272			106	30,528,300	24,395,218	186,888	1,521,059	136,910,728		
Business receipts not reported	(2)	-	-	-	(2)	(2)			-	-	-	-	-	-		
Insurance Agents, Brokers, and Service																
Total	21,385	1,978,845	1,908,478	31,504	132,260	2,524,529	437	2,869	14,789	1,600,119	1,538,780	25,644	160,381	2,138,759	381	2,797
Under $10,000	4,390	18,069	16,471	427	[1]2,228	49,015			2,513	10,552	9,547	150	3,260	25,945		
$10,000 under $25,000	4,750	80,002	77,041	1,459	4,360	126,769			2,904	49,567	47,922	763	9,263	80,099		
$25,000 under $50,000	4,120	148,845	141,037	3,583	12,154	213,178			3,040	111,488	104,408	2,412	15,422	163,404		
$50,000 under $100,000	4,312	299,595	290,076	6,740	28,356	462,499			3,499	242,454	233,808	5,431	31,848	396,452		
$100,000 under $200,000	1,855	253,742	248,466	4,332	11,597	333,615			1,428	196,124	191,943	3,331	16,166	258,404		
$200,000 under $500,000	1,171	351,838	343,115	4,955	21,220	419,221	Not available		1,014	303,264	295,339	4,515	24,443	388,776	Not available	
$500,000 under $1,000,000	241	164,727	159,900	1,546	11,561	158,422			204	137,180	132,437	1,474	11,815	145,150		
$1,000,000 under $5,000,000	208	412,761	395,765	3,872	25,226	401,348			174	344,934	330,709	3,107	27,402	350,965		
$5,000,000 under $10,000,000	8	51,233	49,758	569	4,651	52,738			7	44,239	42,790	559	4,662	51,206		
$10,000,000 under $50,000,000	7	139,990	128,819	1,301	14,179	288,548			5	102,274	91,847	1,184	14,633	263,744		
$50,000,000 or more	1	58,043	58,030	2,718	[1]1,467	14,614			1	58,043	58,030	2,718	1,467	14,614		
Business receipts not reported	322	-	-	2	[2]283	4,562			-	-	-	-	-	-		
Real Estate, Except Lessors of Real Property Other Than Buildings																
Total	242,819	10,625,014	6,609,857	1,595,883	963,606	59,630,613	4,291	171,838	149,659	7,709,591	4,607,234	1,043,412	1,585,954	37,520,830	2,333	80,975
Under $10,000	77,948	346,874	179,494	70,234	[1]50,200	4,420,555			38,060	197,645	97,094	30,163	51,963	1,627,363		
$10,000 under $25,000	61,767	983,316	557,876	172,065	109,651	6,924,128			43,940	705,893	380,888	110,340	186,632	4,406,885		
$25,000 under $50,000	43,405	1,522,536	860,879	245,745	222,720	8,795,908			33,317	1,167,058	632,375	173,882	306,217	6,195,299		
$50,000 under $100,000	24,759	1,703,971	1,003,781	258,773	225,369	8,922,538			19,553	1,348,825	773,736	186,102	299,259	6,460,733		
$100,000 under $200,000	12,159	1,657,239	1,078,334	238,404	161,059	7,974,243			9,224	1,254,708	777,599	158,553	229,630	5,318,851		
$200,000 under $500,000	5,908	1,742,999	1,162,838	229,717	137,527	7,816,791	Not available		4,217	1,236,985	800,191	142,331	205,542	4,898,045	Not available	
$500,000 under $1,000,000	1,238	825,222	551,737	120,869	77,006	4,210,947			895	601,819	376,106	77,654	107,892	2,783,192		
$1,000,000 under $5,000,000	584	1,078,283	668,639	158,204	100,147	5,685,217			416	773,272	460,509	97,713	146,344	3,515,052		
$5,000,000 under $10,000,000	32	221,998	160,495	35,631	13,209	1,316,496			21	147,568	116,900	21,148	21,819	732,420		
$10,000,000 under $50,000,000	21	354,542	254,817	62,520	20,529	2,075,238			16	275,818	191,836	45,526	30,656	1,582,990		
$50,000,000 or more	2	188,034	130,967	2,413	[1]13,711	275,959			-	-	-	-	-	-		
Business receipts not reported	14,996	-	-	1,308	[1]39,700	1,212,593			-	-	-	-	-	-		
Lessors of Real Property, Except Buildings																
Total	6,437	389,964	113,043	30,956	73,197	2,961,473	318	7,021	4,091	288,183	101,937	18,139	95,319	1,722,722	178	4,639
Under $10,000	3,302	9,889	2,596	1,177	[1]1,470	247,377			1,872	6,790	1,801	373	2,866	132,622		
$10,000 under $25,000	1,076	16,471	4,477	2,032	1,623	169,505			847	13,279	2,989	1,381	5,699	123,430		
$25,000 under $50,000	758	26,286	6,956	3,269	11,173	193,824			704	24,440	6,324	2,730	11,583	160,439		
$50,000 under $100,000	472	31,731	7,061	3,396	8,084	209,832			345	23,498	4,778	2,252	9,716	168,106		
$100,000 under $200,000	232	31,914	8,052	3,066	7,036	203,845			186	26,245	7,357	1,928	10,651	147,271		
$200,000 under $500,000	76	24,051	5,648	2,957	8,573	194,675	Not available		(2)	(2)	(2)	(2)	(2)	(2)	Not available	
$500,000 under $1,000,000	37	26,328	7,741	3,132	6,661	431,006			27	18,961	5,915	1,389	8,095	178,099		
$1,000,000 under $5,000,000	53	114,638	31,610	10,171	24,343	964,170			43	91,523	30,547	4,513	25,842	498,358		
$5,000,000 under $10,000,000	4	25,611	5,834	737	6,517	111,244			3	19,526	5,834	737	6,738	81,923		
$10,000,000 under $50,000,000	3	83,045	33,068	967	1,227	210,273			2	44,205	32,600	771	4,258	77,122		
$50,000,000 or more	-	-	-	-	-	-			-	-	-	-	-	-		
Business receipts not reported	424	-	-	52	[1]570	25,722			-	-	-	-	-	-		

Footnotes at end of table.

Table 30.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES																
Total	150,082	28,095,321	26,607,539	1,770,502	833,141	25,218,787	51,026	1,112,606	79,822	20,890,574	19,827,191	1,138,410	1,497,840	16,339,479	28,382	697,133
Under $10,000	22,934	143,389	90,104	25,190	[1]31,495	566,156	3,181	8,397	8,101	74,766	35,946	10,504	18,392	208,945	816	4,852
$10,000 under $25,000	22,465	419,391	367,969	50,966	[1]22,520	778,041	5,647	15,495	9,358	192,565	156,504	20,759	28,930	315,169	1,780	5,142
$25,000 under $50,000	25,176	983,984	911,383	99,149	[1]6,567	1,448,638	8,505	27,536	12,779	515,279	465,800	50,809	58,424	832,627	3,693	11,800
$50,000 under $100,000	26,042	1,957,936	1,866,943	172,913	26,558	2,128,192	10,864	48,334	16,270	1,225,423	1,169,243	101,115	104,537	1,166,882	6,492	25,561
$100,000 under $200,000	20,941	3,089,404	2,934,231	214,661	63,274	2,840,698	10,241	75,069	14,276	2,120,534	2,007,931	134,598	147,128	1,747,625	6,835	49,010
$200,000 under $500,000	15,910	5,040,491	4,844,751	323,979	147,416	4,038,982	8,110	132,063	11,586	3,660,215	3,529,612	215,383	246,696	2,670,033	5,701	88,383
$500,000 under $1,000,000	4,825	3,458,688	3,315,828	190,045	67,729	2,446,720	2,654	106,944	3,487	2,495,707	2,396,898	116,213	122,192	1,645,230	1,894	71,790
$1,000,000 under $5,000,000	2,409	4,851,086	4,605,016	292,274	181,639	3,998,078	1,234	138,660	1,898	3,807,714	3,616,528	216,942	244,320	2,812,683	943	103,906
$5,000,000 under $10,000,000	235	1,732,478	1,663,346	95,999	71,050	1,410,892	114	52,901	173	1,276,150	1,227,232	53,126	98,012	879,161	80	29,784
$10,000,000 under $50,000,000	160	3,439,837	3,325,826	145,057	208,741	2,463,882	79	130,604	144	3,079,912	2,984,829	95,293	221,354	2,066,923	67	121,886
$50,000,000 or more	25	2,871,615	2,682,142	125,941	146,665	2,350,662	18	367,115	21	2,368,772	2,236,668	104,114	192,730	1,769,478	14	184,899
Business receipts not reported	8,960	107,022	-	34,328	[1]19,349	747,846	379	9,488	1,729	73,537	-	19,554	15,125	224,723	[2]	[2]
Lodging Services																
Total	15,014	3,248,251	2,873,879	278,732	[1]8,192	5,391,156	5,039	59,635	6,754	1,672,642	1,473,371	129,530	124,119	2,496,442	2,250	27,548
Under $10,000	1,955	27,707	9,148	4,667	[1]1,161	127,467	249	340	597	16,323	2,724	2,016	4,569	44,098	214	716
$10,000 under $25,000	2,104	39,617	33,710	7,627	[1]4,555	189,407	388	749	841	17,566	13,121	2,142	3,156	53,046	311	468
$25,000 under $50,000	2,941	116,083	107,187	17,022	[1]7,022	323,243	854	2,076	1,386	54,121	49,998	6,105	4,699	128,428	432	1,523
$50,000 under $100,000	2,602	203,901	186,815	25,946	[1]2,607	421,690	831	2,113	1,427	114,962	102,382	11,267	8,436	184,219	483	1,545
$100,000 under $200,000	2,083	319,444	288,688	35,688	[1]3,005	561,616	1,001	3,189	1,075	169,122	147,614	18,184	12,498	276,141	387	2,583
$200,000 under $500,000	1,609	547,380	487,870	50,840	[1]13,575	798,450	933	7,232	804	268,702	243,373	22,443	22,327	345,098	240	2,992
$500,000 under $1,000,000	537	415,940	368,872	27,732	[1]237	558,642	441	5,381	304	234,056	201,046	13,090	11,665	297,162	145	8,218
$1,000,000 under $5,000,000	297	645,460	575,484	42,901	2,791	1,008,681	281	12,358	151	353,815	313,147	23,347	20,154	455,394	18	4,483
$5,000,000 under $10,000,000	32	242,656	218,627	19,145	3,566	379,050	32	6,914	18	134,547	122,056	10,642	8,824	213,335	7	2,707
$10,000,000 under $50,000,000	11	200,582	185,633	14,460	5,346	309,298	11	3,727	7	136,336	128,769	9,853	8,372	209,572	1	2,289
$50,000,000 or more	3	479,980	411,845	30,699	15,903	557,272	3	14,440	1	167,973	149,141	9,844	18,111	253,839	[2]	[2]
Business receipts not reported	840	9,501	-	2,005	[1]3,636	156,340	[2]	[2]	[2]	[2]	-	[2]	[2]	[2]		
Personal Services																
Total	25,563	3,478,149	3,424,421	168,828	90,365	2,098,830	12,319	109,076	13,495	2,551,289	2,507,616	117,749	146,403	1,534,600	7,293	83,579
Under $10,000	2,075	10,475	9,875	2,241	[1]3,937	22,828	395	290	311	2,306	1,903	180	269	2,736	[2]	[2]
$10,000 under $25,000	5,013	84,730	82,652	10,584	[1]5,631	85,014	1,688	1,340	1,712	30,487	28,983	3,154	2,469	26,198	512	330
$25,000 under $50,000	5,472	202,336	198,731	14,270	[1]2,790	136,561	2,461	5,281	2,498	97,693	94,749	6,174	5,648	72,795	1,150	3,216
$50,000 under $100,000	4,738	332,131	329,383	20,832	4,133	225,321	2,607	9,922	3,034	212,777	210,972	11,719	11,836	137,688	1,721	6,049
$100,000 under $200,000	4,084	570,160	563,069	28,258	19,981	355,986	2,486	16,217	2,938	414,317	408,525	19,792	27,070	267,630	1,827	13,144
$200,000 under $500,000	2,690	816,413	804,190	35,242	25,915	461,167	1,810	18,743	2,015	601,953	592,647	27,016	33,289	353,063	1,375	14,161
$500,000 under $1,000,000	838	585,753	576,534	22,108	11,584	311,831	622	21,256	667	472,987	464,382	18,068	18,988	255,589	496	19,136
$1,000,000 under $5,000,000	337	586,180	573,618	22,923	17,510	322,105	225	21,083	259	441,539	431,309	19,796	21,884	255,178	176	13,756
$5,000,000 under $10,000,000	11	70,899	70,455	2,359	1,505	36,891	9	3,073	9	58,588	58,232	1,905	2,630	24,868	7	1,938
$10,000,000 under $50,000,000	6	156,969	155,963	8,125	13,244	94,697	4	7,438	6	156,969	155,963	8,125	13,244	94,697	4	7,438
$50,000,000 or more	1	60,482	59,951	1,797	8,971	39,943	1	4,411	1	60,482	59,951	1,797	8,971	39,943	1	4,411
Business receipts not reported	298	1,621	-	89	[1]120	6,486	[2]	[2]	[2]	[2]	-	[2]	[2]	[2]	-	-
Business Services																
Total	43,286	9,737,575	9,346,802	475,575	451,436	7,194,667	8,904	198,436	25,302	7,992,699	7,663,011	315,231	599,524	5,433,840	5,234	142,045
Under $10,000	8,483	48,458	31,643	8,285	[1]6,470	218,911	833	4,725	3,749	30,741	15,908	4,556	9,328	104,339	236	3,159
$10,000 under $25,000	6,541	120,254	106,072	13,831	[1]708	218,378	945	2,241	3,280	67,804	55,611	7,315	12,373	124,215	334	940
$25,000 under $50,000	6,400	250,211	228,620	29,108	6,409	478,897	1,269	6,850	3,940	157,153	141,845	19,568	23,838	379,886	492	1,466
$50,000 under $100,000	6,565	493,210	472,948	41,414	28,336	523,184	1,459	6,480	4,531	342,885	328,497	30,699	43,605	390,019	979	3,386
$100,000 under $200,000	4,974	727,114	695,756	50,465	23,072	649,625	1,663	18,217	3,590	527,974	505,105	36,218	40,563	462,084	1,241	11,107
$200,000 under $500,000	4,434	1,444,602	1,400,265	69,085	59,179	995,444	1,555	26,212	3,416	1,118,382	1,082,454	49,369	75,119	740,067	1,125	17,973
$500,000 under $1,000,000	1,695	1,229,365	1,197,447	50,090	29,148	693,265	701	27,439	1,218	887,127	863,475	32,971	42,615	491,804	536	20,629
$1,000,000 under $5,000,000	789	1,491,545	1,439,849	74,240	73,775	1,114,145	254	38,363	642	1,205,294	1,160,280	43,645	86,617	839,959	202	24,376
$5,000,000 under $10,000,000	109	802,918	790,587	34,999	29,567	420,702	40	13,810	88	647,055	635,990	13,408	38,219	279,169	36	10,214
$10,000,000 under $50,000,000	79	1,784,752	1,744,643	47,481	103,125	876,548	32	37,875	74	1,672,713	1,634,874	30,588	104,996	777,285	28	32,999
$50,000,000 or more	12	1,309,005	1,238,972	40,116	114,047	758,045	5	15,795	12	1,309,005	1,238,972	40,116	114,047	758,045	5	15,795
Business receipts not reported	3,205	36,141	-	16,461	[1]8,044	247,523	[2]	[2]	762	26,566	-	6,778	8,204	86,968	[2]	[2]

Footnotes at end of table.

ACTIVE CORPORATIONS

Table 30.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number	Amount (Thousand dollars)							Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES—Continued																
Automotive Services																
Total	21,909	3,011,621	2,852,487	434,561	95,063	2,738,541	11,678	145,410	13,204	2,366,846	2,232,139	339,121	137,703	2,111,966	7,257	108,380
Under $10,000	2,693	20,675	12,497	4,053	[1]2,032	47,114	548	1,594	1,143	10,787	6,025	2,572	1,735	25,147	(2)	(2)
$10,000 under $25,000	3,012	58,234	50,680	7,214	157	80,222	1,234	3,907	1,300	28,483	22,064	5,182	4,405	50,769	431	936
$25,000 under $50,000	4,131	155,821	148,473	16,712	3,443	174,917	2,126	7,112	2,199	84,575	78,131	11,178	8,773	120,620	1,062	3,200
$50,000 under $100,000	4,722	357,565	341,917	37,985	7,600	276,038	3,030	18,754	3,037	234,282	221,565	28,407	15,747	185,189	1,894	9,729
$100,000 under $200,000	3,434	513,717	488,402	41,441	13,906	384,322	2,365	22,636	2,477	374,286	353,965	31,678	22,329	275,462	1,687	14,240
$200,000 under $500,000	2,457	750,993	736,072	87,971	29,545	568,886	1,772	35,407	2,097	639,615	626,838	67,801	35,336	465,228	1,502	27,908
$500,000 under $1,000,000	567	404,238	383,531	46,906	12,621	292,946	401	22,244	465	328,607	312,521	34,775	14,724	237,479	352	17,908
$1,000,000 under $5,000,000	225	382,567	362,083	80,147	12,176	397,991	142	25,723	212	361,242	341,194	73,655	14,296	369,017	135	25,497
$5,000,000 under $10,000,000	4	25,339	24,325	11,503	1,952	42,148	1	54	4	25,339	24,325	11,503	1,952	42,148	1	54
$10,000,000 under $50,000,000	9	157,518	152,147	45,125	2,322	234,407	4	6,601	7	97,306	93,151	18,863	4,626	114,323	3	6,394
$50,000,000 or more	1	159,786	152,360	43,632	11,058	169,549	1	1,305	1	159,786	152,360	43,632	11,058	169,549	1	1,305
Business receipts not reported	654	25,168	-	11,872	2,315	70,001	(2)	(2)	262	22,538	-	9,875	2,722	57,035	(2)	(2)
Motion Pictures																
Total	7,425	2,758,169	2,560,252	115,256	73,204	2,852,015	1,915	461,269	3,808	2,110,495	1,958,176	72,155	171,496	1,915,011	1,129	247,911
Under $10,000	725	4,407	3,463	616	[1]5,785	26,660	181	327	198	1,643	1,052	117	371	5,516	228	2,990
$10,000 under $25,000	595	12,279	9,779	852	[1]209	24,210	200	743	254	5,658	4,024	278	1,084	11,486		
$25,000 under $50,000	1,139	49,631	42,022	5,501	[1]1,660	86,770	239	3,372	536	24,423	20,042	1,911	2,762	33,173	257	835
$50,000 under $100,000	1,560	121,567	114,863	6,768	1,992	144,912	378	1,265	912	69,873	66,796	2,953	7,566	55,986	302	928
$100,000 under $200,000	1,262	189,380	170,528	8,608	12,747	174,053	370	969	966	146,864	130,355	5,289	16,445	133,933	218	7,773
$200,000 under $500,000	813	273,982	258,410	11,625	13,780	236,846	315	9,850	565	197,814	185,923	8,700	18,971	147,988	40	2,951
$500,000 under $1,000,000	192	137,837	131,730	21,692	[1]1,618	163,409	70	14,219	129	93,438	88,583	3,859	5,745	105,733	62	3,904
$1,000,000 under $5,000,000	180	421,492	395,502	25,783	21,888	351,693	69	7,578	157	366,499	342,882	23,387	28,629	293,191	7	10,883
$5,000,000 under $10,000,000	23	190,604	169,237	14,138	14,899	241,336	10	25,677	16	136,781	119,866	8,825	21,904	149,504	10	58,222
$10,000,000 under $50,000,000	26	587,262	548,153	11,536	27,840	531,397	12	60,213	23	497,048	464,858	9,885	32,843	469,797	5	159,425
$50,000,000 or more	7	759,711	716,565	7,896	[1]9,221	780,073	7	329,490	5	568,875	533,795	6,924	34,636	502,322	-	-
Business receipts not reported	903	10,017	-	241	[1]1,449	90,656	(2)	(2)	(2)	(2)	-	(2)	(2)	(2)		
Amusement and Recreation Services, Except Motion Pictures																
Total	17,490	2,554,360	2,335,426	231,629	43,906	3,079,733	6,711	54,498	6,793	1,722,771	1,577,358	120,986	169,890	1,640,339	2,667	29,097
Under $10,000	3,815	20,322	12,896	4,464	[1]8,509	80,666	458	502	991	8,410	3,930	962	1,346	15,033	100	125
$10,000 under $25,000	2,639	59,946	44,151	8,660	[1]8,367	129,004	679	2,505	820	22,972	13,992	2,267	2,810	35,415	198	1,906
$25,000 under $50,000	2,456	104,728	90,656	13,284	[1]6,694	171,027	959	1,854	961	43,280	35,277	4,315	4,537	57,152	240	468
$50,000 under $100,000	2,995	237,374	212,833	33,877	[1]16,123	391,790	1,822	6,494	1,466	113,408	104,539	12,815	6,793	137,500	735	2,328
$100,000 under $200,000	2,138	346,739	310,854	39,199	[1]13,136	472,622	1,431	7,073	1,051	175,792	154,145	16,010	8,997	174,988	629	3,258
$200,000 under $500,000	1,599	490,130	452,882	52,706	11,171	616,423	1,012	20,168	955	296,336	268,391	29,149	32,093	363,520	584	7,667
$500,000 under $1,000,000	291	206,618	195,117	13,700	2,415	202,796	186	2,744	169	123,356	116,559	7,909	8,915	105,311	(2)	(2)
$1,000,000 under $5,000,000	214	527,714	477,870	36,247	28,529	454,947	84	10,759	172	436,814	396,255	25,168	42,563	331,457	71	10,355
$5,000,000 under $10,000,000	31	210,206	202,930	11,577	15,568	206,101	15	1,227	23	154,947	149,033	5,707	17,228	119,802	7	339
$10,000,000 under $50,000,000	18	343,073	335,237	15,037	43,400	287,026	10	1,159	18	343,073	335,237	15,037	43,400	287,026	10	1,159
$50,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts not reported	1,294	7,510	-	2,878	[1]4,348	67,331	(2)	(2)	167	4,383	-	1,647	1,208	13,135	-	-
Physicians, Surgeons, and Oculists																
Total	273	90,089	89,900	306	2,430	14,910	(2)	(2)	232	87,067	86,879	255	2,442	14,156	-	-
Under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $25,000																
$25,000 under $50,000																
$50,000 under $100,000																
$100,000 under $200,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)		
$200,000 under $500,000																
$500,000 under $1,000,000																
$1,000,000 under $5,000,000																
$5,000,000 under $10,000,000																
$10,000,000 under $50,000,000																
$50,000,000 or more																
Business receipts not reported																

Footnotes at end of table.

Table 30.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Con.

Industry and size of business receipts	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES--Continued																
Other Services																
Total	19,122	3,217,107	3,124,372	65,615	84,929	1,848,935	4,440	84,269	10,234	2,386,765	2,328,641	43,383	146,263	1,193,125	2,552	58,573
Under $10,000	3,188	11,345	10,582	864	[1]3,601	42,510	517	619	1,112	4,556	4,404	101	774	12,076	274	187
$10,000 under $25,000	2,541	43,852	40,451	2,183	[1]3,207	51,519	493	3,997	1,151	19,595	18,709	421	2,633	14,040		
$25,000 under $50,000	2,616	104,187	94,707	3,252	1,603	77,017	597	991	1,238	53,046	44,771	1,558	8,023	40,367	317	551
$50,000 under $100,000	2,839	210,667	206,663	6,070	3,227	145,031	737	3,306	1,842	135,715	132,971	3,234	10,554	76,055	474	1,711
$100,000 under $200,000	2,861	406,947	401,034	10,908	8,751	241,117	925	6,768	2,094	298,555	294,604	7,354	18,268	156,256	666	4,788
$200,000 under $500,000	2,233	698,711	686,864	16,375	20,580	358,066	713	14,451	1,660	519,398	512,053	10,785	28,728	251,610	510	10,318
$500,000 under $1,000,000	685	466,724	450,405	7,776	13,343	222,680	233	13,661	515	343,923	338,140	5,500	19,067	151,001	137	6,682
$1,000,000 under $5,000,000	356	755,422	739,982	10,033	24,936	340,533	179	22,796	294	601,805	590,833	7,944	30,143	260,504	152	17,800
$5,000,000 under $10,000,000	25	189,856	187,185	2,278	3,993	84,664	7	2,146	15	118,893	117,730	1,136	7,255	50,335	4	1,873
$10,000,000 under $50,000,000	11	209,681	204,050	3,293	13,464	130,509	6	13,591	9	176,467	171,977	2,942	13,873	114,223	5	12,967
$50,000,000 or more	1	102,651	102,449	1,801	[1]5,907	45,780	1	1,674	1	102,651	102,449	1,801	5,907	45,780	1	1,674
Business receipts not reported	1,766	17,064	-	782	[1]4,067	109,509	(2)	(2)	303	12,161	-	607	1,038	20,878	(2)	(2)
NATURE OF BUSINESS NOT ALLOCABLE																
Total	7,756	109,923	103,127	3,298	[1]13,708	297,637	847	20,300	1,287	83,360	78,472	1,239	7,181	85,364	186	7,591
Under $10,000	1,236	2,964	2,481	411	[1]949	20,027	386	1,005	415	1,150	854	69	315	4,068	81	121
$10,000 under $25,000	191	3,395	3,343	284	[1]1	10,913										
$25,000 under $50,000	302	10,411	9,898	245	[1]241	24,553	235	2,541	194	5,648	5,186	384	1,149	14,843		
$50,000 under $100,000																
$100,000 under $200,000	251	45,912	44,991	1,569	1,283	57,527	-	-								
$200,000 under $500,000																
$500,000 under $1,000,000									147	32,422	32,162	494	2,246	23,166	101	2,662
$1,000,000 under $5,000,000	14	20,325	20,077	356	301	12,617	72	5,002								
$5,000,000 under $10,000,000	1	6,975	6,920	37	95	1,644	-	-	13	18,181	17,933	201	332	9,818	2	915
$10,000,000 under $50,000,000	1	15,417	15,417	9	392	7,137	1	3,890	1	6,975	6,920	37	95	1,644	-	-
$50,000,000 or more	-	-	-	-	-	-	-	-	1	15,417	15,417	9	392	7,137	1	3,890
Business receipts not reported	5,760	4,524	-	387	[1]14,588	163,219	153	7,862	-	-	-	-	-	-	-	-
									516	3,567	-	45	2,652	24,688	1	3

[1]Deficit exceeds net income.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and for "Description of the Samples and Limitations of the Data."
The size of total compiled receipts was used in lieu of the size of business receipts to classify statistics from Finance, insurance, and real estate division.

Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT

Selected industries and size of net income or deficit	Returns with net income							Returns without net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Deficit (Thousand dollars)	Inventory, end-of-year	
						Number	Amount (Thousand dollars)						Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIES														
Total	783,195	825,254,516	780,432,580	23,265,866	56,248,301	[1]401,682	[1]87,054,090	484,847	124,050,826	114,687,805	4,287,581	6,642,263	[1]205,991	[1]13,272,892
Under $5,000	360,390	48,786,979	46,981,356	1,074,873	534,709	161,948	4,641,730	305,731	21,581,448	20,825,216	624,637	363,839	111,247	2,090,773
$5,000 under $10,000	121,387	32,993,930	31,702,778	686,804	820,442	62,704	2,955,365	64,686	10,705,708	10,343,286	321,259	431,738	32,885	1,103,402
$10,000 under $15,000	68,938	25,315,099	24,286,234	495,516	819,012	35,838	2,171,451	29,852	6,615,000	6,353,966	197,044	352,768	15,985	724,088
$15,000 under $20,000	49,026	23,476,478	22,502,698	423,053	829,058	26,337	1,953,037	16,965	5,011,234	4,838,367	159,920	285,630	9,636	574,119
$20,000 under $50,000	114,941	86,823,322	82,936,606	1,508,007	3,359,644	66,366	7,174,020	34,188	15,003,821	14,365,102	458,028	1,038,731	19,595	1,591,961
$50,000 under $100,000	33,470	52,291,261	49,698,260	886,720	2,310,613	21,360	4,453,266	10,958	10,342,281	9,875,447	335,897	749,590	6,503	1,132,869
$100,000 under $250,000	20,333	59,045,858	55,869,744	1,089,473	3,095,120	13,509	5,543,179	5,867	11,708,004	11,163,489	385,922	876,945	3,585	1,447,631
$250,000 under $500,000	6,798	40,270,726	38,003,056	792,411	2,355,513	4,690	4,075,261	1,584	7,336,150	6,950,500	255,987	542,933	1,003	843,894
$500,000 under $1,000,000	3,592	39,963,105	37,727,821	899,266	2,528,675	2,536	4,224,962	643	5,567,653	5,229,477	276,622	432,615	436	697,692
$1,000,000 under $10,000,000	3,752	144,246,772	135,854,260	4,166,542	10,536,003	2,694	17,383,583	454	18,286,971	17,108,625	744,782	1,073,969	309	2,370,134
$10,000,000 or more	568	272,040,986	254,869,767	11,243,201	29,059,512	446	32,352,167	19	4,838,234	4,726,150	425,105	493,505	18	426,677
Breakeven	-	-	-	-	-	-	-	13,900	7,054,322	2,908,180	102,378	-	2,379	164,927
AGRICULTURE, FORESTRY, AND FISHERIES														
Total	12,734	4,953,291	4,706,658	161,540	288,618	5,886	461,529	9,396	1,335,738	1,271,259	65,880	127,664	3,790	170,693
Under $5,000	5,592	643,607	618,301	24,944	9,073	2,320	51,817	4,721	293,400	284,762	16,079	7,240	1,745	24,288
$5,000 under $10,000	2,085	435,130	414,220	17,784	14,480	1,015	39,863	1,626	166,705	156,846	9,620	10,814	598	16,461
$10,000 under $15,000	969	226,609	218,485	9,506	11,737	451	18,742	827	189,093	173,045	4,269	9,960	380	33,518
$15,000 under $20,000	847	255,980	244,143	8,583	14,204	369	23,217	601	103,022	99,412	5,677	10,100	297	16,023
$20,000 under $50,000	2,342	1,189,081	1,148,806	36,651	68,804	1,259	108,639	987	257,682	245,246	12,883	29,844	388	20,314
$50,000 under $100,000	529	288,213	564,554	12,787	36,255	248	58,595	334	105,487	97,881	7,841	22,220	225	20,372
$100,000 under $250,000	246	481,187	447,833	12,102	35,621	142	36,540	140	125,818	122,062	5,095	21,047	88	30,571
$250,000 under $500,000	75	275,185	258,245	6,711	24,538	41	40,496	33	26,754	25,385	2,729	10,520	24	3,912
$500,000 under $1,000,000	32	123,587	105,451	5,487	21,423	26	23,850	3	3,961	3,495	817	1,893	2	1,395
$1,000,000 under $10,000,000	16	679,933	654,623	25,294	41,471	14	49,624	3	6,163	6,153	405	4,026	1	472
$10,000,000 or more	1	54,779	31,997	1,691	11,012	1	10,146	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	121	57,653	56,972	465	-	42	1,367
MINING														
Total	6,445	9,575,465	9,140,106	587,799	1,257,226	2,436	785,145	7,094	2,953,975	2,815,151	258,704	463,625	1,689	219,311
Under $5,000	2,235	212,210	201,605	13,637	3,375	468	14,237	3,256	122,369	118,644	8,794	3,980	390	1,563
$5,000 under $10,000	840	199,714	193,969	14,324	5,602	264	6,873	933	133,176	129,363	11,881	6,277	250	4,535
$10,000 under $15,000	667	174,748	167,034	14,372	7,981	286	5,347	528	67,678	63,563	5,570	6,264	240	10,131
$15,000 under $20,000	549	196,451	190,662	11,842	9,186	209	4,829	334	89,343	81,835	10,697	5,496	375	11,931
$20,000 under $50,000	1,120	636,259	608,666	39,427	34,607	522	20,713	1,050	302,000	280,826	26,266	33,388	[2]	[2]
$50,000 under $100,000	430	430,783	404,988	28,305	29,235	223	17,948	358	148,216	140,259	14,556	24,909	[2]	[2]
$100,000 under $250,000	299	672,756	645,586	44,412	43,836	206	28,767	301	395,845	375,147	34,869	45,385	186	54,074
$250,000 under $500,000	142	614,845	582,595	44,420	48,016	118	31,302	95	273,601	259,168	25,988	30,441	69	25,620
$500,000 under $1,000,000	64	686,242	652,146	40,903	44,385	54	59,570	48	219,377	200,140	27,882	32,782	34	13,132
$1,000,000 under $10,000,000	84	2,851,708	2,725,367	170,302	233,593	72	256,808	37	330,782	314,530	37,253	103,394	31	19,353
$10,000,000 or more	15	2,899,749	2,767,488	165,855	797,410	14	338,751	4	758,576	744,760	47,627	171,309	4	58,581
Breakeven	-	-	-	-	-	-	-	150	113,012	106,916	7,321	-	16	10,779
CONSTRUCTION														
Total	53,010	31,741,147	31,151,492	544,447	1,111,045	30,549	1,674,510	37,594	9,324,262	9,159,604	189,691	493,889	17,305	884,152
Under $5,000	24,765	4,516,123	4,477,690	65,578	36,184	13,808	310,343	22,512	2,049,149	2,027,316	34,358	28,208	9,176	208,732
$5,000 under $10,000	8,353	2,817,591	2,786,619	42,230	56,140	5,052	172,426	5,599	1,124,114	1,113,367	18,090	37,505	2,871	82,983
$10,000 under $15,000	4,744	2,341,918	2,310,749	36,064	56,482	2,759	125,105	2,503	603,491	597,084	11,840	29,815	1,334	61,445
$15,000 under $20,000	3,492	2,015,409	1,992,757	30,238	59,112	2,187	108,659	1,463	445,183	438,301	9,562	24,640	889	70,934
$20,000 under $50,000	8,152	7,164,770	7,077,118	112,294	233,086	4,752	412,937	3,096	1,533,462	1,507,920	28,760	93,727	1,766	117,086
$50,000 under $100,000	2,000	3,643,290	3,591,362	62,642	139,624	1,226	165,376	1,118	889,447	870,002	20,762	77,391	669	80,856
$100,000 under $250,000	1,063	3,302,572	3,236,378	65,503	155,250	535	128,611	539	1,185,708	1,158,583	25,618	78,904	239	71,334
$250,000 under $500,000	249	1,568,927	1,517,995	33,134	86,105	129	85,536	128	661,069	641,573	21,062	44,243	84	43,830
$500,000 under $1,000,000	126	1,392,339	1,345,058	33,326	91,483	54	31,197	56	412,733	395,761	13,085	36,257	35	42,736
$1,000,000 under $10,000,000	66	2,978,208	2,815,766	63,438	197,579	47	134,320	21	365,499	356,218	6,134	43,197	12	101,297
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	559	54,407	53,479	420	-	230	2,919

Footnotes at end of table.

Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Selected industries and size of net income or deficit	Returns with net income							Returns without net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Deficit (Thousand dollars)	Inventory, end-of-year	
						Number	Amount (Thousand dollars)						Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CONSTRUCTION—Continued														
General Contractors														
Total	23,866	19,608,427	19,133,212	389,124	701,787	10,811	1,007,971	19,342	6,252,730	6,117,649	139,279	315,062	7,262	639,695
Under $5,000	10,681	2,226,565	2,201,374	30,780	15,292	4,957	192,077	11,194	1,151,106	1,135,072	18,974	12,952	3,462	143,794
$5,000 under $10,000	3,372	1,281,562	1,260,937	20,098	22,207	1,477	79,243	2,851	703,471	694,883	11,402	19,332	1,214	57,599
$10,000 under $15,000	2,023	1,122,173	1,102,439	20,259	24,331	879	73,889	1,292	343,868	339,433	6,936	15,616	675	42,863
$15,000 under $20,000	1,608	1,010,273	994,702	20,010	27,366	724	64,341	832	269,788	264,477	6,848	13,929	357	50,139
$20,000 under $50,000	3,994	4,159,672	4,097,589	76,932	113,645	1,740	246,463	1,746	964,365	947,840	19,260	53,075	833	77,570
$50,000 under $100,000	1,116	2,251,235	2,218,852	43,573	80,462	579	89,685	675	577,900	560,985	16,283	47,622	399	64,090
$100,000 under $250,000	732	2,343,292	2,289,156	57,196	109,157	299	78,165	364	974,327	950,987	20,652	54,761	159	52,388
$250,000 under $500,000	185	1,289,425	1,243,372	28,926	64,121	82	44,969	111	584,815	566,032	20,189	38,187	68	34,938
$500,000 under $1,000,000	95	1,128,614	1,085,844	29,859	70,284	31	19,867	36	282,378	266,702	12,533	24,235	17	13,290
$1,000,000 under $10,000,000	60	2,795,616	2,638,947	61,491	174,922	43	119,272	20	364,753	355,680	6,109	35,353	11	100,876
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	221	35,959	35,558	93	-	67	2,148
General building contractors														
Total	17,597	11,536,144	11,307,239	100,259	339,458	8,453	791,953	15,554	3,886,777	3,804,562	43,370	189,051	5,888	571,680
Under $5,000	9,000	1,889,151	1,868,483	14,759	12,492	4,279	185,095	9,504	896,872	883,521	8,386	10,927	3,065	135,482
$5,000 under $10,000	2,597	1,001,206	988,806	6,816	17,153	1,205	73,791	2,426	558,546	551,695	6,014	16,462	1,016	56,054
$10,000 under $15,000	1,433	773,517	762,198	7,385	17,240	738	69,511	968	255,819	252,369	2,726	11,745	541	38,649
$15,000 under $20,000	1,079	614,159	604,328	5,074	18,261	529	46,075	596	163,377	159,272	1,565	9,906	286	48,056
$20,000 under $50,000	2,455	2,570,545	2,538,569	18,218	69,003	1,245	205,494	1,192	646,616	635,865	6,482	35,739	580	66,273
$50,000 under $100,000	588	1,258,016	1,243,751	13,008	41,296	270	59,067	440	304,445	292,610	3,898	30,434	265	59,144
$100,000 under $250,000	307	1,127,523	1,106,069	9,920	46,455	135	60,901	191	479,469	467,482	5,536	27,869	61	38,207
$250,000 under $500,000	77	665,359	643,404	8,051	27,308	29	31,507	47	357,831	348,006	3,741	16,000	28	27,532
$500,000 under $1,000,000	38	498,714	475,735	4,752	28,343	9	14,133	13	69,200	64,513	2,439	8,484	6	961
$1,000,000 under $10,000,000	23	1,137,954	1,075,896	12,276	61,907	14	46,379	9	119,710	114,859	2,538	17,485	4	99,320
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	168	34,692	34,374	45	-	36	2,002
Highway and street contractors, and heavy construction contractors														
Total	6,188	8,061,415	7,815,247	288,694	361,826	2,346	214,492	3,613	2,278,599	2,226,267	94,955	128,042	1,296	62,983
Under $5,000	1,638	335,801	331,290	16,002	2,713	678	6,982	1,529	222,198	219,583	10,391	1,883	330	4,199
$5,000 under $10,000	743	279,238	271,024	13,261	4,826	261	5,388	424	144,756	143,019	5,384	2,864	198	1,549
$10,000 under $15,000	588	347,003	338,598	12,870	7,069	(2)	(2)	324	88,049	87,068	4,2.0	3,871	205	6,297
$15,000 under $20,000	529	396,114	390,374	14,936	9,105	195	18,266	235	105,989	104,987	5,281	4,005	243	10,380
$20,000 under $50,000	1,536	1,587,450	1,557,427	58,592	44,549	494	39,507	544	306,301	300,638	12,443	16,811	(2)	(2)
$50,000 under $100,000	527	988,412	970,319	30,560	39,093	309	30,618	235	273,455	268,375	12,385	17,188	97	14,179
$100,000 under $250,000	425	1,215,769	1,183,087	47,276	62,702	164	17,264	172	467,717	456,541	15,098	26,745	40	7,406
$250,000 under $500,000	108	624,066	599,968	20,875	36,813	53	13,462	64	226,984	218,026	16,448	22,187	11	12,329
$500,000 under $1,000,000	57	629,900	610,109	25,107	41,941	22	5,734	23	213,178	202,189	10,094	15,751	7	1,556
$1,000,000 under $10,000,000	37	1,657,662	1,563,051	49,215	113,015	29	72,893	10	228,705	224,657	3,173	16,737	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	53	1,267	1,184	48	-	31	146
General contractors not allocable														
Total	81	10,868	10,726	171	503	(2)	(2)	175	87,354	86,820	954	1,969	(2)	(2)
Under $5,000						-	-							
$5,000 under $10,000						(2)	(2)	161	32,036	31,968	197	142	(2)	(2)
$10,000 under $15,000						-	-						-	-
$15,000 under $20,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)						(2)	(2)
$20,000 under $50,000						-	-						(2)	(2)
$50,000 under $100,000						-	-	(2)	(2)	(2)	(2)	(2)	-	-
$100,000 under $250,000	-	-	-	-	-	-	-						-	-
$250,000 under $500,000	-	-	-	-	-	-	-						-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-						-	-
$1,000,000 under $10,000,000	-	-	-	-	-	-	-						-	-
$10,000,000 or more	-	-	-	-	-	-	-						-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table.

Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Selected industries and size of net income or deficit	Returns with net income							Returns without net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Deficit (Thousand dollars)	Inventory, end-of-year	
						Number	Amount (Thousand dollars)						Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
CONSTRUCTION—Continued														
Special Trade Contractors														
Total	28,732	12,043,483	11,930,505	153,872	405,220	19,596	662,535	17,400	3,025,632	2,996,718	49,062	175,685	9,847	234,261
Under $5,000	13,779	2,239,030	2,225,911	34,039	20,301	8,763	117,670	10,673	887,614	881,832	15,239	14,881	5,609	57,025
$5,000 under $10,000	4,961	1,530,001	1,519,654	22,088	33,818	3,575	93,183	2,714	412,468	410,373	6,665	17,932	1,645	24,814
$10,000 under $15,000	2,689	1,215,538	1,204,103	15,626	31,768	1,869	50,936	1,190	259,623	257,651	4,904	13,932	659	18,582
$15,000 under $20,000	1,863	1,000,181	993,100	10,187	31,417	1,443	44,256	608	174,711	173,140	2,658	10,347	519	20,758
$20,000 under $50,000	4,136	2,994,037	2,969,417	35,257	118,786	2,990	163,774	1,285	550,069	541,297	8,623	38,947	889	37,978
$50,000 under $100,000	884	1,392,055	1,372,510	19,069	59,162	647	75,691	442	308,857	306,329	4,478	29,691	270	16,766
$100,000 under $250,000	320	952,337	940,648	8,072	44,785	236	50,446	174	206,890	203,430	4,718	24,031	80	18,946
$250,000 under $500,000	64	279,502	274,623	4,208	21,984	47	40,567	17	76,254	75,541	873	6,058	16	8,892
$500,000 under $1,000,000	30	258,210	253,720	3,379	20,542	22	10,964	20	130,355	129,059	552	12,022	18	29,446
$1,000,000 under $10,000,000	6	182,592	176,819	1,947	22,657	4	15,048	1	746	538	25	7,844	1	421
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	276	18,045	17,528	327	-	141	633
Contractors Not Allocable														
Total	412	89,237	87,775	1,451	4,038	142	4,004	852	45,900	45,237	1,350	3,142	196	10,196
Under $5,000	305	50,528	50,405	759	591			645	10,429	10,412	145	375		
$5,000 under $10,000														
$10,000 under $15,000														
$15,000 under $20,000													(2)	(2)
$20,000 under $50,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)		
$50,000 under $100,000													-	-
$100,000 under $250,000													-	-
$250,000 under $500,000								-	-	-	-	-	-	-
$500,000 under $1,000,000								-	-	-	-	-	-	-
$1,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(2)	(2)	(2)	-	-	(2)	(2)
MANUFACTURING														
Total	120,687	369,340,766	361,788,299	11,319,429	27,200,501	104,433	55,089,059	62,462	38,523,903	37,871,530	1,099,421	1,849,535	46,634	5,852,211
Under $5,000	38,276	8,235,513	8,164,212	158,548	61,334	30,699	812,584	31,102	3,422,821	3,377,657	76,508	39,750	20,656	353,363
$5,000 under $10,000	16,175	6,189,409	6,136,754	121,108	110,973	14,149	580,415	9,111	2,186,901	2,158,440	45,394	61,830	7,088	265,899
$10,000 under $15,000	10,252	5,111,194	5,058,237	99,029	121,444	8,628	509,873	4,811	1,530,359	1,509,523	32,277	56,490	4,065	193,541
$15,000 under $20,000	7,710	5,088,265	5,045,848	83,349	130,595	6,682	476,877	3,150	1,195,555	1,174,519	26,213	53,277	2,630	156,673
$20,000 under $50,000	23,317	21,924,516	21,705,757	383,351	702,589	20,646	2,249,840	7,842	4,401,327	4,345,231	108,597	245,402	6,584	604,721
$50,000 under $100,000	10,091	16,863,762	16,670,355	313,252	708,438	9,448	1,891,893	2,921	3,624,865	3,552,280	90,195	202,681	2,642	541,059
$100,000 under $250,000	7,731	22,526,447	22,219,535	443,476	1,203,906	7,295	3,035,665	2,001	4,522,337	4,455,995	114,986	303,469	1,727	773,152
$250,000 under $500,000	3,139	17,463,168	17,200,768	374,652	1,092,673	3,004	2,455,662	528	2,731,205	2,688,229	75,016	185,871	465	507,813
$500,000 under $1,000,000	1,773	18,616,134	18,328,161	450,985	1,241,660	1,717	2,867,017	268	2,539,833	2,501,732	76,754	181,247	248	490,254
$1,000,000 under $10,000,000	1,932	76,723,055	75,430,590	2,306,060	5,347,863	1,880	13,454,123	197	10,574,637	10,346,178	347,703	453,181	184	1,699,226
$10,000,000 or more	291	170,599,303	165,828,082	6,585,619	16,479,026	285	26,755,110	4	1,090,349	1,063,242	94,441	66,337	4	191,226
Breakeven	-	-	-	-	-	-	-	527	703,714	698,504	11,337	-	341	75,284
Beverage Industries														
Total	2,229	8,185,311	8,052,367	233,767	568,446	2,191	1,197,629	978	1,135,104	1,119,317	29,155	29,499	737	227,887
Under $5,000	611	135,079	133,958	4,443	1,056	588	14,458	418	68,328	67,639	1,941	560	232	7,991
$5,000 under $10,000	353	163,957	161,455	6,089	2,365	353	24,599	195	43,167	42,266	1,636	1,298	194	7,123
$10,000 under $15,000	81	35,894	34,142	1,599	962	70	4,614	159	18,962	18,380	433	1,711	138	1,977
$15,000 under $20,000	85	75,413	75,020	1,502	1,485	85	3,709	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$20,000 under $50,000	466	391,044	382,241	17,165	15,291	466	31,845	80	76,569	75,534	2,380	2,159	78	8,951
$50,000 under $100,000	236	316,946	309,521	12,054	16,993	235	35,352	36	217,072	210,449	6,702	2,599	35	16,639
$100,000 under $250,000	198	424,673	414,574	19,706	32,095	198	44,159	32	65,476	64,421	2,417	4,685	19	6,691
$250,000 under $500,000	91	571,367	558,742	17,659	30,704	89	63,965	9	83,033	82,419	2,994	3,196	7	4,437
$500,000 under $1,000,000	41	504,977	496,662	16,538	28,876	40	60,396	5	114,073	112,218	4,172	3,447	4	16,493
$1,000,000 under $10,000,000	57	2,635,390	2,615,295	60,306	168,343	57	442,682	5	369,910	367,856	4,625	9,212	4	143,568
$10,000,000 or more	10	2,930,971	2,870,757	76,706	270,276	10	471,850	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(2)	(2)	(2)	(2)	-	(2)	(2)

Footnote at end of table.

Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Selected industries and size of net income or deficit	Returns with net income							Returns without net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Deficit (Thousand dollars)	Inventory, end-of-year	
						Number	Amount (Thousand dollars)						Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING—Continued														
Food and Kindred Products														
Total	11,166	48,602,726	48,181,387	802,753	1,880,673	10,164	4,307,638	5,630	6,902,819	6,829,518	124,736	159,602	4,560	570,298
Under $5,000	3,223	1,266,151	1,257,495	22,953	5,788	2,700	71,935	2,142	461,983	450,178	8,179	3,312	1,627	21,695
$5,000 under $10,000	1,572	1,106,080	1,098,180	17,884	11,020	1,429	47,088	1,155	497,467	491,269	9,838	7,535	909	33,805
$10,000 under $15,000	1,109	929,659	923,865	15,787	12,823	993	44,950	449	305,321	302,837	5,386	5,276	434	17,786
$15,000 under $20,000	606	1,122,006	1,115,745	12,854	10,198	592	50,920	414	271,854	268,500	6,048	7,111	348	13,502
$20,000 under $50,000	2,260	4,332,446	4,307,082	59,000	69,280	2,149	269,790	894	944,647	936,510	19,664	28,475	744	62,439
$50,000 under $100,000	1,081	3,474,319	3,446,374	51,541	74,456	1,003	195,119	253	687,335	672,579	13,594	19,047	204	48,869
$100,000 under $250,000	650	3,286,239	3,254,427	51,828	98,471	638	235,548	146	991,085	981,590	18,087	21,100	127	91,412
$250,000 under $500,000	329	3,154,479	3,122,811	51,899	112,477	329	238,972	45	559,195	553,848	10,236	15,376	43	81,081
$500,000 under $1,000,000	148	2,835,562	2,803,478	40,619	103,210	144	200,223	36	524,914	519,614	11,046	24,889	32	57,308
$1,000,000 under $10,000,000	159	12,933,663	12,825,438	215,168	435,032	159	1,383,468	15	1,468,391	1,463,606	19,239	27,481	13	109,510
$10,000,000 or more	29	14,162,122	14,026,492	263,220	947,918	28	1,569,625	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-							
Lumber and Wood Products, Except Furniture														
Total	5,623	6,895,367	6,624,628	191,949	345,877	4,928	1,029,573	81	190,627	188,987	3,419	-	79	32,891
Under $5,000	1,976	492,075	487,377	9,500	3,323	1,654	58,958	3,555	1,510,427	1,474,581	42,049	86,532	2,821	250,253
$5,000 under $10,000	662	258,033	257,003	5,600	4,279	595	30,333	1,452	168,540	165,920	4,353	2,222	1,068	22,679
$10,000 under $15,000	463	278,275	272,275	4,747	5,667	417	40,699	493	124,182	121,509	2,760	3,499	353	15,678
$15,000 under $20,000	428	236,458	233,666	3,961	7,111	376	34,427	360	127,691	126,024	3,515	4,152	283	17,880
$20,000 under $50,000	1,184	1,102,844	1,084,906	25,660	36,398	1,069	143,731	257	130,846	126,264	3,262	4,361	244	21,505
$50,000 under $100,000	435	695,535	683,968	16,087	29,220	363	99,531	638	244,420	240,559	7,099	20,257	548	43,971
$100,000 under $250,000	306	756,799	733,982	16,398	41,886	288	109,899	184	337,103	331,616	8,605	12,872	181	61,714
$250,000 under $500,000	92	466,519	451,467	9,911	32,942	91	78,761	92	173,533	169,158	3,530	12,854	79	32,225
$500,000 under $1,000,000	46	386,378	363,690	9,760	32,956	44	58,669	33	59,141	56,692	1,876	11,919	20	8,535
$1,000,000 under $10,000,000	28	972,806	911,549	31,972	59,384	28	158,609	4	18,099	16,243	875	2,614	4	1,675
$10,000,000 or more	3	1,249,645	1,144,745	58,353	92,711	3	215,996	7	96,656	90,984	3,834	11,782	7	19,003
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Printing, Publishing, and Allied Industries														
Total	14,131	12,819,759	12,495,645	325,611	1,045,580	10,137	1,011,856	(2)	(2)	(2)	(2)	-	(2)	(2)
Under $5,000	5,771	640,251	633,210	18,601	8,465	3,618	32,863	7,567	2,135,055	2,081,533	46,369	118,945	4,388	188,681
$5,000 under $10,000	2,151	475,058	468,405	12,218	15,030	1,724	35,071	4,979	341,530	337,183	9,874	5,658	2,685	19,967
$10,000 under $15,000	1,203	393,210	388,611	9,139	14,053	779	24,295	908	135,110	130,785	3,167	5,992	484	8,920
$15,000 under $20,000	982	352,392	347,743	9,850	16,669	719	18,316	443	70,851	69,019	2,045	5,113	327	5,985
$20,000 under $50,000	2,240	1,328,129	1,311,089	33,260	67,059	1,755	103,868	563	254,638	251,447	7,421	17,820	444	24,910
$50,000 under $100,000	625	732,817	719,787	19,996	43,789	558	58,306	121	122,873	119,415	4,013	7,340	83	11,598
$100,000 under $250,000	567	1,172,786	1,149,193	27,955	89,505	476	89,908	107	169,662	165,248	4,090	18,006	64	22,928
$250,000 under $500,000	258	1,006,211	971,385	27,584	87,877	223	84,169	25	81,353	79,961	2,064	9,970	13	7,420
$500,000 under $1,000,000	158	1,145,433	1,115,883	27,559	111,363	137	71,356	5	77,770	75,498	3,939	3,380	4	4,824
$1,000,000 under $10,000,000	167	4,406,568	4,250,838	102,536	454,234	149	416,267	8	347,297	339,888	2,577	19,280	8	62,720
$10,000,000 or more	9	1,166,904	1,139,501	36,913	137,536	7	77,437	1	243,073	224,229	5,334	21,390	1	13,553
Breakeven	-	-	-	-	-	-	-							
Chemicals and Allied Products								102	235,532	234,869	98	-	47	2,065
Total	6,992	29,270,808	28,398,784	1,497,266	3,551,955	6,417	4,340,913	4,040	1,239,041	1,218,284	101,129	12,445	3,249	214,118
Under $5,000	2,135	358,115	354,712	8,274	2,542	1,919	49,803	2,326	139,243	137,219	3,241	2,546	1,723	17,299
$5,000 under $10,000	702	189,698	185,365	3,735	4,878	659	27,471	408	57,529	57,110	1,003	2,787	351	6,999
$10,000 under $15,000	636	249,455	247,004	4,773	7,589	542	30,550	344	60,874	60,556	1,293	3,950	323	10,464
$15,000 under $20,000	436	253,746	250,680	3,378	7,547	382	28,602	158	37,981	36,872	1,284	2,713	(2)	(2)
$20,000 under $50,000	1,383	1,055,928	1,038,119	16,106	41,802	1,270	107,192	422	216,836	214,154	5,026	12,800	366	29,473
$50,000 under $100,000	615	804,223	792,910	13,933	42,524	601	83,478	179	91,733	90,610	2,885	13,134	166	20,135
$100,000 under $250,000	537	1,274,926	1,259,950	26,956	83,925	510	164,270	117	162,717	160,924	4,884	17,892	114	31,914
$250,000 under $500,000	199	1,102,348	1,076,529	31,800	69,038	193	151,222	56	96,242	94,619	1,873	17,759	55	23,634
$500,000 under $1,000,000	126	1,056,659	1,037,614	35,504	91,622	123	159,667	17	81,781	80,136	1,141	12,487	15	17,161
$1,000,000 under $10,000,000	176	6,326,211	6,184,879	301,255	559,784	172	1,046,413	9	45,857	43,813	6,836	22,596	8	11,238
$10,000,000 or more	47	16,599,499	15,971,022	1,051,552	2,640,704	46	2,492,243	1	244,921	239,086	60,814	18,782	1	39,742
Breakeven	-	-	-	-	-	-	-	(2)	(2)	(2)	(2)	-	(2)	(2)

Footnote at end of table.

Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Selected industries and size of net income or deficit	Returns with net income							Returns without net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Deficit (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING--Continued														
Petroleum Refining and Related Industries														
Total	724	36,355,190	34,542,811	1,415,843	1,923,600	618	2,896,621	334	4,704,916	4,560,993	161,968	38,318	269	433,244
Under $5,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	148	28,722	28,636	1,065	281		
$5,000 under $10,000	143	58,605	57,509	2,436	947	132	3,038						201	6,332
$10,000 under $15,000								115	101,691	97,330	1,478	2,168		
$15,000 under $20,000	262	216,546	211,308	3,985	5,857	193	13,566							
$20,000 under $50,000														
$50,000 under $100,000	60	151,410	149,967	4,738	4,830	60	15,745	32	61,406	60,865	1,882	1,931	30	4,510
$100,000 under $250,000	106	308,820	304,510	10,911	16,901	85	34,558	7	91,430	89,859	3,320	1,226	7	10,349
$250,000 under $500,000	31	275,129	272,946	5,661	10,776	29	26,802	6	133,705	130,947	3,237	2,027	6	11,294
$500,000 under $1,000,000	19	348,947	340,035	11,140	13,764	19	34,771	7	166,300	163,967	7,367	4,860	6	28,008
$1,000,000 under $10,000,000	30	2,628,716	2,530,953	122,764	104,616	27	285,717	7	4,100,910	3,968,643	143,619	25,825	7	371,454
$10,000,000 or more	15	32,294,992	30,603,786	1,253,180	1,765,745	15	2,476,442	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(2)	(2)	(2)	-	-	(2)	(2)
Stone, Clay, and Glass Products														
Total	5,607	10,130,858	9,936,889	509,023	921,443	5,031	1,323,023	2,751	1,129,084	1,107,197	57,481	85,050	2,177	137,381
Under $5,000	1,577	345,969	339,701	14,770	2,540	1,371	26,397	1,345	133,812	132,635	6,813	1,995	1,015	15,729
$5,000 under $10,000	771	257,109	252,312	11,394	5,291	693	26,299	367	65,712	63,642	2,422	2,348	268	4,021
$10,000 under $15,000	502	275,211	271,267	10,559	5,993	459	21,854	167	47,056	46,277	2,149	2,104	156	6,566
$15,000 under $20,000	364	196,950	193,279	6,942	6,217	320	17,370	114	27,032	26,643	1,624	1,924	78	4,042
$20,000 under $50,000	1,245	733,655	717,556	32,918	36,900	1,103	57,098	386	186,346	183,267	8,900	11,135	299	16,203
$50,000 under $100,000	523	592,073	579,520	22,180	36,353	486	47,084	217	147,062	144,178	8,969	15,780	217	15,841
$100,000 under $250,000	348	703,150	689,190	25,501	51,310	327	73,236	95	138,628	135,178	6,858	16,046	94	18,382
$250,000 under $500,000	109	494,946	487,615	20,975	37,837	106	68,878	12	73,151	69,564	3,388	4,220	12	15,008
$500,000 under $1,000,000	62	585,754	575,545	26,005	42,149	60	84,856	6	66,232	65,159	2,393	4,120	6	13,993
$1,000,000 under $10,000,000	95	3,145,614	3,095,337	168,158	290,875	95	488,667	9	217,110	214,111	13,309	25,378	7	25,926
$10,000,000 or more	11	2,800,427	2,735,567	169,621	405,978	11	411,284	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(2)	(2)	(2)	(2)	-	(2)	(2)
Primary Metal Industries														
Total	3,162	26,369,420	25,959,232	1,343,718	1,490,941	2,645	5,207,171	1,475	2,354,118	2,334,508	105,749	122,600	1,115	471,310
Under $5,000	485	155,865	154,084	1,663	810	368	16,905	577	80,249	79,647	1,951	666	352	4,498
$5,000 under $10,000	446	149,329	147,875	3,835	3,142	401	8,686	167	41,494	41,282	1,484	1,181	155	5,767
$10,000 under $15,000	322	159,662	157,595	3,703	3,884	227	11,853	182	91,178	88,604	2,001	2,220	170	11,786
$15,000 under $20,000	85	86,527	86,260	2,378	1,424	74	9,276	60	41,767	41,443	937	1,035	60	5,961
$20,000 under $50,000	739	853,098	847,856	16,234	22,430	581	88,350	235	151,623	149,931	4,178	7,345	171	17,059
$50,000 under $100,000	349	685,576	682,441	13,600	24,181	322	65,706	43	79,319	78,575	1,958	2,759	42	10,878
$100,000 under $250,000	343	1,133,545	1,124,584	27,428	54,345	311	158,752	126	361,353	358,167	9,184	17,029	112	60,260
$250,000 under $500,000	154	947,032	938,430	20,719	54,323	132	131,487	31	135,722	135,044	4,696	12,298	20	20,692
$500,000 under $1,000,000	96	1,197,159	1,183,383	34,218	69,922	92	199,338	13	133,964	132,460	4,186	9,196	13	23,222
$1,000,000 under $10,000,000	115	5,009,761	4,944,243	187,986	297,069	109	984,451	18	927,663	921,110	54,067	58,647	18	231,971
$10,000,000 or more	28	15,991,866	15,692,481	1,031,954	959,411	28	3,532,367	1	228,456	227,173	16,202	10,224	1	65,037
Breakeven	-	-	-	-	-	-	-	(2)	(2)	(2)	(2)	-	(2)	(2)
Fabricated Metal Products (Including Ordnance), Except Machinery and Transportation Equipment														
Total	13,424	20,450,101	20,175,904	549,875	1,361,025	12,117	3,099,034	5,569	3,066,664	3,025,811	78,102	168,410	4,482	541,560
Under $5,000	3,846	709,402	703,527	15,137	6,951	3,297	82,546	2,460	317,481	315,659	7,677	3,669	1,916	30,957
$5,000 under $10,000	1,671	633,310	629,967	12,639	11,284	1,606	66,675	898	222,754	221,440	5,557	5,940	701	34,208
$10,000 under $15,000	1,336	580,996	575,903	12,596	15,898	1,188	73,390	464	112,671	110,496	2,887	5,571	421	19,975
$15,000 under $20,000	953	404,763	399,640	8,055	16,111	844	43,214	239	130,760	129,937	2,190	4,041	219	23,495
$20,000 under $50,000	2,557	1,984,892	1,968,102	35,647	77,608	2,225	250,525	914	453,271	447,114	12,132	27,509	750	67,673
$50,000 under $100,000	1,338	1,732,460	1,717,906	34,359	96,944	1,282	230,543	233	309,046	305,406	7,934	16,489	209	68,988
$100,000 under $250,000	1,048	2,525,934	2,496,223	48,624	161,990	1,020	369,177	204	353,352	349,376	8,825	28,978	166	66,876
$250,000 under $500,000	349	1,651,705	1,628,130	33,151	121,868	337	285,376	61	459,231	451,520	11,191	21,633	49	103,260
$500,000 under $1,000,000	173	1,364,019	1,346,849	31,419	115,338	170	262,932	29	287,934	284,587	7,165	19,847	26	55,823
$1,000,000 under $10,000,000	143	4,094,485	4,036,833	130,876	355,770	138	771,793	13	413,526	403,786	12,523	34,733	13	61,280
$10,000,000 or more	10	4,768,135	4,672,824	187,372	381,263	10	662,863	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(2)	(2)	(2)	(2)	-	(2)	(2)

Footnote at end of table.

Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Selected industries and size of net income or deficit	Returns with net income							Returns without net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Deficit (Thousand dollars)	Inventory, end-of-year	
						Number	Amount (Thousand dollars)						Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING—Continued														
Machinery, Except Electrical and Transportation Equipment														
Total	13,355	26,224,028	25,653,297	996,573	2,423,423	11,665	5,626,453	6,103	2,952,028	2,888,118	86,753	168,616	4,536	721,456
Under $5,000	3,942	601,059	594,966	15,730	7,138	3,140	69,457	3,403	237,607	231,082	7,660	4,125	2,184	28,989
$5,000 under $10,000	1,751	466,747	460,298	12,331	12,171	1,483	57,020	880	149,921	148,559	4,869	6,356	773	23,178
$10,000 under $15,000	1,124	360,660	356,553	8,636	13,445	952	41,839	310	59,713	58,038	1,970	3,671	288	15,258
$15,000 under $20,000	747	301,952	299,464	7,559	12,523	682	41,047	286	92,968	91,855	3,005	4,801	263	20,203
$20,000 under $50,000	2,856	1,730,753	1,710,617	41,224	86,542	2,582	226,211	667	257,455	248,006	10,826	20,503	546	56,883
$50,000 under $100,000	1,256	1,362,437	1,341,066	27,746	88,468	1,185	224,083	298	273,196	267,021	7,506	20,038	264	42,537
$100,000 under $250,000	847	2,010,455	1,974,097	43,429	131,625	820	400,632	144	435,551	426,326	13,634	21,669	109	108,500
$250,000 under $500,000	358	1,483,005	1,461,403	31,966	122,881	352	305,977	38	220,197	216,437	6,077	13,405	36	66,999
$500,000 under $1,000,000	216	1,714,509	1,682,141	51,167	150,145	214	404,940	19	326,761	322,607	9,179	13,790	17	108,622
$1,000,000 under $10,000,000	231	8,292,860	8,110,970	244,710	655,033	230	2,173,651	25	893,419	873,104	21,862	60,258	24	250,211
$10,000,000 or more	27	7,899,591	7,661,722	512,075	1,143,452	25	1,681,596	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(2)	(2)	(2)	(2)	-	(2)	(2)
Electrical Machinery, Equipment and Supplies														
Total	4,699	23,600,318	23,184,575	554,959	1,722,837	4,207	4,155,106	3,434	2,151,242	2,124,731	59,139	218,643	2,658	491,523
Under $5,000	1,399	272,485	268,569	4,772	2,077	1,220	43,010	1,141	115,176	113,270	2,803	951	701	26,931
$5,000 under $10,000	433	180,537	179,924	3,005	2,893	336	20,911	595	156,312	155,858	2,269	3,916	438	20,892
$10,000 under $15,000	394	144,604	143,516	2,612	4,684	321	20,788	183	42,465	41,940	1,126	2,190	172	9,515
$15,000 under $20,000	294	146,863	146,067	2,571	4,950	249	15,348	165	41,598	41,076	536	2,794	165	8,959
$20,000 under $50,000	825	677,855	670,469	10,489	26,099	757	96,965	509	204,318	201,307	4,473	16,201	412	47,990
$50,000 under $100,000	505	698,338	691,833	12,128	35,347	503	117,670	289	160,888	157,193	4,208	20,988	289	35,747
$100,000 under $250,000	352	1,133,373	1,119,869	19,110	55,864	337	230,745	376	356,512	351,176	11,429	60,492	321	81,080
$250,000 under $500,000	198	987,524	978,415	15,870	69,822	193	172,110	78	162,450	159,400	4,696	27,174	76	47,630
$500,000 under $1,000,000	128	1,231,444	1,218,134	27,677	89,556	125	233,314	40	232,300	229,264	5,186	24,964	38	55,393
$1,000,000 under $10,000,000	146	5,255,501	5,191,450	113,956	393,528	141	1,072,864	25	294,906	291,176	10,030	43,032	24	84,426
$10,000,000 or more	25	12,871,794	12,576,329	342,769	1,038,017	25	2,131,381	1	373,899	372,754	12,291	15,941	1	72,894
Breakeven	-	-	-	-	-	-	-	(2)	(2)	(2)	(2)	-	(2)	(2)
Transportation Equipment, Except Motor Vehicles														
Total	1,408	16,974,913	16,832,548	270,237	754,160	1,231	3,632,908	949	1,032,990	1,009,372	32,725	55,909	687	203,923
Under $5,000	546	108,954	107,162	2,769	1,022	464	13,206	300	15,435	15,383	631	386	147	5,054
$5,000 under $10,000	174	45,707	44,428	1,249	1,134	131	5,082	150	17,408	17,181	489	1,091	139	4,023
$10,000 under $15,000	128	70,960	70,059	1,431	1,806	105	7,663	336	189,404	185,741	5,129	8,005	241	27,755
$15,000 under $20,000	215	242,278	238,902	2,503	6,629	193	29,719							
$20,000 under $50,000	114	210,840	208,023	2,740	8,857	112	20,890	62	91,534	89,414	2,164	4,375	62	18,558
$50,000 under $100,000	92	325,972	316,700	6,504	14,937	92	49,691	50	120,869	119,679	2,782	7,933	50	10,325
$100,000 under $250,000	46	249,432	245,411	4,145	17,124	44	37,940	9	79,653	77,023	1,780	3,179	9	8,729
$250,000 under $500,000	35	409,508	400,263	8,460	24,567	33	54,523	9	63,897	62,594	1,474	6,252	8	18,246
$500,000 under $1,000,000	40	2,282,477	2,258,406	39,877	112,449	39	420,086	12	454,391	441,987	18,276	24,688	11	102,027
$1,000,000 under $10,000,000	18	13,028,785	12,943,194	200,559	565,635	18	2,994,108	-	-	-	-	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	(2)	(2)	(2)	-	-	(2)	(2)
Breakeven														
Motor Vehicles and Motor Vehicle Equipment														
Total	1,632	28,965,257	28,349,978	856,677	4,241,590	1,553	3,644,383	610	259,447	255,706	5,737	14,660	472	54,687
Under $5,000	358	101,369	100,760	1,917	800	329	14,500	337	31,207	30,918	612	592	255	5,013
$5,000 under $10,000	195	97,536	97,241	1,275	1,250								(2)	(2)
$10,000 under $15,000	156	63,444	62,739	1,209	1,832	424	35,852	81	47,318	46,334	911	819	(2)	(2)
$15,000 under $20,000	106	76,773	75,882	2,000	1,763								(2)	(2)
$20,000 under $50,000	297	271,896	267,437	3,714	9,175	283	38,228	101	42,655	42,271	787	2,754	69	9,149
$50,000 under $100,000	212	248,453	247,342	3,785	15,771	211	35,355	71	49,654	48,854	1,434	4,868	51	10,924
$100,000 under $250,000	150	489,534	477,956	9,332	23,277	150	79,621	12	59,242	58,476	1,011	1,699	10	14,434
$250,000 under $500,000	48	214,756	212,171	3,917	16,587	47	32,293	6	26,896	26,467	827	2,327	6	6,330
$500,000 under $1,000,000	51	799,756	784,665	24,901	35,898	50	167,719	1	1,983	1,896	154	519	1	206
$1,000,000 under $10,000,000	45	1,308,010	1,294,402	28,158	118,539	45	228,904	1	492	490	1	1,082	1	2,090
$10,000,000 or more	14	25,293,730	24,729,383	776,469	4,016,698	14	3,011,911	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table.

Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Selected industries and size of net income or deficit	Returns with net income							Returns without net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Deficit (Thousand dollars)	Inventory, end-of-year	
						Number	Amount (Thousand dollars)						Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING—Continued														
Other Manufacturing Industries														
Total	36,535	74,496,710	73,400,254	1,807,180	4,968,951	31,529	13,616,751	19,467	7,950,968	7,841,861	168,329	455,306	14,483	1,345,890
Under $5,000	12,349	2,976,714	2,956,894	36,991	18,658	9,981	312,564	10,074	1,283,508	1,272,288	19,708	12,787	6,644	135,923
$5,000 under $10,000	5,151	2,107,703	2,096,792	27,418	35,289	4,432	215,501	2,837	642,658	634,841	9,456	19,481	2,287	97,108
$10,000 under $15,000	2,810	1,585,623	1,570,960	23,006	33,333	2,431	177,667	1,595	532,601	527,102	8,316	18,701	1,220	67,343
$15,000 under $20,000	2,526	1,760,110	1,749,318	20,663	42,910	2,192	197,277	1,012	274,677	272,072	3,884	17,105	815	44,848
$20,000 under $50,000	6,874	7,061,005	7,006,905	86,316	202,681	6,082	796,663	2,217	1,203,219	1,192,976	21,052	71,453	1,982	198,048
$50,000 under $100,000	2,742	5,158,335	5,099,697	78,365	190,705	2,527	663,031	903	996,644	976,105	18,341	60,458	809	174,112
$100,000 under $250,000	2,187	6,980,241	6,904,280	109,794	347,775	2,043	995,469	493	1,042,927	1,026,417	22,935	73,860	455	208,776
$250,000 under $500,000	877	4,858,715	4,795,313	99,395	308,417	839	777,710	119	561,236	554,288	15,081	41,392	113	102,764
$500,000 under $1,000,000	474	5,036,429	4,979,819	106,018	332,294	466	874,313	77	443,825	435,489	12,477	50,882	74	89,280
$1,000,000 under $10,000,000	500	17,430,993	17,179,997	558,338	1,343,207	491	3,580,551	43	944,109	925,624	36,905	89,187	39	223,802
$10,000,000 or more	45	19,540,842	19,060,279	660,876	2,113,682	45	5,026,005	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(2)	(2)	(2)	(2)	-	(2)	(2)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
Total	32,612	63,473,967	61,727,021	5,829,785	8,559,069	7,965	2,779,375	20,089	9,682,486	9,364,958	905,092	548,441	3,578	332,679
Under $5,000	14,260	1,426,942	1,397,353	85,883	24,799	2,427	17,785	12,428	889,828	876,881	53,704	14,420	1,688	12,144
$5,000 under $10,000	5,166	884,801	861,674	49,192	34,994	1,173	11,787	2,969	447,941	439,445	30,901	20,360	616	7,933
$10,000 under $15,000	2,734	805,517	786,211	44,917	31,896	667	9,569	1,340	286,804	280,284	19,307	16,064	394	4,987
$15,000 under $20,000	2,084	617,980	606,094	33,658	35,681	440	6,081	796	197,830	194,859	12,449	13,438	221	3,881
$20,000 under $50,000	4,642	2,425,859	2,341,281	149,206	137,924	1,451	42,788	1,436	544,646	531,041	43,327	43,614	330	10,384
$50,000 under $100,000	1,430	1,410,720	1,376,757	93,152	99,421	597	23,138	420	410,572	401,439	31,602	27,586	(2)	(2)
$100,000 under $250,000	1,213	2,625,575	2,561,771	156,549	186,747	477	55,026	266	442,548	425,299	48,726	37,304	73	12,901
$250,000 under $500,000	387	1,890,806	1,846,452	122,141	133,983	210	40,152	60	403,679	391,276	45,391	20,721	22	7,700
$500,000 under $1,000,000	250	2,203,153	2,109,609	170,668	180,596	157	84,409	43	638,050	604,554	84,593	29,565	31	28,665
$1,000,000 under $10,000,000	330	10,587,517	10,221,449	1,062,619	1,007,232	259	354,053	42	2,589,521	2,459,569	237,999	140,884	32	137,739
$10,000,000 or more	116	38,595,097	37,618,370	3,861,800	6,685,796	107	2,134,587	8	2,577,223	2,514,188	281,972	184,485	8	88,189
Breakeven	-	-	-	-	-	-	-	281	253,844	246,123	15,121	-	49	7,368
Transportation														
Total	24,479	25,512,275	24,417,129	1,976,467	1,448,112	4,627	624,780	15,257	7,692,564	7,426,459	686,746	384,986	2,647	247,332
Under $5,000	11,109	1,280,472	1,253,183	72,125	19,333	1,450	14,264	9,576	811,698	799,683	46,621	11,465	1,314	9,456
$5,000 under $10,000	4,027	766,244	746,540	37,999	27,257	724	9,166	2,213	407,465	400,208	24,879	15,153	413	6,487
$10,000 under $15,000	1,987	690,208	678,443	32,970	23,009	346	4,978	1,063	272,854	266,892	17,417	12,643	309	4,783
$15,000 under $20,000	1,603	540,261	529,853	25,636	27,404	268	4,318	574	159,836	157,699	8,588	9,803	161	2,008
$20,000 under $50,000	3,357	2,097,673	2,021,746	120,613	99,750	806	34,464	1,074	487,414	476,276	36,969	32,200	233	6,668
$50,000 under $100,000	1,045	1,196,472	1,168,043	71,647	73,672	387	17,899	301	356,960	348,932	25,084	19,286	62	8,040
$100,000 under $250,000	781	2,158,820	2,109,168	118,449	114,531	299	44,439	176	411,859	395,227	42,014	25,439	62	5,853
$250,000 under $500,000	254	1,560,632	1,528,863	92,128	86,102	127	24,342	49	285,083	274,036	22,964	16,955	21	3,667
$500,000 under $1,000,000	150	1,710,348	1,625,837	126,945	109,494	90	62,615	35	574,815	542,039	70,011	24,111	25	24,868
$1,000,000 under $10,000,000	148	6,792,616	6,510,817	635,447	373,923	113	179,120	41	2,309,249	2,179,825	208,569	136,361	31	109,484
$10,000,000 or more	18	6,718,529	6,244,636	642,508	493,637	17	229,175	5	1,400,408	1,373,463	172,399	81,570	5	61,590
Breakeven	-	-	-	-	-	-	-	150	214,923	212,179	11,231	-	11	4,428
Communication														
Total	4,316	17,009,410	16,716,568	1,303,423	3,405,033	1,675	917,792	2,346	478,736	472,404	54,197	40,401	481	32,517
Under $5,000	1,559	80,048	79,283	7,073	2,598	549	1,334	1,113	32,177	31,728	3,677	1,109	189	1,053
$5,000 under $10,000	656	73,276	72,507	6,896	4,592	297	1,339	442	24,684	23,908	3,486	2,995	132	835
$10,000 under $15,000	409	57,238	51,960	7,451	4,849	147	601	196	11,574	11,258	1,382	2,403	52	73
$15,000 under $20,000	221	35,930	35,593	5,040	3,838	74	1,016	184	28,198	27,425	2,841	3,048	36	960
$20,000 under $50,000	739	178,836	175,764	18,062	22,857	291	2,690	190	28,873	27,137	3,211	5,992	30	339
$50,000 under $100,000	246	121,673	118,857	13,285	16,549	117	2,360	80	29,687	29,066	4,295	5,648	17	367
$100,000 under $250,000	296	274,769	268,842	24,793	48,584	101	3,851	69	18,002	17,534	2,392	8,855	7	128
$250,000 under $500,000	66	144,738	141,251	15,740	24,122	26	8,659	9	16,737	16,405	1,984	3,052	-	-
$500,000 under $1,000,000	47	131,609	126,991	14,100	32,759	21	2,119	4	7,248	7,007	1,275	2,776	3	432
$1,000,000 under $10,000,000	66	708,706	683,386	74,460	185,192	42	20,319	1	280,272	279,744	29,430	4,523	1	28,295
$10,000,000 or more	11	15,202,587	14,962,134	1,116,523	3,059,093	10	873,504	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	58	1,284	1,192	224	-	(2)	(2)

Footnote at end of table.

Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Selected industries and size of net income or deficit	Returns with net income							Returns without net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Deficit (Thousand dollars)	Inventory, end-of-year	
						Number	Amount (Thousand dollars)						Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued														
Electric and Gas Companies and Systems														
Total	1,419	20,438,935	20,111,437	2,495,356	3,619,430	1,098	1,222,118	532	1,450,353	1,411,350	154,809	111,493	266	49,788
Under $5,000	329	29,937	28,830	2,476	743	238	1,773	249	31,628	31,422	969	230	99	1,539
$5,000 under $10,000	206	22,654	20,501	1,414	1,413	111	908	132	6,463	6,385	971	940	57	502
$10,000 under $15,000	85	33,792	32,369	2,323	1,053	83	3,590	(2)	(2)	(2)				
$15,000 under $20,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$20,000 under $50,000	270	99,179	97,035	6,414	7,371	234	4,615	92	18,882	18,428	1,767	3,203	59	2,881
$50,000 under $100,000	66	63,363	61,887	5,172	4,645	57	2,043	9	12,593	12,205	1,035	630	7	427
$100,000 under $250,000	82	123,940	119,483	8,894	13,949	54	5,131	4	12,136	12,043	4,025	715	2	6,904
$250,000 under $500,000	42	152,154	149,031	11,614	15,203	36	6,049	1	101,140	100,116	20,333	270	1	4,033
$500,000 under $1,000,000	45	335,370	331,066	26,519	32,437	40	18,756	3	55,844	55,370	13,249	2,123	3	3,365
$1,000,000 under $10,000,000	99	2,890,169	2,845,451	326,851	407,701	90	146,876	-	-	-	-	-	-	-
$10,000,000 or more	87	16,673,981	16,411,600	2,102,769	3,133,066	80	1,031,908	3	1,176,815	1,140,725	109,573	102,915	3	26,599
Breakeven	-	-	-	-	-	-	-	5	28,963	28,847	2,199	-	3	2,618
Water Supply and Other Sanitary Services														
Total	2,398	513,347	481,887	54,539	86,494	565	14,685	1,954	60,833	54,745	9,340	11,561	184	3,042
Under $5,000	1,263	36,485	36,097	4,209	2,125	190	414	1,490	14,325	14,048	2,437	1,616		
$5,000 under $10,000	277	22,627	22,126	2,883	1,732	41	374	182	9,329	8,944	1,565	1,272	100	205
$10,000 under $15,000	253	24,279	23,439	2,173	2,985	91	400	85	6,283	6,060	840	1,138	(2)	(2)
$15,000 under $20,000	152	27,393	26,464	2,072	2,590	23	278	80	9,477	9,200	1,380	2,219	(2)	(2)
$20,000 under $50,000	276	50,171	46,736	4,117	7,946	120	1,019						8	496
$50,000 under $100,000	73	29,212	27,970	3,048	4,555	36	836	30	11,332	11,236	1,188	2,022	28	1,954
$100,000 under $250,000	54	68,046	64,278	4,413	9,683	23	1,605	17	551	495	295	2,295	2	16
$250,000 under $500,000	25	33,282	27,307	2,659	8,556	21	1,102	1	719	719	110	444	-	-
$500,000 under $1,000,000	8	25,826	25,715	3,104	5,906	6	919	1	143	138	58	555	-	-
$1,000,000 under $10,000,000	17	196,026	181,795	25,861	40,416	14	7,738	-	-	-	-	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WHOLESALE AND RETAIL TRADE														
Total	249,480	255,960,956	251,524,224	1,979,048	6,522,651	218,591	25,433,679	139,372	42,375,486	41,594,424	468,673	1,350,246	109,280	5,280,939
Under $5,000	113,065	27,292,787	26,916,545	248,245	173,150	97,262	3,346,965	87,150	11,489,979	11,335,318	131,151	118,507	64,070	1,412,133
$5,000 under $10,000	40,670	18,831,392	18,522,199	152,172	275,621	36,184	2,097,498	21,643	5,198,158	5,112,006	61,876	143,838	17,990	702,007
$10,000 under $15,000	23,857	14,115,592	13,870,859	103,625	284,141	20,938	1,469,962	10,236	3,120,715	3,066,541	38,691	121,540	8,356	408,411
$15,000 under $20,000	16,581	12,814,856	12,599,563	91,317	279,457	14,739	1,303,808	5,271	2,302,158	2,260,536	26,644	88,512	4,379	306,437
$20,000 under $50,000	38,690	45,728,777	44,927,157	320,231	1,123,403	34,260	4,261,331	9,342	6,013,977	5,882,216	65,374	277,184	8,043	791,979
$50,000 under $100,000	9,787	24,821,522	24,385,276	157,606	665,010	8,881	2,243,010	2,465	3,690,688	3,613,438	36,520	164,964	1,971	451,908
$100,000 under $250,000	4,730	24,159,648	23,704,530	143,120	704,287	4,387	2,213,095	1,135	3,620,353	3,533,645	37,131	167,063	1,000	483,881
$250,000 under $500,000	1,176	14,271,918	14,013,087	86,394	406,958	1,085	1,402,780	284	2,046,411	2,003,118	17,693	95,737	262	238,493
$500,000 under $1,000,000	509	12,387,880	12,170,682	89,639	353,148	465	1,135,148	67	934,920	907,289	9,558	45,584	62	114,894
$1,000,000 under $10,000,000	383	30,487,723	29,971,257	267,382	1,023,480	358	2,928,213	45	2,502,892	2,446,948	40,134	111,185	38	291,505
$10,000,000 or more	32	31,048,861	30,443,069	319,317	1,233,996	32	3,031,869	1	318,205	316,509	589	16,132	1	13,440
Breakeven	-	-	-	-	-	-	-							
Wholesale Trade														
Total	91,697	125,223,426	123,432,014	646,925	2,967,311	71,920	11,065,466	1,733	1,137,030	1,116,860	3,312	-	1,108	65,851
Under $5,000	33,999	11,103,506	10,963,903	74,508	55,737	24,986	1,073,171	40,675	19,586,653	19,298,384	148,335	546,733	26,417	2,047,543
$5,000 under $10,000	14,058	9,056,595	8,915,139	53,056	94,430	11,292	843,242	23,897	4,098,358	4,049,950	29,835	29,699	13,586	402,059
$10,000 under $15,000	9,554	7,100,361	7,001,292	40,493	113,954	7,459	600,868	5,895	2,019,095	1,991,160	16,181	39,641	4,353	224,109
$15,000 under $20,000	7,295	6,881,055	6,785,067	38,041	123,176	5,867	604,929	3,059	1,245,865	1,224,948	11,395	36,616	2,353	137,135
$20,000 under $50,000	17,902	24,650,668	24,313,756	134,670	518,899	14,563	2,146,513	1,819	1,128,896	1,113,014	9,366	30,620	1,438	124,366
$50,000 under $100,000	5,131	13,962,033	13,764,036	69,638	349,767	4,396	1,253,768	3,556	2,911,896	2,865,279	20,446	107,784	2,918	342,755
$100,000 under $250,000	2,494	13,692,266	13,500,704	63,039	382,122	2,224	1,287,136	1,105	1,973,308	1,952,601	11,143	76,685	869	209,571
$250,000 under $500,000	718	9,118,513	8,985,969	37,004	248,237	641	875,923	577	1,784,185	1,755,004	11,030	85,754	491	232,543
$500,000 under $1,000,000	319	8,356,020	8,250,271	39,504	222,221	284	713,716	154	1,247,022	1,230,817	7,401	50,677	147	138,549
$1,000,000 under $10,000,000	216	15,788,823	15,540,122	74,552	545,287	197	1,298,140	41	447,194	437,418	4,096	28,232	38	44,888
$10,000,000 or more	11	5,513,586	5,411,759	22,420	313,481	11	368,060	17	1,491,265	1,498,080	24,947	44,893	13	129,813
Breakeven	-	-	-	-	-	-	-	1	318,205	316,509	589	16,132	1	13,440
								554	921,364	907,604	1,906	-	210	48,315

Footnote at end of table.

Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Selected industries and size of net income or deficit	Returns with net income							Returns without net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Deficit (Thousand dollars)	Inventory, end-of-year	
						Number	Amount (Thousand dollars)						Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Wholesale Trade--Continued														
Groceries and related products														
Total	11,078	24,731,236	24,466,660	106,022	335,273	7,961	1,183,943	5,021	4,401,507	4,349,883	32,131	73,188	3,414	246,752
Under $5,000	4,295	2,410,644	2,390,395	12,271	6,388	2,894	98,326	2,978	1,292,556	1,288,030	6,937	4,138	1,836	66,386
$5,000 under $10,000	1,532	2,269,411	2,245,311	7,604	10,085	1,080	76,035	686	411,879	408,568	3,329	4,755	516	13,774
$10,000 under $15,000	1,090	1,540,654	1,528,149	6,667	13,180	714	58,750	328	156,765	155,850	1,235	3,793	254	8,243
$15,000 under $20,000	874	1,326,025	1,316,008	5,879	14,569	670	77,087	176	209,995	207,595	1,434	2,999	164	11,666
$20,000 under $50,000	2,214	5,190,371	5,148,555	21,103	64,243	1,703	245,361	444	585,796	580,272	2,999	13,762	346	33,333
$50,000 under $100,000	631	2,988,172	2,961,639	13,434	44,906	503	120,339	207	377,648	376,388	1,757	14,895	130	18,309
$100,000 under $250,000	276	2,657,459	2,621,813	9,762	41,927	254	146,032	83	249,076	245,899	876	11,293	82	21,474
$250,000 under $500,000	102	2,512,703	2,486,217	8,572	34,678	89	145,167	17	182,093	179,274	783	5,260	17	15,130
$500,000 under $1,000,000	39	1,862,637	1,842,900	5,271	27,534	31	86,695	5	78,995	76,034	609	3,645	5	7,312
$1,000,000 under $10,000,000	24	1,909,113	1,863,752	14,096	63,307	22	122,776	3	249,974	234,861	10,630	8,648	3	22,165
$10,000,000 or more	1	64,047	61,921	1,363	14,456	1	7,375	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	94	606,730	597,112	1,542	-	61	28,960
Electrical goods, hardware and plumbing, and heating and cooling equipment and supplies														
Total	10,081	11,638,925	11,494,654	47,629	295,760	8,616	1,526,271	4,504	1,873,892	1,851,276	8,647	56,518	3,212	299,787
Under $5,000	3,627	1,104,938	1,087,162	6,166	6,313	2,845	175,258	2,588	377,825	372,303	2,307	3,291	1,624	65,910
$5,000 under $10,000	1,633	891,968	882,513	4,251	10,720	1,444	152,291	614	181,724	178,254	844	4,234	502	33,653
$10,000 under $15,000	963	676,198	667,249	3,419	11,543	828	85,714	451	121,907	119,441	757	3,223	361	21,551
$15,000 under $20,000	728	643,912	635,751	2,863	12,384	647	88,013	219	103,367	102,635	637	3,760	187	15,075
$20,000 under $50,000	2,087	2,468,873	2,435,994	9,999	61,165	1,904	321,409	417	260,971	257,949	1,224	12,413	372	55,843
$50,000 under $100,000	652	1,448,394	1,422,839	6,381	44,054	577	208,364	111	162,838	159,671	781	6,874	86	32,978
$100,000 under $250,000	271	1,462,359	1,446,293	5,436	41,142	264	192,567	79	226,844	223,776	1,466	11,257	66	36,888
$250,000 under $500,000	66	653,988	646,522	2,586	23,148	59	96,478	7	51,574	50,834	246	2,811	7	8,390
$500,000 under $1,000,000	35	643,778	635,091	2,382	23,585	32	85,913	3	16,304	16,095	85	2,021	3	3,434
$1,000,000 under $10,000,000	19	1,644,517	1,635,240	4,146	61,706	16	120,264	3	355,664	355,546	294	4,634	3	24,500
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(2)	(2)	(2)	(2)	-	(2)	(2)
Machinery, equipment and supplies														
Total	11,845	10,084,122	9,829,527	77,217	378,151	10,050	1,279,918	5,177	1,265,990	1,225,296	17,842	65,947	3,593	235,174
Under $5,000	4,053	911,254	890,724	9,496	6,822	3,154	136,360	2,720	243,663	235,834	2,195	3,378	1,712	37,339
$5,000 under $10,000	1,844	839,107	812,883	6,906	12,782	1,614	91,717	919	166,511	163,133	2,237	5,970	673	28,298
$10,000 under $15,000	1,375	770,692	754,837	4,407	16,555	1,149	81,648	476	140,995	137,387	1,448	5,893	369	17,791
$15,000 under $20,000	981	472,430	459,194	3,662	16,524	844	61,871	254	79,677	76,885	1,748	4,153	157	15,135
$20,000 under $50,000	2,339	2,223,502	2,169,505	17,169	68,328	2,150	273,233	497	250,782	240,947	3,229	14,539	401	57,131
$50,000 under $100,000	769	1,320,698	1,289,917	9,842	51,885	696	201,563	147	140,181	134,682	1,941	10,360	144	34,982
$100,000 under $250,000	315	1,056,738	1,026,809	10,180	46,588	292	160,094	85	155,090	149,632	2,353	13,528	81	27,900
$250,000 under $500,000	88	631,152	612,449	3,698	29,958	74	106,472	11	33,191	32,287	598	4,009	10	10,364
$500,000 under $1,000,000	48	658,219	636,850	5,971	33,132	44	92,550	2	16,654	16,064	165	1,471	2	4,761
$1,000,000 under $10,000,000	32	1,104,697	1,082,003	5,886	83,795	32	70,058	2	34,924	34,262	1,910	2,646	1	1,193
$10,000,000 or more	1	95,633	94,356	-	11,782	1	4,352	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	64	4,322	4,183	18	-	43	280
Farm products—raw materials														
Total	3,905	10,242,609	10,027,932	62,442	139,603	3,206	964,535	1,427	2,011,344	1,988,213	8,596	20,388	985	139,152
Under $5,000	1,201	781,775	770,541	5,449	2,296	934	55,893	702	138,119	135,589	1,700	1,048	467	9,545
$5,000 under $10,000	776	636,294	619,447	5,854	5,583	645	56,865	274	130,489	128,583	1,299	1,743	207	13,328
$10,000 under $15,000	488	428,449	412,031	4,590	5,985	402	31,831	133	111,435	108,949	873	1,525	117	7,455
$15,000 under $20,000	348	422,487	414,567	3,190	5,993	233	26,053	53	45,938	44,565	314	876	134	15,693
$20,000 under $50,000	707	1,722,406	1,689,320	11,022	21,014	645	119,656	159	249,648	246,698	1,481	4,488		
$50,000 under $100,000	242	713,644	691,276	6,773	17,110	216	72,034	70	462,464	460,020	1,062	5,175	(2)	(2)
$100,000 under $250,000	77	650,599	631,371	3,399	11,420	71	76,776	16	258,699	253,553	866	2,291	16	33,712
$250,000 under $500,000	33	527,600	507,508	2,860	11,612	29	28,923	8	553,595	549,361	954	2,538	8	41,226
$500,000 under $1,000,000	20	1,169,528	1,150,503	4,859	13,999	18	82,116	1	58,153	58,134	47	704	1	4,914
$1,000,000 under $10,000,000	12	2,706,358	2,669,170	9,990	33,372	12	372,691	-	-	-	-	-	-	-
$10,000,000 or more	1	483,469	472,198	4,456	11,219	1	41,697	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(2)	(2)	(2)	-	-	(2)	(2)

Footnote at end of table.

Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Selected industries and size of net income or deficit	Returns with net income							Returns without net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Deficit (Thousand dollars)	Inventory, end-of-year	
						Number	Amount (Thousand dollars)						Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Wholesale Trade--Continued														
Other wholesale trade														
Total	54,788	68,526,534	67,613,241	353,615	1,818,524	42,087	6,110,799	24,546	10,033,920	9,883,716	81,119	330,692	15,213	1,126,678
Under $5,000	20,823	5,894,895	5,825,081	41,126	33,918	15,159	607,334	14,909	2,046,195	2,014,194	16,696	17,844	7,947	222,879
$5,000 under $10,000	8,273	4,419,815	4,354,981	28,441	55,260	6,509	466,334	3,402	1,128,492	1,112,622	8,472	22,939	2,455	135,056
$10,000 under $15,000	5,638	3,684,368	3,639,026	21,410	66,691	4,366	342,925	1,671	714,763	703,321	7,082	20,182	1,291	87,245
$15,000 under $20,000	4,364	4,016,201	3,959,547	22,447	73,706	3,473	351,905	1,117	689,919	681,334	5,233	18,832	891	77,340
$20,000 under $50,000	10,555	13,045,516	12,870,382	75,377	304,149	8,161	1,186,854	2,039	1,564,699	1,539,413	11,513	62,582	1,665	180,755
$50,000 under $100,000	2,837	7,491,125	7,398,365	33,208	191,812	2,404	651,468	570	830,177	821,840	5,602	39,381	485	111,141
$100,000 under $250,000	1,555	7,865,111	7,774,418	34,262	241,045	1,343	711,667	314	894,476	882,144	5,469	47,385	246	112,569
$250,000 under $500,000	429	4,793,070	4,733,273	19,288	148,841	390	498,883	111	426,569	419,061	4,820	36,059	105	63,439
$500,000 under $1,000,000	177	4,021,858	3,984,927	21,021	123,971	159	366,442	30	277,088	271,091	3,190	20,391	27	24,467
$1,000,000 under $10,000,000	129	8,424,138	8,289,957	40,434	303,107	115	612,391	9	850,703	833,411	12,113	28,965	6	81,955
$10,000,000 or more	8	4,870,437	4,783,284	16,601	276,024	8	314,636	1	318,205	316,509	589	16,132	1	13,440
Breakeven	-	-	-	-	-	-	-	373	292,634	288,776	340	-	94	16,392
Retail Trade														
Total	150,391	125,008,491	122,483,492	1,269,926	3,392,899	139,898	13,703,820	94,796	21,669,815	21,203,841	304,912	753,231	78,103	3,072,308
Under $5,000	76,079	15,550,107	15,319,980	167,127	112,835	69,609	2,192,289	60,961	7,107,012	7,013,968	97,467	86,022	49,049	972,434
$5,000 under $10,000	25,358	9,165,957	9,006,548	92,199	172,317	23,715	1,193,166	15,220	3,029,115	2,973,619	43,702	100,717	13,259	454,845
$10,000 under $15,000	13,454	6,567,623	6,427,025	58,165	159,980	12,727	821,382	6,849	1,784,770	1,752,678	26,061	81,060	5,732	255,992
$15,000 under $20,000	8,729	5,467,248	5,354,215	48,953	147,162	8,349	653,754	3,341	1,139,137	1,114,216	16,791	56,023	2,851	179,139
$20,000 under $50,000	19,522	19,804,344	19,364,246	172,235	567,394	18,507	1,985,855	5,442	2,901,614	2,819,234	43,014	158,888	4,824	424,041
$50,000 under $100,000	4,397	10,292,706	10,076,522	82,594	295,825	4,188	918,097	1,255	1,643,402	1,589,425	23,189	81,685	998	227,885
$100,000 under $250,000	2,113	9,990,158	9,738,513	74,121	303,961	2,047	880,050	522	1,723,849	1,669,245	24,745	74,328	484	235,396
$250,000 under $500,000	424	4,847,363	4,727,307	45,632	146,578	416	494,543	113	747,163	721,734	9,140	39,773	98	92,973
$500,000 under $1,000,000	176	3,787,309	3,687,326	46,449	121,278	167	395,892	24	456,362	438,895	5,223	15,832	22	65,202
$1,000,000 under $10,000,000	158	14,000,401	13,750,300	185,554	445,054	152	1,504,983	25	945,059	924,826	14,195	58,903	23	147,746
$10,000,000 or more	21	25,535,275	25,031,310	296,897	920,515	21	2,663,809	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	1,044	192,332	186,001	1,385	-	763	16,655
Food														
Total	10,247	32,113,563	31,934,582	318,070	666,923	9,512	1,837,175	7,838	3,435,114	3,411,388	40,606	80,286	6,288	184,439
Under $5,000	5,084	1,555,467	1,549,052	15,464	6,902	4,605	73,016	5,146	879,437	873,979	9,798	5,956	4,072	40,310
$5,000 under $10,000	1,368	744,385	740,986	7,809	9,618	1,269	31,623	1,184	438,770	437,145	4,704	7,574	962	25,410
$10,000 under $15,000	601	647,615	640,123	5,944	7,110	568	26,080	485	261,141	259,659	3,018	5,813	391	11,783
$15,000 under $20,000	433	581,075	578,164	5,377	7,420	420	22,253	234	157,719	156,166	2,089	3,758	200	8,143
$20,000 under $50,000	1,846	3,318,256	3,298,898	28,600	54,117	1,767	131,213	417	552,000	548,083	7,257	12,955	363	30,113
$50,000 under $100,000	495	1,917,531	1,906,209	15,582	34,295	470	73,797	201	419,852	417,070	5,493	13,052	171	22,639
$100,000 under $250,000	265	1,669,801	1,653,434	15,392	41,523	262	83,324	59	309,415	307,506	3,881	8,014	59	15,214
$250,000 under $500,000	66	1,268,508	1,257,022	11,796	22,099	65	74,180	32	185,645	184,153	1,968	10,350	31	9,653
$500,000 under $1,000,000	32	1,277,652	1,264,585	13,562	23,214	31	80,927	2	30,170	29,341	383	1,496	2	698
$1,000,000 under $10,000,000	49	6,770,176	6,712,865	71,851	154,693	47	445,081	4	192,589	190,623	1,985	11,318	4	20,338
$10,000,000 or more	8	12,363,097	12,333,244	126,693	305,932	8	795,681	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(2)	(2)	(2)	(2)	-	(2)	(2)
General merchandise														
Total	10,027	25,414,943	24,588,991	361,306	1,019,800	9,340	3,702,131	5,787	3,108,381	2,995,052	50,684	106,501	4,639	512,983
Under $5,000	4,184	732,621	723,212	11,053	6,619	3,827	157,451	3,534	381,074	374,791	8,853	5,417	2,727	74,543
$5,000 under $10,000	1,537	533,671	519,689	6,324	10,740	1,469	92,524	773	167,994	163,461	2,799	5,263	699	29,823
$10,000 under $15,000	994	443,650	432,552	6,609	11,606	924	63,940	350	77,330	75,648	2,183	4,037	307	19,453
$15,000 under $20,000	867	468,858	456,346	6,063	14,775	843	67,856	193	92,162	90,192	1,864	3,160	160	16,980
$20,000 under $50,000	1,431	1,185,973	1,145,815	17,164	40,858	1,313	167,048	511	294,630	275,403	6,841	15,166	413	60,110
$50,000 under $100,000	441	940,491	909,936	11,906	29,519	426	126,675	156	406,787	387,951	4,879	10,339	122	63,437
$100,000 under $250,000	346	1,214,786	1,171,586	16,209	48,425	317	151,452	143	593,630	569,884	9,201	21,294	129	92,920
$250,000 under $500,000	108	1,040,240	1,005,491	14,100	37,843	107	151,414	17	289,660	277,902	3,056	5,837	16	48,168
$500,000 under $1,000,000	47	734,034	702,992	12,311	31,958	45	100,138	11	277,129	266,019	2,867	7,241	10	40,863
$1,000,000 under $10,000,000	60	5,095,479	4,965,236	90,585	183,034	57	776,257	12	509,167	495,130	8,131	28,747	11	68,608
$10,000,000 or more	12	13,025,140	12,556,136	168,982	604,423	12	1,847,376	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(2)	(2)	(2)	(2)	-	(2)	(2)

Footnote at end of table.

Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Selected industries and size of net income or deficit	Returns with net income							Returns without net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Deficit (Thousand dollars)	Inventory, end-of-year	
						Number	Amount (Thousand dollars)						Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Automotive dealers														
Total	23,606	29,681,906	29,158,395	127,054	497,539	22,608	2,887,556	10,838	4,016,506	3,943,677	25,124	98,214	8,869	597,879
Under $5,000	8,303	4,003,007	3,946,513	17,590	13,162	7,875	517,340	5,838	1,470,858	1,449,355	8,225	8,713	4,604	212,078
$5,000 under $10,000	4,055	2,910,432	2,862,483	15,707	28,160	3,778	324,065	2,191	738,182	724,638	4,333	14,603	1,923	123,079
$10,000 under $15,000	2,495	2,269,885	2,233,852	9,272	29,687	2,430	257,017	1,022	438,326	430,739	3,512	12,300	876	61,528
$15,000 under $20,000	1,824	2,002,527	1,968,157	9,485	30,759	1,790	212,364	486	247,652	242,735	1,573	8,315	399	32,198
$20,000 under $50,000	4,651	7,738,391	7,598,989	34,796	136,220	4,508	741,231	954	708,907	693,755	3,697	28,888	852	104,208
$50,000 under $100,000	1,392	4,459,439	4,388,621	17,802	96,832	1,356	376,377	207	204,823	198,722	2,264	13,720	150	31,082
$100,000 under $250,000	760	4,679,352	4,572,890	17,101	106,811	749	343,403	60	104,540	102,769	904	7,261	58	21,111
$250,000 under $500,000	99	1,126,192	1,103,631	3,594	32,959	98	80,168	3	18,123	16,588	159	971	3	3,976
$500,000 under $1,000,000	19	297,914	291,665	970	11,913	16	16,634	2	27,130	27,019	128	1,128	2	3,333
$1,000,000 under $10,000,000	8	194,767	191,594	737	11,036	8	18,957	1	14,091	14,027	227	2,315	1	3,149
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(2)	(2)	(2)	(2)	-	(2)	(2)
Gasoline service stations														
Total	4,048	1,429,832	1,396,305	20,019	33,325	3,719	68,902	3,110	673,807	666,252	10,975	19,533	2,638	25,397
Under $5,000	2,344	425,750	417,108	5,538	3,218	2,113	22,098	2,137	306,942	304,528	3,605	3,296	1,775	9,134
$5,000 under $10,000	612	209,937	206,236	3,362	4,200	590	11,426	463	94,594	93,179	1,722	2,971	428	6,517
$10,000 under $15,000	540	219,133	212,438	2,772	6,687	539	11,351	170	33,389	33,094	557	1,995	148	1,234
$15,000 under $20,000	197	100,701	97,356	1,139	3,322	186	4,502	128	25,626	25,217	560	2,240	(2)	(2)
$20,000 under $50,000	282	237,893	229,589	4,098	7,879	240	10,149	110	75,740	74,898	1,825	3,196	110	2,593
$50,000 under $100,000	54	93,960	92,521	1,248	3,407	32	2,859	41	46,853	45,728	899	3,100	39	2,134
$100,000 under $250,000	12	63,101	62,290	718	1,959	12	2,270	17	58,032	57,374	1,453	2,414	17	1,582
$250,000 under $500,000	6	36,134	35,784	507	1,916	6	1,090	1	23,644	23,516	95	321	1	404
$500,000 under $1,000,000	1	43,223	42,983	637	737	1	3,157	-	-	-	-	-	-	-
$1,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	(2)	(2)	(2)	(2)	-	(2)	(2)
Eating and drinking places														
Total	18,518	4,767,921	4,669,300	120,031	181,143	16,231	120,826	19,660	2,055,930	2,029,414	70,363	100,052	15,646	53,412
Under $5,000	12,292	1,412,629	1,395,249	37,809	15,357	10,668	36,201	14,228	1,006,584	996,584	30,567	18,761	11,143	27,840
$5,000 under $10,000	2,395	524,549	515,231	13,468	15,582	2,094	10,381	2,723	348,026	343,223	12,078	17,407	2,271	9,167
$10,000 under $15,000	1,075	257,683	251,526	6,230	12,956	980	5,419	894	151,995	151,126	5,733	10,641	716	4,187
$15,000 under $20,000	666	231,771	221,628	6,652	11,098	539	3,626	478	89,516	89,043	3,337	8,107	421	2,685
$20,000 under $50,000	1,506	821,943	803,344	20,059	46,961	1,383	14,041	822	211,322	208,372	9,627	23,585	677	9,015
$50,000 under $100,000	443	445,607	435,486	12,383	29,517	430	8,198	188	103,466	101,951	4,183	11,389	125	4,954
$100,000 under $250,000	96	366,876	353,137	5,973	14,335	93	10,051	55	78,992	77,301	2,701	7,622	44	1,131
$250,000 under $500,000	24	122,793	116,282	3,066	9,456	23	2,249	2	19,102	18,458	1,020	600	2	292
$500,000 under $1,000,000	11	266,688	264,046	5,790	7,593	11	16,671	3	23,523	21,129	841	1,940	3	704
$1,000,000 under $10,000,000	10	317,382	313,371	8,601	18,288	10	13,989	-	-	-	-	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	267	23,404	22,227	276	-	244	437
Building materials, hardware, and farm equipment														
Total	17,517	7,847,321	7,675,091	77,104	237,010	16,676	1,424,640	9,933	2,022,055	1,980,613	24,559	82,259	8,497	432,981
Under $5,000	8,156	1,731,541	1,702,137	17,791	13,808	7,747	387,031	5,869	765,755	754,442	8,036	8,831	4,914	166,631
$5,000 under $10,000	3,247	1,102,313	1,086,650	10,901	22,129	3,115	218,541	1,500	317,235	307,593	4,374	10,239	1,329	74,691
$10,000 under $15,000	1,762	695,554	680,311	6,366	20,757	1,665	146,375	966	234,579	228,814	2,857	11,445	868	51,193
$15,000 under $20,000	1,092	634,206	623,302	5,627	18,512	1,059	113,642	545	129,744	127,452	2,218	9,036	490	29,506
$20,000 under $50,000	2,513	1,956,384	1,909,520	19,582	72,619	2,367	290,289	729	328,777	322,370	3,932	20,692	663	68,707
$50,000 under $100,000	480	737,142	717,309	6,726	32,114	466	108,535	171	111,597	108,865	1,599	11,328	145	28,696
$100,000 under $250,000	219	564,124	547,917	6,007	30,755	212	81,540	30	52,483	51,070	1,066	4,731	30	6,825
$250,000 under $500,000	32	212,941	207,123	2,186	11,183	30	42,403	14	56,785	55,404	380	9,957	3	3,124
$500,000 under $1,000,000	13	183,192	176,791	1,472	9,449	13	32,365	-	-	-	-	-	-	-
$1,000,000 under $10,000,000	3	29,924	24,031	446	5,684	2	3,919	-	-	-	-	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	109	25,100	24,603	97	-	(2)	(2)

Footnotes at end of table.

Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Selected industries and size of net income or deficit	Returns with net income							Returns without net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Deficit (Thousand dollars)	Inventory, end-of-year	
						Number	Amount (Thousand dollars)						Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE—Continued														
Retail Trade—Continued														
Drug and proprietary stores														
Total	8,563	3,665,227	3,618,517	37,073	123,421	8,326	576,981	3,860	664,887	656,690	9,511	22,659	3,478	143,044
Under $5,000	4,392	740,439	734,576	8,470	6,466	4,275	119,346	2,526	302,425	299,608	4,111	3,406	2,273	65,325
$5,000 under $10,000	1,681	388,032	383,133	4,167	11,487	1,620	67,590	752	125,827	124,819	1,964	4,696	696	23,243
$10,000 under $15,000	734	221,397	216,946	2,526	8,777	689	36,590	250	31,866	31,548	556	2,989	188	6,692
$15,000 under $20,000	484	178,903	177,670	1,562	8,169	483	27,786	111	25,578	25,078	464	1,913	111	6,817
$20,000 under $50,000	1,089	536,908	532,567	5,095	30,931	1,077	79,092	146	37,275	36,746	475	4,085	135	10,672
$50,000 under $100,000	118	252,889	246,323	2,516	8,398	117	39,255	3	7,429	6,635	60	186	3	2,451
$100,000 under $250,000	34	151,934	148,814	1,438	5,358	34	28,649	6	98,291	96,635	1,256	994	6	19,842
$250,000 under $500,000	7	98,927	97,640	1,066	2,458	7	18,570	13	34,585	34,195	596	4,390	13	7,337
$500,000 under $1,000,000	15	346,685	340,961	4,487	10,341	15	64,041	-	-	-	-	-	-	-
$1,000,000 under $10,000,000	9	749,113	739,887	5,746	31,036	9	96,062	-	-	-	-	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other retail trade														
Total	57,865	20,087,778	19,442,311	209,269	633,738	53,486	3,085,609	(2)	(2)	(2)	(2)	-	(2)	(2)
Under $5,000	31,324	4,948,653	4,852,133	53,412	47,303	28,499	879,806	33,770	5,693,135	5,520,755	73,090	243,727	28,048	1,122,173
$5,000 under $10,000	10,463	2,752,638	2,692,140	30,461	70,401	9,780	437,016	21,683	1,993,937	1,960,681	24,272	31,642	17,541	376,573
$10,000 under $15,000	5,253	1,812,706	1,759,277	18,446	62,400	4,932	274,610	5,634	798,487	779,561	11,728	37,964	4,951	162,915
$15,000 under $20,000	3,166	1,269,207	1,231,592	13,048	53,107	3,029	201,725	2,712	556,144	542,050	7,645	31,840	2,238	103,922
$20,000 under $50,000	6,204	4,008,596	3,845,524	42,841	177,809	5,852	552,792	1,166	371,140	358,333	4,686	19,494	1,002	81,884
$50,000 under $100,000	934	1,445,647	1,380,117	14,431	61,743	891	182,401	1,753	692,963	659,607	9,360	30,321	1,611	142,623
$100,000 under $250,000	381	1,280,184	1,228,445	11,283	54,795	368	179,361	288	342,595	322,503	3,812	18,571	243	75,492
$250,000 under $500,000	82	941,628	904,534	9,317	28,664	80	124,469	152	428,466	406,706	4,283	21,998	141	76,771
$500,000 under $1,000,000	38	637,921	603,303	7,220	26,073	35	81,959	31	119,619	111,518	1,866	11,347	29	20,019
$1,000,000 under $10,000,000	19	843,560	803,316	7,588	41,283	19	150,718	6	98,410	95,387	1,004	4,027	5	19,604
$10,000,000 or more	1	147,038	141,930	1,222	10,160	1	20,752	8	229,212	225,046	3,852	16,523	7	55,651
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wholesale and Retail Trade not Allocable														
Total	7,392	5,729,039	5,608,718	62,197	162,441	6,773	664,393	337	62,162	59,363	582	-	280	6,719
Under $5,000	2,987	639,174	632,662	6,610	4,578	2,667	81,505	3,901	1,119,018	1,092,199	15,426	50,282	2,760	161,088
$5,000 under $10,000	1,254	608,840	600,516	6,917	8,874	1,177	61,090	2,292	284,609	275,400	3,849	2,786	1,435	37,640
$10,000 under $15,000	849	447,608	442,542	4,967	10,207	752	47,712	528	149,948	147,227	1,993	3,480	378	23,053
$15,000 under $20,000	557	466,553	460,281	4,323	9,119	523	45,125	328	90,080	88,915	1,235	3,864	271	15,284
$20,000 under $50,000	1,266	1,273,765	1,249,155	13,326	37,110	1,190	128,963	111	34,125	33,306	487	1,869	90	2,932
$50,000 under $100,000	299	566,783	544,718	5,374	19,418	297	71,145	344	200,467	197,703	1,914	10,512	301	25,183
$100,000 under $250,000	123	477,224	465,313	5,960	18,204	116	45,909	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$250,000 under $500,000	34	306,042	299,611	3,758	12,143	28	32,314	36	112,319	109,396	1,356	6,981	25	15,942
$500,000 under $1,000,000	14	244,551	233,085	3,686	9,649	14	25,540	17	52,226	50,567	1,152	5,287	17	6,971
$1,000,000 under $10,000,000	9	698,499	680,835	7,276	33,139	9	125,090	2	31,364	30,976	239	1,520	2	4,804
$10,000,000 or more	-	-	-	-	-	-	-	3	66,568	64,042	992	7,389	2	13,946
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINANCE, INSURANCE, AND REAL ESTATE														
Total	227,118	69,234,990	40,489,117	1,704,169	9,804,170	[1]3,254	[1]126,069	135	23,334	23,255	21	-	135	881
Under $5,000	116,330	2,936,619	1,773,180	293,516	164,923			132,111	12,623,666	5,805,876	665,969	1,123,279	[1]2,410	[1]104,725
$5,000 under $10,000	36,090	1,847,597	1,078,532	169,537	241,125			92,879	1,375,789	921,697	180,057	93,857		
$10,000 under $15,000	19,854	1,296,743	683,381	117,330	234,958			13,135	504,623	329,444	74,564	85,975		
$15,000 under $20,000	13,096	1,246,208	638,365	85,135	222,062			5,937	370,859	247,605	46,739	69,310		
$20,000 under $50,000	27,229	4,322,893	1,879,765	244,155	789,420			3,017	212,954	146,819	30,489	50,794		
$50,000 under $100,000	7,437	2,906,642	1,164,810	129,238	510,828			5,926	973,149	651,867	88,342	180,076		
$100,000 under $250,000	4,148	3,599,940	1,486,233	114,849	628,908			1,883	799,113	582,576	68,018	130,321		
$250,000 under $500,000	1,312	3,002,303	1,490,602	67,706	452,717			994	1,006,027	715,633	53,379	151,142		
$500,000 under $1,000,000	696	3,236,259	1,765,206	69,465	495,182			346	884,211	656,068	21,550	118,485		
$1,000,000 under $10,000,000	820	16,747,061	10,965,096	174,053	2,348,668			115	620,183	441,279	15,647	75,295		
$10,000,000 or more	106	28,096,725	17,563,947	239,185	3,715,379			77	1,379,417	707,096	28,890	153,276		
Breakeven	-	-	-	-	-			1	1,946	-	-	14,744		
						Not available		7,801	4,495,395	405,792	58,294	-	Not available	

Footnotes at end of table.

Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Selected industries and size of net income or deficit	Returns with net income							Returns without net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Deficit (Thousand dollars)	Inventory, end-of-year	
						Number	Amount (Thousand dollars)						Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE—Continued														
Banking														
Total	13,706	14,069,912	2,025,864	324,534	2,592,445	(2)	(2)	1,112	1,064,402	56,421	12,131	57,861	-	-
Under $5,000	1,034	109,965	29,040	2,271	1,696			437	45,699	6,982	1,042	461		
$5,000 under $10,000	1,010	146,738	18,312	3,473	7,108			149	20,529	3,643	571	944		
$10,000 under $15,000	1,120	159,606	17,601	3,994	13,579			69	15,387	1,901	693	843		
$15,000 under $20,000	1,115	205,647	23,368	4,798	19,019			55	5,115	870	179	947		
$20,000 under $50,000	4,827	1,261,890	131,254	36,013	149,413			139	38,573	5,849	1,127	4,490		
$50,000 under $100,000	2,141	1,086,215	122,344	29,468	149,873			52	37,293	3,109	966	3,550		
$100,000 under $250,000	1,499	1,514,597	170,106	38,526	229,805	Not available		26	52,382	4,117	915	3,984	Not available	
$250,000 under $500,000	447	1,086,633	127,940	23,686	152,074			9	61,030	2,377	639	3,190		
$500,000 under $1,000,000	221	1,021,154	119,520	23,209	153,608			8	68,117	2,469	509	5,022		
$1,000,000 under $10,000,000	261	3,349,343	581,665	75,795	757,163			15	348,948	16,546	2,285	34,430		
$10,000,000 or more	31	4,128,124	684,714	83,301	959,107			-	-	-	-	-		
Breakeven	-	-	-	-	-			153	371,329	8,558	3,205	-		
Credit Agencies Other Than Banks														
Total	31,691	5,110,256	2,110,120	52,038	1,034,742	288	19,265	20,754	4,770,434	573,272	58,745	147,553	241	10,197
Under $5,000	15,350	437,364	107,576	6,442	19,146			12,129	138,974	45,705	3,344	10,742		
$5,000 under $10,000	4,661	331,777	126,973	4,238	31,572			1,629	49,732	20,155	1,503	10,826		
$10,000 under $15,000	2,540	218,614	74,297	2,611	30,249			861	42,067	18,524	1,337	10,082		
$15,000 under $20,000	2,088	205,062	56,786	2,938	35,953			568	31,991	15,872	609	9,744		
$20,000 under $50,000	4,690	750,860	282,562	9,287	139,640			658	137,683	43,945	1,509	20,080		
$50,000 under $100,000	1,432	463,533	184,904	4,745	97,764			180	49,251	19,415	1,620	12,613		
$100,000 under $250,000	587	407,113	185,192	4,099	87,076	Not available		140	81,615	27,223	985	21,062	Not available	
$250,000 under $500,000	175	253,224	118,365	2,326	59,624			47	74,925	10,723	1,112	16,014		
$500,000 under $1,000,000	69	273,450	175,257	1,971	50,399			19	61,851	45,274	530	12,532		
$1,000,000 under $10,000,000	91	888,903	528,962	7,014	233,139			13	136,562	23,712	1,775	23,858		
$10,000,000 or more	8	880,356	269,246	6,367	250,180			-	-	-	-	-		
Breakeven	-	-	-	-	-			4,510	3,965,783	302,724	44,421	-		
Holding and Other Investment Companies														
Total	8,227	2,686,599	176,324	14,797	2,131,098	(2)	(2)	4,599	213,478	33,145	5,518	57,737	(2)	(2)
Under $5,000	4,306	69,833	19,260	882	4,892			3,394	27,229	3,517	1,958	2,265		
$5,000 under $10,000	917	17,360	1,954	288	6,197			343	4,968	187	389	2,119		
$10,000 under $15,000	434	20,007	7,649	213	5,180			109	15,221	7,500	198	1,244		
$15,000 under $20,000	424	12,980	363	85	7,053			99	4,794	2,341	80	1,699		
$20,000 under $50,000	854	56,055	4,306	1,213	26,952			262	24,398	3,703	524	7,767		
$50,000 under $100,000	390	64,060	1,612	556	27,479			154	32,806	14,162	711	9,599		
$100,000 under $250,000	398	107,899	22,277	2,210	60,678	Not available		34	31,780	101	574	5,524	Not available	
$250,000 under $500,000	159	90,430	18,702	785	55,472			17	12,078	2	36	4,982		
$500,000 under $1,000,000	119	105,905	7,259	899	84,769			5	8,060	68	7	3,650		
$1,000,000 under $10,000,000	192	708,170	43,553	2,735	579,105			2	30,047	-	-	4,144		
$10,000,000 or more	34	1,433,900	49,389	4,931	1,273,321			1	1,946	-	-	14,744		
Breakeven	-	-	-	-	-			179	20,151	1,564	1,041	-		
Security and Commodity Brokers, Dealers, Exchanges, and Services														
Total	2,075	804,070	240,917	7,901	138,812	(2)	(2)	2,108	244,520	120,529	3,581	47,868	(2)	(2)
Under $5,000	891	40,871	6,402	589	1,088			1,162	30,179	17,306	475	1,594		
$5,000 under $10,000	211	16,695	6,047	162	1,340			214	8,155	4,272	52	1,426		
$10,000 under $15,000	179	19,445	11,043	174	2,099			257	11,322	5,249	181	2,953		
$15,000 under $20,000	156	23,986	7,322	227	2,622			(2)	(2)	(2)	(2)	(2)		
$20,000 under $50,000	338	102,315	49,606	1,342	10,228			187	17,074	4,723	640	5,864		
$50,000 under $100,000	113	54,900	23,825	724	8,373			122	29,747	15,216	496	8,772		
$100,000 under $250,000	122	79,926	34,759	961	18,973	Not available		67	28,495	5,908	382	9,502	Not available	
$250,000 under $500,000	29	55,208	11,706	436	10,359			14	40,182	23,407	694	4,592		
$500,000 under $1,000,000	14	40,663	15,928	198	10,010			6	19,829	9,241	148	3,717		
$1,000,000 under $10,000,000	21	209,476	74,279	1,804	49,524			7	55,214	32,404	478	8,958		
$10,000,000 or more	1	160,585	-	1,284	24,196			-	-	-	-	-		
Breakeven	-	-	-	-	-			(2)	(2)	(2)	-	-		

Footnotes at end of table.

Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Selected industries and size of net income or deficit	Returns with net income							Returns without net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Deficit (Thousand dollars)	Inventory, end-of-year	
						Number	Amount (Thousand dollars)						Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE—Continued														
Insurance Carriers														
Total	2,880	36,966,260	29,687,941	217,704	2,065,419	(2)	(2)	1,436	2,934,902	2,639,082	14,846	139,665	-	-
Under $5,000	547	99,822	50,238	404	1,059			309	59,352	52,991	205	509		
$5,000 under $10,000	350	40,294	33,617	321	2,380			177	44,953	40,342	710	1,142		
$10,000 under $15,000	189	31,338	27,568	130	2,279			58	59,466	54,401	180	681		
$15,000 under $20,000	207	83,276	74,171	349	3,493			66	32,574	29,975	242	1,129		
$20,000 under $50,000	472	344,935	303,535	1,698	15,401			253	306,693	275,770	1,272	8,354		
$50,000 under $100,000	290	409,516	351,816	2,173	20,704			185	347,820	313,500	1,463	13,624		
$100,000 under $250,000	279	812,360	696,005	3,254	44,648	Not available		212	597,621	542,060	2,278	33,642	Not available	
$250,000 under $500,000	186	1,138,938	982,788	5,085	67,464			96	600,626	547,339	3,225	33,070		
$500,000 under $1,000,000	131	1,407,075	1,183,679	6,793	93,681			36	395,321	343,042	2,980	23,690		
$1,000,000 under $10,000,000	197	11,104,946	9,423,926	54,195	605,735			15	459,165	411,822	2,271	23,824		
$10,000,000 or more	32	21,493,760	16,560,598	143,302	1,208,575			-	-	-	-	-		
Breakeven	-	-	-	-	-			29	31,311	27,840	20	-		
Insurance Agents, Brokers, and Service														
Total	14,789	1,600,119	1,538,780	25,644	160,381	381	2,797	6,596	378,726	369,698	5,860	28,121	(2)	(2)
Under $5,000	9,020	375,609	366,151	6,692	11,760			4,939	152,827	149,864	2,519	5,391		
$5,000 under $10,000	2,087	220,935	216,011	3,996	13,531			612	40,721	40,086	893	3,949		
$10,000 under $15,000	1,294	97,710	92,129	1,883	15,159			252	29,336	28,445	411	3,041		
$15,000 under $20,000	743	142,648	140,289	1,508	12,351			159	8,050	7,601	343	2,636		
$20,000 under $50,000	1,285	274,626	266,378	3,352	36,742			153	26,294	25,599	659	4,750		
$50,000 under $100,000	231	133,134	127,294	1,720	15,695			58	42,233	41,154	464	3,999		
$100,000 under $250,000	76	88,607	80,192	1,242	12,406	Not available		(2)	(2)	(2)	(2)	(2)	Not available	
$250,000 under $500,000	28	43,164	39,912	388	9,386			2	30,574	29,998	228	628		
$500,000 under $1,000,000	16	73,547	70,882	1,014	11,117			1	4,119	3,280	121	596		
$1,000,000 under $10,000,000	9	150,139	139,542	3,849	22,234			-	-	-	-	-		
$10,000,000 or more	-	-	-	-	-			-	-	-	-	-		
Breakeven	-	-	-	-	-			404	31,009	30,502	177	-		
Real Estate, Except Lessors of Real Property Other Than Buildings														
Total	149,659	7,709,591	4,607,234	1,043,412	1,585,954	2,333	80,975	93,160	2,915,423	2,002,623	552,471	622,348	1,958	90,863
Under $5,000	82,969	1,776,599	1,187,290	272,116	122,177			68,879	914,383	642,206	169,072	71,497		
$5,000 under $10,000	26,300	1,060,278	670,726	154,453	175,338			9,810	326,636	220,198	67,754	64,225		
$10,000 under $15,000	13,790	738,906	452,049	106,259	162,734			4,196	194,420	131,231	42,639	48,889		
$15,000 under $20,000	8,050	560,223	332,306	74,514	136,283			2,002	125,608	89,683	27,876	33,554		
$20,000 under $50,000	14,343	1,483,640	813,896	189,166	398,968			4,132	415,592	290,719	81,807	124,560		
$50,000 under $100,000	2,682	670,294	350,164	88,079	180,621			1,124	256,338	175,685	61,254	77,577		
$100,000 under $250,000	1,116	563,786	294,997	63,448	164,452	Not available		475	183,600	121,153	45,010	70,686	Not available	
$250,000 under $500,000	263	319,507	187,621	34,463	89,872			146	63,340	40,799	15,238	51,766		
$500,000 under $1,000,000	108	245,172	147,557	33,926	77,327			38	59,344	37,905	10,759	24,563		
$1,000,000 under $10,000,000	38	291,186	170,628	26,988	78,182			24	310,641	222,144	21,885	55,031		
$10,000,000 or more	-	-	-	-	-			-	-	-	-	-		
Breakeven	-	-	-	-	-			2,334	65,521	30,940	9,177	-		
Lessors of Real Property, Except Buildings														
Total	4,091	288,183	101,937	18,139	95,319	178	4,639	2,346	101,781	11,106	12,817	22,122	140	2,382
Under $5,000	2,213	26,556	7,223	4,120	3,105			1,630	7,146	3,126	1,442	1,398		
$5,000 under $10,000	554	13,520	4,892	2,606	3,659			201	8,929	601	2,692	1,344		
$10,000 under $15,000	308	11,117	1,045	2,066	3,679			135	3,640	354	1,100	1,577		
$15,000 under $20,000	313	12,386	3,760	716	5,288			(2)	(2)	(2)	(2)	(2)		
$20,000 under $50,000	420	48,572	28,228	2,084	12,076			142	6,842	1,559	804	4,211		
$50,000 under $100,000	158	24,990	2,851	1,773	10,319			8	3,625	335	1,044	587		
$100,000 under $250,000	71	21,652	2,705	1,109	10,870	Not available		24	16,971	1,902	3,190	3,611	Not available	
$250,000 under $500,000	25	15,199	3,568	537	8,466			15	1,436	1,423	378	4,243		
$500,000 under $1,000,000	18	69,293	45,124	1,455	14,271			2	3,542	-	593	1,525		
$1,000,000 under $10,000,000	11	44,898	2,541	1,673	23,586			1	38,840	468	196	3,031		
$10,000,000 or more	-	-	-	-	-			-	-	-	-	-		
Breakeven	-	-	-	-	-			150	7,664	1,135	253	-		

Footnotes at end of table.

Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Selected industries and size of net income or deficit	Returns with net income							Returns without net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Deficit (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES														
Total	79,822	20,890,574	19,827,191	1,138,410	1,497,840	28,382	697,133	70,260	7,204,747	6,780,348	632,092	664,699	22,644	415,473
Under $5,000	44,911	3,516,069	3,426,143	184,167	61,148	14,840	87,759	45,923	1,922,680	1,868,213	123,334	55,898	13,008	67,979
$5,000 under $10,000	11,882	1,771,252	1,692,447	120,245	80,623	4,866	46,503	9,412	942,807	903,278	68,758	63,311	3,418	22,897
$10,000 under $15,000	5,785	1,224,506	1,173,700	70,455	69,467	2,076	31,608	3,519	444,170	414,694	38,231	41,588	1,321	18,509
$15,000 under $20,000	4,622	1,236,428	1,180,434	78,775	77,969	1,699	29,348	2,300	463,635	440,956	37,842	38,814	1,104	13,683
$20,000 under $50,000	9,392	3,428,555	3,247,720	222,679	268,002	3,474	77,762	4,449	974,187	917,698	84,006	133,673	2,109	34,648
$50,000 under $100,000	1,741	1,610,201	1,524,335	89,462	120,293	725	51,342	1,458	673,893	617,572	66,400	99,467	787	17,994
$100,000 under $250,000	902	1,679,856	1,566,083	109,462	136,399	466	45,451	488	408,255	376,034	65,843	72,028	272	21,718
$250,000 under $500,000	317	1,168,157	1,077,895	57,244	110,131	102	15,443	110	309,220	285,683	46,558	36,913	77	14,526
$500,000 under $1,000,000	142	1,317,911	1,251,508	38,793	100,798	63	23,771	43	198,596	175,227	48,286	29,992	24	6,616
$1,000,000 under $10,000,000	121	3,191,567	3,070,112	97,394	336,117	64	206,442	21	538,060	471,933	46,264	52,517	11	120,542
$10,000,000 or more	7	746,472	616,814	69,734	136,893	7	81,704	1	91,935	87,451	476	40,498	-	75,241
Breakeven	-	-	-	-	-	-	-	2,536	237,309	221,609	6,094	-	516	1,220
Lodging Services														
Total	6,754	1,672,642	1,473,371	129,530	124,119	2,250	27,548	8,260	1,575,609	1,400,508	149,202	132,311	2,789	32,087
Under $5,000	3,755	270,109	259,785	23,597	4,968	980	3,529	4,317	236,268	224,108	22,261	6,104	934	3,471
$5,000 under $10,000	981	138,382	130,611	13,048	6,568	402	1,545	1,367	147,730	139,265	14,935	9,248	438	1,868
$10,000 under $15,000	546	93,352	82,870	7,647	6,487	209	1,407	570	78,728	65,886	9,131	6,655	243	728
$15,000 under $20,000	501	152,639	140,160	9,358	8,665	216	1,723	364	135,056	124,852	10,147	6,360	182	5,856
$20,000 under $50,000	667	254,562	215,744	22,455	18,667	248	4,080	956	239,406	218,639	27,166	28,434	541	4,865
$50,000 under $100,000	159	111,401	96,970	7,688	10,559	79	1,244	398	190,446	167,047	19,390	27,751	297	3,059
$100,000 under $250,000	87	184,063	145,323	15,353	14,239	74	4,234	131	123,810	108,505	12,967	19,746	97	2,153
$250,000 under $500,000	40	129,458	101,518	8,992	14,564	25	3,831	39	88,360	80,455	7,661	13,007	33	1,981
$500,000 under $1,000,000	7	43,817	36,435	4,898	5,503	6	648	12	49,370	38,794	3,422	7,993	8	739
$1,000,000 under $10,000,000	10	126,886	114,814	6,650	15,788	10	3,018	4	271,004	219,865	22,110	7,013	4	7,611
$10,000,000 or more	1	167,973	149,141	9,844	18,111	1	2,289	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	102	15,431	13,092	12	-	12	56
Personal Services														
Total	13,495	2,551,289	2,507,616	117,749	146,403	7,293	83,579	12,068	926,860	916,805	51,079	56,038	5,026	25,497
Under $5,000	7,947	646,235	637,715	34,360	11,712	3,656	16,221	9,354	434,632	431,690	26,386	13,067	3,639	9,841
$5,000 under $10,000	2,283	358,842	351,895	16,487	15,106	1,420	9,016	1,371	159,421	158,431	9,524	8,810	637	3,553
$10,000 under $15,000	981	265,553	262,527	9,933	11,755	632	10,068	494	72,833	72,184	4,223	5,950	248	1,575
$15,000 under $20,000	716	199,019	196,706	8,893	11,969	413	7,563	269	45,077	44,784	2,955	4,471	110	439
$20,000 under $50,000	1,201	430,834	421,991	22,053	34,180	883	12,946	279	105,849	103,460	4,122	8,446	179	6,910
$50,000 under $100,000	253	208,648	201,987	7,466	17,445	200	7,196	124	76,319	74,660	2,223	8,092	89	1,056
$100,000 under $250,000	87	160,331	157,093	6,571	13,698	69	5,783	4	7,404	7,275	243	560	4	667
$250,000 under $500,000	17	54,831	53,800	2,183	5,564	13	2,756	12	12,023	11,457	663	4,347	12	827
$500,000 under $1,000,000	4	34,641	34,523	1,064	2,524	2	1,628	-	-	-	-	-	-	-
$1,000,000 under $10,000,000	6	192,355	189,379	8,739	22,450	5	10,402	2	8,213	8,176	301	2,295	1	913
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	159	5,089	4,688	439	-	107	116
Business Services														
Total	25,302	7,992,699	7,663,011	315,231	599,524	5,234	142,045	17,984	1,744,876	1,683,791	160,344	148,088	3,670	56,391
Under $5,000	13,809	1,058,984	1,032,241	38,224	18,583	2,471	19,494	11,847	446,363	430,506	20,668	12,432	2,127	13,867
$5,000 under $10,000	3,434	445,935	425,360	35,174	23,767	821	6,193	2,079	240,082	236,048	11,945	14,123	476	4,048
$10,000 under $15,000	2,018	451,797	432,324	18,829	23,988	452	5,323	830	110,854	108,362	7,693	9,836	198	2,671
$15,000 under $20,000	1,473	404,694	395,025	20,458	24,963	338	5,643	513	91,811	90,625	4,542	8,737	192	2,468
$20,000 under $50,000	3,474	1,242,553	1,195,943	63,261	102,580	754	19,405	1,175	259,878	253,549	14,251	35,881	369	10,165
$50,000 under $100,000	536	680,346	656,677	21,426	37,369	154	14,590	302	167,202	159,120	17,443	21,122	137	3,897
$100,000 under $250,000	342	676,903	651,640	28,237	49,065	162	12,214	97	114,990	111,771	20,404	14,671	39	7,988
$250,000 under $500,000	100	401,024	375,925	18,279	34,213	31	6,293	21	110,572	102,091	29,927	7,332	10	6,448
$500,000 under $1,000,000	58	651,686	639,315	11,075	40,532	28	5,507	9	42,234	38,098	19,755	7,469	6	3,981
$1,000,000 under $10,000,000	55	1,717,960	1,680,235	46,666	163,583	20	39,593	5	15,438	14,581	9,686	16,485	2	562
$10,000,000 or more	3	260,817	178,326	13,602	80,881	3	7,790	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	1,106	145,452	139,040	4,030	-	114	296

Footnotes at end of table.

Table 31.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF NET INCOME OR DEFICIT—Continued

Selected industries and size of net income or deficit	Returns with net income							Returns without net income						
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Deficit (Thousand dollars)	Inventory, end-of-year	
						Number	Amount (Thousand dollars)						Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES—Continued														
Automotive Services														
Total	13,204	2,366,846	2,232,139	339,121	137,703	7,257	108,380	8,705	644,775	620,348	95,440	42,640	4,421	37,030
Under $5,000	7,477	608,563	592,229	44,622	10,428	4,465	30,292	6,676	336,220	331,943	23,748	8,441	3,450	26,614
$5,000 under $10,000	2,325	347,051	331,326	32,006	15,636	1,157	17,571	1,096	78,527	76,865	8,916	7,141	543	3,742
$10,000 under $15,000	838	147,688	136,650	21,561	10,221	331	5,552	263	48,155	41,455	9,919	2,971	191	2,469
$15,000 under $20,000	747	193,453	180,788	27,510	12,428	350	8,587	186	24,807	24,538	5,008	3,094	111	3,359
$20,000 under $50,000	1,484	493,159	460,012	78,121	40,418	757	19,952	191	34,182	32,914	7,128	6,202	28	228
$50,000 under $100,000	241	186,711	166,319	33,851	16,058	143	14,858	37	23,575	20,426	6,744	2,472	2	271
$100,000 under $250,000	69	127,832	117,469	39,890	9,528	44	3,694	44	17,977	13,155	7,160	6,051	1	207
$250,000 under $500,000	14	38,817	33,430	13,904	4,637	4	168	6	8,207	7,551	3,766	1,846	-	-
$500,000 under $1,000,000	7	49,267	47,171	3,946	5,627	4	2,389	1	30,156	29,413	19,236	771	-	-
$1,000,000 under $10,000,000	1	14,319	14,385	78	1,664	1	4,012	2	30,356	29,738	7,224	3,651	95	40
$10,000,000 or more	1	159,786	152,360	43,632	11,058	1	1,305	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	203	12,613	12,350	591	-	-	-
Motion Pictures														
Total	3,808	2,110,495	1,958,176	72,159	171,496	1,129	247,911	3,617	647,674	602,076	43,101	98,292	786	213,358
Under $5,000	1,716	198,917	151,159	6,888	2,710	504	6,276	2,243	100,314	94,989	4,187	2,413	428	5,755
$5,000 under $10,000	430	68,804	65,772	3,985	2,764			591	46,915	43,622	3,194	3,939	155	2,716
$10,000 under $15,000	413	51,459	47,696	2,788	5,010	303	7,710	199	14,801	12,977	1,703	2,485	(2)	(2)
$15,000 under $20,000	261	47,076	41,581	1,893	4,525			62	12,498	11,657	1,038	1,075	23	44
$20,000 under $50,000	631	254,111	238,052	10,330	19,029	230	3,059	218	31,721	22,818	2,745	5,654	71	2,016
$50,000 under $100,000	168	90,446	81,109	7,499	12,100	(2)	(2)	154	56,228	54,003	7,499	9,967	42	4,642
$100,000 under $250,000	98	132,725	119,874	6,630	14,948	31	3,302	56	30,258	29,456	15,183	9,898	15	6,837
$250,000 under $500,000	56	330,841	321,510	7,774	19,347	8	1,094	8	31,562	29,196	891	2,714	5	3,613
$500,000 under $1,000,000	17	181,487	174,081	4,625	12,028	6	9,638	3	10,921	9,389	1,957	1,969	-	-
$1,000,000 under $10,000,000	16	636,733	580,355	17,387	52,192	13	145,618	7	208,048	195,813	3,764	17,680	4	111,456
$10,000,000 or more	2	157,896	136,987	2,656	26,843	2	70,320	1	91,935	87,451	476	40,498	1	75,241
Breakeven	-	-	-	-	-	-	-	(2)	(2)	(2)	(2)	-	(2)	(2)
Amusement and Recreation Services, Except Motion Pictures														
Total	6,793	1,722,771	1,577,358	120,986	169,890	2,667	29,097	10,697	831,589	758,068	110,643	125,984	4,044	25,401
Under $5,000	4,200	273,354	259,834	26,414	5,187	1,391	6,787	5,833	159,273	150,011	19,342	7,798	1,426	3,776
$5,000 under $10,000	939	128,166	115,645	14,355	6,285	549	4,505	1,800	139,735	123,127	17,362	12,662	831	3,518
$10,000 under $15,000	269	66,105	64,526	5,293	3,213	180	1,836	624	52,075	48,010	7,595	7,455	327	8,724
$15,000 under $20,000	405	86,379	77,396	7,820	6,657	209	2,596	670	102,260	93,822	12,160	11,202	448	2,105
$20,000 under $50,000	628	184,824	159,909	17,102	17,425	239	2,471	1,097	139,667	128,474	24,007	32,555	723	2,184
$50,000 under $100,000	130	137,390	131,501	9,529	9,466	33	884	287	85,871	77,639	11,164	19,668	160	3,149
$100,000 under $250,000	93	172,661	155,836	8,522	15,178	32	8,071	121	78,021	70,457	9,019	16,658	61	1,219
$250,000 under $500,000	67	127,772	110,182	5,173	24,339	14	397	17	21,062	19,486	3,112	5,510	11	393
$500,000 under $1,000,000	38	225,675	190,105	12,574	25,945	13	538	12	33,064	27,987	3,308	7,083	5	253
$1,000,000 under $10,000,000	24	320,445	312,464	14,204	56,195	11	1,012	1	5,001	3,760	3,179	5,393	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	235	15,960	15,295	395	-	52	80
Other Services														
Total	10,466	2,473,832	2,415,520	43,638	148,705	2,552	58,573	8,929	833,364	798,752	22,283	61,346	1,908	29,709
Under $5,000	6,007	499,907	493,180	10,062	7,560	1,373	5,160	5,653	209,600	204,966	6,742	5,643	1,004	4,955
$5,000 under $10,000	1,490	284,072	271,838	5,190	10,497	371	6,440	1,108	130,397	125,920	2,882	7,388	338	3,452
$10,000 under $15,000	720	148,552	147,107	4,404	8,793	170	2,145	539	66,724	65,820	1,967	6,236	169	2,591
$15,000 under $20,000	519	153,168	148,818	2,843	8,762	122	2,036	236	52,126	50,678	1,992	3,875	71	1,503
$20,000 under $50,000	1,307	568,512	556,069	9,357	35,703	363	15,849	533	163,484	157,844	4,587	16,501	115	6,280
$50,000 under $100,000	254	195,259	189,772	2,303	17,296	84	11,676	156	74,252	64,677	1,937	10,395	59	1,460
$100,000 under $250,000	126	225,341	218,848	4,259	19,743	54	8,153	35	35,795	35,415	867	4,444	28	2,626
$250,000 under $500,000	23	85,414	81,530	939	7,467	7	904	7	37,434	35,447	538	2,157	4	993
$500,000 under $1,000,000	11	130,938	129,878	611	8,639	4	3,423	6	32,851	31,546	608	4,707	4	1,436
$1,000,000 under $10,000,000	9	182,669	178,480	3,670	24,245	4	2,787	-	-	-	-	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Breakeven	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NATURE OF BUSINESS NOT ALLOCABLE	1,287	83,360	78,472	1,239	7,181	186	7,591	6,469	26,563	24,655	2,059	20,889	661	12,709

[1]Inventory data of Finance, Insurance, and Real Estate by size classification not available.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 32.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS

Industry and size of total assets	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ALL INDUSTRIES																
Total	1,268,042	949,305,342	895,120,385	27,553,447	49,606,038	1,388,126,547	607,673	100,326,982	783,195	825,254,516	780,432,580	23,265,866	56,248,301	1,163,309,719	401,682	87,054,090
Under $100,000	740,884	64,107,294	62,164,442	1,389,429	509,237	25,132,145	318,836	3,981,905	392,184	43,220,384	41,792,089	849,185	2,093,557	15,639,225	178,948	2,461,167
$100,000 under $1,000,000	454,730	230,928,669	223,902,733	4,562,765	5,172,779	130,176,484	255,359	20,826,634	335,719	192,326,209	186,609,982	3,396,245	7,334,927	97,701,930	195,481	16,388,547
$1,000,000 under $25,000,000	67,206	227,853,718	216,261,558	5,047,396	9,052,306	271,953,380	31,595	25,645,589	51,327	193,881,749	185,030,969	3,910,227	10,812,373	207,052,754	25,621	21,507,656
$25,000,000 under $50,000,000	2,390	44,376,560	41,188,937	1,190,606	2,519,163	82,917,627	782	5,618,797	1,730	38,460,512	36,285,555	985,929	2,762,089	60,103,794	670	4,971,100
$50,000,000 or more	2,832	382,039,101	351,602,715	15,363,251	32,352,553	877,946,911	1,101	44,254,057	2,235	357,365,662	330,713,985	14,124,280	33,245,355	782,812,016	962	41,725,620
AGRICULTURE, FORESTRY, AND FISHERIES																
Total	22,130	6,289,029	5,977,917	227,420	160,954	5,175,971	9,676	632,222	12,734	4,953,291	4,706,658	161,540	288,618	3,759,067	5,886	461,529
Under $100,000	12,478	1,107,011	1,084,608	42,850	806	501,264	4,369	36,473	6,346	708,455	694,133	23,041	40,825	284,959	2,298	20,384
$100,000 under $1,000,000	8,987	3,082,356	2,926,527	107,672	68,704	2,450,266	4,834	312,649	5,905	2,366,136	2,252,897	74,125	133,006	1,659,229	3,236	200,197
$1,000,000 under $25,000,000	658	1,465,170	1,368,536	53,632	54,825	1,643,473	467	231,137	476	1,244,208	1,161,382	41,108	78,168	1,233,911	346	188,985
$25,000,000 under $50,000,000	4	78,447	72,567	3,670	10,824	127,477	3	3,901	4	78,447	72,567	3,670	10,824	127,477	3	3,901
$50,000,000 or more	3	556,045	525,679	19,596	25,795	453,491	3	48,062	3	556,045	525,679	19,596	25,795	453,491	3	48,062
MINING																
Total	13,539	12,529,440	11,955,257	846,503	793,601	17,942,320	4,125	1,004,456	6,445	9,575,465	9,140,106	587,799	1,257,226	12,258,262	2,436	785,145
Under $100,000	7,070	372,334	357,250	25,712	[1]18,127	225,495	1,042	5,523	2,672	226,754	217,227	11,836	22,315	101,358	491	3,883
$100,000 under $1,000,000	5,183	1,809,625	1,729,248	133,848	4,191	1,663,595	2,161	51,179	2,984	1,256,056	1,206,555	82,010	80,626	956,110	1,361	32,687
$1,000,000 under $25,000,000	1,195	3,282,119	3,088,923	255,794	75,625	4,845,107	833	195,474	724	2,330,249	2,192,160	160,899	203,752	2,965,507	521	129,837
$25,000,000 under $50,000,000	40	791,241	747,270	59,618	29,303	1,402,829	39	67,555	27	615,438	579,851	40,722	64,000	931,614	26	51,342
$50,000,000 or more	51	6,274,121	6,032,566	371,531	702,609	9,805,294	50	684,725	38	5,146,968	4,944,313	292,332	886,533	7,303,673	37	567,396
CONSTRUCTION																
Total	90,604	41,065,409	40,311,096	734,138	617,156	19,466,778	47,854	2,558,662	53,010	31,741,147	31,151,492	544,447	1,111,045	14,076,381	30,549	1,674,510
Under $100,000	59,305	6,868,300	6,807,899	107,591	13,875	1,895,368	28,292	266,150	30,357	4,397,135	4,355,558	63,384	162,453	1,157,516	16,307	149,430
$100,000 under $1,000,000	28,635	19,436,109	19,187,978	334,797	298,989	8,050,781	17,983	1,176,793	20,732	15,745,065	15,556,894	258,987	495,147	5,939,577	13,088	781,946
$1,000,000 under $25,000,000	2,619	12,186,296	11,873,715	235,165	202,171	7,000,269	1,543	810,763	1,888	9,405,699	9,168,151	174,307	342,774	4,984,469	1,126	574,407
$25,000,000 under $50,000,000	30	1,211,193	1,179,289	18,945	43,973	1,017,468	23	136,987	20	908,407	885,733	15,679	50,911	680,538	17	103,228
$50,000,000 or more	15	1,363,511	1,262,215	37,640	58,148	1,502,892	13	167,969	13	1,284,841	1,185,156	32,090	59,760	1,314,281	11	65,499
General Contractors																
Total	43,208	25,861,157	25,250,861	528,403	386,725	13,441,398	18,073	1,647,666	23,866	19,608,427	19,133,212	389,124	701,787	9,396,288	10,811	1,007,971
Under $100,000	25,247	2,902,428	2,864,509	40,501	[1]178	806,142	9,147	132,702	11,771	1,715,736	1,689,094	20,919	65,411	444,656	4,965	67,549
$100,000 under $1,000,000	15,983	10,983,602	10,810,712	228,620	152,310	4,771,120	7,846	692,456	10,734	8,607,406	8,478,748	173,306	279,154	3,320,644	5,099	414,352
$1,000,000 under $25,000,000	1,935	9,489,006	9,222,174	203,267	141,315	5,423,916	1,046	552,807	1,329	7,155,949	6,957,951	147,580	256,189	3,681,345	720	365,151
$25,000,000 under $50,000,000	28	1,122,610	1,091,251	18,375	35,130	937,328	21	101,732	19	844,495	822,263	15,229	41,273	635,362	16	95,420
$50,000,000 or more	15	1,363,511	1,262,215	37,640	58,148	1,502,892	13	167,969	13	1,284,841	1,185,156	32,090	59,760	1,314,281	11	65,499
General building contractors																
Total	33,151	15,422,921	15,111,801	143,629	154,407	8,044,819	14,341	1,363,633	17,597	11,536,144	11,307,239	100,259	339,458	5,405,718	8,453	791,953
Under $100,000	20,911	2,406,512	2,375,932	20,676	5	660,638	7,865	125,307	9,677	1,420,158	1,399,283	11,080	49,705	368,552	4,287	63,823
$100,000 under $1,000,000	11,111	6,886,053	6,787,679	63,668	72,026	3,165,056	5,882	624,912	7,172	5,403,029	5,334,654	47,157	147,455	2,098,602	3,777	367,999
$1,000,000 under $25,000,000	1,107	5,146,170	5,023,809	43,793	46,176	3,040,991	577	427,692	731	3,882,921	3,798,199	29,039	103,548	1,991,629	375	277,287
$25,000,000 under $50,000,000	16	642,632	623,139	7,047	16,648	500,550	12	69,043	12	518,095	502,615	6,017	18,140	383,524	10	63,395
$50,000,000 or more	6	341,554	301,222	8,445	19,552	677,584	5	116,679	5	311,941	272,488	6,966	20,610	563,411	4	19,449
Highway and street contractors, and heavy construction contractors																
Total	9,801	10,340,014	10,041,514	383,649	233,784	5,347,806	3,642	277,475	6,188	8,061,415	7,815,247	288,694	361,826	3,978,157	2,346	214,492
Under $100,000	4,111	483,412	476,145	19,676	[1]365	139,422	1,216	6,885	2,020	292,972	287,217	9,804	15,392	73,522	667	3,662
$100,000 under $1,000,000	4,848	4,063,096	3,988,715	164,522	80,832	1,594,429	1,942	62,960	3,560	3,203,901	3,143,630	126,143	131,688	1,221,765	1,322	46,353
$1,000,000 under $25,000,000	821	4,291,571	4,147,569	158,928	96,239	2,351,869	467	123,651	593	3,265,242	3,152,084	118,411	152,463	1,680,162	344	86,402
$25,000,000 under $50,000,000	12	479,978	468,092	11,328	18,482	436,778	9	32,689	7	326,400	319,648	9,212	23,133	251,838	6	32,025
$50,000,000 or more	9	1,021,957	960,993	29,195	38,596	825,308	8	51,290	8	972,900	912,668	25,124	39,150	750,870	7	46,050

Footnotes at end of table.

Table 32.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
CONSTRUCTION—Continued																
General contractors not allocable																
Total	256	98,222	97,546	1,125	[1]1,466	48,773	90	6,558	81	10,868	10,726	171	503	12,413	12	1,526
Under $100,000	225	12,504	12,432	149	182	6,082	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-
$1,000,000 under $25,000,000	7	51,265	50,796	546	[1]1,100	31,056	2	1,464	5	7,786	7,668	130	178	9,554	1	1,462
$25,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Trade Contractors																
Total	46,132	15,069,115	14,927,223	202,934	229,535	5,948,723	29,443	896,796	28,732	12,043,483	11,930,505	153,872	405,220	4,639,334	19,596	662,535
Under $100,000	32,963	3,903,076	3,880,806	65,656	15,018	1,068,429	18,928	132,496	18,252	2,630,442	2,615,608	41,953	95,874	701,828	11,255	81,326
$100,000 under $1,000,000	12,489	8,399,764	8,325,991	105,173	145,382	3,237,402	10,019	471,664	9,924	7,111,796	7,053,526	84,856	213,877	2,597,459	7,937	364,720
$1,000,000 under $25,000,000	678	2,677,692	2,632,388	31,535	60,292	1,562,752	494	257,381	555	2,237,333	2,197,901	26,613	85,831	1,294,871	403	208,681
$25,000,000 under $50,000,000	2	88,583	88,038	570	8,843	80,140	2	35,255	1	63,912	63,470	450	9,638	45,176	1	7,808
$50,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contractors Not Allocable																
Total	1,264	135,137	133,012	2,801	896	76,657	338	14,200	412	89,237	87,775	1,451	4,038	40,759	(2)	(2)
Under $100,000	1,095	62,796	62,584	1,434	[1]965	20,797	217	952	334	50,957	50,856	512	1,168	11,032	(2)	(2)
$100,000 under $1,000,000	163	52,743	51,275	1,004	1,297	42,259	121	13,248	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 under $25,000,000	6	19,598	19,153	363	564	13,601			4	12,417	12,299	114	754	8,253	(2)	(2)
$25,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MANUFACTURING																
Total	183,149	407,864,669	399,659,829	12,418,850	25,350,966	292,640,010	151,067	60,941,270	120,687	369,340,766	361,788,299	11,319,429	27,200,501	265,933,682	104,433	55,089,059
Under $100,000	88,286	11,228,836	11,090,102	257,038	108,970	3,178,296	62,114	576,795	46,592	7,935,420	7,839,262	173,817	430,302	1,979,348	34,736	333,001
$100,000 under $1,000,000	77,853	58,377,475	57,745,000	1,099,542	1,445,076	24,575,542	72,342	5,804,835	59,816	48,356,122	47,870,523	869,320	2,046,635	19,426,990	55,719	4,560,848
$1,000,000 under $25,000,000	15,892	97,873,876	96,491,768	2,070,960	4,892,574	57,340,106	15,502	14,988,942	13,272	85,260,102	84,077,000	1,746,535	5,513,741	48,650,889	12,979	12,679,028
$25,000,000 under $50,000,000	488	22,394,041	22,048,828	656,913	1,486,321	16,971,727	481	4,251,910	435	20,283,872	19,977,136	594,851	1,572,575	15,146,093	429	3,825,429
$50,000,000 or more	630	217,990,441	212,284,131	8,334,397	17,418,025	190,574,339	628	35,318,788	572	207,505,250	202,024,378	7,934,906	17,637,248	180,730,362	570	33,690,753
Beverage Industries																
Total	3,207	9,320,415	9,171,684	262,922	538,947	5,856,004	2,928	1,425,516	2,229	8,185,311	8,052,367	233,767	568,446	5,035,943	2,191	1,197,629
Under $100,000	1,204	257,833	254,881	6,149	98	50,456	979	10,969	575	181,007	179,173	3,765	4,203	27,925	551	6,766
$100,000 under $1,000,000	1,559	930,970	912,458	41,356	47,965	497,743	1,512	78,186	1,292	808,562	791,925	36,991	53,083	432,727	1,280	69,102
$1,000,000 under $25,000,000	405	2,432,160	2,379,527	79,767	136,288	1,514,824	398	288,178	329	2,148,855	2,105,428	69,921	150,984	1,265,905	327	243,986
$25,000,000 under $50,000,000	18	1,324,153	1,317,250	25,577	59,193	646,224	18	164,037	16	1,223,165	1,217,562	21,415	60,576	587,212	16	153,198
$50,000,000 or more	21	4,375,299	4,307,568	110,073	295,403	3,146,757	21	884,146	17	3,823,722	3,758,279	101,675	299,600	2,722,174	17	724,577
Food and Kindred Products																
Total	16,796	55,505,545	55,010,905	927,487	1,721,071	20,596,338	14,724	4,877,936	11,166	48,602,726	48,181,387	802,751	1,880,673	18,194,460	10,164	4,307,638
Under $100,000	6,843	1,548,221	1,535,798	27,097	9,493	299,485	5,294	41,516	3,656	1,062,478	1,053,794	15,944	38,590	180,435	2,965	25,094
$100,000 under $1,000,000	7,982	9,921,670	9,841,959	163,419	118,609	2,713,319	7,488	459,784	5,895	8,041,957	7,994,245	124,212	173,622	2,101,195	5,602	368,014
$1,000,000 under $25,000,000	1,875	17,880,045	17,702,985	273,646	436,886	6,362,459	1,846	1,486,795	1,529	15,128,327	14,981,044	222,922	499,410	5,193,509	1,511	1,170,479
$25,000,000 under $50,000,000	33	2,313,486	2,284,696	46,138	104,423	1,176,109	33	276,826	30	2,049,349	2,022,762	43,200	108,727	1,085,855	30	246,596
$50,000,000 or more	63	23,842,123	23,645,467	417,187	1,051,660	10,044,966	63	2,613,015	56	22,320,615	22,129,542	396,473	1,060,324	9,633,466	56	2,497,455
Lumber and Wood Products, Except Furniture																
Total	9,178	8,405,794	8,099,209	233,998	259,345	6,139,644	7,749	1,279,826	5,623	6,895,367	6,624,628	191,949	345,877	4,991,220	4,928	1,029,573
Under $100,000	4,028	436,094	429,695	9,804	[1]8,196	161,066	3,084	34,115	1,915	253,162	249,891	5,128	9,352	80,687	1,573	15,372
$100,000 under $1,000,000	4,472	3,084,148	3,040,797	67,565	46,563	1,487,683	4,005	411,564	3,278	2,430,838	2,399,380	48,684	87,167	1,056,489	2,836	302,886
$1,000,000 under $25,000,000	656	2,581,758	2,482,901	66,462	100,433	1,882,266	638	440,283	512	2,107,181	2,023,696	52,643	124,248	1,489,178	501	353,082
$25,000,000 under $50,000,000	12	402,191	376,890	13,919	20,983	443,897	12	67,586	11	396,511	371,539	13,749	22,754	397,693	11	66,883
$50,000,000 or more	10	1,901,603	1,768,926	76,248	99,562	2,164,732	10	326,278	7	1,707,675	1,580,122	71,745	102,356	1,967,173	7	291,350

Footnotes at end of table.

Table 32.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number	Amount (Thousand dollars)							Number	Amount (Thousand dollars)
MANUFACTURING—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Printing, Publishing, and Allied Industries																
Total	21,698	14,954,814	14,577,178	371,980	926,635	10,246,342	14,525	1,200,537	14,131	12,819,759	12,495,645	325,611	1,045,580	8,722,487	10,137	1,011,856
Under $100,000	13,635	1,142,652	1,124,870	28,451	10,936	443,559	7,573	39,635	7,432	772,714	761,895	19,074	41,499	292,237	4,358	24,823
$100,000 under $1,000,000	6,898	3,640,831	3,589,313	89,232	140,824	1,886,419	5,890	230,235	5,663	2,988,935	2,944,801	76,305	173,814	1,585,589	4,840	191,101
$1,000,000 under $25,000,000	1,110	5,806,362	5,666,840	145,110	486,405	4,264,786	1,010	523,509	988	5,325,774	5,197,408	132,232	505,604	3,913,467	894	466,365
$25,000,000 under $50,000,000	33	1,306,809	1,272,008	33,830	161,798	1,145,114	30	181,706	31	1,218,611	1,185,924	30,494	164,529	1,068,653	28	158,003
$50,000,000 or more	22	3,058,160	2,924,147	75,357	126,672	2,506,464	22	225,452	17	2,513,725	2,405,617	67,506	160,134	1,862,541	17	171,564
Chemicals and Allied Products																
Total	11,032	30,509,849	29,617,068	1,562,395	3,424,510	27,500,512	9,666	4,555,031	6,992	29,270,808	28,398,784	1,461,266	3,551,955	26,115,168	6,417	4,340,913
Under $100,000	5,462	769,446	755,763	29,304	55,988	164,582	4,264	39,960	2,479	604,642	592,482	25,225	78,007	92,687	2,046	21,175
$100,000 under $1,000,000	4,484	2,947,630	2,907,869	47,235	89,593	1,436,643	4,340	326,598	3,555	2,531,317	2,497,082	36,923	127,018	1,153,344	3,426	263,184
$1,000,000 under $25,000,000	964	5,443,722	5,352,045	140,309	413,916	3,933,119	940	812,181	844	5,091,862	5,006,343	121,881	446,463	3,441,476	831	736,203
$25,000,000 under $50,000,000	44	1,591,909	1,555,242	69,337	181,198	1,561,346	44	263,689	37	1,530,766	1,495,814	61,641	197,870	1,311,631	37	247,490
$50,000,000 or more	78	19,757,142	19,046,149	1,276,210	2,683,815	20,404,822	78	3,112,603	77	19,512,221	18,807,063	1,215,596	2,702,597	20,116,030	77	3,072,861
Petroleum Refining and Related Industries																
Total	1,058	41,060,106	39,103,804	1,577,811	1,885,282	46,690,134	887	3,329,865	724	36,355,190	34,542,811	1,415,843	1,923,600	42,252,651	618	2,896,621
Under $100,000	303	44,305	42,614	1,493	5,342	13,257	198	957	168	40,149	38,495	1,075	5,788	9,906	(2)	(2)
$100,000 under $1,000,000	556	483,601	473,917	10,929	13,203	212,214	500	31,122	398	365,034	359,559	8,679	16,538	159,520	343	25,566
$1,000,000 under $25,000,000	148	1,110,355	1,092,236	28,641	43,789	637,911	140	108,160	118	930,644	914,964	22,082	51,115	497,718	112	90,622
$25,000,000 under $50,000,000	18	890,696	877,850	34,712	48,650	627,776	17	93,936	15	707,648	698,002	30,125	49,352	522,156	14	78,095
$50,000,000 or more	33	38,531,149	36,617,187	1,502,036	1,774,298	45,198,976	32	3,095,690	25	34,311,715	32,531,791	1,353,882	1,800,807	41,063,351	24	2,701,464
Stone, Clay, and Glass Products																
Total	8,358	11,259,942	11,044,086	566,504	836,393	9,777,787	7,208	1,460,404	5,607	10,130,858	9,936,889	509,023	921,443	8,795,225	5,031	1,323,023
Under $100,000	3,254	346,151	337,992	14,785	13,318	134,957	2,437	18,276	1,681	220,622	214,312	7,228	14,098	86,169	1,324	11,321
$100,000 under $1,000,000	4,362	2,338,969	2,296,016	98,775	64,895	1,325,769	4,048	188,495	3,323	1,948,880	1,912,932	78,719	96,962	1,039,816	3,119	148,509
$1,000,000 under $25,000,000	683	3,056,657	3,003,621	128,178	197,711	2,467,749	664	407,330	549	2,647,549	2,604,544	107,925	219,452	2,106,627	534	345,255
$25,000,000 under $50,000,000	21	840,761	829,859	37,349	41,114	736,944	21	126,431	19	724,174	714,292	33,177	45,112	665,447	19	111,378
$50,000,000 or more	38	4,677,404	4,576,598	287,417	535,991	5,112,368	38	719,872	35	4,589,633	4,490,809	281,974	545,819	4,897,166	35	706,560
Primary Metal Industries																
Total	4,637	28,723,538	28,293,740	1,449,467	1,368,341	29,518,295	3,760	5,678,481	3,162	26,369,420	25,959,232	1,343,718	1,490,941	27,307,289	2,645	5,207,171
Under $100,000	1,584	279,583	277,002	6,833	15,233	65,520	1,052	7,602	877	243,396	240,956	5,757	19,683	39,744	602	4,932
$100,000 under $1,000,000	2,222	1,989,274	1,974,885	42,434	45,985	812,731	1,898	157,652	1,617	1,629,132	1,618,878	32,446	68,759	631,027	1,390	124,602
$1,000,000 under $25,000,000	735	5,220,120	5,173,073	126,731	234,558	3,074,520	717	772,009	584	4,375,704	4,336,509	103,544	278,413	2,523,394	572	628,009
$25,000,000 under $50,000,000	31	1,196,088	1,179,854	42,584	46,383	1,097,780	29	282,632	27	1,054,552	1,041,535	37,395	60,071	954,743	25	244,295
$50,000,000 or more	65	20,038,473	19,688,926	1,230,885	1,026,182	24,467,744	64	4,458,586	57	19,066,636	18,721,354	1,164,576	1,064,015	23,158,381	56	4,205,333
Fabricated Metal Products (Including Ordnance), Except Machinery and Transportation Equipment																
Total	18,993	23,516,765	23,201,715	627,977	1,192,615	14,346,446	16,599	3,640,594	13,424	20,450,101	20,175,904	549,875	1,361,025	12,334,425	12,117	3,099,034
Under $100,000	8,279	975,884	967,840	24,454	11,119	318,886	6,368	58,298	4,949	706,397	702,204	17,425	38,740	215,146	3,990	34,047
$100,000 under $1,000,000	8,954	6,033,222	5,983,091	119,708	225,451	2,825,317	8,502	709,062	7,026	5,151,764	5,109,796	97,693	277,984	2,301,017	6,702	575,640
$1,000,000 under $25,000,000	1,704	8,803,029	8,682,453	189,297	445,105	5,628,102	1,673	1,617,426	1,400	7,297,344	7,196,581	152,302	520,693	4,582,562	1,376	1,319,035
$25,000,000 under $50,000,000	34	1,449,337	1,430,994	48,699	88,245	1,123,246	34	347,801	29	1,249,089	1,234,370	43,699	96,741	965,549	29	293,180
$50,000,000 or more	22	6,255,293	6,137,337	245,819	422,695	4,450,895	22	908,007	20	6,045,507	5,932,953	238,756	426,867	4,270,151	20	877,132
Machinery, Except Electrical and Transportation Equipment																
Total	19,458	29,176,056	28,541,415	1,083,326	2,254,807	22,734,306	16,201	6,347,909	13,355	26,224,028	25,653,297	996,573	2,423,423	20,091,767	11,665	5,626,453
Under $100,000	9,899	971,095	956,692	29,595	15,023	383,727	7,115	62,443	5,528	717,434	707,201	19,627	43,901	261,574	4,201	40,064
$100,000 under $1,000,000	7,873	4,497,786	4,435,538	106,830	214,492	2,386,180	7,421	602,749	6,386	3,870,344	3,823,392	85,284	252,987	1,954,340	6,037	498,470
$1,000,000 under $25,000,000	1,563	8,413,120	8,264,346	203,456	551,977	6,118,503	1,542	1,934,237	1,329	7,417,178	7,291,732	174,787	622,504	5,275,775	1,315	1,681,938
$25,000,000 under $50,000,000	52	2,235,358	2,194,237	55,282	193,328	1,823,308	52	588,603	49	2,105,065	2,067,082	52,486	199,235	1,690,264	49	553,044
$50,000,000 or more	71	13,058,697	12,690,602	688,163	1,279,987	12,022,588	71	3,159,877	63	12,114,007	11,763,890	664,389	1,304,796	10,909,814	63	2,852,937

Footnotes at end of table.

Table 32.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)
MANUFACTURING—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Electrical Machinery, Equipment, and Supplies																
Total	8,133	25,751,560	25,309,306	614,098	1,504,194	17,001,634	6,865	4,646,629	4,699	23,600,318	23,184,575	554,959	1,722,837	15,450,348	4,207	4,155,106
Under $100,000	3,715	447,295	442,059	10,324	[1]10,766	118,834	2,631	29,182	1,727	324,940	320,747	6,677	19,364	67,293	1,332	16,326
$100,000 under $1,000,000	3,419	2,314,435	2,290,293	43,080	[1]2,676	1,137,825	3,251	353,737	2,180	1,738,501	1,721,025	28,336	94,524	728,030	2,096	227,598
$1,000,000 under $25,000,000	928	6,381,107	6,308,563	121,166	347,831	3,787,310	912	1,228,155	726	5,479,432	5,420,145	98,643	413,582	3,119,276	713	1,009,168
$25,000,000 under $50,000,000	28	1,150,569	1,133,488	29,896	88,691	920,379	28	265,140	25	1,041,085	1,027,220	26,315	91,895	816,440	25	228,867
$50,000,000 or more	43	15,458,154	15,134,903	409,632	1,081,114	11,037,286	43	2,770,415	41	15,016,360	14,695,438	394,988	1,103,472	10,719,309	41	2,673,147
Transportation Equipment, Except Motor Vehicles																
Total	2,357	18,007,903	17,841,920	302,962	698,251	9,990,338	1,918	3,836,831	1,408	16,974,913	16,832,548	270,237	754,160	9,220,078	1,231	3,632,908
Under $100,000	1,155	159,634	154,811	3,430	[1]4,789	42,025	764	13,510	568	100,906	97,747	1,449	4,871	22,354	418	5,382
$100,000 under $1,000,000	895	621,656	607,925	11,663	9,695	274,651	851	75,235	605	475,561	464,306	7,799	21,173	183,238	582	51,288
$1,000,000 under $25,000,000	268	1,915,723	1,885,153	37,571	60,806	1,114,038	264	315,350	201	1,561,954	1,539,276	29,284	87,285	848,229	197	238,288
$25,000,000 under $50,000,000	11	741,819	735,162	11,044	26,058	422,732	11	122,351	8	597,303	591,933	8,369	28,854	319,096	8	103,476
$50,000,000 or more	28	14,569,071	14,458,869	239,254	606,481	8,136,892	28	3,310,385	26	14,239,189	14,139,286	223,336	611,977	7,847,161	26	3,234,474
Motor Vehicles and Motor Vehicle Equipment																
Total	2,242	29,224,704	28,605,684	862,414	4,226,930	20,301,954	2,025	3,699,070	1,632	28,965,257	28,349,978	856,677	4,241,590	20,145,262	1,553	3,644,383
Under $100,000	799	89,634	88,643	1,403	[1]3,335	31,109	630	8,722	338	59,092	58,541	656	2,121	16,236	295	5,031
$100,000 under $1,000,000	1,140	890,391	882,009	15,734	34,491	374,564	1,095	118,959	1,025	812,063	804,513	14,057	37,639	335,016	992	104,871
$1,000,000 under $25,000,000	273	1,889,426	1,868,300	33,788	128,851	1,072,992	270	334,586	239	1,738,849	1,720,192	30,475	134,907	970,721	236	297,678
$25,000,000 under $50,000,000	12	564,805	554,624	14,046	41,466	405,462	12	118,002	12	564,805	554,624	14,046	41,466	405,462	12	118,002
$50,000,000 or more	18	25,790,448	25,212,108	797,443	4,025,457	18,417,827	18	3,118,801	18	25,790,448	25,212,108	797,443	4,025,457	18,417,827	18	3,118,801
Other Manufacturing Industries																
Total	56,002	82,447,678	81,242,115	1,975,509	4,513,645	51,940,276	46,012	14,962,641	36,535	74,496,710	73,400,254	1,807,180	4,968,951	47,277,359	31,529	13,616,751
Under $100,000	28,126	3,761,009	3,721,442	63,916	16,142	950,833	19,725	211,610	14,699	2,648,481	2,621,824	44,787	110,085	586,955	10,956	121,794
$100,000 under $1,000,000	23,037	18,682,892	18,508,930	241,582	395,986	7,204,484	21,541	2,061,457	17,673	15,563,234	15,428,689	193,192	565,365	5,765,642	16,474	1,610,017
$1,000,000 under $25,000,000	4,580	26,940,292	26,629,725	496,838	1,308,018	15,481,527	4,488	4,720,743	3,924	24,009,449	23,739,138	427,894	1,459,081	13,423,052	3,860	4,098,920
$25,000,000 under $50,000,000	141	6,386,060	6,306,674	194,500	384,791	4,841,410	140	1,353,170	126	5,821,749	5,754,477	178,740	405,393	4,355,892	126	1,222,922
$50,000,000 or more	118	26,677,425	26,075,344	978,673	2,408,708	23,462,022	118	6,615,661	113	26,453,797	25,856,126	962,567	2,429,027	23,145,818	113	6,563,098
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES																
Total	52,701	73,156,453	71,091,979	6,734,877	8,010,628	161,024,791	11,543	3,112,054	32,612	63,473,967	61,727,021	5,829,785	8,559,069	141,869,451	7,965	2,779,375
Under $100,000	33,825	2,562,907	2,494,066	139,139	36,712	1,102,583	4,491	14,125	18,382	1,626,658	1,586,672	86,502	123,133	694,881	2,556	7,951
$100,000 under $1,000,000	15,806	6,551,165	6,367,035	383,142	271,511	4,828,944	5,280	84,724	11,784	5,277,627	5,116,158	295,735	343,189	3,761,647	3,968	62,038
$1,000,000 under $25,000,000	2,677	9,670,097	9,440,737	638,965	572,755	10,414,196	1,420	193,485	2,123	8,086,236	7,898,676	520,234	657,571	8,388,581	1,151	164,458
$25,000,000 under $50,000,000	101	1,901,224	1,834,163	171,023	174,894	3,580,761	82	83,191	81	1,642,118	1,590,004	134,267	204,464	2,855,781	66	67,097
$50,000,000 or more	292	52,471,060	50,955,978	5,402,608	6,954,756	141,098,307	270	2,736,529	242	46,841,328	45,535,511	4,793,047	7,230,712	126,168,561	224	2,477,831
Transportation																
Total	39,736	33,204,839	31,843,588	2,663,213	1,063,126	51,248,719	7,274	872,112	24,479	25,512,275	24,417,129	1,976,467	1,448,112	37,903,299	4,627	624,780
Under $100,000	26,692	2,264,286	2,205,916	117,729	23,515	857,380	3,005	10,993	14,664	1,405,843	1,374,720	72,570	91,804	538,592	1,586	5,933
$100,000 under $1,000,000	11,184	5,630,362	5,484,480	304,653	195,644	3,254,414	3,296	60,450	8,420	4,502,016	4,374,963	232,888	245,312	2,548,912	2,312	44,683
$1,000,000 under $25,000,000	1,699	7,941,868	7,761,935	475,835	312,749	6,392,349	833	135,652	1,295	6,494,647	6,348,728	373,639	383,762	4,819,703	642	114,015
$25,000,000 under $50,000,000	51	1,274,260	1,221,860	104,628	62,259	1,788,254	40	38,410	34	1,039,573	1,001,917	74,729	90,998	1,196,438	27	30,665
$50,000,000 or more	110	16,094,063	15,169,397	1,660,368	468,959	38,956,322	100	626,607	66	12,070,196	11,316,801	1,222,641	636,236	28,799,654	60	429,484
Communication																
Total	6,662	17,488,146	17,188,972	1,357,620	3,364,632	37,127,360	2,156	950,309	4,316	17,009,410	16,716,568	1,303,423	3,405,033	36,132,202	1,675	917,792
Under $100,000	3,396	162,971	161,194	10,623	3,712	121,725	793	1,348	1,860	116,947	116,279	6,661	15,041	79,623	518	835
$100,000 under $1,000,000	2,673	549,058	533,473	51,590	46,693	909,880	1,035	6,399	1,944	470,862	458,058	41,678	62,091	743,320	869	5,459
$1,000,000 under $25,000,000	556	828,153	802,290	89,211	160,956	1,834,633	296	16,375	477	758,947	734,815	79,427	169,461	1,616,277	258	13,811
$25,000,000 under $50,000,000	16	191,671	188,012	23,583	45,353	564,115	13	12,639	15	186,633	183,157	22,474	45,999	523,728	12	12,394
$50,000,000 or more	21	15,756,293	15,504,003	1,182,613	3,107,918	33,697,007	19	913,548	20	15,476,021	15,224,259	1,153,183	3,112,441	33,169,254	18	885,293

Footnotes at end of table.

Table 32.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number	Amount (Thousand dollars)							Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued																
Electric and Gas Companies and Systems																
Total	1,951	21,889,288	21,522,787	2,650,165	3,507,937	70,236,310	1,364	1,271,906	1,419	20,438,935	20,111,437	2,495,356	3,619,430	65,685,245	1,098	1,222,118
Under $100,000	909	57,622	53,242	3,279	6,408	40,689	492	1,410	553	46,324	41,995	2,398	9,086	29,622	348	1,129
$100,000 under $1,000,000	626	204,004	194,409	12,871	12,459	249,679	516	13,562	484	160,830	151,881	10,643	14,561	190,282	422	9,607
$1,000,000 under $25,000,000	236	761,329	746,990	57,244	80,866	1,551,816	189	36,048	209	710,422	696,903	53,696	83,238	1,409,317	168	31,920
$25,000,000 under $50,000,000	26	383,674	378,087	36,286	53,610	921,945	22	29,646	24	364,293	358,726	30,538	53,795	829,168	20	21,542
$50,000,000 or more	154	20,482,659	20,150,059	2,540,485	3,354,594	67,472,181	145	1,191,240	149	19,157,066	18,861,932	2,398,081	3,458,750	63,226,856	140	1,157,920
Water Supply and Other Sanitary Services																
Total	4,352	574,180	536,632	63,879	74,933	2,412,402	749	17,727	2,398	513,347	481,887	54,539	86,494	2,148,705	565	14,685
Under $100,000	2,828	78,028	73,714	7,508	3,077	82,789	201	374	1,305	57,548	53,678	4,873	7,202	47,044	(2)	(2)
$100,000 under $1,000,000	1,323	167,741	154,673	14,028	16,715	414,971	433	4,313	936	143,915	131,256	10,526	21,225	279,133	365	2,289
$1,000,000 under $25,000,000	186	138,747	129,522	16,675	18,184	635,398	102	5,410	142	122,220	118,230	13,472	21,110	543,284	(2)	(2)
$25,000,000 under $50,000,000	8	51,619	46,204	6,526	13,672	306,447	7	2,496	8	51,619	46,204	6,526	13,672	306,447	7	2,496
$50,000,000 or more	7	138,045	132,519	19,142	23,285	972,797	6	5,134	7	138,045	132,519	19,142	23,285	972,797	6	5,134
WHOLESALE AND RETAIL TRADE																
Total	388,852	298,336,442	293,118,648	2,447,721	5,172,405	101,562,793	325,871	30,714,618	249,480	255,960,956	251,524,224	1,979,048	6,522,651	84,617,176	218,591	25,433,679
Under $100,000	234,287	32,286,233	31,807,910	354,992	120,256	8,576,653	181,713	2,918,382	126,785	21,859,624	21,518,977	212,238	621,134	5,486,402	103,756	1,858,304
$100,000 under $1,000,000	143,827	122,988,088	120,974,024	948,663	1,789,615	38,879,809	133,979	12,995,636	113,670	104,920,195	103,227,661	754,146	2,344,628	31,517,988	106,242	10,500,344
$1,000,000 under $25,000,000	10,501	81,882,298	80,252,438	552,173	1,498,253	29,632,645	9,946	8,893,694	8,814	71,482,624	70,106,377	459,356	1,729,970	25,065,406	8,386	7,548,938
$25,000,000 under $50,000,000	130	12,462,693	12,268,950	103,379	293,006	4,363,194	127	1,027,651	114	11,025,119	10,851,775	93,596	313,733	3,860,563	111	890,290
$50,000,000 or more	107	48,717,130	47,815,326	488,514	1,471,275	20,110,492	106	4,879,255	97	46,673,394	45,819,434	459,712	1,513,186	18,686,817	96	4,635,803
Wholesale Trade																
Total	132,372	144,810,079	142,730,398	795,260	2,420,578	46,830,958	98,337	13,113,009	91,697	125,223,426	123,432,014	646,925	2,967,311	39,501,104	71,920	11,065,466
Under $100,000	66,882	11,126,708	10,923,749	80,373	71,331	2,354,241	40,159	596,736	38,045	7,946,884	7,800,286	53,006	231,566	1,594,948	24,223	384,666
$100,000 under $1,000,000	59,063	58,912,705	58,143,415	362,692	851,864	17,528,943	52,162	5,342,185	48,157	50,847,971	50,186,805	301,806	1,086,147	14,557,011	42,533	4,401,902
$1,000,000 under $25,000,000	6,321	53,044,411	52,274,057	248,419	952,460	17,948,142	5,914	5,544,128	5,400	46,804,546	46,134,127	209,893	1,065,341	15,492,734	5,073	4,809,977
$25,000,000 under $50,000,000	61	6,566,650	6,474,042	26,491	171,306	2,029,456	58	427,414	55	5,667,688	5,578,066	23,404	182,651	1,829,314	52	378,927
$50,000,000 or more	45	15,159,605	14,915,135	77,285	373,617	6,970,176	44	1,202,546	40	13,956,337	13,732,730	58,816	401,606	6,027,097	39	1,089,994
Groceries and related products																
Total	16,099	29,132,743	28,816,543	138,153	262,085	5,291,613	11,375	1,430,695	11,078	24,731,236	24,466,660	106,022	335,273	4,350,163	7,961	1,183,943
Under $100,000	8,562	2,099,374	2,070,692	13,765	8,600	291,692	4,859	51,013	5,002	1,453,448	1,429,528	8,721	31,876	196,380	2,774	33,598
$100,000 under $1,000,000	6,786	12,444,379	12,367,003	57,886	101,351	2,083,561	5,806	518,137	5,438	10,647,661	10,580,820	47,860	129,654	1,717,368	4,583	417,918
$1,000,000 under $25,000,000	738	12,390,629	12,220,561	44,923	115,066	2,244,881	697	730,612	628	10,924,306	10,775,999	38,926	130,260	1,948,142	594	632,386
$25,000,000 under $50,000,000	9	1,640,888	1,627,840	6,795	12,960	278,266	9	69,868	7	1,285,777	1,273,234	5,866	15,330	217,810	7	54,581
$50,000,000 or more	4	557,473	530,447	14,784	24,108	393,213	4	61,065	3	420,044	407,079	4,649	28,153	270,463	3	45,460
Electrical goods, hardware, and plumbing, and heating and cooling equipment, and supplies																
Total	14,585	13,512,817	13,345,930	56,276	239,242	4,984,014	11,828	1,826,058	10,081	11,638,925	11,494,654	47,629	295,760	4,195,632	8,616	1,526,271
Under $100,000	6,823	788,623	766,916	6,356	6,440	251,455	4,451	79,538	3,687	562,258	546,274	4,622	22,188	160,667	2,526	45,336
$100,000 under $1,000,000	6,865	5,746,586	5,674,881	25,922	92,167	2,144,965	6,522	848,514	5,635	5,016,882	4,953,750	22,070	115,276	1,802,992	5,358	712,860
$1,000,000 under $25,000,000	886	5,251,188	5,187,269	20,156	98,895	2,118,430	845	775,509	749	4,613,197	4,557,531	17,297	114,293	1,815,071	723	668,090
$25,000,000 under $50,000,000	9	976,003	967,297	2,120	34,626	293,097	8	55,168	9	976,003	967,297	2,120	34,626	293,097	8	55,168
$50,000,000 or more	2	750,417	749,567	1,722	7,114	176,067	2	67,329	1	470,585	469,802	1,520	9,377	123,805	1	44,817
Machinery, equipment, and supplies																
Total	17,022	11,350,112	11,054,823	95,059	312,204	5,136,474	13,643	1,515,092	11,845	10,084,122	9,829,527	77,217	378,151	4,398,205	10,050	1,279,918
Under $100,000	8,575	1,029,139	1,002,086	8,807	7,888	305,650	5,865	86,461	4,843	816,813	795,069	6,247	28,567	207,253	3,583	57,974
$100,000 under $1,000,000	7,684	5,407,405	5,264,604	46,557	122,080	2,169,774	7,054	715,055	6,352	4,762,677	4,643,081	37,160	152,559	1,823,007	5,847	592,051
$1,000,000 under $25,000,000	754	4,190,568	4,084,591	36,177	127,036	2,187,150	715	672,870	641	3,781,632	3,687,835	30,292	141,825	1,894,045	611	589,187
$25,000,000 under $50,000,000	6	470,518	454,792	2,564	39,674	234,116	6	11,283	6	470,518	454,792	2,564	39,674	234,116	6	11,283
$50,000,000 or more	3	252,482	248,750	954	15,526	239,784	3	29,423	3	252,482	248,750	954	15,526	239,784	3	29,423

Footnotes at end of table.

Table 32.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE—Continued																
Wholesale Trade—Continued																
Farm products—raw materials																
Total	5,332	12,253,953	12,016,145	71,038	119,215	3,483,964	4,191	1,103,687	3,905	10,242,609	10,027,932	62,442	139,603	2,991,199	3,206	964,535
Under $100,000	1,848	1,476,228	1,462,489	6,044	723	84,672	1,157	14,406	1,028	1,048,627	1,036,654	4,215	6,337	50,698	617	7,154
$100,000 under $1,000,000	3,111	3,444,940	3,358,899	31,764	39,345	970,631	2,686	225,337	2,574	3,115,061	3,037,003	28,430	46,808	821,319	2,305	198,625
$1,000,000 under $25,000,000	366	4,014,526	3,919,100	20,992	46,494	1,293,278	341	456,347	297	3,129,937	3,047,201	17,771	53,525	1,025,400	278	366,515
$25,000,000 under $50,000,000	2	385,579	376,610	712	5,749	79,220	2	16,737	1	16,304	8,027	500	6,029	37,619	1	1,381
$50,000,000 or more	5	2,932,680	2,899,047	11,526	26,904	1,056,163	5	390,860	5	2,932,680	2,899,047	11,526	26,904	1,056,163	5	390,860
Other wholesale trade																
Total	79,334	78,560,454	77,496,957	434,734	1,487,832	27,934,893	57,300	7,237,477	54,788	68,526,534	67,613,241	353,615	1,818,524	23,565,905	42,087	6,110,799
Under $100,000	41,074	5,733,344	5,621,566	45,401	47,680	1,420,772	23,826	365,318	23,485	4,065,738	3,992,761	29,201	142,598	979,950	14,723	240,604
$100,000 under $1,000,000	34,617	31,869,395	31,478,028	200,563	496,921	10,160,012	30,093	3,035,142	28,158	27,305,690	26,972,151	166,286	641,850	8,392,325	24,440	2,480,448
$1,000,000 under $25,000,000	3,577	27,197,500	26,862,536	126,171	564,969	10,104,403	3,318	2,908,790	3,085	24,355,474	24,065,561	105,607	625,438	8,810,076	2,867	2,553,799
$25,000,000 under $50,000,000	35	3,093,662	3,047,503	14,300	78,297	1,144,757	33	274,358	32	2,919,086	2,874,716	12,354	86,992	1,046,672	30	256,514
$50,000,000 or more	31	10,666,553	10,487,324	48,299	299,965	5,104,949	30	653,869	28	9,880,546	9,708,052	40,167	321,646	4,336,882	27	579,434
Retail Trade																
Total	245,187	146,678,306	143,687,333	1,574,838	2,639,668	51,734,943	218,001	16,776,128	150,391	125,008,491	122,483,492	1,269,926	3,392,899	42,672,504	139,898	13,703,820
Under $100,000	161,166	20,350,497	20,083,884	265,316	48,765	5,989,229	136,880	2,248,220	85,378	13,297,512	13,109,477	152,712	372,055	3,735,896	76,655	1,426,585
$100,000 under $1,000,000	80,031	60,427,342	59,253,282	546,279	883,687	19,977,338	77,256	7,241,240	61,748	51,021,808	50,046,325	420,794	1,185,611	15,865,980	60,061	5,767,752
$1,000,000 under $25,000,000	3,866	27,078,077	26,264,907	281,836	509,567	10,863,509	3,741	3,132,157	3,155	23,218,218	22,549,580	231,858	617,232	8,915,216	3,072	2,567,394
$25,000,000 under $50,000,000	67	5,797,617	5,698,515	75,811	124,384	2,269,770	67	584,669	58	5,286,648	5,204,852	69,299	130,814	2,000,911	58	503,147
$50,000,000 or more	57	33,024,773	32,386,745	405,596	1,073,265	12,635,097	57	3,569,842	52	32,184,305	31,573,258	395,263	1,087,187	12,154,501	52	3,438,942
Food																
Total	18,085	35,548,677	35,345,970	358,676	586,637	6,611,406	15,800	2,021,614	10,247	32,113,563	31,934,582	318,070	666,923	5,950,896	9,512	1,837,175
Under $100,000	12,788	2,797,683	2,780,750	29,495	7,282	409,863	10,670	108,243	6,285	1,821,859	1,808,492	17,191	31,533	248,931	5,659	65,487
$100,000 under $1,000,000	4,876	7,896,023	7,855,092	70,956	79,982	1,265,511	4,719	325,639	3,611	6,377,996	6,347,122	54,024	116,018	985,834	3,509	248,014
$1,000,000 under $25,000,000	386	6,680,719	6,608,223	69,368	97,493	1,313,416	376	409,169	317	5,840,043	5,776,393	59,209	114,297	1,119,589	310	354,420
$25,000,000 under $50,000,000	19	2,944,185	2,923,907	34,579	56,589	660,551	19	197,008	18	2,843,598	2,824,377	33,368	59,784	634,477	18	187,699
$50,000,000 or more	16	15,230,067	15,177,998	154,278	345,291	2,962,065	16	981,555	16	15,230,067	15,177,998	154,278	345,291	2,962,065	16	981,555
General merchandise																
Total	15,814	28,523,324	27,584,043	411,990	913,299	14,879,472	13,979	4,215,114	10,027	25,414,943	24,588,991	361,306	1,019,800	13,215,040	9,340	3,702,131
Under $100,000	9,662	1,197,190	1,180,653	20,921	5,048	377,845	8,085	180,170	5,231	822,065	811,925	11,183	30,811	248,667	4,760	125,270
$100,000 under $1,000,000	5,336	3,612,698	3,514,993	55,624	64,768	1,474,543	5,114	551,269	4,161	2,976,375	2,897,747	41,319	97,504	1,136,163	3,971	417,815
$1,000,000 under $25,000,000	758	5,220,186	5,008,213	71,368	111,567	2,925,832	722	813,642	586	4,164,940	4,006,193	56,002	148,634	2,279,184	560	638,071
$25,000,000 under $50,000,000	22	1,399,767	1,359,116	21,804	28,200	785,476	22	209,952	17	1,031,251	998,726	17,691	30,023	627,885	17	146,890
$50,000,000 or more	36	17,093,483	16,521,068	242,273	703,716	9,315,776	36	2,460,081	32	16,420,312	15,874,400	235,111	712,828	8,923,141	32	2,374,085
Automotive dealers																
Total	34,444	33,698,412	33,102,072	152,178	399,325	7,753,062	31,477	3,485,435	23,606	29,681,906	29,158,395	127,054	497,539	6,473,164	22,608	2,887,556
Under $100,000	14,170	2,882,901	2,818,666	16,774	[1]5,578	626,036	11,752	301,950	7,289	1,938,230	1,890,035	9,991	35,271	396,519	6,582	191,193
$100,000 under $1,000,000	19,335	24,416,126	24,021,425	100,635	285,638	5,363,112	18,800	2,586,887	15,471	21,761,260	21,412,770	85,806	335,069	4,515,121	15,193	2,180,734
$1,000,000 under $25,000,000	938	6,385,858	6,250,297	33,827	119,327	1,734,957	924	592,085	846	5,982,416	5,855,590	31,257	127,199	1,561,524	833	515,629
$25,000,000 under $50,000,000	1	13,527	11,684	942	[2]62	28,957	1	4,513	-	-	-	-	-	-	-	-
$50,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gasoline service stations																
Total	7,158	2,103,639	2,062,557	30,994	13,792	715,240	6,357	94,299	4,048	1,429,832	1,396,305	20,019	33,325	499,116	3,719	68,902
Under $100,000	5,319	802,818	794,812	7,922	1,569	161,933	4,591	27,306	2,667	466,514	461,143	4,372	11,250	101,682	2,386	15,301
$100,000 under $1,000,000	1,777	962,157	934,428	17,695	8,422	425,603	1,706	52,341	1,338	751,392	727,304	12,329	16,528	315,856	1,290	43,242
$1,000,000 under $25,000,000	62	338,664	333,317	5,377	3,801	127,704	60	14,652	43	211,926	207,858	3,318	5,547	81,578	43	10,359
$25,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 32.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number	Amount (Thousand dollars)							Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WHOLESALE AND RETAIL TRADE—Continued																
Retail Trade—Continued																
Eating and drinking places																
Total	38,178	6,823,851	6,698,714	190,394	81,091	2,607,299	31,877	174,238	18,518	4,767,921	4,669,300	120,031	181,143	1,710,710	16,231	120,826
Under $100,000	32,769	3,018,035	2,984,438	81,623	[1]7,950	930,031	26,966	74,166	14,950	1,682,079	1,659,833	40,923	56,025	474,237	12,842	37,661
$100,000 under $1,000,000	5,277	2,632,819	2,573,278	77,108	57,223	1,102,924	4,788	52,924	3,467	2,018,557	1,968,747	51,855	88,731	748,921	3,294	38,463
$1,000,000 under $25,000,000	127	856,179	826,504	22,767	24,033	409,287	118	25,920	96	750,467	726,226	18,357	28,602	322,495	90	23,474
$25,000,000 under $50,000,000	5	316,818	314,494	8,896	7,785	165,057	5	21,228	5	316,818	314,494	8,896	7,785	165,057	5	21,228
$50,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building materials, hardware, and farm equipment																
Total	27,450	9,869,376	9,655,704	101,663	154,751	5,116,355	25,173	1,857,621	17,517	7,847,321	7,675,091	77,104	237,010	3,976,587	16,676	1,424,640
Under $100,000	13,676	1,617,706	1,592,781	16,263	[1]3,150	635,902	11,823	286,231	7,031	1,028,854	1,010,597	9,408	27,711	384,786	6,466	170,829
$100,000 under $1,000,000	13,325	6,554,188	6,421,493	67,129	111,956	3,393,504	12,914	1,272,352	10,108	5,317,904	5,214,424	52,155	158,178	2,632,661	9,845	987,884
$1,000,000 under $25,000,000	448	1,691,558	1,637,689	18,060	44,589	1,059,220	435	298,436	377	1,494,639	1,446,329	15,330	49,765	931,411	364	265,325
$25,000,000 under $50,000,000	1	5,924	3,741	211	1,356	27,729	1	602	1	5,924	3,741	211	1,356	27,729	1	602
$50,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Drug and proprietary stores																
Total	12,423	4,330,114	4,275,207	46,584	100,762	1,551,149	11,804	720,025	8,563	3,665,227	3,618,517	37,073	123,421	1,274,248	8,326	576,981
Under $100,000	9,630	1,397,277	1,387,264	16,875	22,495	454,678	9,079	233,573	6,304	1,035,804	1,028,171	11,835	34,622	321,967	6,102	159,730
$100,000 under $1,000,000	2,704	1,294,179	1,276,081	13,175	30,916	505,212	2,636	220,115	2,181	1,131,647	1,116,556	10,595	39,581	414,058	2,146	181,285
$1,000,000 under $25,000,000	85	1,123,448	1,104,218	12,379	28,562	413,630	85	196,057	74	982,566	966,146	10,488	30,429	360,594	74	165,686
$25,000,000 under $50,000,000	3	256,254	249,940	1,605	10,342	102,816	3	39,177	3	256,254	249,940	1,605	10,342	102,816	3	39,177
$50,000,000 or more	1	258,956	257,704	2,550	8,447	74,813	1	31,103	1	258,956	257,704	2,550	8,447	74,813	1	31,103
Other retail trade																
Total	91,635	25,780,913	24,963,066	282,359	390,011	12,500,960	81,534	4,207,782	57,865	20,087,778	19,442,311	209,269	633,738	9,572,743	53,486	3,085,609
Under $100,000	63,151	6,636,887	6,544,520	75,443	29,049	2,392,941	53,912	1,036,581	35,621	4,502,137	4,439,281	47,809	144,832	1,559,107	31,858	661,114
$100,000 under $1,000,000	27,402	13,059,152	12,656,492	143,957	244,782	6,446,929	26,580	2,179,713	21,411	10,686,648	10,361,655	112,711	334,002	5,117,366	20,813	1,670,315
$1,000,000 under $25,000,000	1,062	4,781,465	4,496,446	48,690	80,195	2,879,463	1,022	782,196	816	3,791,220	3,564,645	37,897	112,759	2,258,841	798	594,430
$25,000,000 under $50,000,000	16	861,142	835,633	7,774	20,174	499,184	16	112,189	14	832,803	813,574	7,528	21,524	442,947	14	107,551
$50,000,000 or more	4	442,267	429,975	6,495	15,811	282,443	4	97,103	3	274,970	263,156	3,324	20,621	194,482	3	52,199
Wholesale and Retail Trade not Allocable																
Total	11,293	6,848,057	6,700,917	77,623	112,159	2,996,892	9,533	825,481	7,392	5,729,039	5,608,718	62,197	162,441	2,443,568	6,773	664,393
Under $100,000	6,239	809,028	800,277	9,303	160	233,183	4,674	73,426	3,362	615,228	609,214	6,520	17,513	155,558	2,878	47,053
$100,000 under $1,000,000	4,733	3,648,041	3,577,327	39,692	54,064	1,373,528	4,561	412,211	3,765	3,050,416	2,994,531	31,546	72,870	1,094,997	3,648	330,690
$1,000,000 under $25,000,000	314	1,759,810	1,713,474	21,918	36,226	820,994	291	217,409	259	1,459,860	1,422,670	17,605	47,397	657,456	241	171,567
$25,000,000 under $50,000,000	2	98,426	96,393	1,077	[1]2,684	63,968	2	15,568	1	70,783	68,857	893	268	30,338	1	8,216
$50,000,000 or more	5	532,752	513,446	5,633	24,393	505,219	5	106,867	5	532,752	513,446	5,633	24,393	505,219	5	106,867
FINANCE, INSURANCE, AND REAL ESTATE																
Total	359,229	81,858,656	46,294,993	2,370,138	8,680,895	764,797,460	5,664	230,794	227,118	69,234,990	40,489,117	1,704,169	9,804,170	624,370,857	3,254	126,069
Under $100,000	186,976	2,980,681	1,988,758	196,908	224,386	6,676,130	2,706	22,229	105,084	2,160,324	1,376,208	127,398	427,551	4,219,591	1,334	10,370
$100,000 under $1,000,000	138,153	7,984,004	4,824,222	827,091	1,022,591	40,154,982	2,454	98,909	97,478	6,384,382	3,767,722	588,682	1,389,700	28,440,998	1,621	53,858
$1,000,000 under $25,000,000	30,835	13,766,690	6,499,351	700,042	1,426,283	152,640,706	486	84,607	22,284	9,791,556	4,489,993	445,762	1,812,046	110,278,564	290	47,902
$25,000,000 under $50,000,000	1,558	4,571,990	2,121,248	105,368	420,247	54,082,904	9	10,857	1,022	3,158,067	1,611,675	69,830	468,222	35,547,330	4	644
$50,000,000 or more	1,707	52,555,291	30,861,414	540,729	5,587,388	511,242,738	9	14,192	1,250	47,740,661	29,243,519	472,497	5,706,651	445,884,374	5	13,295
Banking																
Total	14,818	15,134,314	2,082,285	336,665	2,534,584	351,496,695	[2]	[2]	13,706	14,069,912	2,025,864	324,534	2,592,445	328,507,686	[2]	[2]
Under $100,000	982	175,146	42,748	1,756	7,270	25,158	-	-	651	140,762	35,460	1,422	12,836	15,742	-	-
$100,000 under $1,000,000	856	33,308	11,486	726	4,369	555,911	-	-	699	29,315	10,296	547	5,689	457,873	-	-
$1,000,000 under $25,000,000	11,464	3,119,942	382,995	95,229	519,687	70,816,114	[2]	[2]	10,960	2,993,679	370,058	91,533	529,159	67,848,525	[2]	[2]
$25,000,000 under $50,000,000	703	1,115,242	135,265	29,277	157,326	24,394,341	-	-	661	1,045,774	132,445	28,042	158,374	22,909,488	-	-
$50,000,000 or more	813	10,690,673	1,509,791	209,677	1,845,932	255,705,271	-	-	735	9,860,382	1,477,605	202,990	1,886,387	237,276,058	-	-

Footnotes at end of table.

Table 32.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number	Amount (Thousand dollars)							Number	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
FINANCE, INSURANCE, AND REAL ESTATE—Continued																
Credit Agencies Other Than Banks																
Total	52,445	9,880,690	2,683,392	110,783	887,189	139,880,075	529	29,462	31,691	5,110,256	2,110,120	52,038	1,034,742	56,205,216	288	19,265
Under $100,000	22,873	183,940	89,758	3,284	21,966	674,919	242	1,915	12,290	145,031	68,758	1,246	46,479	396,003	84	1,421
$100,000 under $1,000,000	21,167	1,188,096	487,497	17,104	222,284	7,190,435	197	11,993	15,269	1,014,896	418,066	12,982	273,893	5,379,047	132	7,138
$1,000,000 under $25,000,000	7,392	2,977,519	794,692	37,088	183,745	43,160,326	89	15,456	3,867	1,543,424	627,427	18,506	238,090	17,336,713	72	10,706
$25,000,000 under $50,000,000	552	1,134,656	189,400	13,733	34,308	19,173,991	1	98	134	341,432	136,948	3,616	40,347	4,668,142	-	-
$50,000,000 or more	461	4,396,479	1,122,045	39,574	424,886	69,680,404	-	-	131	2,065,473	858,921	15,688	435,933	28,425,311	-	-
Holding and Other Investment Companies																
Total	12,826	2,900,077	209,469	20,315	2,073,361	31,810,632	(2)	(2)	8,227	2,686,599	176,324	14,797	2,131,098	29,632,402	(2)	(2)
Under $100,000	6,849	76,285	11,088	1,327	20,157	189,850	(2)	(2)	3,811	71,422	9,549	778	27,712	121,620	(2)	(2)
$100,000 under $1,000,000	4,398	131,037	12,030	2,951	47,672	1,523,921	(2)	(2)	3,102	109,465	7,019	1,662	65,612	1,111,291	(2)	(2)
$1,000,000 under $25,000,000	1,403	689,994	117,056	8,265	355,555	6,322,690	(2)	(2)	1,150	561,599	90,463	5,963	366,147	5,319,794	(2)	(2)
$25,000,000 under $50,000,000	77	191,138	5,278	2,135	137,521	2,711,260	-	-	69	175,613	5,276	757	140,283	2,442,005	-	-
$50,000,000 or more	99	1,811,623	64,017	5,637	1,512,456	21,062,911	(2)	(2)	95	1,768,500	64,017	5,637	1,531,344	20,637,692	(2)	(2)
Security and Commodity Brokers, Dealers, Exchanges and Services																
Total	4,183	1,048,590	361,446	11,482	90,944	6,160,248	(2)	(2)	2,075	804,070	240,917	7,901	138,812	5,052,565	(2)	(2)
Under $100,000	2,571	77,463	30,024	1,171	1,388	66,587	-	-	1,121	45,620	11,139	462	11,262	39,687	-	-
$100,000 under $1,000,000	1,270	209,403	96,683	2,750	3,873	386,547	(2)	(2)	708	152,359	72,095	1,813	21,321	237,476	-	-
$1,000,000 under $25,000,000	317	337,000	136,328	3,947	36,087	1,084,062	(2)	(2)	226	251,325	106,288	2,654	51,708	752,339	(2)	(2)
$25,000,000 under $50,000,000	9	51,006	21,922	383	3,732	314,757	-	-	7	35,875	13,272	234	6,206	256,072	-	-
$50,000,000 or more	16	373,718	76,489	3,231	45,864	4,308,295	-	-	13	318,891	38,123	2,738	48,315	3,766,991	-	-
Insurance Carriers																
Total	4,316	39,901,162	32,327,023	232,550	1,925,754	170,333,195	(2)	(2)	2,880	36,966,260	29,687,941	217,704	2,065,419	163,590,677	(2)	(2)
Under $100,000	814	93,016	81,168	1,137	6,420	28,526	-	-	484	62,326	52,883	779	10,773	17,977	(2)	(2)
$100,000 under $1,000,000	1,536	329,884	249,914	1,943	1,844	631,125	(2)	(2)	1,030	209,912	141,060	1,237	22,922	422,582	(2)	(2)
$1,000,000 under $25,000,000	1,537	3,115,636	2,772,650	14,509	103,692	8,185,357	-	-	995	1,951,411	1,723,965	8,466	183,550	5,601,627	-	-
$25,000,000 under $50,000,000	152	1,756,424	1,547,158	6,836	70,775	5,296,352	(2)	(2)	120	1,348,134	1,180,517	5,360	87,774	4,220,765	(2)	(2)
$50,000,000 or more	277	34,606,202	27,676,133	208,125	1,743,023	156,191,835	(2)	(2)	251	33,394,477	26,589,516	201,862	1,760,400	153,327,726	(2)	(2)
Insurance Agents, Brokers, and Service																
Total	21,385	1,978,845	1,908,478	31,504	132,260	2,524,529	437	2,869	14,789	1,600,119	1,538,780	25,644	160,381	2,138,759	381	2,797
Under $100,000	16,287	572,167	560,037	9,070	22,269	454,902	361	621	10,417	389,381	380,211	5,998	38,923	326,042	306	551
$100,000 under $1,000,000	4,867	906,914	879,407	14,365	59,607	1,112,646	68	2,068	4,179	790,697	766,282	12,273	68,202	965,330	68	2,068
$1,000,000 under $25,000,000	226	423,976	404,263	7,313	36,016	639,268	7	177	188	344,253	327,516	6,617	38,888	529,674	6	175
$25,000,000 under $50,000,000	4	39,038	32,603	277	9,899	141,671	-	-	4	39,038	32,603	277	9,899	141,671	-	-
$50,000,000 or more	1	36,750	32,168	479	4,469	176,042	1	3	1	36,750	32,168	479	4,469	176,042	1	3
Real Estate, Except Lessors of Real Property Other Than Buildings																
Total	242,819	10,625,014	6,609,857	1,595,883	963,606	59,630,613	4,291	171,838	149,659	7,709,591	4,607,234	1,043,412	1,585,954	37,520,830	2,333	80,975
Under $100,000	132,585	1,760,499	1,162,023	175,539	137,534	5,096,775	1,928	19,298	73,981	1,273,705	809,190	113,976	267,262	3,212,542	888	8,374
$100,000 under $1,000,000	101,894	5,089,326	3,049,460	779,055	662,321	28,116,841	2,016	81,693	70,907	3,992,891	2,316,982	552,399	903,274	19,395,370	1,271	42,627
$1,000,000 under $25,000,000	8,255	2,974,079	1,862,444	521,303	155,400	21,471,768	339	60,129	4,729	2,040,642	1,221,270	304,782	363,644	12,223,397	173	29,795
$25,000,000 under $50,000,000	56	229,183	156,622	51,171	1,733	1,878,361	5	10,294	24	125,081	77,618	30,586	20,091	804,147	1	179
$50,000,000 or more	29	571,927	379,308	68,815	6,618	3,066,868	3	424	18	277,272	182,174	41,669	31,683	1,885,374	-	-
Lessors of Real Property, Except Buildings																
Total	6,437	389,964	113,043	30,956	73,197	2,961,473	318	7,021	4,091	288,183	101,937	18,139	95,319	1,722,722	178	4,639
Under $100,000	4,015	42,165	11,912	3,624	7,382	139,413	151	330	2,329	32,077	9,018	2,737	12,304	89,978	33	(4)
$100,000 under $1,000,000	2,165	96,036	37,745	8,197	20,621	637,556	133	1,607	1,584	84,847	35,922	5,769	28,787	472,029	122	1,596
$1,000,000 under $25,000,000	241	128,541	28,923	12,388	36,101	961,121	30	4,075	169	105,223	23,006	7,241	40,860	666,495	20	2,507
$25,000,000 under $50,000,000	5	55,303	33,000	1,556	4,953	172,271	2	428	3	47,120	32,996	958	5,248	105,040	2	428
$50,000,000 or more	11	67,919	1,463	5,191	4,140	1,051,112	2	581	6	18,916	995	1,434	8,120	389,180	1	108

Footnotes at end of table.

Table 32.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year: Number	Inventory, end-of-year: Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SERVICES																
Total	150,082	28,095,321	26,607,539	1,770,502	833,141	25,218,787	51,026	1,112,606	79,822	20,890,574	19,827,191	1,138,410	1,497,840	16,339,479	28,382	697,133
Under $100,000	111,473	6,663,925	6,499,587	263,604	38,083	2,894,573	33,453	138,971	54,879	4,281,278	4,181,294	150,436	263,078	1,694,721	17,358	77,425
$100,000 under $1,000,000	35,754	10,664,471	10,116,155	727,170	270,128	9,448,402	16,156	291,371	23,159	7,992,243	7,585,468	472,813	498,442	5,959,187	10,179	194,628
$1,000,000 under $25,000,000	2,789	7,689,692	7,209,769	539,802	329,778	8,345,187	1,377	240,982	1,737	6,250,834	5,907,620	361,747	473,490	5,460,716	815	168,930
$25,000,000 under $50,000,000	39	965,731	916,622	71,690	60,595	1,371,267	18	36,745	27	749,044	716,814	33,314	77,360	954,398	14	29,169
$50,000,000 or more	27	2,111,502	1,865,406	168,236	134,557	3,159,358	22	404,537	20	1,617,175	1,435,995	120,100	185,470	2,270,457	16	226,981
Lodging Services																
Total	15,014	3,248,251	2,873,879	278,732	[1]8,192	5,391,156	5,039	59,635	6,754	1,672,642	1,473,371	129,530	124,119	2,496,442	2,250	27,548
Under $100,000	7,815	403,802	381,285	21,590	[1]2,902	298,041	2,049	5,092	3,436	222,259	209,099	10,557	16,196	139,141	919	3,067
$100,000 under $1,000,000	6,477	1,208,474	1,084,688	120,070	[1]16,923	1,926,758	2,466	14,925	3,026	643,017	566,752	55,558	40,613	882,031	1,105	6,851
$1,000,000 under $25,000,000	708	1,005,305	874,216	92,944	[1]7,475	2,038,241	511	20,610	284	542,952	465,403	44,598	41,519	928,986	219	11,497
$25,000,000 under $50,000,000	8	137,274	120,007	8,383	3,776	283,947	7	7,874	5	36,997	28,340	4,272	5,118	179,275	4	2,283
$50,000,000 or more	6	493,396	413,683	35,745	15,332	844,169	6	11,134	3	227,417	203,777	14,545	20,673	367,009	3	3,850
Personal Services																
Total	25,563	3,478,149	3,424,421	168,828	90,365	2,098,830	12,319	109,076	13,495	2,551,289	2,507,616	117,749	146,403	1,534,600	7,293	83,579
Under $100,000	20,583	1,200,939	1,189,160	65,785	4,428	560,637	8,754	22,911	9,670	722,010	713,869	33,945	36,146	314,867	4,460	14,046
$100,000 under $1,000,000	4,828	1,721,652	1,691,527	80,203	49,632	1,126,571	3,447	57,572	3,700	1,331,835	1,306,554	63,423	70,286	871,097	2,733	44,159
$1,000,000 under $25,000,000	151	495,076	483,783	21,043	27,334	371,679	117	24,182	124	436,962	427,242	18,584	31,000	308,693	[2]	[2]
$25,000,000 under $50,000,000	1	60,482	59,951	1,797	8,971	39,943	1	4,411	1	60,482	59,951	1,797	8,971	39,943	1	4,411
$50,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Business Services																
Total	43,286	9,737,575	9,346,802	475,575	451,436	7,194,667	8,904	198,436	25,302	7,992,699	7,663,011	315,231	599,524	5,433,840	5,234	142,045
Under $100,000	33,559	2,085,319	2,040,740	66,857	23,197	805,931	6,040	26,446	17,864	1,358,629	1,328,458	43,305	92,594	513,333	3,115	12,423
$100,000 under $1,000,000	8,934	3,326,175	3,188,924	160,556	136,565	2,232,969	2,601	56,766	6,852	2,680,309	2,566,609	118,876	176,198	1,669,059	1,934	39,271
$1,000,000 under $25,000,000	769	3,399,941	3,289,958	159,492	166,054	2,680,795	254	82,571	568	3,067,750	2,977,521	97,198	195,081	2,014,379	176	57,762
$25,000,000 under $50,000,000	16	383,061	370,042	41,322	28,391	581,816	5	17,010	11	350,288	340,607	15,232	37,478	398,425	5	16,946
$50,000,000 or more	8	543,079	457,138	47,348	97,229	893,156	4	15,643	7	535,723	449,816	40,620	98,173	838,644	4	15,643
Automotive Services and Other Repair Services																
Total	21,909	3,011,621	2,852,487	434,561	95,063	2,738,541	11,678	145,410	13,204	2,366,846	2,232,139	339,121	137,703	2,111,966	7,257	108,380
Under $100,000	17,124	1,125,217	1,099,539	42,957	14,806	438,083	9,482	60,063	9,287	742,867	727,589	30,263	37,082	290,371	5,427	34,739
$100,000 under $1,000,000	4,469	1,210,007	1,132,527	165,277	53,737	1,163,538	2,091	69,179	3,661	1,049,426	976,196	126,816	65,472	945,868	1,745	59,729
$1,000,000 under $25,000,000	310	434,071	386,882	147,688	19,055	735,363	103	14,656	253	392,739	353,966	129,863	23,262	626,377	[2]	[2]
$25,000,000 under $50,000,000	3	41,021	40,403	7,233	[1]2,927	98,070	-	-	1	10,665	10,665	9	724	25,341	-	-
$50,000,000 or more	3	201,305	193,136	71,406	10,392	303,487	2	1,512	2	171,149	163,723	52,170	11,163	224,009	1	1,305
Motion Pictures																
Total	7,425	2,758,169	2,560,252	115,256	73,204	2,852,015	1,915	461,269	3,808	2,110,495	1,958,176	72,155	171,496	1,915,011	1,129	247,911
Under $100,000	5,068	331,395	316,526	13,393	2,847	159,500	1,187	5,637	2,389	228,036	219,910	6,562	19,624	94,162	670	3,588
$100,000 under $1,000,000	2,067	734,023	696,964	40,021	28,843	560,770	626	23,502	1,253	612,434	582,755	25,100	43,810	345,715	382	8,937
$1,000,000 under $25,000,000	276	694,363	628,519	44,776	31,716	897,382	89	50,267	156	515,754	469,006	25,350	51,722	574,599	[2]	[2]
$25,000,000 under $50,000,000	4	124,666	116,794	3,329	[1]1,806	115,817	3	5,615	2	71,385	67,826	2,378	879	59,740	2	3,694
$50,000,000 or more	10	873,722	801,449	13,737	11,604	1,118,546	10	376,248	8	682,886	618,679	12,765	55,461	840,795	8	206,183
Amusement and Recreation Services, Except Motion Pictures																
Total	17,490	2,554,360	2,335,426	231,629	43,906	3,079,733	6,711	54,498	6,793	1,722,771	1,577,358	120,986	169,890	1,640,339	2,667	29,097
Under $100,000	11,599	435,057	406,769	32,856	[1]22,351	291,562	2,745	7,339	4,143	231,817	217,009	12,842	16,457	121,155	1,004	3,315
$100,000 under $1,000,000	5,543	1,083,229	986,890	130,820	[1]10,223	1,559,327	3,773	34,132	2,448	636,457	579,414	63,957	49,532	713,174	[2]	[2]
$1,000,000 under $25,000,000	343	932,069	844,839	60,298	58,246	1,054,732	192	12,866	197	750,492	684,007	36,532	85,667	631,898	1	161
$25,000,000 under $50,000,000	5	104,005	96,928	7,655	18,234	174,112	1	161	5	104,005	96,928	7,655	18,234	174,112	-	-
$50,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 32.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, DEPRECIATION, NET INCOME, TOTAL ASSETS, AND INVENTORY, BY SELECTED INDUSTRIES AND SIZE OF TOTAL ASSETS—Continued

Industry and size of total assets	Returns with and without net income								Returns with net income							
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year		Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Depreciation (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)	Inventory, end-of-year	
							Number	Amount (Thousand dollars)							Number	Amount (Thousand dollars)
SERVICES—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Physicians, Surgeons, and Oculists																
Total	273	90,089	89,900	306	2,430	14,910	[2]	[2]	232	87,067	86,879	255	2,442	14,156	-	-
Under $100,000	249	45,576	45,466	274	2,171	5,180	[2]	[2]	209	42,819	42,710	238	2,171	4,667	-	-
$100,000 under $1,000,000	[2]	[2]	[2]	[2]	[2]	[2]	-	-	[2]	[2]	[2]	[2]	[2]	[2]	-	-
$1,000,000 under $25,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Services																
Total	19,122	3,217,107	3,124,372	65,615	84,929	1,848,935	4,440	84,269	10,234	2,386,765	2,328,641	43,383	146,263	1,193,125	2,552	58,573
Under $100,000	15,476	1,036,620	1,020,102	19,892	15,887	335,639	3,177	11,470	7,881	732,841	722,650	12,724	42,808	217,025	1,763	6,247
$100,000 under $1,000,000	3,412	1,336,398	1,290,201	30,191	28,238	868,739	1,151	35,295	2,196	994,517	963,019	19,066	52,260	522,754	715	20,635
$1,000,000 under $25,000,000	232	728,867	701,572	13,561	34,848	566,995	111	35,830	155	544,185	530,475	9,622	45,239	375,784	[2]	[2]
$25,000,000 under $50,000,000	2	115,222	112,497	1,971	5,956	77,562	1	1,674	2	115,222	112,497	1,971	5,956	77,562	1	1,674
$50,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NATURE OF BUSINESS NOT ALLOCABLE																
Total	7,756	109,923	103,127	3,298	[1]13,708	297,637	847	20,300	1,287	83,360	78,472	1,239	7,181	85,364	186	7,591
Under $100,000	7,184	37,067	34,262	1,595	[1]15,724	81,783	656	3,257	1,087	24,736	22,758	533	2,766	20,449	112	419
$100,000 under $1,000,000	532	35,376	32,544	840	1,974	124,163	170	10,538	191	28,383	26,104	427	3,554	40,204	67	2,001
$1,000,000 under $25,000,000	40	37,480	36,321	863	42	91,691	21	6,505	9	30,241	29,610	279	861	24,711	7	5,171
$25,000,000 under $50,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

[1]Deficit exceeds net income.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[3]Net deficit.
[4]Less than $500 per return.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 33.—INCOME STATEMENT AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES

	Item	All industries	Selected industries											
			Agriculture, forestry, and fisheries	Mining	Construction							Manufacturing		
					Total	General contractors				Special trade contractors	Contractors not allocable	Total	Beverage industries	Food and kindred products
						Total	General building contractors	Highway and street contractors, and heavy construction contractors	General contractors not allocable					
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Number of returns, total	1,268,042	22,130	13,539	90,604	43,208	33,151	9,801	256	46,132	1,264	183,149	3,207	16,796
2	Form 1120-S	123,666	4,106	1,482	12,289	4,367	3,581	738	[1]	7,689	233	18,152	234	1,807
		(Thousand dollars)												
3	Total compiled receipts	949,305,342	6,289,029	12,529,440	41,065,409	25,861,157	15,422,921	10,340,014	98,222	15,069,115	135,137	407,864,669	9,320,415	55,505,545
4	Business receipts	895,120,385	5,977,917	11,955,257	40,311,096	25,250,861	15,111,801	10,041,514	97,546	14,927,223	133,012	399,659,829	9,171,684	55,010,905
	Interest on Government obligations:													
5	Wholly taxable	3,390,361	1,805	21,384	8,546	7,318	4,935	2,363	20	1,220	8	293,305	4,645	10,338
6	Subject to surtax only	45,491	24	102	54	19	19	-	-	35	-	687	11	22
7	Wholly tax-exempt	1,236,230	924	2,930	3,980	3,138	583	2,555	-	835	7	35,445	776	3,169
8	Other interest	23,076,022	19,014	41,923	56,258	46,669	33,312	13,294	63	8,948	641	779,522	11,101	51,771
9	Rents	5,416,722	43,178	59,752	152,943	130,066	84,407	45,522	137	22,265	612	857,623	18,005	50,763
10	Royalties	1,180,628	29,565	90,011	5,740	5,407	2,160	3,244	3	330	3	536,765	7,481	17,432
11	Net short-term capital gain reduced by net long-term capital loss.	85,381	586	3,176	3,304	3,005	1,887	1,118	-	299	-	15,039	132	1,075
12	Net long-term capital gain reduced by net short-term capital loss.	3,766,543	75,757	113,913	101,707	85,584	29,554	55,940	90	16,084	39	1,096,838	27,346	48,765
13	Net gain, noncapital assets	1,866,628	3,037	7,103	6,861	5,825	3,418	2,406	1	921	115	27,981	298	3,040
14	Dividends, domestic corporations	3,645,027	9,526	64,357	18,861	16,578	8,672	7,869	37	2,231	52	1,136,008	6,972	18,077
15	Dividends, foreign corporations	1,431,046	538	12,971	5,787	5,714	2,021	3,691	2	73	-	1,186,527	15,421	62,532
16	Other receipts	9,044,878	127,158	156,561	390,272	300,973	140,152	160,498	323	88,651	648	2,239,100	56,543	227,656
17	Total compiled deductions	898,463,074	6,127,151	11,732,909	40,444,273	25,471,294	15,267,931	10,103,675	99,688	14,838,745	134,234	382,478,258	8,780,692	53,781,305
18	Cost of sales and operations	638,036,184	4,327,109	7,210,728	33,857,740	21,862,425	13,461,645	8,311,134	89,646	11,885,158	110,157	283,679,065	5,201,941	43,865,471
19	Compensation of officers	16,958,243	167,770	172,904	1,347,484	640,675	407,950	230,459	2,266	701,646	5,163	5,060,466	83,897	423,480
20	Repairs	7,823,470	90,845	205,656	221,966	162,811	34,771	127,916	124	58,565	590	5,473,565	70,380	455,069
21	Bad debts	3,506,754	9,780	25,266	88,428	44,351	24,781	19,016	554	43,266	811	617,175	7,960	69,903
22	Rent paid on business property	11,156,630	114,799	102,869	223,386	118,432	48,784	69,334	314	104,102	852	2,972,344	44,041	283,569
23	Taxes paid	24,802,873	118,656	353,764	651,733	329,404	158,703	169,595	1,106	320,171	2,158	11,738,065	1,467,204	712,666
24	Interest paid	18,434,568	83,065	177,660	230,717	174,594	106,257	68,013	324	54,683	1,440	2,511,283	55,349	218,185
25	Contributions or gifts	594,713	1,813	6,073	11,820	7,376	3,727	3,645	4	4,436	8	331,688	6,513	28,439
26	Amortization	681,488	1,123	51,364	3,456	2,790	1,873	914	3	660	6	224,138	735	2,230
27	Depreciation	27,553,447	227,420	846,503	734,138	528,403	143,629	383,649	1,125	202,934	2,801	12,418,850	262,922	927,487
28	Depletion	3,772,246	11,334	919,273	11,536	11,077	3,180	7,897	-	458	1	2,399,355	1,978	3,884
29	Advertising	10,391,326	22,518	26,049	95,851	50,106	39,316	10,710	80	45,545	200	5,637,763	457,850	1,116,685
30	Pension, profit sharing, annuity plans	5,162,516	10,482	69,539	97,651	49,430	22,692	26,699	39	48,070	151	3,045,087	44,703	203,499
31	Other employee benefit plans	3,073,366	7,359	90,507	99,345	35,593	17,673	17,723	197	63,684	68	1,963,622	26,259	146,689
32	Net loss, noncapital assets	480,251	2,444	25,647	11,964	10,165	7,405	2,747	13	1,721	78	151,105	4,487	19,329
33	Other deductions	126,034,999	930,634	1,449,107	2,757,058	1,443,662	785,545	654,224	3,893	1,303,646	9,750	44,258,687	1,044,473	5,308,720
34	Compiled net profit (less net loss) (3 less 17)	50,842,268	161,878	796,531	621,136	389,863	154,990	236,339	[2]1,466	230,370	903	25,386,411	539,723	1,724,240
35	Net income (less deficit), total (34 less 7)	49,606,038	160,954	793,601	617,156	386,725	154,407	233,784	[2]1,466	229,535	896	25,350,966	538,947	1,721,071
	Returns other than Form 1120-S:													
36	Net income (less deficit) (35 less 45)	48,898,941	149,888	797,101	533,974	361,313	139,885	226,938	[2]1,510	172,506	155	25,188,620	536,568	1,708,067
37	Statutory special deductions, total	4,558,082	46,336	179,150	123,966	78,033	43,856	33,941	236	44,319	1,614	1,742,139	20,521	58,159
38	Net operating loss carryforward	1,752,580	37,567	87,548	106,953	63,030	35,591	27,234	205	42,327	1,596	609,656	14,455	40,139
39	Deduction for dividends received	2,545,998	7,240	54,013	15,478	13,713	7,186	6,496	31	1,747	18	961,949	5,886	14,958
40	Income subject to tax	51,722,846	206,841	1,074,892	882,394	586,919	269,592	317,110	217	293,911	1,564	25,296,371	545,258	1,805,273
41	Income tax	23,930,297	80,999	533,855	366,800	252,340	110,797	141,465	78	113,863	597	12,642,955	271,100	901,836
42	Less: Investment credit	833,687	3,616	16,082	16,325	12,956	2,654	10,301	1	3,367	2	420,813	8,828	39,354
43	Tax after investment credit	23,096,610	77,383	517,773	350,475	239,384	108,143	131,164	77	110,496	595	12,222,142	262,272	862,532
44	Compiled net profit less tax (34 less 43)	27,745,658	84,495	278,758	270,661	150,479	46,847	105,175	[3]1,543	119,874	308	13,164,269	277,451	861,708
45	Form 1120-S net income (less deficit) (35 less 36)	707,097	11,066	[3]3,500	83,182	25,412	18,522	6,846	[1]	57,029	741	162,346	2,379	13,004
	Distributions to stockholders:													
46	Cash and property except own stock	19,564,780	61,155	946,129	134,366	89,041	39,478	49,475	88	44,231	1,094	9,507,854	149,142	562,599
47	Corporation's own stock	2,148,904	5,841	31,697	24,464	18,385	9,088	9,297	-	6,079	-	1,184,785	11,235	46,277
48	Total assets	1,388,126,547	5,175,971	17,942,320	19,466,778	13,441,398	8,044,819	5,347,806	48,773	5,948,723	76,657	292,640,010	5,856,004	20,596,338
49	Inventories	100,326,982	632,222	1,004,456	2,558,662	1,647,666	1,363,633	277,475	6,558	896,796	14,200	60,941,270	1,425,516	4,877,936
50	Depreciable assets	477,961,577	2,965,063	14,126,515	6,865,509	5,082,186	1,573,998	3,492,529	15,659	1,755,237	28,086	187,965,384	3,479,268	12,978,716
51	Less: Accumulated depreciation	185,549,142	1,441,538	6,709,675	3,725,330	2,786,833	668,981	2,108,833	9,019	921,913	16,584	96,880,627	1,641,804	6,349,638

Footnotes at end of table.

Table 33.—INCOME STATEMENT AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Selected industries—Continued											
	Manufacturing—Continued											
	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Chemicals and allied products	Petroleum refining and related industries	Stone, clay, and glass products	Primary metal industries	Fabricated metal products (including ordnance), except machinery and transportation equipment	Machinery, except electrical and transportation equipment	Electrical machinery, equipment, and supplies	Transportation equipment, except motor vehicles	Motor vehicles and motor vehicle equipment	Other manufacturing industries
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
1 Number of returns, total	9,178	21,698	11,032	1,058	8,358	4,637	18,993	19,458	8,133	2,357	2,242	56,002
2 Form 1120-S	1,253	2,361	866	(1)	893	218	1,769	1,625	490	234	147	6,189
	(Thousand dollars)											
3. Total compiled receipts	8,405,794	14,954,814	30,509,849	41,060,106	11,259,942	28,723,538	23,516,765	29,176,056	25,751,560	18,007,903	29,224,704	82,447,678
4 Business receipts	8,099,209	14,577,178	29,617,068	39,103,804	11,044,086	28,293,740	23,201,715	28,541,415	25,309,306	17,841,920	28,605,684	81,242,115
Interest on Government obligations:												
5 Wholly taxable	3,240	10,740	29,046	53,780	9,548	30,975	8,346	21,946	10,275	2,293	72,038	26,095
6 Subject to surtax only	5	46	15	5	56	32	105	15	51	2	92	230
7 Wholly tax-exempt	1,027	3,008	6,389	1,828	1,902	3,000	1,159	2,357	2,069	1,141	3,480	4,140
8 Other interest	14,932	21,405	58,150	112,562	18,288	115,128	26,284	78,393	60,299	20,879	55,724	134,606
9 Rents	17,722	36,367	28,815	329,540	19,153	28,127	28,670	78,260	24,716	21,330	22,392	153,763
10 Royalties	5,035	34,829	139,343	64,296	17,091	19,060	16,061	75,923	50,935	10,065	12,752	66,462
11 Net short-term capital gain reduced by net long-term capital loss	736	685	2,697	3,558	267	185	1,293	242	1,959	37	1,052	1,121
12 Net long-term capital gain reduced by net short-term capital loss	189,803	30,375	111,880	136,917	28,164	48,713	47,890	61,922	38,551	32,666	75,407	218,439
13 Net gain, noncapital assets	1,404	1,613	2,241	257	616	396	5,155	4,128	1,750	339	96	6,648
14 Dividends, domestic corporations	4,707	40,772	213,069	499,976	23,469	73,396	15,739	36,246	30,136	7,267	109,704	56,478
15 Dividends, foreign corporations	657	8,389	142,758	416,713	26,268	30,027	55,216	50,307	53,646	3,081	209,302	112,210
16 Other receipts	67,317	189,407	158,378	336,870	71,034	80,759	109,132	224,902	167,867	66,883	56,981	425,371
17 Total compiled deductions	8,145,422	14,025,171	27,078,950	39,172,996	10,421,647	27,352,197	22,322,991	26,918,892	24,245,297	17,308,511	24,994,294	77,929,893
18 Cost of sales and operations	6,268,961	9,545,554	17,521,227	27,399,833	7,272,507	20,630,670	16,877,715	18,949,701	17,369,162	14,549,401	19,703,218	58,519,704
19 Compensation of officers	160,925	488,804	330,987	77,360	194,895	221,379	555,571	578,610	281,191	83,351	106,245	1,473,771
20 Repairs	68,564	70,410	469,959	588,066	302,688	1,337,286	287,207	346,330	201,235	205,507	314,302	756,562
21 Bad debts	27,320	57,319	41,494	46,990	30,610	27,839	50,837	56,530	39,017	8,471	10,621	146,264
22 Rent paid on business property	51,759	168,200	202,755	518,934	75,820	110,935	200,113	208,047	191,796	134,324	55,024	727,027
23 Taxes paid	191,170	311,628	525,094	1,534,325	274,938	672,590	496,144	696,075	714,360	387,846	1,019,547	2,734,478
24 Interest paid	81,796	87,122	211,206	243,309	79,993	309,282	134,645	209,763	158,456	101,518	76,790	543,869
25 Contributions or gifts	3,264	19,462	49,583	29,906	9,707	18,227	16,787	28,915	21,526	13,198	19,178	66,983
26 Amortization	5,081	3,424	29,142	17,117	7,221	70,267	8,059	7,249	19,204	34,261	3,349	16,799
27 Depreciation	233,998	371,980	1,562,395	1,577,811	566,504	1,449,467	627,977	1,083,326	614,098	302,962	862,414	1,975,509
28 Depletion	210,312	712	86,977	1,836,647	68,292	140,045	7,233	776	289	1,722	603	39,885
29 Advertising	33,551	159,413	1,184,528	198,378	86,695	110,195	200,825	276,211	364,616	42,282	212,394	1,194,140
30 Pension, profit sharing, annuity plans	18,822	112,144	330,773	313,320	76,592	295,216	159,156	284,591	219,907	191,417	323,956	470,991
31 Other employee benefit plans	14,247	52,398	111,861	104,395	52,909	263,358	107,322	164,064	152,278	85,359	388,332	294,151
32 Net loss, noncapital assets	3,715	4,552	4,454	3,203	1,964	20,944	12,774	18,730	11,672	2,985	4,755	37,541
33 Other deductions	771,937	2,572,049	4,416,515	4,683,402	1,320,312	1,674,497	2,580,626	4,009,974	3,886,490	1,163,907	1,893,566	8,932,219
34 Compiled net profit (less net loss) (3 less 17)	260,372	929,643	3,430,899	1,887,110	838,295	1,371,341	1,193,774	2,257,164	1,506,263	699,392	4,230,410	4,517,785
35 Net income (less deficit), total (34 less 7)	259,345	926,635	3,424,510	1,885,282	836,393	1,368,341	1,192,615	2,254,807	1,504,194	698,251	4,226,930	4,513,645
Returns other than Form 1120-S:												
36 Net income (less deficit) (35 less 45)	240,783	918,603	3,415,596	1,879,176	830,007	1,366,574	1,162,182	2,223,780	1,502,390	699,633	4,224,834	4,480,227
37 Statutory special deductions, total	25,845	64,832	214,008	575,398	44,498	123,568	76,027	78,761	78,427	66,171	123,232	192,692
38 Net operating loss carryforward	21,583	32,101	29,963	24,875	24,499	24,627	62,496	48,021	52,894	59,940	28,692	145,321
39 Deduction for dividends received	4,262	32,698	180,819	424,975	19,921	62,390	13,250	30,691	25,503	6,231	93,226	47,139
40 Income subject to tax	304,809	972,902	3,330,226	1,361,669	871,008	1,365,165	1,251,452	2,312,746	1,638,668	687,604	4,115,531	4,734,060
41 Income tax	105,061	472,817	1,684,673	692,005	433,981	689,034	608,752	1,157,767	834,918	346,536	2,119,858	2,324,567
42 Less: Investment credit	7,696	16,766	62,008	25,913	19,948	44,851	22,213	29,199	23,112	11,559	28,453	80,913
43 Tax after investment credit	97,365	456,051	1,622,665	666,092	414,033	644,183	586,539	1,128,568	811,806	334,977	2,091,405	2,243,654
44 Compiled net profit less tax (34 less 43)	163,007	473,592	1,808,234	1,221,018	424,262	727,158	607,235	1,128,596	694,457	364,415	2,139,005	2,274,131
45 Form 1120-S net income (less deficit) (35 less 36)	18,562	8,032	8,914	(1)	6,386	1,767	30,433	31,027	1,604	21,382	2,096	33,418
Distributions to stockholders:												
46 Cash and property except own stock	112,339	234,659	1,730,129	1,676,713	310,126	756,903	319,871	577,542	486,602	184,924	1,192,012	1,214,293
47 Corporation's own stock	26,862	56,133	165,681	392,591	33,168	42,452	27,459	75,555	67,682	29,215	18,685	191,790
48 Total assets	6,139,644	10,246,342	27,500,512	46,690,134	9,777,787	29,518,295	14,346,446	22,734,306	17,001,634	9,990,338	20,301,954	51,940,276
49 Inventories	1,279,826	1,200,537	4,555,031	3,329,865	1,460,404	5,678,481	3,640,594	6,347,909	4,646,629	3,836,831	3,699,070	14,962,641
50 Depreciable assets	3,459,883	5,039,124	20,472,673	37,847,808	8,299,524	26,696,608	8,139,578	11,864,864	6,755,817	4,086,792	11,692,045	27,152,684
51 Less: Accumulated depreciation	1,743,672	2,374,607	10,374,541	19,569,217	4,154,978	14,407,056	4,006,724	6,346,386	3,444,818	2,135,243	6,722,125	13,609,818

Footnotes at end of table.

Table 33.—INCOME STATEMENT AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Selected industries—Continued											
	Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade						
							Wholesale trade					
	Total	Transportation	Communication	Electric and gas companies and systems	Water supply and other sanitary systems	Total	Total	Groceries and related products	Electrical goods, hardware and plumbing, and heating and cooling equipment, and supplies	Machinery, equipment, and supplies	Farm products-raw materials	Other wholesale trade
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
1 Number of returns, total	52,701	39,736	6,662	1,951	4,352	388,852	132,372	16,099	14,585	17,022	5,332	79,334
2 Form 1120-S	4,802	4,054	509	(1)	134	51,541	14,868	2,044	1,276	1,915	857	8,776
	(Thousand dollars)											
3 Total compiled receipts	73,156,453	33,204,839	17,488,146	21,889,288	574,180	298,336,442	144,810,079	29,132,743	13,512,817	11,350,112	12,253,953	78,560,454
4 Business receipts	71,091,979	31,843,588	17,188,972	21,522,787	536,632	293,118,648	142,730,398	28,816,543	13,345,930	11,054,823	12,016,145	77,496,957
Interest on Government obligations:												
5 Wholly taxable	69,031	30,797	21,635	16,298	301	25,067	14,944	1,110	2,156	1,170	568	9,940
6 Subject to surtax only	260	215	45	-	-	317	78	13	-	2	11	52
7 Wholly tax-exempt	15,596	6,221	7,657	1,456	262	6,732	4,164	805	530	529	80	2,220
8 Other interest	281,547	123,352	50,654	103,997	3,544	384,584	161,157	15,297	12,029	33,408	22,832	77,591
9 Rents	640,710	522,584	69,565	45,430	3,131	596,044	195,242	25,445	12,383	47,189	14,915	95,310
10 Royalties	39,637	18,277	12,910	7,916	534	23,281	18,291	691	2,841	1,591	494	12,674
11 Net short-term capital gain reduced by net long-term capital loss.	2,485	1,306	355	367	457	5,907	2,201	534	437	304	98	828
12 Net long-term capital gain reduced by net short-term capital loss.	275,423	162,547	26,032	73,072	13,772	228,410	105,657	16,129	5,259	13,831	11,894	58,544
13 Net gain, noncapital assets	48,115	34,712	11,707	1,300	396	19,326	9,888	832	81	1,212	125	7,638
14 Dividends, domestic corporations	148,167	74,627	46,092	22,306	5,142	169,542	99,316	7,285	3,381	5,072	6,378	77,200
15 Dividends, foreign corporations	17,256	2,439	6,046	8,750	21	102,777	71,030	5,753	131	399	9,534	55,213
16 Other receipts	526,247	384,174	46,476	85,609	9,988	3,655,807	1,397,713	242,306	127,659	190,582	170,879	666,287
17 Total compiled deductions	65,130,229	32,135,492	14,115,857	18,379,895	498,985	293,157,305	142,385,337	28,869,853	13,273,045	11,037,379	12,134,658	77,070,402
18 Cost of sales and operations	41,351,344	21,779,595	9,008,209	10,317,255	246,285	233,483,829	121,779,889	25,916,804	10,897,443	8,659,582	11,322,984	64,983,076
19 Compensation of officers	723,066	520,535	96,971	85,704	19,856	5,231,206	2,345,981	294,345	278,195	335,093	68,287	1,370,061
20 Repairs	276,598	108,834	83,283	82,007	2,474	790,789	254,816	50,895	14,586	22,511	28,467	138,357
21 Bad debts	138,059	38,558	58,730	39,841	930	654,038	302,571	36,017	45,912	39,246	6,918	174,478
22 Rent paid on business property	1,602,295	1,326,046	184,490	87,649	4,110	3,928,138	820,077	119,561	88,040	81,938	35,139	495,399
23 Taxes paid	4,667,063	1,688,646	1,127,936	1,796,090	54,391	3,452,691	1,372,495	154,196	111,547	101,707	46,989	958,056
24 Interest paid	2,676,112	789,076	474,531	1,369,216	43,289	1,185,799	552,398	63,471	49,024	63,649	74,203	302,051
25 Contributions or gifts	55,890	14,327	21,081	20,229	253	92,445	38,340	3,510	3,049	3,229	1,789	26,763
26 Amortization	297,826	86,740	11,981	198,454	651	22,115	7,357	926	771	1,668	474	3,518
27 Depreciation	6,734,877	2,663,213	1,357,620	2,650,165	63,879	2,447,721	795,260	138,153	56,276	95,059	71,038	434,734
28 Depletion	104,800	29,440	41	75,253	66	22,075	17,526	190	156	533	399	16,248
29 Advertising	347,429	169,439	110,723	66,250	1,017	3,098,631	812,362	87,854	105,906	58,212	10,112	550,278
30 Pension, profit sharing, annuity plans	813,433	190,851	367,428	252,216	2,938	475,231	203,344	24,291	24,911	25,674	6,716	121,752
31 Other employee benefit plans	350,397	149,873	126,073	73,259	1,192	266,651	98,840	17,593	11,831	8,789	2,463	58,164
32 Net loss, noncapital assets	31,482	23,785	1,957	3,974	1,766	43,958	14,455	1,827	995	1,610	227	9,796
33 Other deductions	4,959,558	2,556,534	1,084,803	1,262,333	55,888	37,961,988	12,969,626	1,960,220	1,584,403	1,538,879	458,453	7,427,671
34 Compiled net profit (less net loss) (3 less 17)	8,026,224	1,069,347	3,372,289	3,509,393	75,195	5,179,137	2,424,742	262,890	239,772	312,733	119,295	1,490,052
35 Net income (less deficit), total (34 less 7)	8,010,628	1,063,126	3,364,632	3,507,937	74,933	5,172,405	2,420,578	262,085	239,242	312,204	119,215	1,487,832
Returns other than Form 1120-S:												
36 Net income (less deficit) (35 less 45)	7,980,801	1,038,788	3,360,687	3,507,601	73,725	4,850,416	2,265,534	237,905	233,064	291,756	105,431	1,397,378
37 Statutory special deductions, total	287,742	160,264	48,961	68,030	10,487	440,812	215,740	31,113	10,702	21,659	10,398	141,868
38 Net operating loss carryforward	137,670	95,698	8,997	26,901	6,074	282,113	113,699	23,887	7,776	11,661	5,661	64,714
39 Deduction for dividends received	125,002	62,861	39,125	18,908	4,108	137,879	81,727	6,056	2,751	3,806	4,737	64,377
40 Income subject to tax	8,252,564	1,268,090	3,350,896	3,558,753	74,825	5,673,665	2,579,759	273,868	275,784	334,077	114,292	1,581,738
41 Income tax	4,179,786	590,712	1,729,137	1,826,567	33,370	2,508,214	1,138,246	119,309	119,771	146,748	49,573	702,845
42 Less: Investment credit	259,221	66,941	89,197	100,393	2,690	66,196	17,354	3,496	799	1,793	1,536	9,730
43 Tax after investment credit	3,920,565	523,771	1,639,940	1,726,174	30,680	2,442,018	1,120,892	115,813	118,972	144,955	48,037	693,115
44 Compiled net profit less tax (34 less 43)	4,105,659	545,576	1,732,349	1,783,219	44,515	2,737,119	1,303,850	147,077	120,800	167,778	71,258	796,937
45 Form 1120-S net income (less deficit) (35 less 36)	29,827	24,338	3,945	(1)	1,208	321,989	155,044	24,180	6,178	20,448	13,784	90,454
Distributions to stockholders:												
46 Cash and property except own stock	3,578,665	588,364	1,121,708	1,838,906	29,687	1,314,244	489,300	62,993	39,774	50,564	27,177	308,792
47 Corporation's own stock	179,757	47,074	15,927	112,202	4,554	231,782	117,220	9,745	10,193	19,508	2,733	75,041
48 Total assets	161,024,791	51,248,719	37,127,360	70,236,310	2,412,402	101,562,793	46,830,958	5,291,613	4,984,014	5,136,474	3,483,964	27,934,893
49 Inventories	3,112,054	872,112	950,309	1,271,906	17,727	30,714,618	13,113,009	1,430,695	1,826,058	1,515,092	1,103,687	7,237,477
50 Depreciable assets	169,878,027	53,526,705	37,004,225	77,191,377	2,155,720	28,623,359	9,306,645	1,463,966	672,277	892,331	1,195,976	5,082,095
51 Less: Accumulated depreciation	43,239,875	17,715,436	8,375,177	16,726,241	423,021	13,464,598	4,371,119	704,372	312,295	394,579	544,062	2,415,811

Footnotes at end of table.

Table 33.—INCOME STATEMENT AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES—Continued

	Item	Selected industries—Continued														
		Wholesale and retail trade—Continued										Finance, insurance, and real estate				
		Retail trade									Wholesale and retail trade not allocable					
		Total	Food	General merchandise	Automotive dealers	Gasoline service stations	Eating and drinking places	Building materials, hardware, and farm equipment	Drug and proprietary stores	Other retail trade		Total	Banking	Credit agencies other than banks	Holding and other investment companies	Security and commodity brokers, dealers, exchanges, and services
		(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
1	Number of returns, total	245,187	18,085	15,814	34,444	7,158	38,178	27,450	12,423	91,635	11,293	359,229	14,818	52,445	12,826	4,183
2	Form 1120-S	34,902	2,724	1,631	4,390	1,020	4,764	4,035	2,488	13,850	1,771	13,395	170	1,248	(1)	138
		(Thousand dollars)														
3	Total compiled receipts	146,678,306	35,548,677	28,523,324	33,698,412	2,103,639	6,823,851	9,869,376	4,330,114	25,780,913	6,848,057	81,858,656	15,134,314	9,880,690	2,900,077	1,048,590
4	Business receipts	143,687,333	35,345,970	27,584,043	33,102,072	2,062,557	6,698,714	9,655,704	4,275,207	24,963,066	6,700,917	46,294,993	2,082,285	2,683,392	209,469	361,446
	Interest on Government obligations:															
5	Wholly taxable	8,066	835	3,311	753	70	442	716	171	1,768	2,057	2,963,730	2,279,685	215,929	46,177	28,687
6	Subject to surtax only	239	-	92	45	-	-	57	17	28	-	43,985	39,575	2,906	215	165
7	Wholly tax-exempt	2,119	165	758	95	3	91	183	15	809	449	1,166,534	664,542	8,230	18,819	6,240
8	Other interest	210,434	13,870	69,420	43,921	1,471	3,399	24,754	1,789	51,810	12,993	21,444,372	9,349,135	6,450,633	202,001	62,448
9	Rents	382,754	29,190	120,382	67,210	10,306	23,987	24,588	10,231	96,860	18,048	2,585,848	196,048	86,999	30,235	4,403
10	Royalties	4,606	1,172	272	499	187	1,148	383	18	927	384	375,647	1,998	1,396	219,436	679
11	Net short-term capital gain reduced by net long-term capital loss	2,728	234	33	385	8	762	368	-	938	978	52,756	20,084	11,226	3,236	2,418
12	Net long-term capital gain reduced by net short-term capital loss	110,122	20,337	16,137	18,470	2,043	11,084	18,256	1,918	21,877	12,631	1,666,748	307,546	125,594	698,790	17,279
13	Net gain, noncapital assets	8,542	460	587	2,143	31	738	1,769	22	2,792	896	1,733,141	17,139	21,393	10,064	501,610
14	Dividends, domestic corporations	67,013	4,255	35,874	3,978	808	2,872	3,111	1,468	14,647	3,213	2,059,706	78,356	77,297	1,252,913	13,298
15	Dividends, foreign corporations	31,508	106	30,696	37	-	18	4	424	223	239	77,896	2,391	10,025	58,049	992
16	Other receipts	2,162,842	132,083	661,719	458,804	26,155	80,596	139,483	38,834	625,168	95,252	1,393,300	95,530	185,670	150,673	48,925
17	Total compiled deductions	144,036,519	34,961,875	27,609,267	33,298,992	2,089,844	6,742,669	9,714,442	4,229,337	25,390,093	6,735,449	72,011,227	11,935,188	8,985,271	807,897	951,406
18	Cost of sales and operations	106,530,064	28,093,020	17,894,703	28,469,222	1,579,373	3,260,407	7,392,895	2,919,835	16,920,609	5,173,876	19,625,920	29,987	82,781	27,884	4,788
19	Compensation of officers	2,727,224	219,801	202,787	544,431	44,314	278,715	329,968	157,576	949,632	158,001	2,744,407	1,044,866	386,072	40,428	143,878
20	Repairs	510,141	100,557	104,942	76,571	8,840	76,699	34,356	14,109	94,067	25,832	448,617	78,850	23,608	2,066	1,936
21	Bad debts	330,661	11,281	94,775	57,280	4,327	4,842	48,166	4,239	105,751	20,806	1,856,655	621,529	1,131,246	17,869	2,151
22	Rent paid on business property	3,015,227	514,762	695,663	283,266	42,318	334,348	99,671	134,767	910,432	92,834	1,128,902	230,797	117,628	10,360	36,686
23	Taxes paid	1,983,429	336,565	515,744	232,647	70,659	206,156	145,572	67,510	408,576	96,767	2,963,896	486,274	205,877	32,355	32,864
24	Interest paid	598,252	53,519	150,883	145,667	9,514	34,929	58,105	12,271	133,364	35,149	11,074,046	4,572,042	4,558,065	105,771	97,487
25	Contributions or gifts	52,553	7,259	24,876	6,034	252	1,711	2,355	1,244	8,822	1,552	80,186	44,771	4,718	3,103	1,301
26	Amortization	13,894	2,381	2,668	1,714	275	1,328	391	705	4,432	864	23,846	1,616	3,751	1,834	496
27	Depreciation	1,574,838	358,676	411,990	152,178	30,994	190,394	101,663	46,584	282,359	77,623	2,370,138	336,665	110,783	20,315	11,482
28	Depletion	3,703	463	437	474	133	183	601	460	952	846	295,736	668	931	210,293	141
29	Advertising	2,221,147	466,581	709,318	286,936	16,496	68,966	83,622	58,687	530,541	65,122	699,764	210,548	181,670	2,051	16,409
30	Pension, profit sharing, annuity plans	261,244	74,123	111,973	13,817	1,048	10,241	11,345	6,085	32,612	10,643	511,313	257,903	50,347	3,557	17,517
31	Other employee benefit plans	161,655	70,128	16,238	18,743	991	17,188	8,295	6,191	23,881	6,156	229,782	59,408	17,299	802	3,544
32	Net loss, noncapital assets	27,938	5,786	3,059	2,525	246	5,201	6,541	631	3,949	1,565	189,327	88,119	17,019	23,667	6,196
33	Other deductions	24,024,549	4,646,973	6,669,211	3,007,487	280,064	2,251,361	1,390,896	798,443	4,980,114	967,813	27,768,692	3,871,145	2,093,476	305,542	574,530
34	Compiled net profit (less net loss) (3 less 17)	2,641,787	586,802	914,057	399,420	13,795	81,182	154,934	100,777	390,820	112,608	9,847,429	3,199,126	895,419	2,092,180	97,184
35	Net income (less deficit) total (34 less 7)	2,639,668	586,637	913,299	399,325	13,792	81,091	154,751	100,762	390,011	112,159	8,680,895	2,534,584	887,189	2,073,361	90,944
	Returns other than Form 1120-S:															
36	Net income (less deficit) (35 less 45)	2,486,324	568,860	905,035	364,988	11,474	73,397	124,972	81,968	355,630	98,558	8,604,169	2,534,137	873,617	2,072,517	90,146
37	Statutory special deductions, total	213,116	14,013	47,832	46,511	3,037	17,995	16,614	7,882	59,232	11,956	1,576,732	77,339	109,311	660,153	19,482
38	Net operating loss carryforward	159,128	11,115	17,596	43,970	2,547	15,752	14,102	6,707	47,339	9,286	363,730	12,130	45,826	7,042	8,899
39	Deduction for dividends received	53,482	2,898	30,085	2,541	490	2,243	2,512	1,175	11,538	2,670	1,212,800	65,209	63,436	652,963	10,580
40	Income subject to tax	2,960,260	631,878	961,377	406,763	26,953	144,197	183,159	95,033	510,900	133,646	9,082,471	2,538,484	925,435	298,257	120,909
41	Income tax	1,314,652	307,115	478,024	163,991	9,449	57,107	67,471	39,234	192,261	55,316	3,092,275	1,186,586	410,874	115,901	55,724
42	Less: Investment credit	46,919	18,902	15,604	1,640	321	2,760	1,360	1,254	5,078	1,923	29,510	16,351	1,501	243	382
43	Tax after investment credit	1,267,733	288,213	462,420	162,351	9,128	54,347	66,111	37,980	187,183	53,393	3,062,765	1,170,235	409,373	115,658	55,342
44	Compiled net profit less tax (34 less 43)	1,374,054	298,589	451,637	237,069	4,667	26,835	88,823	62,797	203,637	59,215	6,784,664	2,028,891	486,046	1,976,522	41,842
45	Form 1120-S net income (less deficit) (35 less 36)	153,344	17,777	8,264	34,337	2,318	7,694	29,779	18,794	34,381	13,601	76,726	447	13,572	(1)	798
	Distributions to stockholders:															
46	Cash and property except own stock	800,284	169,041	381,855	39,629	7,344	34,505	46,515	25,740	95,655	24,660	3,778,339	965,438	391,297	1,624,222	23,780
47	Corporation's own stock	107,993	30,700	20,164	16,752	172	6,555	4,068	10,521	19,061	6,569	454,323	134,075	36,599	137,400	21,766
48	Total assets	51,734,943	6,611,406	14,879,472	7,753,062	715,240	2,607,299	5,116,355	1,551,149	12,500,960	2,996,892	764,797,460	351,496,695	139,880,075	31,810,632	6,160,248
49	Inventories	16,776,128	2,021,614	4,215,114	3,485,435	94,299	174,238	1,857,621	720,025	4,207,782	825,481	230,794	38	29,462	5,907	633
50	Depreciable assets	18,377,901	3,729,435	5,201,503	1,755,327	374,733	2,188,991	1,356,745	528,697	3,242,470	938,813	49,513,042	4,520,749	2,183,394	471,403	113,105
51	Less: Accumulated depreciation	8,621,090	1,650,131	2,364,865	852,801	154,279	974,588	710,294	264,207	1,649,925	472,389	12,746,480	715,422	479,057	131,796	51,831

Footnotes at end of table.

Table 33.—INCOME STATEMENT AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Selected Industries—Continued													
	Finance, insurance, and real estate—Continued				Services									
	Insurance carriers	Insurance agents, brokers, and service	Real estate, except lessors of real property other than buildings	Lessors of real property, except buildings	Total	Lodging services	Personal services	Business services	Automotive and repair services	Motion pictures	Amusement and recreation services, except motion pictures	Physicians, surgeons, and oculists	Other services	Nature of business not allocable
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
1 Number of returns, total	4,316	21,385	242,819	6,437	150,082	15,014	25,563	43,286	21,909	7,425	17,490	273	19,122	7,756
2 Form 1120-S	3	2,916	8,751	[1]	17,537	2,059	3,742	4,395	2,621	545	1,955	[1]	2,158	362
	(Thousand dollars)													
3 Total compiled receipts	39,901,162	1,978,849	10,625,014	389,964	28,095,321	3,248,251	3,478,149	9,737,575	3,011,621	2,758,169	2,554,360	90,089	3,217,107	109,923
4 Business receipts	32,327,023	1,908,478	6,609,857	113,043	26,607,539	2,873,879	3,424,421	9,346,802	2,852,487	2,560,252	2,339,426	89,900	3,124,372	103,127
Interest on Government obligations:														
5 Wholly taxable	378,283	1,377	11,827	1,765	7,485	371	412	3,340	296	960	892	-	1,214	8
6 Subject to surtax only	993	-	73	58	62	-	4	-	11	21	4	-	22	-
7 Wholly tax-exempt	458,095	547	8,421	1,640	4,082	332	928	1,263	42	383	336	-	798	7
8 Other interest	5,110,127	10,661	255,477	3,890	68,346	16,454	2,794	23,493	5,665	8,055	5,534	81	6,270	456
9 Rents	461,202	9,024	1,708,611	89,326	479,535	222,647	10,047	72,463	65,405	55,783	41,465	-	11,725	1,089
10 Royalties	15,162	78	8,927	127,971	79,840	1,116	470	57,035	122	15,948	3,948	-	1,201	142
11 Net short-term capital gain reduced by net long-term capital loss.	2,587	513	11,166	1,526	2,044	291	27	1,119	483	43	53	-	28	84
12 Net long-term capital gain reduced by net short-term capital loss.	145,294	5,823	336,339	30,083	205,913	47,697	8,712	59,922	31,218	36,307	13,084	-	8,973	1,834
13 Net gain, noncapital assets	5,752	2,603	1,173,513	1,067	20,962	5,172	983	1,581	4,572	305	8,325	-	24	102
14 Dividends, domestic corporations	535,682	13,721	82,684	5,755	38,420	5,054	3,775	15,359	829	7,612	3,553	-	2,238	440
15 Dividends, foreign corporations	4,571	342	1,358	168	27,294	180	236	22,196	14	4,132	417	-	119	-
16 Other receipts	456,391	25,678	416,761	13,672	553,799	75,058	25,340	133,002	50,477	68,368	141,323	108	60,123	2,634
17 Total compiled deductions	37,517,313	1,846,038	9,652,987	315,127	27,258,098	3,256,111	3,386,856	9,284,876	2,916,516	2,684,582	2,510,118	87,659	3,131,380	123,624
18 Cost of sales and operations	18,552,488	473,774	400,178	54,040	14,437,231	1,336,240	1,724,418	5,528,227	1,436,604	1,698,831	1,005,499	17,686	1,689,726	67,218
19 Compensation of officers	185,183	325,103	608,440	10,437	1,507,870	72,162	233,452	588,145	162,410	65,414	96,783	17,518	271,986	3,070
20 Repairs	7,956	4,756	326,087	3,358	314,785	91,351	46,636	47,486	36,273	23,750	50,815	133	18,341	649
21 Bad debts	29,207	10,669	43,516	468	104,190	12,185	10,468	31,642	16,168	11,348	6,988	3,622	11,769	13,163
22 Rent paid on business property	236,859	67,867	423,281	5,424	1,081,375	217,614	137,981	209,365	157,408	78,207	173,918	2,453	104,429	2,522
23 Taxes paid	838,152	39,303	1,296,130	32,941	854,312	185,020	111,316	188,152	92,291	62,798	133,274	921	80,540	2,693
24 Interest paid	86,805	11,798	1,597,597	44,481	493,301	150,191	31,491	107,912	72,695	35,526	72,062	121	23,303	2,585
25 Contributions or gifts	11,572	1,872	12,445	404	14,754	1,075	2,014	4,868	804	1,204	2,497	44	2,248	44
26 Amortization	476	911	13,414	1,348	57,355	2,640	1,281	7,565	746	39,672	4,834	1	616	265
27 Depreciation	232,550	31,504	1,595,883	30,956	1,770,502	278,732	168,828	475,575	434,561	115,256	231,629	306	65,615	3,298
28 Depletion	11,060	254	5,474	66,915	8,137	956	239	368	134	291	265	-	5,884	-
29 Advertising	100,680	21,488	166,725	193	461,870	74,025	57,486	97,617	30,450	88,472	67,458	-	46,362	1,451
30 Pension, profit sharing, annuity plans	145,652	18,551	17,452	334	139,343	4,725	8,158	73,415	2,663	5,759	6,554	2,728	35,345	437
31 Other employee benefit plans	131,600	6,140	10,877	112	65,643	10,541	9,975	21,569	4,853	4,948	3,720	589	9,448	60
32 Net loss, noncapital assets	2,403	781	46,692	4,450	23,986	3,337	3,109	3,663	3,064	6,633	2,339	-	1,841	338
33 Other deductions	16,944,670	831,267	3,088,796	59,266	5,923,444	815,317	840,004	1,899,307	465,392	446,477	651,483	41,537	763,927	25,831
34 Compiled net profit (less net loss) (3 less 17)	2,383,849	132,807	972,027	74,837	837,223	[2]7,860	91,293	452,699	95,105	73,587	44,242	2,430	85,727	[2]13,701
35 Net income (less deficit), total (34 less 7)	1,925,754	132,260	963,606	73,197	833,141	[2]8,192	90,365	451,436	95,063	73,204	43,906	2,430	84,929	[2]13,708
Returns other than Form 1120-S:														
36 Net income (less deficit) (35 less 45)	1,925,744	118,842	918,038	71,128	808,095	14,455	84,729	434,733	84,477	72,566	44,891	1,826	70,418	[2]14,123
37 Statutory special deductions, total	452,796	17,538	227,915	12,198	159,388	28,775	9,231	42,914	12,535	35,066	19,886	103	10,878	1,817
38 Net operating loss carryforward	115,370	6,258	160,824	7,381	125,840	24,572	6,195	28,480	11,885	28,559	16,873	103	9,173	1,503
39 Deduction for dividends received	337,425	11,280	67,090	4,817	31,323	4,203	3,036	12,621	650	6,095	3,013	-	1,705	314
40 Income subject to tax	3,670,812	128,040	1,318,537	81,997	1,248,895	89,460	123,767	533,610	111,913	136,949	135,913	1,735	115,548	4,753
41 Income tax	798,433	49,499	443,723	31,535	523,851	33,689	48,210	230,678	39,236	61,625	63,000	515	46,898	1,562
42 Less: Investment credit	6,281	484	4,014	254	21,887	1,446	2,769	8,907	3,944	1,650	2,042	-	1,129	37
43 Tax after investment credit	792,152	49,015	439,709	31,281	501,964	32,243	45,441	221,771	35,292	59,975	60,958	515	45,769	1,525
44 Compiled net profit less tax (34 less 43)	1,591,697	83,792	532,318	43,556	335,259	[2]40,103	45,852	230,928	59,813	13,612	[3]16,716	1,915	39,958	[3]15,226
45 Form 1120-S net income (less deficit) (35 less 36)	10	13,418	45,568	[1]	25,046	[2]22,647	5,636	16,703	10,586	638	[2]985	[1]	14,511	415
Distributions to stockholders:														
46 Cash and property except own stock	406,072	30,521	294,668	42,341	221,000	16,673	27,435	83,294	13,759	33,055	26,144	505	20,135	23,028
47 Corporation's own stock	76,209	3,944	42,412	1,918	36,234	3,657	1,762	14,592	1,607	3,191	8,774	-	2,651	21
48 Total assets	170,333,195	2,524,529	59,630,613	2,961,473	25,218,787	5,391,156	2,098,830	7,194,667	2,738,541	2,852,015	3,079,733	14,910	1,848,935	297,637
49 Inventories	13,026	2,869	171,838	7,021	1,112,606	59,635	109,076	198,436	145,410	461,269	54,498	13	84,269	20,300
50 Depreciable assets	2,063,266	276,795	38,358,649	1,525,681	17,979,817	4,898,246	1,776,507	3,645,673	2,532,252	1,404,297	2,810,217	2,191	910,434	44,861
51 Less: Accumulated depreciation	67,894	113,756	10,848,735	337,989	7,326,774	1,737,707	889,115	1,645,043	962,555	794,054	963,167	882	334,251	14,245

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[2]Loss or deficit.
[3]Loss after tax.
NOTE: See text for explanatory statements and for "Description of the Samples and Limitations of the Data."

Table 34.—INCOME STATEMENT AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES

Item	All industries	Selected industries										
		Agriculture, forestry, and fisheries	Mining	Construction							Manufacturing		
				Total	General contractors				Special trade contractors	Contractors not allocable	Total	Beverage industries	Food and kindred products
					Total	General building contractors	Highway and street contractors, and heavy construction contractors	General contractors not allocable					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1 Number of returns, total	783,195	12,734	6,445	53,010	23,866	17,597	6,188	81	28,732	412	120,687	2,229	11,166
2 Form 1120-S	78,939	2,207	687	8,256	2,639	2,166	450	(1)	5,513	(1)	11,740	127	1,209
	(Thousand dollars)												
3 Total compiled receipts	825,254,516	4,953,291	9,575,465	31,741,147	19,608,427	11,536,144	8,061,415	10,868	12,043,483	89,237	369,340,766	8,185,311	48,602,726
4 Business receipts	780,432,580	4,706,658	9,140,106	31,151,492	19,133,212	11,307,239	7,815,247	10,726	11,930,505	87,775	361,788,299	8,052,367	48,181,387
Interest on Government obligations:													
5 Wholly taxable	3,038,624	1,711	17,987	8,111	6,958	4,704	2,234	20	1,145	8	284,618	4,495	9,922
6 Subject to surtax only	42,153	7	1	54	19	19	-	-	35	-	633	11	21
7 Wholly tax-exempt	1,167,324	692	2,633	2,792	2,051	402	1,649	-	734	7	34,090	742	3,073
8 Other interest	18,002,913	15,911	30,945	44,879	37,166	26,063	11,090	13	7,085	628	723,942	9,049	47,805
9 Rents	4,209,629	33,255	38,218	109,536	92,052	59,558	32,474	20	17,159	325	735,399	16,319	37,547
10 Royalties	932,487	27,655	69,674	3,291	3,118	366	2,752	-	173	-	509,954	7,481	16,626
11 Net short-term capital gain reduced by net long-term capital loss	68,954	487	1,942	2,555	2,258	1,213	1,045	-	297	-	14,230	113	890
12 Net long-term capital gain reduced by net short-term capital loss	3,417,833	68,426	95,241	81,395	68,640	22,514	46,111	15	12,748	7	1,002,971	22,577	43,336
13 Net gain, noncapital assets	1,506,884	1,901	1,808	4,998	4,155	2,633	1,521	1	781	62	22,247	131	1,807
14 Dividends, domestic corporations	3,496,676	8,653	58,215	16,997	15,325	8,233	7,091	1	1,620	52	1,101,235	6,792	17,095
15 Dividends, foreign corporations	1,420,648	527	12,072	5,149	5,083	1,411	3,672	-	66	-	1,181,927	15,381	62,215
16 Other receipts	7,517,811	87,408	106,623	309,898	238,390	101,789	136,529	72	71,135	373	1,941,221	49,853	181,002
17 Total compiled deductions	767,838,891	4,663,981	8,315,606	30,627,310	18,904,589	11,196,284	7,697,940	10,365	11,637,529	85,192	342,106,175	7,616,123	46,718,980
18 Cost of sales and operations	552,635,537	3,321,319	5,252,529	25,809,681	16,345,520	9,973,082	6,363,649	8,789	9,393,921	70,240	254,091,178	4,484,329	38,150,126
19 Compensation of officers	13,683,926	128,568	114,376	1,018,546	472,200	293,247	178,415	538	542,810	3,536	4,250,465	73,128	351,224
20 Repairs	6,879,689	66,667	171,892	167,896	124,033	23,817	100,148	68	43,408	455	5,065,568	61,103	401,518
21 Bad debts	2,194,519	6,852	19,652	46,008	16,129	7,766	8,363	-	29,794	85	480,541	5,529	49,643
22 Rent paid on business property	8,544,053	91,002	69,951	159,023	81,698	31,307	50,368	23	76,706	619	2,513,018	38,345	233,095
23 Taxes paid	21,506,084	92,334	249,499	492,660	241,922	111,183	130,582	157	249,488	1,250	10,674,305	1,288,454	609,393
24 Interest paid	12,407,058	50,279	92,742	142,289	105,255	61,165	44,057	33	36,111	923	2,071,704	47,469	171,141
25 Contributions or gifts	590,459	1,759	5,978	11,521	7,181	3,597	3,580	4	4,333	7	330,965	6,513	28,372
26 Amortization	507,797	803	12,884	2,657	2,335	1,466	869	-	319	3	175,341	599	1,513
27 Depreciation	23,265,866	161,540	587,799	544,447	389,124	100,259	288,694	171	153,872	1,451	11,319,429	233,767	802,751
28 Depletion	3,156,538	10,522	724,020	8,486	8,075	3,036	5,039	-	411	-	2,187,182	1,866	3,712
29 Advertising	8,970,222	18,340	17,905	65,340	32,621	24,360	8,259	2	32,661	58	5,225,678	412,907	1,051,060
30 Pension, profit sharing, annuity plans	4,864,776	9,845	48,812	85,716	42,780	19,315	23,444	21	42,785	151	2,918,078	39,321	188,136
31 Other employee benefit plans	2,775,491	6,488	72,248	77,694	26,192	12,607	13,563	22	51,457	43	1,820,453	23,062	125,361
32 Net loss, noncapital assets	188,727	506	7,482	1,953	1,269	749	520	-	684	-	66,855	1,109	9,634
33 Other deductions	105,668,149	697,157	867,837	1,993,393	1,008,255	529,328	478,390	537	978,769	6,369	38,915,415	898,622	4,542,301
34 Compiled net profit (3 less 17)	57,415,625	289,310	1,259,859	1,113,837	703,838	339,860	363,475	503	405,954	4,045	27,234,591	569,188	1,883,746
35 Net income, total (34 less 7)	56,248,301	288,618	1,257,226	1,111,045	701,787	339,458	361,826	503	405,220	4,038	27,200,501	568,446	1,880,673
Returns other than Form 1120-S:													
36 Net income (35 less 45)	55,196,975	250,539	1,245,439	1,001,810	661,913	313,072	348,419	422	336,719	3,178	26,982,317	565,586	1,860,887
37 Statutory special deductions, total	4,445,845	45,970	174,056	122,625	77,200	43,557	33,438	205	43,811	1,614	1,713,071	20,384	57,445
38 Net operating loss carryforward	1,752,580	37,567	87,548	106,953	63,030	35,591	27,234	205	42,327	1,396	609,656	14,455	40,189
39 Deduction for dividends received	2,433,862	6,874	48,919	14,137	12,880	6,887	5,993	-	1,239	18	932,881	5,749	14,244
40 Income subject to tax	51,722,846	206,841	1,074,892	882,394	586,919	269,592	317,110	217	293,911	1,564	25,296,371	545,258	1,805,273
41 Income tax	23,930,297	80,999	533,855	366,800	252,340	110,797	141,465	78	113,863	597	12,642,955	271,100	901,886
42 Less: Investment credit	833,687	3,616	16,082	16,325	12,956	2,654	10,301	1	3,367	2	420,813	8,828	39,354
43 Tax after investment credit	23,096,610	77,383	517,773	350,475	239,384	108,143	131,164	77	110,496	595	12,222,142	262,272	862,532
44 Compiled net profit less tax (34 less 43)	34,319,015	211,927	742,086	763,362	464,454	231,717	232,311	426	299,458	3,450	15,012,449	306,916	1,021,214
45 Form 1120-S net income (35 less 36)	1,051,326	38,079	11,787	109,235	39,874	26,386	13,407	(1)	68,501	(1)	218,184	2,860	19,786
Distributions to stockholders:													
46 Cash and property except own stock	18,802,125	53,977	846,195	121,566	78,737	35,752	42,971	14	41,769	1,060	9,299,871	145,124	549,717
47 Corporation's own stock	2,026,498	3,929	16,825	23,046	17,023	7,856	9,167	-	6,023	-	1,135,778	10,089	44,993
48 Total assets	1,163,309,719	3,759,067	12,258,262	14,076,381	9,396,288	5,405,718	3,978,157	12,413	4,639,334	40,759	265,933,682	5,035,943	18,194,460
49 Inventories	87,054,090	461,529	785,145	1,674,510	1,007,971	791,953	214,492	1,526	662,535	4,004	55,089,059	1,197,629	4,307,638
50 Depreciable assets	403,839,745	2,170,752	9,516,236	4,893,643	3,576,174	1,032,926	2,541,777	1,471	1,304,011	13,458	170,446,429	3,057,973	11,168,033
51 Less: Accumulated depreciation	159,272,788	1,125,580	4,640,991	2,689,587	1,995,926	465,366	1,529,621	939	686,836	6,825	88,238,787	1,438,176	5,408,080

Footnote at end of table.

Table 34.—INCOME STATEMENT AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES—Continued

	Item	Selected industries—Continued											
		Manufacturing—Continued											
		Lumber and wood products except furniture	Printing, publishing, and allied industries	Chemicals and allied products	Petroleum refining and related industries	Stone, clay, and glass products	Primary metal industries	Fabricated metal products (including ordnance), except machinery and transportation equipment	Machinery, except electrical and transportation equipment	Electrical machinery, equipment, and supplies	Transportation equipment, except motor vehicles	Motor vehicles and motor vehicle equipment	Other manufacturing industries
		(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
1	Number of returns, total	5,623	14,131	6,992	724	5,607	3,162	13,424	13,355	4,699	1,408	1,632	36,535
2	Form 1120-S	794	1,591	482	(1)	563	132	* 1,297	1,268	339	167	86	3,641
		(Thousand dollars)											
3	Total compiled receipts	6,895,367	12,819,759	29,270,808	36,355,190	10,130,858	26,369,420	20,450,101	26,224,028	23,600,318	16,974,913	28,965,257	74,496,710
4	Business receipts	6,624,628	12,495,645	28,398,784	34,542,811	9,936,889	25,959,232	20,175,904	25,653,297	23,184,575	16,832,548	28,349,978	73,400,254
	Interest on Government obligations:												
5	Wholly taxable	2,955	10,468	28,818	50,198	9,396	30,458	7,934	21,385	10,077	1,731	72,034	24,747
6	Subject to surtax only	5	45	15	5	55	32	105	14	6	-	92	227
7	Wholly tax-exempt	992	2,816	6,333	1,707	1,824	2,938	969	2,187	2,007	1,129	3,480	3,893
8	Other interest	12,677	17,759	55,785	105,829	16,288	111,738	22,821	66,265	56,327	18,924	55,435	127,240
9	Rents	13,065	33,645	27,412	274,196	17,160	24,418	23,790	63,946	22,243	19,995	21,905	140,158
10	Royalties	4,737	28,965	138,470	58,872	16,293	18,290	14,653	71,527	47,855	9,521	12,679	63,985
11	Net short-term capital gain reduced by net long-term capital loss	519	651	2,697	3,558	152	142	1,189	224	1,935	35	1,052	1,073
12	Net long-term capital gain reduced by net short-term capital loss	177,848	25,315	110,349	112,913	24,452	46,751	39,972	52,255	35,885	30,874	75,000	205,444
13	Net gain, noncapital assets	978	1,449	2,147	219	521	288	3,826	3,729	1,641	263	95	5,153
14	Dividends, domestic corporations	3,640	38,681	209,100	478,424	22,930	72,799	14,999	35,823	30,078	7,103	109,702	54,069
15	Dividends, foreign corporations	221	8,389	142,723	416,098	26,200	29,827	54,183	49,392	52,930	2,981	209,285	112,102
16	Other receipts	53,102	155,931	148,175	310,360	58,698	72,507	89,756	203,984	154,759	50,209	54,520	358,365
17	Total compiled deductions	6,548,498	11,771,363	25,712,520	34,429,883	9,207,591	24,875,541	19,088,107	23,798,418	21,876,474	16,219,624	24,720,187	69,523,866
18	Cost of sales and operations	5,048,868	8,170,473	16,650,149	23,938,687	6,425,579	18,762,987	14,449,939	16,759,070	15,798,347	13,714,595	19,498,424	52,239,605
19	Compensation of officers	121,972	402,954	292,583	64,675	165,394	185,022	464,264	497,515	223,508	68,398	98,401	1,241,427
20	Repairs	53,083	62,227	447,738	531,492	279,313	1,254,169	261,913	315,265	186,493	193,880	312,717	704,657
21	Bad debts	16,463	44,129	35,567	42,898	24,377	24,192	33,233	39,568	31,493	6,060	8,978	118,411
22	Rent paid on business property	39,261	130,202	188,143	435,141	63,373	97,025	166,773	176,111	162,245	121,989	52,348	608,967
23	Taxes paid	155,534	271,297	500,284	1,375,379	245,859	611,396	424,728	622,343	649,543	362,630	1,012,853	2,544,612
24	Interest paid	58,097	61,759	191,579	200,471	62,741	267,009	102,536	158,908	131,306	91,063	73,814	453,811
25	Contributions or gifts	3,251	19,384	49,582	29,870	9,604	18,203	16,742	28,907	21,493	13,189	19,176	66,679
26	Amortization	4,334	2,700	25,567	11,732	5,836	45,848	7,264	5,367	14,899	33,379	2,944	13,559
27	Depreciation	191,949	325,611	1,461,266	1,415,843	509,023	1,343,718	549,875	996,573	554,959	270,237	856,677	1,807,180
28	Depletion	195,113	683	86,736	1,654,852	63,935	133,239	6,593	611	266	1,696	502	37,378
29	Advertising	26,448	134,481	1,144,601	160,836	78,219	103,927	181,208	244,574	332,176	35,488	210,283	1,109,470
30	Pension, profit sharing, annuity plans	17,698	107,106	326,874	290,360	72,265	279,049	150,103	268,909	215,888	182,363	323,547	456,459
31	Other employee benefit plans	11,105	43,180	106,929	96,118	47,936	252,807	94,540	147,513	143,339	77,156	387,455	264,952
32	Net loss, noncapital assets	1,687	3,168	3,737	2,021	1,500	7,270	4,860	5,559	4,762	590	4,544	16,414
33	Other deductions	603,635	1,992,009	4,201,185	4,179,508	1,152,637	1,489,680	2,173,536	3,531,625	3,405,757	1,046,911	1,857,724	7,840,285
34	Compiled net profit (3 less 17)	346,869	1,048,396	3,558,288	1,925,307	923,267	1,493,879	1,361,994	2,425,610	1,724,844	755,289	4,245,070	4,972,844
35	Net income, total (34 less 7)	345,877	1,045,580	3,551,955	1,923,600	921,443	1,490,941	1,361,025	2,423,423	1,722,837	754,160	4,241,590	4,968,951
	Returns other than Form 1120-S:												
36	Net income (35 less 45)	323,046	1,030,002	3,540,942	1,917,456	913,118	1,488,049	1,326,459	2,390,191	1,716,669	753,554	4,238,665	4,917,693
37	Statutory special deductions, total	24,682	63,175	210,641	557,080	44,067	123,072	75,431	78,437	78,377	66,031	123,231	191,018
38	Net operating loss carryforward	21,583	32,101	29,963	24,875	24,499	24,627	62,496	48,021	52,894	59,940	28,692	145,321
39	Deduction for dividends received	3,099	31,041	177,452	406,657	19,490	61,894	12,654	30,367	25,453	6,091	93,225	45,465
40	Income subject to tax	304,809	972,902	3,330,226	1,361,669	871,008	1,365,165	1,251,452	2,312,746	1,638,668	687,604	4,115,531	4,734,060
41	Income tax	105,061	472,817	1,684,673	692,005	433,981	689,034	608,752	1,157,767	834,918	346,536	2,119,858	2,324,567
42	Less: Investment credit	7,696	16,766	62,008	25,913	19,948	44,851	22,213	29,199	23,112	11,559	28,453	80,913
43	Tax after investment credit	97,365	456,051	1,622,665	666,092	414,033	644,183	586,539	1,128,568	811,806	334,977	2,091,405	2,243,654
44	Compiled net profit less tax (34 less 43)	249,504	592,345	1,935,623	1,259,215	509,234	849,696	775,455	1,297,042	913,038	420,312	2,153,665	2,729,190
45	Form 1120-S net income (35 less 36)	22,831	15,578	11,013	(1)	8,325	2,892	34,566	33,232	6,168	606	2,925	51,258
	Distributions to stockholders:												
46	Cash and property except own stock	109,835	228,536	1,718,101	1,581,727	306,176	740,243	311,651	564,895	476,201	179,744	1,191,379	1,196,542
47	Corporation's own stock	25,467	51,914	163,479	363,583	32,383	41,715	26,682	71,352	66,539	29,055	18,468	190,057
48	Total assets	4,991,220	8,722,487	26,115,168	42,252,651	8,795,225	27,307,289	12,334,425	20,091,767	15,450,348	9,220,078	20,145,262	47,277,359
49	Inventories	1,029,573	1,011,856	4,340,913	2,896,621	1,323,023	5,207,171	3,099,034	5,626,453	4,155,106	3,632,908	3,644,383	13,616,751
50	Depreciable assets	2,837,003	4,355,771	19,465,774	33,368,404	7,506,099	24,740,143	7,019,677	10,660,584	6,166,066	3,641,380	11,617,547	24,841,975
51	Less: Accumulated depreciation	1,441,001	2,028,663	9,946,353	17,268,290	3,777,165	13,539,633	3,429,448	5,682,138	3,177,647	1,901,926	6,680,960	12,519,307

Footnote at end of table.

Table 34.—INCOME STATEMENT AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Selected industries—Continued											
	Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade						
							Wholesale trade					
	Total	Transportation	Communication	Electric and gas companies and systems	Water supply and other sanitary systems	Total	Total	Groceries and related products	Electrical goods, hardware and plumbing, and heating and cooling equipment, and supplies	Machinery, equipment, and supplies	Farm products-raw materials	Other wholesale trade
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
1 Number of returns, total	32,612	24,479	4,316	1,419	2,398	249,480	91,697	11,078	10,081	11,845	3,905	54,788
2 Form 1120-S	2,910	2,360	357	(1)	129	34,696	10,907	1,428	836	1,415	647	6,581
	(Thousand dollars)											
3 Total compiled receipts	63,473,967	25,512,275	17,009,410	20,438,935	513,347	255,960,956	125,223,426	24,731,236	11,638,925	10,084,122	10,242,609	68,526,534
4 Business receipts	61,727,021	24,417,129	16,716,568	20,111,437	481,887	251,524,224	123,432,014	24,466,660	11,494,654	9,829,527	10,027,932	67,613,241
Interest on Government obligations:												
5 Wholly taxable	63,258	25,662	21,133	16,203	260	23,709	14,261	1,079	2,117	1,035	386	9,644
6 Subject to surtax only	72	27	45	-	-	303	64	3	-	2	11	48
7 Wholly tax-exempt	14,201	4,888	7,645	1,452	216	6,009	3,858	712	526	409	29	2,182
8 Other interest	236,095	96,530	50,076	86,093	3,396	325,453	135,801	12,913	10,175	29,200	20,313	63,200
9 Rents	501,324	385,634	68,847	43,891	2,952	457,884	151,815	12,851	10,762	40,065	12,684	75,453
10 Royalties	35,856	17,333	12,885	5,116	522	20,095	15,875	539	2,816	1,398	493	10,629
11 Net short-term capital gain reduced by net long-term capital loss	2,384	1,207	353	367	457	5,395	2,051	506	420	281	69	775
12 Net long-term capital gain reduced by net short-term capital loss	237,419	125,072	25,868	72,807	13,672	197,939	92,882	12,649	4,520	12,377	10,798	52,538
13 Net gain, noncapital assets	43,781	30,464	11,669	1,289	359	14,925	7,548	466	63	1,049	62	5,908
14 Dividends, domestic corporations	129,713	65,343	45,881	13,370	5,119	163,787	96,116	6,851	3,219	4,619	5,867	75,560
15 Dividends, foreign corporations	17,216	2,414	6,046	8,735	21	100,918	69,247	5,751	64	398	9,509	53,525
16 Other receipts	465,627	340,572	42,394	78,175	4,486	3,120,315	1,201,894	210,256	109,589	163,762	154,456	563,831
17 Total compiled deductions	54,900,697	24,059,275	13,596,732	16,818,053	426,637	249,432,296	122,252,257	24,395,251	11,342,639	9,705,562	10,102,977	66,705,828
18 Cost of sales and operations	34,812,763	16,467,437	8,717,079	9,417,296	210,951	200,543,204	105,089,771	21,996,043	9,348,811	7,693,529	9,405,707	56,645,681
19 Compensation of officers	583,824	400,118	86,147	81,397	16,162	4,236,670	1,977,981	247,643	232,613	289,293	57,535	1,150,897
20 Repairs	243,136	77,709	82,001	81,338	2,088	642,145	211,145	41,091	12,217	19,311	26,265	112,261
21 Bad debts	113,032	18,608	55,164	38,457	803	485,183	215,542	25,607	36,318	28,606	4,789	120,222
22 Rent paid on business property	1,107,396	865,642	157,393	81,811	2,550	3,059,382	655,017	96,597	69,420	67,035	30,908	391,057
23 Taxes paid	4,198,528	1,301,996	1,107,650	1,738,351	50,531	2,866,782	1,181,793	125,800	93,768	87,837	40,077	834,311
24 Interest paid	2,235,331	515,296	458,715	1,221,639	39,681	889,095	419,641	46,308	37,130	48,652	62,669	224,882
25 Contributions or gifts	55,631	14,108	21,043	20,228	252	91,740	38,147	3,489	3,028	3,223	1,785	26,622
26 Amortization	260,609	63,139	10,304	186,716	450	14,555	5,142	765	339	1,290	317	2,431
27 Depreciation	5,829,785	1,976,467	1,303,423	2,495,356	54,539	1,979,048	646,925	106,022	47,629	77,217	62,442	353,615
28 Depletion	81,699	28,130	41	53,466	62	19,303	15,409	188	156	455	399	14,211
29 Advertising	285,835	115,978	105,129	63,764	964	2,579,069	692,424	78,330	92,257	50,056	9,233	462,548
30 Pension, profit sharing, annuity plans	756,631	154,650	358,643	240,485	2,853	453,222	191,885	22,895	23,139	24,969	6,243	114,639
31 Other employee benefit plans	312,395	116,406	125,505	69,362	1,122	231,149	85,600	14,652	10,139	7,780	2,209	50,820
32 Net loss, noncapital assets	12,976	7,594	1,362	3,903	117	13,942	6,016	1,128	474	506	179	3,729
33 Other deductions	4,011,126	1,935,997	1,007,133	1,024,484	43,512	31,327,807	10,819,819	1,588,693	1,335,201	1,305,803	392,220	6,197,902
34 Compiled net profit (3 less 17)	8,573,270	1,453,000	3,412,678	3,620,882	86,710	6,528,660	2,971,169	335,985	296,286	378,560	139,632	1,820,706
35 Net income, total (34 less 7)	8,559,069	1,448,112	3,405,033	3,619,430	86,494	6,522,651	2,967,311	335,273	295,760	378,151	139,603	1,818,524
Returns other than Form 1120-S:												
36 Net income (35 less 45)	8,513,301	1,409,346	3,399,658	3,619,042	85,255	6,094,080	2,782,958	304,563	286,459	355,025	124,132	1,712,779
37 Statutory special deductions, total	272,467	152,875	48,781	60,336	10,475	437,587	213,915	30,829	10,629	21,414	10,047	140,995
38 Net operating loss carryforward	137,670	95,698	8,997	26,901	6,074	282,113	113,699	23,887	7,776	11,661	5,661	64,714
39 Deduction for dividends received	109,825	55,472	38,945	11,312	4,096	134,654	79,902	5,772	2,678	3,561	4,386	63,505
40 Income subject to tax	8,252,564	1,268,090	3,350,896	3,558,753	74,825	5,673,665	2,579,759	273,868	275,784	334,077	114,292	1,581,738
41 Income tax	4,179,786	590,712	1,729,137	1,826,567	33,370	2,508,214	1,138,246	119,309	119,771	146,748	49,573	702,845
42 Less: Investment credit	259,221	66,941	89,197	100,393	2,690	66,196	17,354	3,496	799	1,793	1,536	9,730
43 Tax after investment credit	3,920,565	523,771	1,639,940	1,726,174	30,680	2,442,018	1,120,892	115,813	118,972	144,955	48,037	693,115
44 Compiled net profit less tax (34 less 43)	4,652,705	929,229	1,772,738	1,894,708	56,030	4,086,642	1,850,277	220,172	177,314	233,605	91,595	1,127,591
45 Form 1120-S net income (35 less 36)	45,768	38,766	5,375	(1)	1,239	428,571	184,353	30,710	9,301	23,126	15,471	105,745
Distributions to stockholders:												
46 Cash and property except own stock	3,398,474	528,186	1,110,062	1,732,567	27,659	1,257,983	460,648	59,091	38,721	47,734	26,286	288,816
47 Corporation's own stock	171,509	45,448	15,927	105,580	4,554	217,422	108,845	9,732	9,710	16,787	2,152	70,464
48 Total assets	141,869,451	37,903,299	36,132,202	65,685,245	2,148,705	84,617,176	39,501,104	4,350,163	4,195,632	5,136,474	3,483,964	30,955,309
49 Inventories	2,779,375	624,780	917,792	1,222,118	14,685	25,433,679	11,065,466	1,183,943	1,526,271	1,279,918	964,535	8,355,252
50 Depreciable assets	150,127,796	39,454,454	36,075,609	72,693,338	1,904,395	23,046,269	7,577,057	1,141,061	552,747	892,331	1,195,976	5,883,249
51 Less: Accumulated depreciation	37,458,740	13,291,304	8,088,037	15,720,235	359,164	10,926,152	3,572,167	558,180	259,341	394,579	544,062	2,754,646

Footnote at end of table.

Table 34.—INCOME STATEMENT AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Selected industries—Continued														
	Wholesale and retail trade—Continued										Finance, insurance, and real estate				
	Retail trade									Wholesale and retail trade not allocable					
	Total	Food	General merchandise	Automotive dealers	Gasoline service stations	Eating and drinking places	Building materials, hardware, and farm equipment	Drug and proprietary stores	Other retail trade		Total	Banking	Credit agencies other than banks	Holding and other investment companies	Security and commodity brokers, dealers, exchanges, and services
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
1 Number of returns, total	150,391	10,247	10,027	23,606	4,048	18,518	17,517	8,563	57,865	7,392	227,118	13,706	31,691	8,227	2,075
2 Form 1120-S	22,457	1,737	1,042	2,951	594	2,325	2,804	1,930	9,074	1,332	8,590	128	919	(1)	88
	(Thousand dollars)														
3 Total compiled receipts	125,008,491	32,113,563	25,414,943	29,681,906	1,429,832	4,767,921	7,847,321	3,665,227	20,087,778	5,729,039	69,234,990	14,069,912	5,110,256	2,686,599	804,070
4 Business receipts	122,483,492	31,934,582	24,588,991	29,158,395	1,396,305	4,669,300	7,675,091	3,618,517	19,442,311	5,608,718	40,489,117	2,025,864	2,110,120	176,324	240,917
Interest on Government obligations:															
5 Wholly taxable	7,436	827	3,152	749	66	371	606	170	1,495	2,012	2,632,837	2,159,837	44,178	43,053	23,749
6 Subject to surtax only	239	-	92	45	-	-	57	17	28	-	41,046	39,008	934	190	165
7 Wholly tax-exempt	1,766	164	683	67	-	55	148	15	634	385	1,103,329	644,180	2,596	17,996	5,300
8 Other interest	178,450	12,649	58,460	38,708	1,261	2,780	21,803	1,633	41,156	11,202	16,573,885	8,533,399	2,615,013	174,034	48,626
9 Rents	293,101	25,329	87,649	58,392	7,777	16,311	17,661	7,412	72,570	12,968	2,642,758	187,365	37,258	21,074	2,508
10 Royalties	3,836	849	235	457	187	1,030	317	18	743	384	192,979	1,958	712	95,274	110
11 Net short-term capital gain reduced by net long-term capital loss	2,372	111	32	226	8	753	341	-	901	972	40,304	19,239	2,944	3,117	2,081
12 Net long-term capital gain reduced by net short-term capital loss	93,850	19,245	13,548	14,734	1,529	9,439	15,249	1,871	18,235	11,207	1,559,558	287,388	92,268	696,362	14,893
13 Net gain, noncapital assets	6,537	269	239	1,471	17	583	1,521	20	2,417	840	1,399,432	16,835	9,670	9,599	424,857
14 Dividends, domestic corporations	64,631	3,906	35,317	3,587	638	2,844	2,939	1,467	13,933	3,040	1,984,337	62,529	68,464	1,242,766	10,367
15 Dividends, foreign corporations	31,433	106	30,636	37	-	18	4	424	208	238	77,201	2,391	9,907	57,900	900
16 Other receipts	1,841,348	115,526	595,909	405,038	22,044	64,437	111,584	33,663	493,147	77,073	1,098,207	89,919	116,192	148,910	29,597
17 Total compiled deductions	121,613,826	31,446,476	24,394,460	29,184,300	1,396,507	4,586,723	7,610,163	3,541,791	19,453,406	5,566,213	58,327,491	10,833,287	4,072,918	537,505	659,958
18 Cost of sales and operations	91,128,620	25,340,218	15,851,421	25,094,246	1,071,792	2,313,028	5,871,263	2,469,055	13,117,597	4,324,813	17,973,600	27,990	57,194	25,919	4,787
19 Compensation of officers	2,126,928	170,800	163,219	470,109	29,025	184,543	250,326	126,913	731,993	131,761	2,232,101	1,005,791	206,544	32,927	102,074
20 Repairs	410,560	87,979	93,373	64,319	6,311	50,604	26,698	12,010	69,266	20,440	314,635	76,077	9,488	1,596	1,095
21 Bad debts	254,110	8,810	76,909	45,517	2,599	2,783	36,303	3,124	78,065	15,531	981,238	574,161	353,057	4,299	538
22 Rent paid on business property	2,331,205	445,554	589,827	232,179	23,552	218,671	69,907	109,705	641,810	73,160	865,198	224,503	87,172	8,216	21,914
23 Taxes paid	1,608,229	301,501	458,129	197,209	43,032	133,900	108,891	55,331	310,236	76,760	2,341,450	466,031	115,741	28,887	24,386
24 Interest paid	442,628	42,542	124,441	113,408	5,113	18,991	40,762	8,765	88,606	26,826	6,656,492	3,798,618	1,713,538	51,540	79,572
25 Contributions or gifts	52,051	7,258	24,741	6,014	252	1,549	2,309	1,242	8,686	1,542	78,703	44,729	4,364	3,039	1,283
26 Amortization	8,872	1,503	1,226	1,388	105	736	299	591	3,024	541	11,302	1,390	2,287	984	297
27 Depreciation	1,269,926	318,070	361,306	127,054	20,019	120,031	77,104	37,073	209,269	62,197	1,704,169	324,534	52,038	14,797	7,901
28 Depletion	3,347	441	437	402	28	170	480	460	929	547	120,167	662	502	82,305	34
29 Advertising	1,835,476	421,603	603,658	240,093	10,800	45,673	63,947	49,807	399,895	51,169	492,194	197,707	74,756	1,480	12,976
30 Pension, profit sharing, annuity plans	251,204	72,893	108,614	13,519	1,048	9,277	10,445	5,975	29,433	10,133	468,694	249,762	30,146	3,411	16,969
31 Other employee benefit plans	140,385	66,064	14,099	16,734	651	12,011	6,237	5,510	19,079	5,164	206,358	56,513	9,551	775	2,601
32 Net loss, noncapital assets	7,543	1,792	1,534	1,324	85	909	482	407	1,010	383	79,253	68,456	1,677	1,834	534
33 Other deductions	19,742,742	4,159,448	5,921,526	2,560,785	182,095	1,473,847	1,044,710	655,823	3,744,508	765,246	23,801,937	3,716,363	1,354,863	275,496	382,997
34 Compiled net profit (3 less 17)	3,394,665	667,087	1,020,483	497,606	33,325	181,198	237,158	123,436	634,372	162,826	10,907,499	3,236,625	1,037,338	2,149,094	144,112
35 Net income, total (34 less 7)	3,392,899	666,923	1,019,800	497,539	33,325	181,143	237,010	123,421	633,738	162,441	9,804,170	2,592,445	1,034,742	2,131,098	138,812
Returns other than Form 1120-S:															
36 Net income (35 less 45)	3,165,579	645,253	1,008,375	452,051	29,863	160,967	199,238	102,998	566,834	145,543	9,704,540	2,591,879	1,019,347	2,130,160	137,697
37 Statutory special deductions, total	211,828	13,983	47,390	46,390	2,891	17,971	16,475	7,882	58,846	11,844	1,522,714	64,385	103,245	654,671	17,235
38 Net operating loss carryforward	159,128	11,115	17,596	43,970	2,547	15,752	14,102	6,707	47,339	9,286	363,730	12,130	45,826	7,042	8,899
39 Deduction for dividends received	52,194	2,867	29,643	2,420	344	2,219	2,373	1,175	11,153	2,558	1,158,785	52,255	57,370	647,484	8,333
40 Income subject to tax	2,960,260	631,878	961,377	406,763	26,953	144,197	183,159	95,033	510,900	133,646	9,082,471	2,538,484	925,435	298,257	120,909
41 Income tax	1,314,652	307,115	478,024	163,991	9,449	57,107	67,471	39,234	192,261	55,316	3,092,275	1,186,586	410,874	115,901	55,724
42 Less: Investment credit	46,919	18,902	15,604	1,640	321	2,760	1,360	1,254	5,078	1,923	29,510	16,351	1,501	243	382
43 Tax after investment credit	1,267,733	288,213	462,420	162,351	9,128	54,347	66,111	37,980	187,183	53,393	3,062,765	1,170,235	409,373	115,658	55,342
44 Compiled net profit less tax (34 less 43)	2,126,932	378,874	558,063	335,255	24,197	126,851	171,047	85,456	447,189	109,433	7,844,734	2,066,390	627,965	2,033,436	88,770
45 Form 1120-S net income (35 less 36)	227,320	21,670	11,425	45,488	3,462	20,176	37,772	20,423	66,904	16,898	99,630	566	15,395	(1)	1,115
Distributions to stockholders:															
46 Cash and property except own stock	773,448	167,851	371,769	38,395	6,449	31,076	41,686	25,486	90,736	23,887	3,623,904	959,048	334,280	1,598,421	20,779
47 Corporations's own stock	104,063	30,700	17,621	16,320	90	6,267	4,016	10,497	18,552	4,514	425,061	132,365	30,067	136,871	21,766
48 Total assets	42,672,504	5,950,896	13,215,040	6,473,164	499,116	1,710,710	3,976,587	1,274,248	9,572,743	2,443,568	624,370,857	328,507,686	56,205,216	29,632,402	5,052,565
49 Inventories	13,703,820	1,837,175	3,702,131	2,887,556	68,902	120,826	1,424,640	576,981	3,085,609	664,393	126,069	38	19,265	4,820	509
50 Depreciable assets	14,723,063	3,303,824	4,595,282	1,450,007	245,617	1,345,923	995,361	412,053	2,374,996	746,149	32,646,207	4,305,827	691,690	326,393	87,785
51 Less: Accumulated depreciation	6,979,804	1,478,918	2,102,843	711,423	109,861	636,152	520,302	208,099	1,212,206	374,181	9,363,437	672,833	222,721	102,552	42,349

Footnote at end of table.

Table 34.—INCOME STATEMENT AND SELECTED BALANCE SHEET ITEMS, BY SELECTED INDUSTRIES—Continued

Item	Selected industries—Continued													
	Finance, insurance, and real estate—Continued				Services									
	Insurance carriers	Insurance agents, brokers, and service	Real estate, except lessors of real property other than buildings	Lessors of real property, except buildings	Total	Lodging services	Personal services	Business services	Automotive and repair services	Motion pictures	Amusement and recreation services, except motion pictures	Physicians, surgeons, and oculists	Other services	Nature of business not allocable
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
1 Number of returns, total	2,880	14,789	149,659	4,091	79,822	6,754	13,495	25,302	13,204	3,808	6,793	232	10,234	1,287
2 Form 1120-S	2	2,241	5,109	(1)	9,765	786	2,160	2,689	1,681	239	756	(1)	1,412	88
	(Thousand dollars)													
3 Total compiled receipts	36,966,260	1,600,129	7,709,591	288,183	20,890,574	1,672,642	2,551,289	7,992,699	2,366,846	2,110,495	1,722,771	87,067	2,386,765	83,360
4 Business receipts	29,687,941	1,538,780	4,607,234	101,937	19,827,191	1,473,371	2,507,616	7,663,011	2,232,139	1,958,176	1,577,358	86,879	2,328,641	78,472
Interest on Government obligations:														
5 Wholly taxable	349,229	1,182	9,925	1,684	6,390	229	365	3,155	266	762	693	-	920	3
6 Subject to surtax only	629	-	66	58	37	-	4	-	11	21	1	-	-	-
7 Wholly tax-exempt	423,247	326	8,044	1,640	3,572	224	900	1,250	42	379	285	-	492	6
8 Other interest	5,000,066	9,529	189,979	3,239	51,422	9,232	2,285	19,985	4,979	6,017	3,635	81	5,208	381
9 Rents	438,901	7,156	1,290,735	57,761	290,837	106,711	7,696	48,462	52,896	40,344	26,678	-	8,050	418
10 Royalties	15,078	78	5,818	73,951	72,878	221	180	55,835	122	12,696	2,690	-	1,134	105
11 Net short-term capital gain reduced by net long-term capital loss	2,188	55	10,053	627	1,630	82	23	1,088	426	2	3	-	6	27
12 Net long-term capital gain reduced by net short-term capital loss	128,380	5,227	305,264	29,776	173,465	37,356	8,110	50,721	25,865	32,269	10,760	-	8,384	1,419
13 Net gain, noncapital assets	5,518	2,500	929,621	832	17,715	4,221	609	1,352	3,476	282	7,758	-	17	77
14 Dividends, domestic corporations	504,438	13,381	76,755	5,637	33,314	4,573	3,628	14,972	766	4,998	2,524	-	1,853	425
15 Dividends, foreign corporations	4,396	340	1,199	168	25,638	66	236	22,195	14	2,621	417	-	89	-
16 Other receipts	406,253	21,565	274,898	10,873	386,485	36,356	19,637	110,673	45,844	51,928	89,969	107	31,971	2,027
17 Total compiled deductions	34,477,594	1,439,412	6,115,593	191,224	19,389,162	1,548,299	2,403,986	7,391,925	2,229,101	1,938,620	1,552,596	84,625	2,240,010	76,173
18 Cost of sales and operations	17,182,474	371,998	252,839	50,399	10,779,828	649,197	1,257,836	4,548,941	1,125,683	1,275,680	691,014	17,686	1,217,791	51,435
19 Compensation of officers	143,421	271,522	460,859	8,963	1,117,348	44,309	170,277	449,712	118,754	45,463	62,791	17,078	208,964	2,028
20 Repairs	6,889	3,903	213,890	1,697	207,487	48,467	34,092	35,904	28,340	18,908	29,260	131	12,385	263
21 Bad debts	24,843	7,375	16,547	418	60,932	3,979	7,938	21,090	8,293	4,103	3,420	3,622	8,487	1,081
22 Rent paid on business property	215,158	44,978	260,800	2,457	677,322	112,762	79,020	151,261	107,004	55,414	97,593	2,177	72,131	1,761
23 Taxes paid	770,442	32,709	879,688	23,566	588,778	87,648	80,345	153,524	71,041	46,040	90,469	882	58,829	1,748
24 Interest paid	75,669	8,030	913,849	15,676	268,075	58,880	18,897	72,739	54,219	20,657	30,837	104	11,742	1,051
25 Contributions or gifts	11,429	1,856	11,630	383	14,122	1,047	1,956	4,811	769	1,151	2,334	44	2,010	40
26 Amortization	248	343	3,341	412	29,642	1,136	880	3,036	373	22,980	937	1	299	4
27 Depreciation	217,704	25,644	1,043,412	18,139	1,138,410	129,530	117,749	315,231	339,121	72,155	120,986	255	43,383	1,239
28 Depletion	11,035	196	1,944	23,489	5,159	241	187	338	134	2	57	-	4,200	-
29 Advertising	90,964	17,468	96,692	151	284,768	34,815	42,289	59,544	23,080	49,581	47,624	-	28,435	1,093
30 Pension, profit sharing, annuity plans	134,959	18,136	15,012	299	123,341	1,916	7,694	67,884	2,400	5,096	5,302	2,728	30,321	437
31 Other employee benefit plans	124,042	5,016	7,748	112	48,646	3,822	8,334	18,743	3,815	3,535	2,990	589	6,818	60
32 Net loss, noncapital assets	973	282	4,314	1,183	5,759	439	698	1,842	1,423	442	544	-	371	1
33 Other deductions	15,467,354	629,956	1,931,028	43,880	4,039,345	374,111	575,794	1,487,325	344,652	317,413	367,078	39,328	533,844	13,932
34 Compiled net profit (3 less 17)	2,488,666	160,707	1,593,998	96,959	1,501,412	124,343	147,303	600,774	137,745	171,875	170,175	2,442	146,755	7,187
35 Net income, total (34 less 7)	2,065,419	160,381	1,585,954	95,319	1,497,840	124,119	146,403	599,524	137,703	171,496	169,890	2,442	146,263	7,181
Returns other than Form 1120-S:														
36 Net income (35 less 45)	2,065,409	145,332	1,521,488	93,228	1,398,755	116,376	132,769	574,567	124,028	169,028	153,924	1,838	126,225	6,194
37 Statutory special deductions, total	429,930	17,317	223,770	12,161	155,549	28,393	9,125	42,623	12,490	33,133	19,010	103	10,672	1,806
38 Net operating loss carryforward	115,370	6,258	160,824	7,381	125,840	24,572	6,195	28,480	11,885	28,559	16,873	103	9,173	1,503
39 Deduction for dividends received	314,558	11,060	62,945	4,780	27,484	3,821	2,930	12,330	605	4,162	2,137	-	1,499	303
40 Income subject to tax	3,670,812	128,040	1,318,537	81,997	1,248,895	89,460	123,767	533,610	111,913	136,949	135,913	1,735	115,548	4,753
41 Income tax	798,433	49,499	443,723	31,535	523,851	33,689	48,210	230,678	39,236	61,625	63,000	515	46,898	1,562
42 Less: Investment credit	6,281	484	4,014	254	21,887	1,446	2,769	8,907	3,944	1,650	2,042	-	1,129	37
43 Tax after investment credit	792,152	49,015	439,709	31,281	501,964	32,243	45,441	221,771	35,292	59,975	60,958	515	45,769	1,525
44 Compiled net profit less tax (34 less 43)	1,696,514	111,692	1,154,289	65,678	999,448	92,100	101,862	379,003	102,453	111,900	109,217	1,927	100,986	5,662
45 Form 1120-S net income (35 less 36)	10	15,049	64,466	(1)	99,085	7,743	13,634	24,957	13,675	2,468	15,966	(1)	20,038	987
Distributions to stockholders:														
46 Cash and property except own stock	373,569	29,868	266,257	41,682	198,413	11,133	23,460	81,162	13,043	25,022	24,118	505	19,970	1,742
47 Corporation's own stock	70,582	3,557	27,935	1,918	32,907	3,158	1,741	13,118	681	3,079	8,624	-	2,506	21
48 Total assets	163,590,677	2,138,759	37,520,830	1,722,722	16,339,479	2,496,442	1,534,600	5,433,840	2,113,966	1,915,011	1,640,339	14,156	1,193,125	85,364
49 Inventories	13,026	2,797	80,975	4,639	697,133	27,548	83,579	142,045	108,380	247,911	29,097	-	58,573	7,591
50 Depreciable assets	1,843,492	221,005	24,438,320	731,695	10,974,417	2,259,178	1,232,361	2,549,737	1,943,248	928,538	1,497,303	1,834	562,218	17,996
51 Less: Accumulated depreciation	64,196	92,766	7,970,804	195,226	4,821,828	870,728	627,111	1,219,994	757,607	526,487	592,954	816	226,131	7,686

[1] Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: See text for explanatory statements and for "Description of the Samples and Limitations of the Data."

Table 35. — INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

	Industrial division, item	Size of business receipts												
		Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more	Receipts not reported
	ALL INDUSTRIAL DIVISIONS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Number of returns, total	1,268,042	183,567	144,812	151,422	171,976	171,646	185,338	94,857	87,605	9,527	6,285	1,569	59,438
2	Form 1120-S	123,666	10,550	10,446	14,706	21,726	23,035	24,547	9,220	4,655	132	20	-	4,629
		(Thousand dollars)												
3	Total compiled receipts	949,305,342	837,486	2,512,473	5,671,763	12,742,947	25,181,082	59,884,401	67,536,926	177,445,557	66,905,444	126,687,471	403,619,187	280,605
4	Business receipts	895,120,385	470,835	1,823,750	4,979,571	11,100,630	23,005,031	56,242,000	64,069,934	168,640,794	63,224,913	118,601,744	383,361,183	-
	Interest on Government obligations:													
5	Wholly taxable	3,390,361	3,492	6,429	14,036	53,060	129,189	271,409	250,436	604,849	278,860	680,460	1,097,196	945
6	Subject to surtax only	45,491	194	488	340	1,258	2,328	1,667	1,762	6,166	2,512	11,476	17,200	100
7	Wholly tax-exempt	1,236,230	826	1,537	3,437	10,186	29,413	76,539	72,572	179,967	85,720	245,303	530,452	278
8	Other interest	23,076,022	48,917	91,280	175,046	469,597	711,908	1,417,195	1,466,107	3,915,253	1,811,166	4,022,128	8,940,476	6,949
9	Rents	5,416,722	131,889	277,275	410,035	410,146	373,426	467,195	340,559	706,041	192,144	476,465	1,557,256	74,291
10	Royalties	1,180,628	7,101	10,390	14,998	18,290	30,324	42,676	49,053	158,124	90,700	250,350	492,398	16,224
11	Net short-term capital gain reduced by net long-term capital loss	85,381	1,735	1,303	4,167	5,465	4,629	8,923	6,668	11,583	6,039	11,547	23,164	158
12	Net long-term capital gain reduced by net short-term capital loss	3,766,543	38,716	57,048	89,759	120,361	164,269	240,162	214,267	576,167	271,813	654,753	1,308,174	31,054
13	Net gain, noncapital assets	1,866,628	43,285	116,679	205,192	276,775	257,048	256,181	133,152	229,694	56,821	91,073	194,568	6,160
14	Dividends, domestic corporations	3,645,027	9,984	22,038	29,358	45,027	61,835	99,397	114,456	345,378	240,862	539,141	2,136,075	1,486
15	Dividends, foreign corporations	1,431,046	163	451	428	1,112	1,691	6,072	4,627	27,601	27,211	89,945	1,271,734	11
16	Other receipts	9,044,878	80,349	103,805	145,396	231,040	409,991	754,985	813,333	2,043,940	616,693	1,013,086	2,689,311	142,949
17	Total compiled deductions	898,463,074	1,051,024	2,481,875	5,492,989	12,308,172	24,495,746	58,244,646	65,770,251	171,935,288	64,273,757	119,577,790	372,306,668	524,868
18	Cost of sales and operations	638,036,184	165,143	599,269	1,928,698	5,631,857	13,648,508	37,981,753	47,213,719	130,874,625	49,064,771	87,681,447	263,246,394	-
19	Compensation of officers	16,958,243	79,315	250,447	590,565	1,218,395	1,920,325	3,202,756	2,469,742	3,984,959	925,342	1,238,270	1,058,387	19,740
20	Repairs	7,823,470	21,390	56,925	94,082	149,428	213,988	395,789	351,049	799,844	318,441	827,526	4,585,904	9,104
21	Bad debts	3,506,754	20,552	20,170	43,301	95,276	148,515	334,572	361,338	848,133	344,041	545,814	726,893	18,149
22	Rent paid	11,156,630	40,492	108,598	223,820	422,994	735,498	1,234,971	995,875	1,881,524	589,347	1,070,600	3,838,216	14,695
23	Taxes paid	24,802,873	90,897	194,080	334,734	523,358	781,337	1,405,259	1,269,065	3,000,679	1,197,730	2,853,846	13,128,560	23,328
24	Interest paid	18,434,568	109,899	212,525	330,578	514,929	717,589	1,335,234	1,328,110	3,432,339	1,491,707	3,202,791	5,709,757	49,110
25	Contributions or gifts	594,713	613	1,173	2,104	4,241	7,961	19,274	25,856	81,031	38,743	92,977	319,826	914
26	Amortization	681,488	2,570	3,066	5,010	6,913	15,284	20,312	19,877	42,417	26,427	45,132	453,967	40,513
27	Depreciation	27,553,447	132,285	286,104	474,929	710,267	953,176	1,615,340	1,369,573	2,936,762	1,168,439	2,968,599	14,876,173	61,800
28	Depletion	3,772,246	1,831	4,198	5,498	13,145	14,933	37,854	71,795	225,229	155,473	388,995	2,851,529	1,766
29	Advertising	10,391,326	13,086	30,152	68,712	156,564	300,506	610,650	621,814	1,416,993	609,781	1,414,864	3,142,956	5,248
30	Pension, profit sharing, annuity plans	5,162,516	248	1,078	2,998	11,764	33,050	105,491	147,579	517,804	252,541	696,018	3,392,325	1,420
31	Other employee benefit plans	3,073,366	340	1,125	3,895	13,162	35,520	100,167	120,164	345,734	156,791	383,357	1,918,608	503
32	Net loss, noncapital assets	480,251	20,510	19,213	25,729	20,610	14,803	29,044	18,730	111,235	44,093	89,123	69,531	17,630
33	Other deductions	126,034,999	351,853	693,752	1,358,336	2,815,269	4,954,753	9,816,180	9,385,965	21,435,980	7,890,090	16,078,431	50,993,442	260,948
34	Compiled net profit (less net loss) (3 less 17)	50,842,268	[1]213,538	30,598	178,774	434,775	685,336	1,639,755	1,766,675	5,510,269	2,631,687	7,109,681	31,312,519	[1]244,263
35	Net income (less deficit), total (34 less 7)	49,606,038	[1]214,364	29,061	175,337	424,589	655,923	1,563,216	1,694,103	5,330,302	2,545,967	6,864,378	30,782,067	[1]244,541
	Returns other than Form 1120-S:													
36	Net income (less deficit) (35 less 45)	48,898,941	[1]190,268	31,571	163,083	387,032	567,570	1,341,409	1,503,905	5,150,151	2,530,522	6,861,502	30,782,067	[1]229,603
37	Statutory special deductions, total	4,558,082	40,537	63,319	91,853	132,158	173,876	286,388	238,573	544,766	245,102	535,627	2,191,690	14,193
38	Net operating loss carryforward	1,752,580	33,818	46,939	69,906	98,020	125,639	209,392	150,495	310,505	115,284	256,744	322,824	13,014
39	Deduction for dividends received	2,545,998	6,716	16,375	21,853	33,848	47,893	76,289	84,305	222,740	119,770	261,301	1,653,729	1,179
40	Income subject to tax	51,722,846	120,561	278,355	490,274	764,038	1,020,029	2,012,163	2,003,558	5,911,788	3,093,197	7,093,174	28,884,841	50,868
41	Income tax	23,930,297	23,384	72,376	130,941	215,651	317,720	660,596	722,381	2,503,005	1,212,992	3,273,586	14,778,561	19,104
42	Less: Investment credit	833,687	261	704	2,526	4,895	10,660	24,524	29,569	82,079	38,732	102,802	536,408	527
43	Tax after investment credit	23,096,610	23,123	71,672	128,415	210,756	307,060	636,072	692,812	2,420,926	1,174,260	3,170,784	14,242,153	18,577
44	Compiled net profit less tax (34 less 43)	27,745,658	[2]236,661	[2]41,074	50,359	224,019	378,276	1,003,683	1,073,863	3,089,343	1,457,427	3,938,897	17,070,366	[2]262,840
45	Form 1120-S net income (less deficit) (35 less 36)	707,097	[1]24,096	[1]2,510	12,254	37,557	88,353	221,807	190,198	180,151	15,445	2,876	-	[1]14,938
	Distributions to stockholders:													
46	Cash and property except own stock	19,564,780	99,321	107,277	129,606	162,187	257,174	456,709	432,878	1,245,593	697,529	2,228,269	13,697,885	50,352
47	Corporation's own stock	2,148,904	2,701	10,549	12,424	17,035	29,678	75,123	99,850	272,121	144,871	365,188	1,118,542	822

Footnotes at end of table.

Table 35.—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

	Industrial division, item	Size of business receipts												
		Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more	Receipts not reported
	AGRICULTURE, FORESTRY, AND FISHERIES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Number of returns, total	22,130	2,798	2,536	3,176	3,796	3,499	2,950	1,401	751	58	50	2	1,113
2	Form 1120-S	4,106	562	424	721	849	588	551	138	48	2	1	-	222
		(Thousand dollars)												
3	Total compiled receipts	6,289,029	18,302	52,173	130,125	301,682	535,823	966,010	970,071	1,570,305	431,290	800,198	501,266	11,784
4	Business receipts	5,977,917	11,788	42,775	114,449	274,217	499,012	922,249	929,704	1,504,522	421,795	763,724	493,682	-
	Interest on Government obligations:													
5	Wholly taxable	1,805	37	34	188	105	165	238	155	320	41	39	465	18
6	Subject to surtax only	24	-	-	-	-	-	7	-	17	-	-	-	-
7	Wholly tax-exempt	924	33	78	-	16	109	109	40	278	7	161	91	2
8	Other interest	19,014	454	507	669	1,223	1,238	3,144	2,233	3,103	1,000	2,073	2,850	520
9	Rents	43,178	1,256	2,673	2,641	3,455	5,934	7,666	2,937	10,472	548	3,166	1,699	731
10	Royalties	29,565	69	173	654	205	312	2,049	761	1,132	195	23,971	-	44
11	Net short-term capital gain reduced by net long-term capital loss	586	2	11	10	4	136	196	15	99	-	101	3	9
12	Net long-term capital gain reduced by net short-term capital loss	75,757	1,931	3,933	5,074	11,859	16,074	8,121	6,535	9,297	2,662	2,067	1,480	6,724
13	Net gain, noncapital assets	3,037	870	5	150	423	649	595	65	37	7	44	-	192
14	Dividends, domestic corporations	9,526	140	207	846	942	1,647	1,514	768	2,778	200	414	25	45
15	Dividends, foreign corporations	538	-	-	22	18	6	5	4	106	4	196	177	-
16	Other receipts	127,158	1,722	1,777	5,422	9,215	10,541	20,117	26,854	38,144	4,831	4,242	794	3,499
17	Total compiled deductions	6,127,151	27,156	56,289	135,089	287,432	510,304	938,726	949,123	1,539,113	416,521	767,346	486,392	13,660
18	Cost of sales and operations	4,327,109	8,520	23,315	60,738	147,391	291,951	606,705	709,032	1,242,454	352,029	644,765	240,209	-
19	Compensation of officers	167,770	1,287	3,894	9,778	21,944	30,862	43,603	28,656	20,252	3,044	3,804	363	283
20	Repairs	90,845	629	1,880	4,746	7,854	11,845	20,680	10,464	12,571	2,664	3,086	13,815	611
21	Bad debts	9,780	327	114	403	864	848	2,512	1,176	1,158	199	596	1,453	130
22	Rent paid	114,799	503	1,148	3,189	8,298	13,197	19,663	15,852	21,655	3,912	4,549	22,416	417
23	Taxes paid	118,656	1,495	3,033	6,175	9,794	15,411	20,925	14,284	18,446	4,362	9,661	14,146	924
24	Interest paid	83,065	2,227	2,183	6,850	7,970	9,622	14,952	12,469	15,759	3,889	5,977	289	878
25	Contributions or gifts	1,813	11	5	10	66	179	316	289	408	202	319	3	5
26	Amortization	1,123	101	9	74	117	169	91	152	358	33	-	-	19
27	Depreciation	227,420	3,846	6,839	13,645	25,344	30,769	41,870	29,668	34,783	7,777	13,002	17,905	1,972
28	Depletion	11,334	53	97	128	83	212	603	1,083	234	51	8,774	-	16
29	Advertising	22,518	146	113	271	1,167	2,033	3,835	4,454	3,409	1,162	4,811	1,107	10
30	Pension, profit sharing, annuity plans	10,482	-	156	58	41	298	971	1,603	3,024	1,091	2,087	1,150	3
31	Other employee benefit plans	7,359	4	2	16	131	315	589	872	1,055	399	381	3,595	-
32	Net loss, noncapital assets	2,444	589	201	80	301	223	696	40	267	16	10	-	21
33	Other deductions	930,634	7,418	13,300	28,928	56,067	102,370	160,715	119,029	163,280	35,691	65,524	169,941	8,371
34	Compiled net profit (less net loss) (3 less 17)	161,878	[1]8,854	[1]4,116	[1]4,964	14,250	25,519	27,284	20,948	31,192	14,769	32,852	14,874	[1]1,876
35	Net income (less deficit), total (34 less 7)	160,954	[1]8,887	[1]4,194	[1]4,964	14,234	25,410	27,175	20,908	30,914	14,762	32,691	14,783	[1]1,878
	Returns other than Form 1120-S:													
36	Net income (less deficit) (35 less 45)	149,888	[1]4,588	[1]3,221	[1]2,619	8,168	17,626	24,507	18,693	29,079	14,097	32,528	14,783	835
37	Statutory special deductions, total	46,336	1,343	1,024	2,246	4,392	5,224	7,871	6,595	10,122	2,362	2,671	1,549	937
38	Net operating loss carryforward	37,567	1,248	922	1,555	3,767	4,025	6,792	6,002	7,822	2,219	2,320	-	895
39	Deduction for dividends received	7,240	95	102	690	625	1,199	1,079	593	2,300	143	351	21	42
40	Income subject to tax	206,841	1,505	3,301	6,738	14,389	29,840	34,577	23,352	35,502	12,466	29,856	13,234	2,081
41	Income tax	80,999	351	1,016	1,931	4,483	8,884	12,256	8,847	15,077	6,057	15,011	6,522	564
42	Less: Investment credit	3,616	-	4	99	322	265	789	482	779	218	396	260	2
43	Tax after investment credit	77,383	351	1,012	1,832	4,161	8,619	11,467	8,365	14,298	5,839	14,615	6,262	562
44	Compiled net profit less tax (34 less 43)	84,495	[2]9,205	[2]5,128	[2]6,796	10,089	16,900	15,817	12,583	16,894	8,930	18,237	8,612	[2]2,438
45	Form 1120-S net income (less deficit) (35 less 36)	11,066	[1]4,299	[1]973	[1]2,345	6,066	7,784	2,668	2,215	1,835	665	163	-	[1]2,713
	Distributions to stockholders:													
46	Cash and property except own stock	61,155	3,868	606	1,731	3,017	4,391	8,428	5,480	7,117	1,799	15,322	6,651	2,745
47	Corporation's own stock	5,841	-	2,796	-	-	2,202	539	-	42	-	262	-	-

Footnotes at end of table.

Table 35.--INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISON AND SIZE OF BUSINESS RECEIPTS—Continued

	Industrial division, item	Size of business receipts												
		Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more	Receipts not reported
	MINING	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Number of returns, total	13,539	1,740	1,505	1,162	1,571	1,401	1,875	1,041	879	125	97	34	2,109
2	Form 1120-S	1,482	156	253	(3)	270	153	213	(3)	29	-	-	-	320
		(Thousand dollars)												
3	Total compiled receipts	12,529,440	12,941	31,844	47,377	127,673	220,955	634,449	795,070	1,962,317	889,193	1,878,738	5,917,132	11,751
4	Business receipts	11,955,257	6,186	23,796	41,760	115,471	201,992	598,021	746,222	1,813,917	846,567	1,803,476	5,757,849	-
	Interest on Government obligations:													
5	Wholly taxable	21,384	56	14	132	151	381	205	508	2,262	1,227	4,559	11,825	64
6	Subject to surtax only	102	-	-	101	-	-	-	-	1	-	-	-	-
7	Wholly tax-exempt	2,930	34	5	-	3	58	192	75	1,126	795	417	225	-
8	Other interest	41,923	116	327	431	401	1,053	1,454	2,202	4,984	2,463	11,770	16,548	174
9	Rents	59,752	147	724	380	979	2,333	2,618	9,000	13,197	2,949	6,050	20,285	1,090
10	Royalties	90,011	2,222	1,057	970	3,822	4,893	5,227	3,601	43,035	8,281	5,266	8,089	3,548
11	Net short-term capital gain reduced by net long-term capital loss	3,176	116	209	93	2	560	367	100	186	189	104	1,220	30
12	Net long-term capital gain reduced by net short-term capital loss	113,913	1,913	2,124	1,030	978	4,298	12,745	12,289	16,355	9,003	20,631	28,796	3,751
13	Net gain, noncapital assets	7,103	66	198	224	900	214	260	1,147	571	1,170	1,672	680	1
14	Dividends, domestic corporations	64,357	447	1,574	597	418	988	1,322	2,239	5,674	5,113	10,790	34,583	612
15	Dividends, foreign corporations	12,971	-	2	2	-	-	107	24	4,432	336	509	7,559	-
16	Other receipts	156,561	1,638	1,814	1,657	4,548	4,185	11,931	17,663	56,577	11,100	13,494	29,473	2,481
17	Total compiled deductions	11,732,909	18,944	41,224	60,479	137,728	222,910	631,072	794,145	1,893,865	845,012	1,830,047	5,097,626	159,857
18	Cost of sales and operations	7,210,728	4,537	13,425	26,240	60,198	117,240	373,653	480,752	1,198,921	535,841	1,136,729	3,263,192	-
19	Compensation of officers	172,904	986	3,131	4,416	9,850	13,590	29,379	31,488	37,246	11,029	15,414	15,506	869
20	Repairs	205,656	142	959	1,112	3,493	5,996	13,563	10,353	35,960	16,174	29,268	85,834	2,802
21	Bad debts	25,266	305	292	47	383	442	2,610	1,695	3,433	1,159	5,083	9,803	14
22	Rent paid	102,869	357	455	1,083	2,360	1,914	8,616	7,503	14,422	5,965	11,503	46,472	2,219
23	Taxes paid	353,764	752	1,455	1,902	4,731	8,294	18,094	20,330	68,584	28,431	54,898	140,832	5,461
24	Interest paid	177,660	935	1,070	2,291	2,830	5,164	13,074	11,339	27,355	16,014	28,452	55,450	13,686
25	Contributions or gifts	6,073	33	11	1	9	79	163	482	981	572	953	2,699	90
26	Amortization	51,364	12	36	74	100	138	307	401	2,100	3,054	5,738	8,463	30,941
27	Depreciation	846,503	2,803	5,330	5,912	12,722	20,808	53,664	56,457	145,393	66,937	143,849	318,991	13,637
28	Depletion	919,273	1,164	2,625	3,070	9,676	10,364	20,783	32,230	118,189	58,687	146,578	514,197	1,710
29	Advertising	26,049	11	13	114	150	385	1,120	1,825	3,162	2,011	2,337	14,914	7
30	Pension, profit sharing, annuity plans	69,539	5	4	5	21	206	1,279	1,556	9,345	5,533	15,216	35,421	943
31	Other employee benefit plans	90,507	22	21	53	52	356	2,512	4,169	10,288	10,137	20,415	42,187	295
32	Net loss, noncapital assets	25,647	735	2,135	332	6,193	647	1,921	1,102	3,113	1,709	1,500	4,658	1,602
33	Other deductions	1,449,107	6,145	10,262	13,827	24,960	37,287	90,334	132,463	215,373	81,759	212,114	539,007	85,576
34	Compiled net profit (less net loss) (3 less 17)	796,531	[1]6,003	[1]9,380	[1]13,102	[1]10,055	[1]2,955	3,377	925	68,452	44,181	48,691	819,506	[1]148,106
35	Net income (less deficit), total (34 less 7)	793,601	[1]6,037	[1]9,385	[1]13,102	[1]10,058	[1]2,013	3,185	850	67,326	43,386	48,274	819,281	[1]148,106
	Returns other than Form 1120-S:													
36	Net income (less deficit) (35 less 45)	797,101	[1]5,535	[1]8,522	[1]13,193	[1]9,978	[1]1,861	1,636	483	68,913	43,386	48,274	819,281	[1]145,783
37	Statutory special deductions, total	179,150	647	3,068	903	1,298	2,473	9,204	9,259	22,403	17,958	32,857	78,280	800
38	Net operating loss carryforward	87,548	308	1,787	406	1,066	1,671	8,272	7,397	16,512	12,285	17,268	20,286	290
39	Deduction for dividends received	54,013	339	1,281	497	232	802	932	1,862	4,666	4,319	9,172	29,401	510
40	Income subject to tax	1,074,892	2,331	1,926	2,002	4,504	11,136	22,007	29,088	100,365	45,429	93,027	760,419	2,658
41	Income tax	533,855	828	529	534	1,367	3,393	7,982	11,487	48,276	22,006	47,339	389,393	721
42	Less: Investment credit	16,082	7	44	4	116	689	1,053	1,247	2,913	1,809	2,173	6,016	11
43	Tax after investment credit	517,773	821	485	530	1,251	2,704	6,929	10,240	45,363	20,197	45,166	383,377	710
44	Compiled net profit less tax (34 less 43)	278,758	[2]6,824	[2]9,865	[2]13,632	[2]11,306	[2]4,659	[2]3,552	[2]9,315	23,089	23,984	3,525	436,129	[2]148,816
45	Form 1120-S net income (less deficit) (35 less 36)	[1]3,500	[1]502	[1]863	(3)	[1]80	[1]152	1,549	(3)	[1]1,587	-	-	-	[1]2,323
	Distributions to stockholders:													
46	Cash and property except own stock	946,129	663	1,537	16,100	2,435	6,217	9,086	13,215	60,435	34,902	74,979	726,118	342
47	Corporation's own stock	31,697	11	-	-	-	177	319	2,098	6,276	9,130	7,878	5,808	-

Footnotes at end of table.

Table 35.—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

	Industrial division, item	Size of business receipts												
		Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more	Receipts not reported
	CONSTRUCTION	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Number of returns, total	90,604	4,742	5,734	9,553	13,270	15,650	18,911	9,298	7,162	512	244	26	5,502
2	Form 1120-S	12,289	604	583	1,116	2,182	2,540	3,275	1,108	371	9	3	-	498
		(Thousand dollars)												
3	Total compiled receipts	41,065,409	25,131	104,597	359,239	994,739	2,298,188	6,033,299	6,560,535	13,840,954	3,602,410	4,579,912	2,641,831	24,574
4	Business receipts	40,311,096	18,964	98,850	347,643	973,109	2,261,728	5,960,819	6,474,739	13,638,219	3,509,878	4,464,005	2,563,142	-
	Interest on Government obligations:													
5	Wholly taxable	8,546	4	1	10	104	230	263	274	1,413	407	4,739	1,084	17
6	Subject to surtax only	54	-	-	-	-	-	33	11	1	5	1	3	-
7	Wholly tax-exempt	3,980	84	-	15	44	453	61	49	872	1,132	1,069	155	46
8	Other interest	56,258	856	875	1,132	1,577	4,168	6,868	5,205	13,012	9,600	6,298	5,944	723
9	Rents	152,943	2,594	1,697	2,950	6,353	10,542	16,425	21,995	38,624	16,553	17,554	16,989	667
10	Royalties	5,740	-	41	-	44	166	70	236	1,051	1,777	286	2,069	-
11	Net short-term capital gain reduced by net long-term capital loss	3,304	21	24	3	33	13	1,370	93	188	765	768	26	-
12	Net long-term capital gain reduced by net short-term capital loss	101,707	1,002	1,453	1,715	4,545	9,012	10,376	13,745	24,751	11,540	16,762	6,831	3,975
13	Net gain, noncapital assets	6,861	304	171	125	779	248	805	265	1,054	1,658	1,085	114	253
14	Dividends, domestic corporations	18,861	31	2	79	285	368	709	767	2,512	637	6,756	6,649	66
15	Dividends, foreign corporations	5,787	-	-	-	-	-	14	-	611	23	3,793	1,345	1
16	Other receipts	390,272	1,271	1,483	5,567	7,866	15,260	35,486	43,156	118,646	48,435	56,796	37,480	18,826
17	Total compiled deductions	40,444,273	32,776	111,388	369,508	1,001,142	2,284,693	5,981,120	6,450,720	13,595,330	3,538,928	4,480,180	2,573,051	25,437
18	Cost of sales and operations	33,897,740	13,250	63,081	239,140	690,045	1,700,630	4,726,906	5,277,913	11,735,929	3,122,127	3,995,145	2,293,574	-
19	Compensation of officers	1,347,484	4,176	13,702	42,428	98,219	172,198	328,513	258,105	325,600	45,395	41,358	14,978	2,812
20	Repairs	221,966	218	1,264	2,740	7,508	15,351	33,836	37,303	72,579	18,112	20,392	12,513	150
21	Bad debts	88,428	282	504	1,445	1,668	5,561	16,609	20,886	22,058	6,022	10,955	1,765	673
22	Rent paid	223,386	464	1,452	4,672	10,124	21,363	40,866	44,122	61,550	13,002	11,506	13,717	548
23	Taxes paid	691,733	1,078	3,085	9,318	24,392	52,055	116,433	120,409	210,499	46,841	47,353	19,316	954
24	Interest paid	230,717	1,141	2,339	4,503	9,717	16,682	39,640	32,541	57,934	21,116	30,655	12,034	2,415
25	Contributions or gifts	11,820	1	8	19	148	358	795	1,957	4,429	1,252	1,574	1,277	2
26	Amortization	3,456	49	8	31	65	262	1,024	126	471	83	1,218	92	27
27	Depreciation	734,138	3,426	5,603	11,684	28,839	52,080	109,654	110,825	227,362	63,851	78,862	39,586	2,366
28	Depletion	11,536	2	21	1	19	10	311	1,064	2,601	1,912	5,406	184	5
29	Advertising	95,851	359	628	1,442	5,212	10,083	22,809	21,790	18,583	3,360	6,266	4,733	586
30	Pension, profit sharing, annuity plans	97,651	-	12	243	1,078	1,523	8,842	13,223	37,638	10,517	14,880	9,638	57
31	Other employee benefit plans	99,345	5	58	411	1,853	5,854	14,462	17,042	35,958	7,746	12,962	2,979	15
32	Net loss, noncapital assets	11,964	246	302	279	541	641	890	1,269	2,507	357	503	44	4,385
33	Other deductions	2,757,058	8,079	19,321	51,152	121,714	230,042	519,530	492,145	779,632	177,235	201,145	146,621	10,442
34	Compiled net profit (less net loss) (3 less 17)	621,136	[1]7,645	[1]6,791	[1]10,269	[1]6,403	13,495	52,179	109,815	245,624	63,482	99,732	68,780	[1]863
35	Net income (less deficit), total (34 less 7)	617,156	[1]7,729	[1]6,791	[1]10,284	[1]6,447	13,042	52,118	109,766	244,752	62,350	98,663	68,625	[1]909
	Returns other than Form 1120-S:													
36	Net income (less deficit) (35 less 45)	533,974	[1]6,555	[1]5,754	[1]8,985	[1]9,569	1,625	24,397	79,000	230,137	61,150	100,902	68,625	[1]999
37	Statutory special deductions, total	123,966	1,806	1,991	3,488	6,091	12,513	21,875	22,602	23,208	3,922	17,564	6,849	2,057
38	Net operating loss carryforward	106,953	1,780	1,991	3,469	5,855	12,218	21,473	21,632	21,086	2,391	11,844	1,171	2,043
39	Deduction for dividends received	15,478	26	-	19	236	295	402	595	1,976	542	5,720	5,653	14
40	Income subject to tax	882,394	1,329	3,270	5,720	16,763	38,568	105,542	128,596	303,325	82,647	117,259	66,976	12,399
41	Income tax	366,800	298	883	1,628	4,919	11,953	34,263	45,515	132,609	39,408	56,915	33,167	5,242
42	Less: Investment credit	16,325	56	1	72	312	818	1,300	2,652	5,579	1,722	2,231	1,502	80
43	Tax after investment credit	350,475	242	882	1,556	4,607	11,135	32,963	42,863	127,030	37,686	54,684	31,665	5,162
44	Compiled net profit less tax (34 less 43)	270,661	[2]7,887	[2]7,673	[2]11,825	[2]11,010	2,360	19,216	66,952	118,594	25,796	45,048	37,115	[2]6,025
45	Form 1120-S net income (less deficit) (35 less 36)	83,182	[1]1,174	[1]1,037	[1]1,299	3,122	11,417	27,721	30,766	14,615	1,200	[1]2,239	-	90
	Distributions to stockholders:													
46	Cash and property except own stock	134,366	127	194	738	2,885	7,584	17,113	18,222	22,633	6,871	37,688	16,532	3,779
47	Corporation's own stock	24,464	-	-	-	13	1,252	1,601	5,334	6,958	5,392	2,267	1,647	-

Footnotes at end of table.

Table 35.—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

	Industrial division, item	Size of business receipts												
		Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more	Receipts not reported
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	MANUFACTURING													
1	Number of returns, total	183,149	10,231	8,810	12,672	20,763	27,342	39,066	23,819	27,484	3,705	2,777	788	5,692
2	Form 1120-S	18,152	1,042	831	1,327	2,973	3,749	4,555	2,203	1,048	16	-	-	408
		(Thousand dollars)												
3	Total compiled receipts	407,864,669	44,679	160,099	483,961	1,554,694	4,005,377	12,919,012	17,010,404	57,574,113	25,950,888	57,172,664	230,948,427	40,351
4	Business receipts	399,659,829	37,553	151,434	467,578	1,520,283	3,941,510	12,750,391	16,807,454	56,793,114	25,618,524	56,273,241	225,298,747	-
	Interest on Government obligations:													
5	Wholly taxable	293,305	93	26	190	335	646	1,578	2,885	13,628	8,324	29,717	235,686	197
6	Subject to surtax only	687	-	-	-	-	2	70	137	164	28	163	123	-
7	Wholly tax-exempt	35,445	190	-	14	82	91	659	833	7,664	2,098	5,805	17,974	35
8	Other interest	779,522	372	246	1,234	1,536	3,943	10,984	13,332	50,770	26,972	87,116	582,833	584
9	Rents	857,623	372	2,271	3,759	8,410	11,947	31,596	29,203	89,583	29,343	130,849	519,908	382
10	Royalties	536,765	899	1,944	212	996	6,375	7,257	6,962	27,527	16,342	87,090	374,144	7,017
11	Net short-term capital gain reduced by net long-term capital loss	15,039	108	1	71	98	825	304	989	632	140	618	11,253	-
12	Net long-term capital gain reduced by net short-term capital loss	1,096,838	2,122	1,882	5,790	6,092	11,696	31,933	22,803	117,192	56,089	132,578	703,097	5,564
13	Net gain, noncapital assets	27,981	234	114	117	1,699	2,416	3,411	900	5,016	2,305	2,668	6,017	3,084
14	Dividends, domestic corporations	1,136,008	39	95	302	864	1,359	3,978	8,923	34,443	18,648	64,102	1,003,079	176
15	Dividends, foreign corporations	1,186,527	-	2	-	60	563	121	341	3,169	4,342	46,067	1,131,862	-
16	Other receipts	2,239,100	2,697	2,084	4,694	14,239	24,404	76,730	115,642	431,211	167,733	312,650	1,063,704	23,312
17	Total compiled deductions	382,478,258	92,187	187,808	533,134	1,576,874	3,985,154	12,642,481	16,552,259	55,433,486	24,783,326	53,723,279	212,921,138	47,132
18	Cost of sales and operations	283,675,065	37,463	100,708	301,491	983,447	2,663,187	8,978,218	12,229,612	42,695,880	19,149,746	40,698,588	155,836,725	-
19	Compensation of officers	5,060,466	9,277	18,557	61,953	165,115	346,956	812,910	748,957	1,459,944	385,761	513,625	533,675	3,736
20	Repairs	5,473,565	679	1,057	3,414	10,608	26,283	84,448	102,147	341,927	184,976	620,040	4,097,705	281
21	Bad debts	617,175	564	923	3,189	5,230	15,840	41,737	48,999	122,514	53,450	94,963	228,522	1,244
22	Rent paid	2,972,344	3,472	8,473	18,336	43,079	82,307	199,021	208,227	459,880	148,592	315,201	1,484,575	1,181
23	Taxes paid	11,738,065	1,811	4,477	14,325	43,090	106,009	298,791	359,213	1,125,818	518,582	1,419,654	7,844,681	1,614
24	Interest paid	2,511,283	1,402	2,344	6,252	12,325	29,589	79,714	97,659	301,636	151,057	363,606	1,463,805	1,894
25	Contributions or gifts	331,688	1	4	23	166	552	3,847	7,118	34,502	20,610	56,484	208,197	184
26	Amortization	224,138	464	218	407	799	2,930	4,464	5,036	10,015	3,609	14,928	176,119	149
27	Depreciation	12,418,850	6,540	8,405	24,236	51,280	116,722	314,076	360,729	1,081,801	528,533	1,458,125	8,465,683	2,720
28	Depletion	2,399,355	110	-	-	293	140	4,417	7,830	33,030	39,132	91,417	2,222,984	2
29	Advertising	5,637,763	1,983	3,862	5,926	12,926	28,000	95,231	138,690	521,547	315,145	878,350	3,635,944	159
30	Pension, profit sharing, annuity plans	3,045,087	-	1	90	744	3,401	25,866	48,090	224,370	134,988	401,001	2,206,521	15
31	Other employee benefit plans	1,963,622	59	223	652	3,094	9,031	33,979	49,441	173,816	86,860	228,672	1,377,777	18
32	Net loss, noncapital assets	151,105	183	94	3,380	1,859	3,165	6,635	3,069	36,807	11,752	43,489	39,755	917
33	Other deductions	44,258,687	28,179	38,462	89,460	242,819	551,042	1,659,127	2,137,442	6,809,999	3,045,533	6,525,136	23,098,470	33,018
34	Compiled net profit (less net loss) (3 less 17)	25,386,411	[1]47,508	[1]27,709	[1]49,173	[1]22,180	20,223	276,531	458,145	2,140,627	1,167,562	3,449,385	18,027,289	[1]6,781
35	Net income (less deficit), total (34 less 7)	25,350,966	[1]47,698	[1]27,709	[1]49,187	[1]22,262	20,132	275,872	457,312	2,132,963	1,165,464	3,443,580	18,009,315	[1]6,816
	Returns other than Form 1120-S:													
36	Net income (less deficit) (35 less 45)	25,188,620	[1]40,057	[1]26,762	[1]45,284	[1]24,876	8,764	226,717	404,709	2,077,221	1,161,590	3,443,580	18,009,315	[1]6,297
37	Statutory special deductions, total	1,742,139	1,196	3,640	6,589	14,422	22,328	54,296	51,122	148,699	67,158	183,781	1,185,934	2,974
38	Net operating loss carryforward	609,656	1,162	3,587	6,358	13,501	21,306	50,922	42,588	118,262	49,131	127,105	172,894	2,840
39	Deduction for dividends received	961,949	34	53	231	713	1,021	3,239	7,400	28,445	16,004	52,129	852,546	134
40	Income subject to tax	25,296,371	2,539	3,396	9,200	38,885	109,194	383,201	545,831	2,356,896	1,254,275	3,507,034	17,076,932	8,988
41	Income tax	12,642,955	657	980	2,598	11,437	34,180	133,013	218,873	1,103,974	625,159	1,786,563	8,721,838	3,683
42	Less: Investment credit	420,813	-	21	249	582	1,510	7,821	12,046	41,514	20,977	57,142	278,948	3
43	Tax after investment credit	12,222,142	657	959	2,349	10,855	32,670	125,192	206,827	1,062,460	604,182	1,729,421	8,442,890	3,680
44	Compiled net profit less tax (34 less 43)	13,164,269	[2]48,165	[2]28,668	[2]51,522	[2]33,035	[2]12,447	151,339	251,318	1,078,167	563,380	1,719,964	9,584,399	[2]10,461
45	Form 1120-S net income (less deficit) (35 less 36)	162,346	[1]7,641	[1]947	[1]3,903	2,614	11,368	49,155	52,603	55,742	3,874	-	-	[1]519
	Distributions to stockholders:													
46	Cash and property except own stock	9,507,854	5,356	840	3,190	9,813	22,792	69,905	113,407	357,771	184,353	811,900	7,921,235	7,292
47	Corporation's own stock	1,184,785	62	-	144	4,426	3,045	23,751	32,425	88,003	69,863	168,680	794,262	124

Footnotes at end of table.

Table 35. — INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

	Industrial division, item	Size of business receipts												
		Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,00	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more	Receipts not reported
	TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Number of returns, total	52,701	6,736	6,751	7,104	8,441	7,706	7,026	3,173	2,662	371	375	189	2,167
2	Form 1120-S	4,802	415	609	699	955	950	672	212	71	2	1	-	216
		(Thousand dollars)												
3	Total compiled receipts	73,156,453	53,440	124,978	269,833	628,554	1,141,101	2,265,169	2,298,839	5,453,067	2,706,041	8,017,370	50,183,093	14,968
4	Business receipts	71,091,979	31,234	109,299	254,989	610,697	1,091,857	2,202,975	2,232,973	5,307,320	2,639,125	7,771,593	48,839,917	-
	Interest on Government obligations:													
5	Wholly taxable	69,031	32	26	194	66	255	502	779	2,914	1,216	6,929	56,077	41
6	Subject to surtax only	260	-	-	2	1	11	-	186	28	-	-	32	-
7	Wholly tax-exempt	15,596	-	-	78	5	34	209	133	1,246	699	1,194	11,991	7
8	Other interest	281,547	264	761	948	1,082	2,150	3,781	4,859	20,904	7,261	37,828	201,230	479
9	Rents	640,710	2,652	2,757	2,616	5,423	10,956	16,921	19,083	40,645	11,808	92,659	428,837	6,353
10	Royalties	39,637	-	56	7	56	282	205	82	583	2,062	2,309	33,995	-
11	Net short-term capital gain reduced by net long-term capital loss	2,485	140	-	2	15	157	346	46	484	242	263	790	-
12	Net long-term capital gain reduced by net short-term capital loss	275,423	1,508	3,853	7,037	2,950	9,508	9,526	10,424	30,198	20,345	46,238	132,803	1,033
13	Net gain, noncapital assets	48,115	576	247	83	266	115	1,114	404	1,176	1,058	667	41,022	1,387
14	Dividends, domestic corporations	148,167	24	10	146	220	902	1,872	5,571	10,712	5,844	9,629	113,211	26
15	Dividends, foreign corporations	17,256	11	-	34	2	108	121	5	379	284	7,944	8,367	1
16	Other receipts	526,247	16,999	7,969	3,697	7,771	24,766	27,597	24,294	36,478	16,097	40,117	314,821	5,641
17	Total compiled deductions	65,130,229	64,397	128,939	260,610	609,052	1,098,582	2,175,965	2,187,312	5,107,570	2,536,514	7,285,317	43,658,860	17,111
18	Cost of sales and operations	41,351,344	26,090	48,105	120,537	305,351	594,388	1,314,675	1,433,646	3,435,079	1,743,428	4,786,761	27,543,284	-
19	Compensation of officers	723,066	3,084	13,574	26,319	54,199	81,934	127,644	76,834	121,226	34,451	60,837	121,849	1,115
20	Repairs	276,598	580	1,337	3,845	4,477	8,125	13,657	16,426	34,677	12,904	27,492	152,643	435
21	Bad debts	138,059	237	209	969	2,877	4,106	6,165	4,664	9,705	5,257	12,015	91,095	760
22	Rent paid	1,602,295	1,945	4,825	7,359	20,413	43,072	67,325	57,739	131,284	73,257	135,803	1,058,577	696
23	Taxes paid	4,667,063	3,825	6,677	13,074	28,374	52,974	104,243	103,964	259,302	137,133	460,310	3,495,747	1,440
24	Interest paid	2,676,112	3,650	4,594	7,099	12,822	21,631	36,348	36,656	108,512	66,176	291,476	2,085,189	1,959
25	Contributions or gifts	55,890	11	-	7	215	332	1,055	1,077	3,533	1,664	4,741	43,254	1
26	Amortization	297,826	36	264	279	330	1,523	1,063	1,773	2,031	4,297	18,768	267,436	26
27	Depreciation	6,734,877	9,944	18,235	28,092	54,067	87,526	158,597	149,077	335,370	179,528	711,603	5,000,566	2,272
28	Depletion	104,800	1	4	1	107	74	230	182	419	1,881	11,166	90,735	-
29	Advertising	347,429	251	1,185	1,817	4,645	9,414	14,041	11,550	18,940	8,455	29,892	247,226	13
30	Pension, profit sharing, annuity plans	813,433	-	-	319	834	2,684	6,816	11,881	35,305	16,461	61,672	677,438	23
31	Other employee benefit plans	350,397	-	38	484	1,389	3,740	8,382	8,419	27,090	14,855	42,542	243,458	-
32	Net loss, noncapital assets	31,482	1,189	1,591	603	4,209	1,327	2,939	942	4,841	1,335	2,914	8,724	868
33	Other deductions	4,959,558	13,554	28,301	49,806	114,743	185,732	312,785	272,482	580,256	235,432	627,325	2,531,639	7,503
34	Compiled net profit (less net loss) (3 less 17)	8,026,224	[1]10,957	[1]3,961	9,223	19,502	42,519	89,204	111,527	345,497	169,527	732,053	6,524,233	[1]2,143
35	Net income (less deficit), total (34 less 7)	8,010,628	[1]10,957	[1]3,961	9,145	19,497	42,485	88,995	111,394	344,251	168,828	730,859	6,512,242	[1]2,150
	Returns other than Form 1120-S:													
36	Net income (less deficit) (35 less 45)	7,980,801	[1]9,268	[1]1,981	8,983	16,027	37,559	79,313	100,843	340,572	168,087	730,395	6,512,242	[1]1,971
37	Statutory special deductions, total	287,742	1,067	2,827	7,390	5,725	6,642	10,659	11,671	26,239	9,213	42,456	160,456	3,397
38	Net operating loss carryforward	137,670	1,045	2,825	7,334	5,580	5,861	9,097	6,973	15,975	3,828	32,454	43,320	3,378
39	Deduction for dividends received	125,002	22	2	56	145	769	1,545	4,477	8,738	4,967	8,118	96,144	19
40	Income subject to tax	8,252,564	4,137	10,225	18,844	33,339	57,042	100,576	113,624	357,108	187,694	736,489	6,630,683	2,803
41	Income tax	4,179,786	1,162	2,892	5,614	10,315	18,642	37,510	48,386	170,096	91,980	371,012	3,421,019	1,158
42	Less: Investment credit	259,221	124	140	257	804	1,804	3,661	3,627	11,131	6,220	23,468	207,948	37
43	Tax after investment credit	3,920,565	1,038	2,752	5,357	9,511	16,838	33,849	44,759	158,965	85,760	347,544	3,213,071	1,121
44	Compiled net profit less tax (34 less 43)	4,105,659	[2]11,995	[2]6,713	3,866	9,991	25,681	55,355	66,768	186,532	83,767	384,509	3,311,162	[2]3,264
45	Form 1120-S net income (less deficit) (35 less 36)	29,827	[1]1,689	[1]1,980	162	3,470	4,926	9,682	10,551	3,679	741	464	-	[1]179
	Distributions to stockholders:													
46	Cash and property except own stock	3,578,665	3,481	3,949	5,811	10,439	10,667	19,388	20,378	86,021	59,466	297,524	3,060,409	1,132
47	Corporation's own stock	179,757	-	-	200	247	1,794	2,411	900	10,534	2,284	21,398	139,821	168

Footnotes at end of table.

Table 35. —INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISON AND SIZE OF BUSINESS RECEIPTS--Continued

	Industrial division, item	Size of business receipts												
		Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more	Receipts not reported
	WHOLESALE AND RETAIL TRADE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Number of returns, total	388,852	15,918	20,233	35,558	56,742	71,692	84,452	46,074	41,676	3,879	1,986	339	10,303
2	Form 1120-S	51,541	1,900	2,359	4,767	8,990	11,231	13,049	5,100	3,017	[3]	15	-	1,011
		(Thousand dollars)												
3	Total compiled receipts	298,336,442	88,689	391,567	1,384,316	4,287,109	10,642,914	27,419,294	32,831,940	82,841,352	27,086,807	38,727,019	72,569,804	65,631
4	Business receipts	293,118,648	62,150	348,798	1,324,553	4,171,226	10,391,700	26,879,548	32,231,551	81,501,381	26,665,700	38,071,127	71,470,914	-
	Interest on Government obligations:													
5	Wholly taxable	25,067	84	144	114	333	557	1,067	2,955	4,308	2,356	5,406	7,308	435
6	Subject to surtax only	317	-	22	-	17	35	41	78	11	10	3	22	78
7	Wholly tax-exempt	6,732	1	96	11	31	274	319	625	1,430	1,646	1,149	1,046	104
8	Other interest	384,584	1,722	2,175	3,071	6,033	18,048	32,380	37,283	86,164	40,342	68,770	87,660	936
9	Rents	596,044	2,612	5,279	11,125	20,735	42,276	79,653	74,623	156,081	38,992	79,233	72,293	13,142
10	Royalties	23,281	21	171	1,460	336	293	1,988	3,077	6,046	1,399	4,744	3,433	313
11	Net short-term capital gain reduced by net long-term capital loss.	5,907	84	33	638	317	811	561	741	1,045	223	1,270	184	-
12	Net long-term capital gain reduced by net short-term capital loss.	228,410	4,621	5,527	6,636	12,272	12,573	21,573	28,626	51,272	25,253	33,763	22,813	3,481
13	Net gain, noncapital assets	19,326	289	341	283	3,427	2,538	1,515	1,397	3,697	520	4,869	99	351
14	Dividends, domestic corporations	169,542	198	821	1,722	3,456	4,629	7,476	9,628	21,567	14,080	15,965	89,926	74
15	Dividends, foreign corporations	102,777	67	18	12	1	172	92	320	4,445	7,744	4,872	85,034	-
16	Other receipts	3,655,807	16,840	28,142	34,691	68,925	169,008	393,081	441,036	1,003,905	288,542	435,848	729,072	46,717
17	Total compiled deductions	293,157,305	106,958	418,813	1,419,684	4,294,925	10,564,373	26,975,658	32,312,507	81,593,165	26,616,615	37,985,060	70,798,727	70,820
18	Cost of sales and operations	233,483,829	39,749	210,112	791,582	2,615,211	6,881,784	19,282,644	25,035,990	67,078,840	22,487,084	31,847,952	57,212,881	-
19	Compensation of officers	5,231,206	9,696	38,097	132,068	344,316	651,371	1,147,369	923,487	1,402,028	253,203	215,278	109,836	4,457
20	Repairs	790,789	651	2,345	6,793	21,604	43,630	103,703	103,349	197,565	54,682	80,027	175,618	822
21	Bad debts	654,038	2,630	2,928	4,313	12,789	36,044	89,788	102,650	186,442	46,233	74,260	93,382	2,579
22	Rent paid	3,928,138	4,601	21,795	68,004	161,318	309,485	569,922	466,223	861,067	221,893	382,716	856,616	4,498
23	Taxes paid	3,452,691	2,246	9,676	34,498	89,871	194,494	417,910	397,713	845,130	286,824	461,778	710,466	2,085
24	Interest paid	1,185,799	1,489	4,005	11,216	26,254	56,999	127,154	140,977	313,676	99,699	148,946	253,319	2,065
25	Contributions or gifts	92,445	45	14	267	407	1,075	5,113	7,384	21,617	8,392	12,645	35,409	77
26	Amortization	22,115	363	172	430	1,072	1,739	4,185	3,043	5,765	1,374	2,615	1,291	66
27	Depreciation	2,447,721	4,950	11,203	33,450	79,960	159,691	323,165	297,209	533,110	142,825	243,345	616,173	2,640
28	Depletion	22,075	2	-	161	311	291	1,102	2,105	1,676	1,253	3,060	12,114	-
29	Advertising	3,098,631	1,685	3,746	15,106	46,298	131,687	304,864	312,585	646,289	209,681	362,946	1,062,193	1,551
30	Pension, profit sharing, annuity plans	475,231	22	233	209	1,885	7,385	21,563	31,255	99,950	37,335	64,533	210,764	97
31	Other employee benefit plans	266,651	28	69	478	1,583	7,083	19,481	24,579	62,264	19,501	33,830	97,633	122
32	Net loss, noncapital assets	43,958	1,291	1,326	2,115	2,156	2,130	3,794	3,039	14,470	3,669	4,060	3,520	2,388
33	Other deductions	37,961,988	37,510	113,092	318,994	889,890	2,079,485	4,553,901	4,460,919	9,323,276	2,742,967	4,047,069	9,347,512	47,373
34	Compiled net profit (less net loss) (3 less 17)	5,179,137	[1]18,269	[1]27,246	[1]35,368	[1]7,816	78,541	443,636	519,433	1,248,187	470,192	741,959	1,771,077	[1]5,189
35	Net income (less deficit), total (34 less 7)	5,172,405	[1]18,270	[1]27,342	[1]35,379	[1]7,847	78,267	443,317	518,808	1,246,757	468,546	740,810	1,770,031	[1]5,293
	Returns other than Form 1120-S:													
36	Net income (less deficit) (35 less 45)	4,850,416	[1]14,889	[1]25,307	[1]34,865	[1]11,105	49,627	343,831	435,975	1,146,517	459,441	736,322	1,770,031	[1]5,162
37	Statutory special deductions, total	440,812	3,229	6,910	12,073	23,719	33,174	47,826	43,387	93,003	35,170	39,914	100,607	1,800
38	Net operating loss carryforward	282,113	3,096	6,319	10,718	21,501	29,415	42,198	35,391	69,412	20,001	21,681	20,650	1,731
39	Deduction for dividends received	137,879	120	590	1,265	2,150	3,500	5,130	6,130	17,040	11,590	13,519	76,776	69
40	Income subject to tax	5,673,665	4,738	8,105	24,797	72,610	181,263	511,737	556,744	1,307,789	477,664	776,958	1,743,786	7,474
41	Income tax	2,508,214	1,214	2,241	7,080	21,004	54,173	165,080	193,576	544,919	227,569	388,388	900,200	2,770
42	Less: Investment credit	66,196	-	53	127	451	1,309	3,482	5,006	11,972	4,354	8,911	30,488	43
43	Tax after investment credit	2,442,018	1,214	2,188	6,953	20,553	52,864	161,598	188,570	532,947	223,215	379,477	869,712	2,727
44	Compiled net profit less tax (34 less 43)	2,737,119	[2]19,483	[2]29,434	[2]42,321	[2]28,369	25,677	282,038	330,863	715,240	246,977	362,482	901,365	[2]7,916
45	Form 1120-S net income (less deficit) (35 less 36)	321,989	[1]3,381	[1]2,035	[1]514	3,258	28,640	99,486	82,833	100,240	[3]	4,488	-	[1]131
	Distributions to stockholders:													
46	Cash and property except own stock	1,314,244	7,016	6,502	7,099	13,971	49,190	99,104	87,281	193,601	73,567	129,925	637,860	9,128
47	Corporation's own stock	231,782	-	21	1,327	2,793	2,930	14,510	28,646	60,898	18,660	35,320	66,147	530

Footnotes at end of table.

Table 35. —INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

	Industrial division, item	Size of business receipts												
		Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more	Receipts not reported
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	WHOLESALE AND RETAIL TRADE—Continued													
	Wholesale Trade													
1	Number of returns, total	132,372	8,167	6,443	8,133	12,936	17,938	27,724	20,529	21,779	2,227	1,290	197	5,009
2	Form 1120-S	14,868	773	632	1,183	1,835	2,224	3,884	2,203	1,695	67	11	-	361
		(Thousand dollars)												
3	Total compiled receipts	144,810,079	48,541	134,753	319,008	996,235	2,721,621	9,313,249	14,852,777	44,163,030	15,714,056	25,333,228	31,179,623	33,958
4	Business receipts	142,730,398	29,817	107,446	297,536	946,691	2,636,274	9,136,297	14,617,821	43,595,920	15,516,587	25,024,596	30,821,413	-
	Interest on Government obligations:													
5	Wholly taxable	14,944	84	112	92	275	373	575	2,199	2,412	1,630	2,352	4,796	44
6	Subject to surtax only	78	-	-	-	-	-	30	11	2	10	3	22	-
7	Wholly tax-exempt	4,164	-	96	-	9	78	127	348	945	1,239	751	501	70
8	Other interest	161,157	690	1,402	1,124	2,650	5,331	8,445	12,099	36,063	19,798	32,031	41,261	263
9	Rents	195,242	1,687	2,635	1,643	4,824	11,259	28,053	30,875	50,991	11,355	27,124	23,504	1,292
10	Royalties	18,291	21	171	1,090	34	245	1,263	2,784	4,344	1,162	3,941	2,923	313
11	Net short-term capital gain reduced by net long-term capital loss	2,201	41	22	-	100	129	186	619	517	129	324	134	-
12	Net long-term capital gain reduced by net short-term capital loss	105,657	1,195	950	2,009	4,663	3,898	7,036	15,492	27,006	16,254	19,154	6,215	1,785
13	Net gain, noncapital assets	9,888	180	181	17	1,496	264	799	897	1,362	186	4,154	22	330
14	Dividends, domestic corporations	99,316	132	657	991	863	2,721	4,187	5,143	10,812	11,421	9,474	52,855	60
15	Dividends, foreign corporations	71,030	67	18	12	1	139	51	318	4,221	7,741	4,666	53,796	-
16	Other receipts	1,397,713	14,627	21,063	14,494	34,629	60,910	126,200	164,171	428,435	126,544	204,658	172,181	29,801
17	Total compiled deductions	142,385,337	56,461	139,376	317,128	984,200	2,687,451	9,147,902	14,592,125	43,489,640	15,435,019	24,851,115	30,650,725	34,195
18	Cost of sales and operations	121,779,889	18,288	62,249	166,129	585,002	1,816,897	6,924,373	11,706,994	36,764,449	13,512,656	22,125,258	28,097,594	-
19	Compensation of officers	2,345,981	6,440	18,238	39,986	101,437	198,788	410,399	446,202	785,988	146,725	134,958	53,899	2,921
20	Repairs	254,816	197	613	572	3,186	6,729	24,769	34,659	84,016	23,671	32,512	43,436	456
21	Bad debts	302,571	1,114	1,445	1,213	4,272	9,776	32,159	51,596	107,203	26,420	39,676	26,096	1,601
22	Rent paid	820,077	1,824	4,020	8,894	21,943	43,324	102,516	125,243	277,194	61,024	88,719	84,036	1,340
23	Taxes paid	1,372,495	954	2,527	5,434	15,446	41,829	123,326	162,076	455,286	165,715	262,597	136,253	1,052
24	Interest paid	552,398	409	1,630	2,816	7,025	15,297	40,059	59,857	160,994	58,823	90,682	113,796	1,010
25	Contributions or gifts	38,340	23	4	131	197	436	1,268	3,267	10,871	4,513	7,230	10,351	49
26	Amortization	7,357	317	10	122	121	210	1,553	959	2,114	400	1,129	415	7
27	Depreciation	795,260	2,713	3,509	6,275	15,963	35,057	91,046	118,817	239,234	63,914	99,857	117,640	1,235
28	Depletion	17,526	-	-	134	100	54	355	1,324	757	657	2,138	12,007	-
29	Advertising	812,362	935	1,350	3,099	7,187	19,992	52,976	70,360	163,205	65,417	133,682	293,989	170
30	Pension, profit sharing, annuity plans	203,344	22	167	166	1,458	4,906	9,057	16,893	62,763	24,398	40,147	43,270	97
31	Other employee benefit plans	98,840	28	21	235	381	1,999	5,778	8,907	29,724	10,599	17,002	24,048	118
32	Net loss, noncapital assets	14,455	591	127	458	756	872	533	1,314	3,811	1,852	1,202	2,040	899
33	Other deductions	12,969,626	22,606	43,466	81,464	219,726	491,285	1,327,735	1,783,657	4,342,031	1,268,235	1,774,326	1,591,855	23,240
34	Compiled net profit (less net loss) (3 less 17)	2,424,742	[1]7,920	[1]4,623	1,880	12,035	34,170	165,347	260,652	673,390	279,037	482,113	528,898	[1]237
35	Net income (less deficit), total (34 less 7)	2,420,578	[1]7,920	[1]4,719	1,880	12,026	34,092	165,220	260,304	672,445	277,798	481,362	528,397	[1]307
	Returns other than Form 1120-S:													
36	Net income (less deficit) (35 less 45)	2,265,534	[1]6,455	[1]6,215	[1]224	9,632	24,148	133,159	215,331	619,441	272,455	477,699	528,397	[2]1,834
37	Statutory special deductions, total	215,740	1,431	2,966	4,004	7,128	12,265	15,853	19,885	44,831	22,913	25,908	57,313	1,246
38	Net operating loss carryforward	113,699	1,331	2,493	3,113	6,381	9,976	12,462	15,023	29,731	9,977	13,156	8,866	1,190
39	Deduction for dividends received	81,727	87	472	801	679	2,171	2,951	2,996	8,855	9,357	8,035	45,267	56
40	Income subject to tax	2,579,759	3,387	4,990	13,245	32,971	64,439	195,180	273,095	706,001	278,389	483,548	521,540	2,974
41	Income tax	1,138,246	838	1,460	4,010	9,854	19,686	64,909	97,137	295,862	132,241	242,083	269,225	941
42	Less: Investment credit	17,354	-	32	50	105	201	1,000	1,927	5,693	2,171	3,238	2,931	6
43	Tax after investment credit	1,120,892	838	1,428	3,960	9,749	19,485	63,909	95,210	290,169	130,070	238,845	266,294	935
44	Compiled net profit less tax (34 less 43)	1,303,850	[2]8,758	[2]6,051	[2]2,080	2,286	14,685	101,438	165,442	383,221	148,967	243,268	262,604	[2]1,172
45	Form 1120-S net income (less deficit) (35 less 36)	155,044	[1]1,465	1,496	2,104	2,394	9,944	32,061	44,973	53,004	5,343	3,663	-	1,527
	Distributions to stockholders:													
46	Cash and property except own stock	389,300	5,664	4,194	3,744	4,181	15,941	31,071	40,676	106,182	51,743	72,894	147,759	5,251
47	Corporation's own stock	117,220	-	-	954	1,554	1,529	3,367	13,268	39,381	11,645	26,632	18,899	-

Footnotes at end of table.

Table 35. — INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS — Continued

	Industrial division, item	Size of business receipts												
		Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more	Receipts not reported
	WHOLESALE AND RETAIL TRADE—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Retail Trade													
1	Number of returns, total	245,187	7,055	13,194	26,665	42,727	52,111	54,094	23,754	18,662	1,546	663	137	4,579
2	Form 1120-S	34,902	1,017	1,598	3,496	7,043	8,645	8,680	2,605	1,174	34	4	-	606
		(Thousand dollars)												
3	Total compiled receipts	146,678,306	37,667	246,521	1,033,823	3,207,165	7,674,373	17,265,206	16,694,892	36,390,411	10,649,039	12,748,354	40,699,613	31,242
4	Business receipts	143,687,333	30,136	231,839	999,160	3,143,206	7,512,472	16,912,532	16,351,085	35,673,921	10,437,282	12,421,556	39,974,144	-
	Interest on Government obligations:													
5	Wholly taxable	8,066	-	32	22	58	182	470	711	1,684	668	1,339	2,509	391
6	Subject to surtax only	239	-	22	-	17	35	11	67	9	-	-	-	78
7	Wholly tax-exempt	2,119	1	-	11	21	196	181	254	371	314	191	545	34
8	Other interest	210,434	1,007	739	1,837	3,214	12,496	23,201	23,750	46,816	19,351	31,400	45,950	673
9	Rents	382,754	903	2,393	8,048	14,773	29,844	49,596	41,331	100,807	25,472	49,494	48,243	11,850
10	Royalties	4,606	-	-	370	302	47	725	271	1,512	237	716	426	-
11	Net short-term capital gain reduced by net long-term capital loss	2,728	9	11	638	217	682	375	111	515	31	105	34	-
12	Net long-term capital gain reduced by net short-term capital loss	110,122	3,416	4,569	4,371	7,157	8,400	14,117	11,458	21,206	7,559	12,530	13,684	1,655
13	Net gain, noncapital assets	8,542	42	160	257	1,931	2,203	673	467	1,888	322	501	77	21
14	Dividends, domestic corporations	67,013	33	161	730	2,542	1,894	3,035	4,271	9,643	2,364	6,196	36,130	14
15	Dividends, foreign corporations	31,508	-	-	-	-	-	41	2	222	3	206	31,001	-
16	Other receipts	2,162,842	2,120	6,595	18,379	33,727	105,889	260,249	261,114	531,817	155,436	224,120	546,870	16,526
17	Total compiled deductions	144,036,519	47,024	268,544	1,069,329	3,227,270	7,634,381	16,994,186	16,454,476	35,856,442	10,469,799	12,505,574	39,476,865	32,629
18	Cost of sales and operations	106,530,064	19,785	142,295	607,124	1,977,401	4,895,957	11,760,461	12,361,234	28,535,604	8,401,698	9,240,533	28,587,972	-
19	Compensation of officers	2,727,224	3,007	18,875	88,802	235,495	438,854	700,112	435,982	575,056	99,901	75,109	54,502	1,529
20	Repairs	510,141	453	1,701	6,138	18,148	36,031	75,251	63,440	105,848	27,646	44,825	130,294	366
21	Bad debts	330,661	1,504	1,464	3,048	8,350	24,911	54,413	46,600	73,328	18,611	32,174	65,527	731
22	Rent paid	3,015,227	2,693	17,232	57,758	137,045	261,770	455,332	323,744	559,617	153,112	285,623	758,144	3,157
23	Taxes paid	1,983,429	1,260	6,908	28,448	72,646	148,847	276,585	215,673	364,432	108,072	191,311	568,265	982
24	Interest paid	598,252	1,016	2,315	8,109	18,691	40,555	83,523	76,427	144,334	38,534	50,126	133,601	1,021
25	Contributions or gifts	52,553	22	10	134	188	610	3,764	3,869	10,072	3,682	5,249	24,925	28
26	Amortization	13,894	41	162	308	927	1,420	2,617	1,958	3,371	872	1,335	846	37
27	Depreciation	1,574,838	2,137	7,459	25,969	62,149	120,831	220,218	162,881	273,410	71,828	133,480	493,108	1,368
28	Depletion	3,703	2	-	27	210	175	641	713	724	471	633	107	-
29	Advertising	2,221,147	605	2,279	11,740	38,025	108,939	244,237	231,668	467,879	137,710	219,586	757,254	1,225
30	Pension, profit sharing, annuity plans	261,244	-	45	43	427	2,435	11,859	13,344	34,294	11,466	23,044	164,287	-
31	Other employee benefit plans	161,655	-	48	242	1,180	4,964	13,211	14,762	30,028	8,112	16,053	73,051	4
32	Net loss, noncapital assets	27,938	700	1,199	1,636	1,230	1,237	3,225	1,663	10,591	1,637	1,999	1,366	1,455
33	Other deductions	24,024,549	13,799	66,552	229,803	655,158	1,546,845	3,088,737	2,500,518	4,667,854	1,386,447	2,184,494	7,663,616	20,726
34	Compiled net profit (less net loss) (3 less 17)	2,641,787	[1]9,357	[1]22,023	[1]35,506	[1]20,105	39,992	271,020	240,416	533,969	179,240	242,780	1,222,748	[1]1,387
35	Net income (less deficit), total (34 less 7)	2,639,668	[1]9,358	[1]22,023	[1]35,517	[1]20,126	39,796	270,839	240,162	533,598	178,926	242,589	1,222,203	[1]1,421
	Returns other than Form 1120-S:													
36	Net income (less deficit) (35 less 45)	2,486,324	[1]7,487	[1]18,843	[1]31,680	[1]20,516	22,799	206,159	206,595	489,979	175,347	241,764	1,222,203	4
37	Statutory special deductions, total	213,116	1,733	3,881	8,034	16,251	19,429	30,625	22,979	45,448	10,861	12,812	40,509	554
38	Net operating loss carryforward	159,128	1,722	3,763	7,570	14,795	17,973	28,589	20,030	37,890	8,880	7,576	9,799	541
39	Deduction for dividends received	53,482	11	118	464	1,456	1,315	1,978	2,949	7,252	1,981	5,236	30,709	13
40	Income subject to tax	2,960,260	1,235	3,014	11,096	36,547	113,467	303,521	265,593	556,577	186,970	272,161	1,205,600	4,479
41	Income tax	1,314,652	341	748	2,942	10,279	33,539	96,019	90,747	229,993	89,387	135,694	623,134	1,829
42	Less: Investment credit	46,919	-	21	77	325	1,044	2,376	2,751	5,720	1,985	5,230	27,353	37
43	Tax after investment credit	1,267,733	341	727	2,865	9,954	32,495	93,643	87,996	224,273	87,402	130,464	595,781	1,792
44	Compiled net profit less tax (34 less 43)	1,374,054	[2]9,698	[2]22,750	[2]38,371	[2]30,059	7,497	177,377	152,420	309,696	91,838	112,316	626,967	[2]3,179
45	Form 1120-S net income (less deficit) (35 less 36)	153,344	[1]1,871	[1]3,180	[1]3,837	390	16,997	64,680	33,567	43,619	3,579	825	-	[1]1,425
	Distributions to stockholders:													
46	Cash and property except own stock	800,284	1,352	2,308	1,879	9,539	32,101	65,739	42,598	80,782	19,829	54,521	485,909	3,727
47	Corporation's own stock	107,993	-	21	373	1,239	1,401	9,332	14,271	19,021	7,015	7,542	47,248	530

Footnotes at end of table.

Table 35.—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

	Industrial division, item	Size of business receipts												
		Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more	Receipts not reported
	WHOLESALE AND RETAIL TRADE—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Wholesale and Retail Trade not Allocable													
1	Number of returns, total	11,293	696	596	760	1,079	1,643	2,634	1,791	1,235	106	33	5	715
2	Form 1120-S	1,771	110	129	88	112	362	485	292	148	1	-	-	44
		(Thousand dollars)												
3	Total compiled receipts	6,848,057	2,481	10,293	31,485	83,709	246,920	840,839	1,284,271	2,287,911	723,712	645,437	690,568	431
4	Business receipts	6,700,917	2,197	9,513	27,857	81,329	242,954	830,719	1,262,645	2,231,540	711,831	624,975	675,357	-
5	Interest on Government obligations: Wholly taxable	2,057	-	-	-	-	2	22	45	212	58	1,715	3	-
6	Subject to surtax only	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Wholly tax-exempt	449	-	-	-	1	-	11	23	114	93	207	-	-
8	Other interest	12,993	25	34	110	169	221	734	1,434	3,285	1,193	5,339	449	-
9	Rents	18,048	22	251	1,434	1,138	1,173	2,004	2,417	4,283	2,165	2,615	546	-
10	Royalties	384	-	-	-	-	1	-	22	190	-	87	84	-
11	Net short-term capital gain reduced by net long-term capital loss	978	34	-	-	-	-	-	11	13	63	841	16	-
12	Net long-term capital gain reduced by net short-term capital loss	12,631	10	8	256	452	275	420	1,676	3,060	1,440	2,079	2,914	41
13	Net gain, noncapital assets	896	67	-	9	-	71	43	33	447	12	214	-	-
14	Dividends, domestic corporations	3,213	33	3	1	51	14	254	214	1,112	295	295	941	-
15	Dividends, foreign corporations	239	-	-	-	-	-	-	-	2	-	-	237	-
16	Other receipts	95,252	93	484	1,818	569	2,209	6,632	15,751	43,653	6,562	7,070	10,021	390
17	Total compiled deductions	6,735,449	3,473	10,893	33,227	83,455	242,541	833,570	1,265,906	2,247,083	711,797	628,371	671,137	3,996
18	Cost of sales and operations	5,173,876	1,676	5,568	18,329	52,808	168,930	597,810	967,762	1,778,787	572,730	482,161	527,315	-
19	Compensation of officers	158,001	249	984	3,280	7,384	13,729	36,858	41,303	40,984	6,577	5,211	1,435	7
20	Repairs	25,832	1	31	83	270	870	3,683	5,250	7,701	3,365	2,690	1,888	-
21	Bad debts	20,806	12	19	52	167	1,357	3,216	4,454	5,911	1,202	2,410	1,759	247
22	Rent paid	92,834	84	543	1,352	2,330	4,391	12,074	17,236	24,256	7,757	8,374	14,436	1
23	Taxes paid	96,767	32	241	616	1,779	3,818	17,999	19,964	25,412	13,037	7,870	5,948	51
24	Interest paid	35,149	64	60	291	538	1,147	3,572	4,693	8,348	2,342	8,138	5,922	34
25	Contributions or gifts	1,552	-	-	2	22	29	81	248	674	197	166	133	-
26	Amortization	864	5	-	-	24	109	15	126	280	102	151	30	22
27	Depreciation	77,623	100	235	1,206	1,848	3,803	11,901	15,511	20,466	7,083	10,008	5,425	37
28	Depletion	846	-	-	-	1	62	106	68	195	125	289	-	-
29	Advertising	65,122	145	117	267	1,086	2,756	7,651	10,557	15,205	6,554	9,678	10,950	156
30	Pension, profit sharing, annuity plans	10,643	-	21	-	-	44	647	1,018	2,893	1,471	1,342	3,207	-
31	Other employee benefit plans	6,156	-	-	1	22	120	492	910	2,512	790	775	534	-
32	Net loss, noncapital assets	1,565	-	-	21	170	21	36	62	68	180	859	114	34
33	Other deductions	967,813	1,105	3,074	7,727	15,006	41,355	137,429	176,744	313,391	88,285	88,249	92,041	3,407
34	Compiled net profit (less net loss) (3 less 17)	112,608	[1]992	[1]600	[1]1,742	254	4,379	7,269	18,365	40,828	11,915	17,066	19,431	[1]3,565
35	Net income (less deficit), total (34 less 7)	112,159	[1]992	[1]600	[1]1,742	253	4,379	7,258	18,342	40,714	11,822	16,859	19,431	[1]3,565
	Returns other than Form 1120-S:													
36	Net income (less deficit) (35 less 45)	98,558	[1]947	[1]249	[1]2,961	[1]221	2,680	4,513	14,049	37,097	11,639	16,859	19,431	[1]3,332
37	Statutory special deductions, total	11,956	65	63	35	340	1,480	1,348	523	2,724	1,396	1,197	2,785	-
38	Net operating loss carryforward	9,286	43	63	35	325	1,466	1,147	338	1,791	1,144	949	1,985	-
39	Deduction for dividends received	2,670	22	-	-	15	14	201	185	933	252	248	800	-
40	Income subject to tax	133,646	116	101	456	3,092	3,357	13,036	18,056	45,211	12,305	21,249	16,646	21
41	Income tax	55,316	35	33	128	871	948	4,152	5,692	19,064	5,941	10,611	7,841	[4]
42	Less: Investment credit	1,923	-	[4]	[4]	21	64	106	328	559	198	443	204	-
43	Tax after investment credit	53,393	35	33	128	850	884	4,046	5,364	18,505	5,743	10,168	7,637	-
44	Compiled net profit less tax (34 less 43)	59,215	[2]1,027	[2]633	[2]1,870	[2]596	3,495	3,223	13,001	22,323	6,172	6,898	11,794	[2]3,565
45	Form 1120-S net income (less deficit) (35 less 36)	13,601	[1]45	[1]351	1,219	474	1,699	2,745	4,293	3,617	183	-	-	[1]233
	Distributions to stockholders:													
46	Cash and property except own stock	24,660	-	-	1,476	251	1,148	2,294	4,007	6,637	1,995	2,510	4,192	150
47	Corporation's own stock	6,569	-	-	-	-	-	1,811	1,107	2,496	-	1,155	-	-

Footnotes at end of table.

Table 35.—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

	Industrial division, item	Size of total compiled receipts[3]												
		Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more	Receipts not reported
	FINANCE, INSURANCE, AND REAL ESTATE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Number of returns, total	359,229	117,232	76,587	56,719	41,206	23,390	15,088	5,205	4,568	641	595	166	17,832
2	Form 1120-S	13,395	3,677	2,797	2,581	1,926	783	377	32	7	-	-	-	1,215
		(Thousand dollars)												
3	Total compiled receipts	81,858,656	447,951	1,224,429	2,002,517	2,879,915	3,243,362	4,588,733	3,598,014	9,332,038	4,499,362	12,056,316	37,986,019	-
4	Business receipts	46,294,993	210,375	677,486	1,107,318	1,558,574	1,679,237	2,065,453	1,318,139	3,457,228	1,853,058	6,113,335	26,254,790	-
	Interest on Government obligations:													
5	Wholly taxable	2,963,730	3,061	6,069	12,950	51,744	126,389	266,465	242,389	578,333	264,812	627,839	783,679	-
6	Subject to surtax only	43,985	194	466	237	1,240	2,248	1,516	1,350	5,940	2,469	11,305	17,020	-
7	Wholly tax-exempt	1,166,534	483	1,300	3,272	9,811	28,326	74,450	69,875	166,550	78,990	235,053	408,424	-
8	Other interest	21,444,372	43,939	84,217	164,975	453,754	676,473	1,349,131	1,394,605	3,722,983	1,720,144	3,798,362	8,035,789	-
9	Rents	2,585,848	98,498	248,168	361,195	330,236	230,523	248,235	129,530	290,551	72,297	127,019	449,596	-
10	Royalties	375,647	3,507	6,758	11,232	11,869	15,504	22,617	32,023	73,938	59,221	124,278	14,700	-
11	Net short-term capital gain reduced by net long-term capital loss	52,756	1,214	989	2,834	4,815	2,047	5,393	4,620	8,726	4,450	8,034	9,634	-
12	Net long-term capital gain reduced by net short-term capital loss	1,666,748	14,170	32,592	52,429	74,221	92,348	116,769	103,492	305,303	132,558	361,685	381,181	-
13	Net gain, noncapital assets	1,733,141	40,492	114,966	202,983	267,845	249,959	239,291	127,891	216,866	49,353	77,047	146,448	-
14	Dividends, domestic corporations	2,059,706	8,733	18,781	24,866	37,639	49,485	77,147	83,074	257,529	189,554	427,182	885,716	-
15	Dividends, foreign corporations	77,896	85	429	358	1,026	764	5,604	3,708	13,925	13,656	22,845	15,496	-
16	Other receipts	1,393,300	23,200	32,208	57,868	77,141	90,059	116,662	87,318	234,166	58,800	122,332	493,546	-
17	Total compiled deductions	72,011,227	529,810	1,092,165	1,713,329	2,459,428	2,799,659	3,990,211	3,120,833	8,084,089	3,868,886	10,260,895	34,046,470	45,452
18	Cost of sales and operations	19,625,920	3,740	17,404	37,080	71,861	131,589	263,935	205,436	856,780	610,107	2,360,456	15,067,532	-
19	Compensation of officers	2,744,407	36,712	108,454	194,871	304,802	318,964	383,657	236,388	453,397	156,643	312,131	236,868	1,560
20	Repairs	448,617	14,763	39,459	55,602	64,249	61,633	64,898	32,712	51,299	13,663	24,990	25,210	139
21	Bad debts	1,856,655	8,288	13,031	29,863	64,812	76,255	153,825	169,540	481,441	226,852	339,088	293,254	406
22	Rent paid	1,128,902	14,261	36,360	58,972	72,952	83,148	114,003	65,744	162,140	69,597	144,156	306,994	575
23	Taxes paid	2,963,896	73,948	149,782	217,169	253,212	243,292	267,255	156,520	318,306	124,823	314,703	839,213	5,673
24	Interest paid	11,074,046	92,057	183,664	266,840	395,308	515,552	932,730	947,283	2,528,570	1,107,553	2,294,351	1,796,912	13,226
25	Contributions or gifts	80,186	283	891	1,557	2,813	4,357	5,889	5,869	12,669	5,045	13,470	27,342	1
26	Amortization	23,846	1,234	1,444	2,134	2,463	2,212	3,328	4,510	4,159	783	798	401	380
27	Depreciation	2,370,138	75,175	179,239	258,516	284,236	270,665	290,098	175,391	286,313	82,952	174,747	291,328	1,478
28	Depletion	295,736	499	1,418	2,104	2,634	3,632	10,132	27,126	62,220	52,524	122,536	10,911	-
29	Advertising	699,764	5,079	12,592	25,996	46,465	59,103	80,459	55,869	133,742	49,064	91,643	138,927	825
30	Pension, profit sharing, annuity plans	511,313	41	221	1,375	4,370	10,456	22,471	25,253	72,940	34,716	107,467	232,003	-
31	Other employee benefit plans	229,782	146	529	892	2,949	4,482	9,262	7,955	22,377	11,399	34,622	135,169	-
32	Net loss, noncapital assets	189,327	14,761	11,898	16,348	3,496	5,006	8,141	8,479	47,439	22,374	32,290	12,456	6,639
33	Other deductions	27,768,692	188,823	335,779	544,010	882,806	1,009,313	1,380,128	996,758	2,590,337	1,300,791	3,893,447	14,631,950	14,550
34	Compiled net profit (less net loss) (3 less 17)	9,847,429	[1]81,859	132,264	289,188	420,487	443,703	598,522	477,181	1,247,949	630,476	1,795,421	3,939,549	[1]45,452
35	Net income (less deficit), total (34 less 7)	8,680,895	[1]82,342	130,964	285,916	410,676	415,377	524,072	407,306	1,081,399	551,486	1,560,368	3,441,125	[1]45,452
	Returns other than Form 1120-S:													
36	Net income (less deficit) (35 less 45)	8,604,169	[1]80,100	122,013	268,813	389,834	398,506	512,038	403,661	1,076,578	551,486	1,560,368	3,441,125	[1]40,153
37	Statutory special deductions, total	1,576,732	25,258	36,745	50,879	61,904	74,603	103,370	80,338	193,900	94,072	208,603	647,060	-
38	Net operating loss carryforward	363,730	19,468	22,825	32,467	32,994	36,212	43,757	19,776	42,611	17,615	39,963	56,042	-
39	Deduction for dividends received	1,212,800	5,801	13,920	18,409	28,907	38,364	59,558	60,459	151,269	76,457	168,638	591,018	-
40	Income subject to tax	9,082,471	93,609	228,628	384,570	504,588	481,007	670,491	506,661	1,236,161	948,600	1,618,183	2,409,759	214
41	Income tax	3,092,275	16,120	58,292	100,148	137,403	150,074	205,441	156,749	387,628	158,628	505,855	1,215,937	-
42	Less: Investment credit	29,510	14	199	739	746	1,534	2,612	2,172	4,452	2,203	6,286	8,553	-
43	Tax after investment credit	3,062,765	16,106	58,093	99,409	136,657	148,540	202,829	154,577	383,176	156,425	499,569	1,207,384	-
44	Compiled net profit less tax (34 less 43)	6,784,664	[2]97,965	74,171	189,779	283,830	295,163	395,693	322,604	864,773	474,051	1,295,852	2,732,165	[2]45,452
45	Form 1120-S net income (less deficit) (35 less 36)	76,726	[2]2,242	8,951	17,103	20,842	16,871	12,034	3,645	4,821	-	-	-	[2]5,299
	Distributions to stockholders:													
46	Cash and property except own stock	3,778,339	72,303	90,296	86,885	110,259	136,289	203,287	154,837	488,586	316,210	825,262	1,291,683	2,442
47	Corporation's own stock	454,323	2,543	7,732	9,383	8,567	16,827	29,854	25,993	90,405	38,211	119,837	104,971	-

Footnotes at end of table.

Table 35.—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

	Industrial division, item	Size of business receipts												
		Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more	Receipts not reported
	SERVICES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Number of returns, total	150,082	22,934	22,465	25,176	26,042	20,941	15,910	4,825	2,409	235	160	25	8,960
2	Form 1120-S	17,537	2,042	2,562	3,450	3,560	3,039	1,855	363	(3)	1	-	-	601
		(Thousand dollars)												
3	Total compiled receipts	28,095,321	143,389	419,391	983,984	1,957,936	3,089,404	5,040,491	3,458,688	4,851,086	1,732,478	3,439,837	2,871,615	107,022
4	Business receipts	26,607,539	90,104	367,969	911,383	1,866,943	2,934,231	4,844,751	3,315,828	4,605,016	1,663,346	3,325,826	2,682,142	-
	Interest on Government obligations:													
5	Wholly taxable	7,485	125	115	258	222	561	1,088	491	1,671	477	1,232	1,072	173
6	Subject to surtax only	62	-	-	-	-	32	-	-	4	-	4	-	22
7	Wholly tax-exempt	4,082	1	58	47	194	68	540	942	801	347	455	546	83
8	Other interest	68,346	1,171	2,170	2,560	3,931	5,225	9,430	6,347	13,326	3,382	9,911	7,622	3,271
9	Rents	479,535	23,730	13,706	25,133	34,143	58,774	64,047	54,188	66,872	19,630	19,935	47,649	51,728
10	Royalties	79,840	383	187	463	962	2,499	3,263	2,311	4,789	1,423	2,406	55,968	5,186
11	Net short-term capital gain reduced by net long-term capital loss	2,044	39	36	500	181	79	386	64	223	30	389	54	63
12	Net long-term capital gain reduced by net short-term capital loss	205,913	11,190	5,652	10,047	7,423	12,760	29,085	16,353	21,787	14,359	41,029	31,173	5,055
13	Net gain, noncapital assets	20,962	454	637	1,227	1,411	909	9,190	1,083	1,277	750	3,021	188	815
14	Dividends, domestic corporations	38,420	314	544	800	1,189	2,442	5,373	3,486	10,163	6,757	4,303	2,886	163
15	Dividends, foreign corporations	27,294	-	-	-	5	78	8	225	534	822	3,719	21,894	9
16	Other receipts	553,799	15,878	28,317	31,566	41,332	71,746	73,330	57,370	124,623	21,155	27,607	20,421	40,454
17	Total compiled deductions	27,258,098	174,883	441,853	990,504	1,931,184	3,026,062	4,892,535	3,390,017	4,668,646	1,661,081	3,230,641	2,724,404	126,288
18	Cost of sales and operations	14,437,231	30,869	122,378	346,625	753,755	1,267,503	2,425,108	1,832,573	2,614,945	1,057,702	2,196,776	1,788,997	-
19	Compensation of officers	1,507,870	13,888	50,799	118,327	219,730	303,822	329,212	169,354	165,110	35,816	75,808	25,312	4,692
20	Repairs	314,785	3,972	8,585	15,773	29,439	41,122	60,972	38,201	53,211	15,266	22,227	22,566	3,851
21	Bad debts	104,190	7,857	2,169	3,014	6,591	9,419	21,290	11,728	20,410	4,869	8,844	7,619	380
22	Rent paid	1,081,375	14,833	34,041	61,974	104,251	180,843	215,085	129,561	169,389	53,129	65,127	48,849	4,293
23	Taxes paid	854,312	5,570	15,791	38,029	69,690	108,644	161,351	95,795	154,507	50,719	85,461	64,159	4,596
24	Interest paid	493,301	6,799	12,143	25,259	47,367	62,201	91,467	48,977	78,780	26,149	39,269	42,759	12,131
25	Contributions or gifts	14,754	228	239	219	404	1,029	2,084	1,680	2,887	1,006	2,791	1,645	542
26	Amortization	57,355	309	915	1,581	1,967	6,167	5,850	4,836	17,518	8,194	1,064	169	8,789
27	Depreciation	1,770,502	25,190	50,966	99,149	172,913	214,661	323,979	190,045	292,274	95,999	145,057	125,941	34,328
28	Depletion	8,137	-	33	33	22	210	276	175	6,860	33	58	404	33
29	Advertising	461,870	3,571	7,959	17,773	39,604	59,801	88,047	74,989	70,909	20,903	38,323	37,912	2,079
30	Pension, profit sharing, annuity plans	139,343	180	451	699	2,791	6,686	17,657	14,718	35,232	11,900	29,162	19,590	277
31	Other employee benefit plans	65,643	76	185	909	2,111	4,659	11,500	7,646	12,873	5,894	9,927	9,810	53
32	Net loss, noncapital assets	23,986	1,513	1,627	2,592	1,855	1,664	4,027	790	1,791	2,881	4,357	374	515
33	Other deductions	5,923,444	60,428	133,572	258,548	478,694	757,631	1,134,630	772,949	971,950	270,621	506,390	528,302	49,729
34	Compiled net profit (less net loss) (3 less 17)	837,223	[1]31,494	[1]22,462	[1]6,520	26,752	63,342	147,956	68,671	182,440	71,397	209,196	147,211	[1]10,266
35	Net income (less deficit), total (34 less 7)	833,141	[1]31,495	[1]22,520	[1]6,567	26,558	63,274	147,416	67,729	181,639	71,050	208,741	146,665	[1]19,349
	Returns other than Form 1120-S:													
36	Net income (less deficit) (35 less 45)	808,095	[1]28,292	[1]19,076	[1]9,526	28,275	55,773	127,904	60,511	180,833	71,190	208,741	146,665	[1]14,903
37	Statutory special deductions, total	159,388	5,616	7,049	8,264	14,595	16,908	30,600	13,599	27,026	19,234	7,781	10,955	1,761
38	Net operating loss carryforward	125,840	5,338	6,621	7,578	13,756	14,931	26,199	10,736	18,659	7,814	4,109	8,461	1,638
39	Deduction for dividends received	31,323	277	424	686	828	1,932	4,399	2,789	8,306	3,735	3,654	2,170	123
40	Income subject to tax	1,248,895	10,221	19,050	37,793	78,164	111,839	183,631	99,456	214,476	84,340	213,976	183,052	12,901
41	Income tax	523,851	2,725	5,412	11,241	24,420	36,380	64,932	38,886	100,361	42,149	102,305	90,485	4,555
42	Less: Investment credit	21,887	60	242	979	1,562	2,731	3,784	2,337	3,733	1,224	2,191	2,693	351
43	Tax after investment credit	501,964	2,665	5,170	10,262	22,858	33,649	61,148	36,549	96,628	40,925	100,114	87,792	4,204
44	Compiled net profit less tax (34 less 43)	335,259	[2]34,159	[2]27,632	[2]16,782	3,894	29,693	86,808	32,122	85,812	30,472	109,082	59,419	[2]23,470
45	Form 1120-S net income (less deficit) (35 less 36)	25,046	[1]3,203	[1]3,444	2,959	[1]1,717	7,501	19,512	7,218	(3)	[1]40	-	-	[1]4,446
	Distributions to stockholders:													
46	Cash and property except own stock	221,000	3,556	3,347	8,052	9,368	19,936	30,393	20,058	29,429	20,341	35,669	37,397	3,454
47	Corporation's own stock	36,234	64	-	1,370	989	[1]1,451	2,138	4,454	9,009	1,331	9,546	5,886	-

Footnotes at end of table.

Table 35. — INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS—Continued

	Industrial division, item	Size of business receipts												
		Total	Under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 under $50,000,000	$50,000,000 or more	Receipts not reported
	NATURE OF BUSINESS NOT ALLOCABLE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1	Number of returns, total	7,756	1,236	191	302	145		106		14	1	1	-	5,760
2	Form 1120-S	362	152	(3)	(3)	(3)		2		-	-	-	-	138
		(Thousand dollars)												
3	Total compiled receipts	109,923	2,964	3,395	10,411	10,645		35,267		20,325	6,975	15,417	-	4,524
4	Business receipts	103,127	2,481	3,343	9,898	10,110		34,881		20,077	6,920	15,417	-	-
	Interest on Government obligations:													
5	Wholly taxable	8	-	-	-	-		8		-	-	-	-	-
6	Subject to surtax only	-	-	-	-	-		-		-	-	-	-	-
7	Wholly tax-exempt	7	-	-	-	-		-		-	-	-	-	-
8	Other interest	456	23	2	26	60		74		7	2	-	-	262
9	Rents	1,089	28	-	236	412		175		16	24	-	-	198
10	Royalties	142	-	3	-	-		-		23	-	-	-	116
11	Net short-term capital gain reduced by net long-term capital loss	84	11	-	16	-		1		-	-	-	-	56
12	Net long-term capital gain reduced by net short-term capital loss	1,834	259	32	1	21		34		12	4	-	-	1,471
13	Net gain, noncapital assets	102	-	-	-	25		-		-	-	-	-	77
14	Dividends, domestic corporations	440	58	4	-	14		21		-	19	-	-	324
15	Dividends, foreign corporations	-	-	-	-	-		-		-	-	-	-	-
16	Other receipts	2,634	104	11	234	3		73		190	-	-	-	2,019
17	Total compiled deductions	123,624	3,913	3,396	10,652	10,407		34,222		20,024	6,874	15,025	-	19,111
18	Cost of sales and operations	67,218	925	741	5,265	4,598		18,910		15,797	6,707	14,275	-	-
19	Compensation of officers	3,070	209	239	405	220		1,570		196	-	15	-	216
20	Repairs	649	156	39	57	196		129		55	-	4	-	13
21	Bad debts	13,163	62	-	58	62		36		972	-	10	-	11,963
22	Rent paid	2,522	56	49	231	199		1,543		137	-	39	-	268
23	Taxes paid	2,693	172	104	244	204		1,258		87	15	28	-	581
24	Interest paid	2,585	199	183	268	336		513		117	54	59	-	856
25	Contributions or gifts	44	-	1	1	13		12		5	-	-	-	12
26	Amortization	265	2	-	-	-		144		-	-	3	-	116
27	Depreciation	3,298	411	284	245	906		663		356	37	9	-	387
28	Depletion	-	-	-	-	-		-		-	-	-	-	-
29	Advertising	1,451	1	54	267	97		306		412	-	296	-	18
30	Pension, profit sharing, annuity plans	437	-	-	-	-		437		-	-	-	-	-
31	Other employee benefit plans	60	-	-	-	-		41		13	-	6	-	-
32	Net loss, noncapital assets	338	3	39	-	-		1		-	-	-	-	-
33	Other deductions	25,831	1,717	1,663	3,611	3,576		8,659		1,877	61	281	-	295
34	Compiled net profit (less net loss) (3 less 17)	[1]13,701	[1]949	[1]1	[1]241	238		1,045		301	101	392	-	[1]14,587
35	Net income (less deficit), total (34 less 7)	[1]13,708	[1]949	[1]1	[1]241	238		1,045		301	95	392	-	[1]14,588
	Returns other than Form 1120-S:													
36	Net income (less deficit) (35 less 45)	[1]14,123	[1]984	181	[1]241	256		1,047		301	95	392	-	[1]15,170
37	Statutory special deductions, total	1,817	375	65	21	12		698		166	13	-	-	467
38	Net operating loss carryforward	1,503	373	62	21	-		682		166	-	-	-	199
39	Deduction for dividends received	314	2	3	-	12		16		-	13	-	-	268
40	Income subject to tax	4,753	152	454	610	796		751		166	82	392	-	1,350
41	Income tax	1,562	29	131	167	303		222		65	36	198	-	411
42	Less: Investment credit	37	-	(4)	(4)	(4)		22		6	5	4	-	-
43	Tax after investment credit	1,525	29	131	167	303		200		59	31	194	-	411
44	Compiled net profit less tax (34 less 43)	[2]15,226	[2]978	[2]132	[2]408	[2]65		845		242	70	198	-	[2]14,998
45	Form 1120-S net income (less deficit) (35 less 36)	415	35	(3)	-	(3)		[1]2		-	-	-	-	582
	Distributions to stockholders:													
46	Cash and property except own stock	23,028	2,951	6	-	-		13		-	20	-	-	20,038
47	Corporation's own stock	21	21	-	-	-		-		-	-	-	-	-

[1] Loss or deficit.
[2] Loss after tax.
[3] Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[4] Less than $500 per return.
[5] Size of total compiled receipts was used in lieu of size of business receipts to classify statistics for Finance, insurance, and real estate division.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 36.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET INCOME

Industrial division, item	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $10,000,000	$10,000,000 or more
	Size of net income											
ALL INDUSTRIAL DIVISIONS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1 Number of returns, total	783,195	360,390	121,387	68,938	49,026	114,941	33,470	20,333	6,798	3,592	3,752	568
2 Form 1120-S	78,939	37,743	14,503	7,270	4,761	11,013	2,485	1,061	87	11	5	-
	(Thousand dollars)											
3 Total compiled receipts	825,254,516	48,786,979	32,993,930	25,315,099	23,476,478	86,823,322	52,291,261	59,045,858	40,270,726	39,963,105	144,246,772	272,040,986
4 Business receipts	780,432,580	46,981,356	31,702,778	24,286,234	22,502,698	82,936,606	49,698,260	55,869,744	38,003,056	37,727,821	135,854,260	254,869,767
Interest on Government obligations:												
5 Wholly taxable	3,038,624	28,927	32,549	37,417	41,876	274,927	219,996	294,526	206,153	185,144	729,736	987,373
6 Subject to surtax only	42,153	383	583	607	589	2,534	1,292	2,965	1,165	2,011	11,585	18,439
7 Wholly tax-exempt	1,167,324	5,692	12,727	8,664	12,006	71,912	61,029	87,223	66,774	84,983	340,969	415,345
8 Other interest	18,002,913	432,012	326,404	274,354	303,148	1,343,917	1,024,294	1,282,287	927,948	934,927	3,493,010	7,660,612
9 Rents	4,209,629	442,039	291,815	231,372	176,464	526,606	282,624	289,501	159,212	185,399	503,315	1,121,282
10 Royalties	932,487	46,338	11,301	11,072	12,798	26,368	43,388	37,275	36,192	48,021	208,388	451,346
11 Net short-term capital gain reduced by net long-term capital loss	68,954	3,987	2,784	2,453	1,714	5,507	6,360	6,489	8,024	2,681	9,655	19,300
12 Net long-term capital gain reduced by net short-term capital loss	3,417,833	64,183	58,322	53,339	42,214	218,774	182,589	272,348	226,356	225,347	857,479	1,216,882
13 Net gain, noncapital assets	1,506,884	220,954	121,259	91,822	93,059	296,451	117,400	122,241	73,796	48,557	141,448	179,897
14 Dividends, domestic corporations	3,496,676	17,602	17,040	15,741	16,953	73,433	76,946	126,854	109,626	135,679	772,803	2,133,999
15 Dividends, foreign corporations	1,420,648	327	439	428	261	1,634	2,288	5,480	10,377	12,498	196,672	1,190,244
16 Other receipts	7,517,811	543,179	415,929	301,596	272,698	1,044,653	574,795	648,925	442,047	370,037	1,127,452	1,776,500
17 Total compiled deductions	767,838,891	48,246,578	32,160,761	24,487,423	22,635,414	83,391,766	49,919,619	55,863,515	37,848,439	37,349,447	133,369,800	242,566,129
18 Cost of sales and operations	552,635,537	33,687,019	23,402,860	18,180,069	16,981,590	63,563,315	38,367,838	42,419,623	28,384,507	27,844,142	94,362,765	165,441,809
19 Compensation of officers	13,683,926	2,635,637	1,378,890	939,906	787,326	2,647,294	1,250,200	1,186,747	624,019	485,773	1,106,788	641,346
20 Repairs	6,879,689	279,536	177,111	124,687	115,761	398,565	227,485	292,835	222,304	239,972	1,379,854	3,421,579
21 Bad debts	2,194,519	165,176	109,534	86,383	75,512	297,695	170,925	193,232	135,604	120,838	358,447	481,173
22 Rent paid on business property	8,544,053	952,233	510,055	345,698	317,786	1,017,302	529,245	574,288	347,121	368,079	1,319,754	2,262,492
23 Taxes paid	21,506,084	1,025,889	661,728	465,227	439,961	1,449,744	914,413	1,101,368	812,708	832,379	3,983,741	9,818,926
24 Interest paid	12,407,058	730,907	463,815	338,284	297,324	1,160,320	791,572	963,187	715,131	659,953	2,198,766	4,087,799
25 Contributions or gifts	590,459	2,216	2,840	7,323	7,687	35,111	27,500	40,441	31,003	32,407	129,433	274,498
26 Amortization	507,797	9,426	4,634	3,795	3,333	17,458	7,514	12,868	8,561	24,783	73,662	341,763
27 Depreciation	23,265,866	1,074,873	686,804	495,516	423,053	1,508,007	886,720	1,089,473	792,411	899,266	4,166,542	11,243,201
28 Depletion	3,156,538	48,010	13,518	20,415	8,560	37,793	53,694	56,003	60,604	80,154	465,755	2,312,032
29 Advertising	8,970,222	405,995	262,511	204,852	168,313	652,965	399,787	513,527	404,854	427,481	1,901,802	3,628,135
30 Pension, profit sharing, annuity plans	4,864,776	47,121	40,468	37,616	35,248	191,696	152,928	225,013	178,963	215,391	1,048,302	2,692,030
31 Other employee benefit plans	2,775,491	66,463	48,120	34,031	34,924	137,602	89,533	128,172	99,462	117,523	522,439	1,497,222
32 Net loss, noncapital assets	188,727	8,378	6,067	4,478	3,375	17,274	13,274	18,041	14,517	14,164	42,052	47,107
33 Other deductions	105,668,149	7,107,699	4,391,806	3,199,143	2,935,661	10,259,625	6,036,991	7,048,697	5,016,670	4,987,142	20,309,698	34,375,017
34 Compiled net profit (3 less 17)	57,415,625	540,401	833,169	827,676	841,064	3,431,556	2,371,642	3,182,343	2,422,287	2,613,658	10,876,972	29,474,857
35 Net income, total (34 less 7)	56,248,301	534,709	820,442	819,012	829,058	3,359,644	2,310,613	3,095,120	2,355,513	2,528,675	10,536,003	29,059,512
Returns other than Form 1120-S:												
36 Net income (35 less 45)	55,196,975	464,210	716,517	729,531	747,268	3,023,964	2,142,262	2,940,605	2,325,757	2,521,080	10,526,269	29,059,512
37 Statutory special deductions, total	4,445,845	136,269	134,737	104,346	83,715	286,162	226,449	284,977	227,644	207,599	862,334	1,891,613
38 Net operating loss carryforward	1,752,580	125,675	122,056	92,060	70,429	228,110	164,164	178,345	137,159	101,951	355,432	177,199
39 Deduction for dividends received	2,433,862	10,540	12,631	12,142	13,179	57,253	60,966	101,296	86,793	101,135	473,880	1,504,047
40 Income subject to tax	51,722,846	376,263	610,012	645,607	681,155	2,834,122	1,996,150	2,811,769	2,249,948	2,534,284	10,028,024	26,955,512
41 Income tax	23,930,297	90,507	176,002	187,112	200,615	911,034	816,844	1,236,637	1,016,227	1,125,587	4,660,893	13,508,838
42 Less: Investment credit	833,687	5,600	11,170	10,086	10,178	44,746	29,481	38,850	31,191	33,428	163,401	455,556
43 Tax after investment credit	23,096,610	84,908	164,832	177,026	190,437	866,288	787,363	1,197,787	985,036	1,092,159	4,494,806	13,055,968
44 Compiled net profit less tax (34 less 43)	34,319,015	455,493	668,337	650,650	650,627	2,565,268	1,584,279	1,984,556	1,437,251	1,521,499	6,382,166	16,418,889
45 Form 1120-S net income (35 less 36)	1,051,326	70,499	103,925	89,481	81,790	335,680	168,351	154,515	29,756	7,595	9,734	-
Distributions to stockholders:												
46 Cash and property except own stock	18,802,125	140,095	138,336	106,394	105,717	621,355	360,203	559,322	384,832	511,545	3,430,201	12,444,125
47 Corporation's own stock	2,026,498	19,257	15,124	18,551	28,734	110,864	76,984	122,773	81,085	104,496	370,344	878,286

Table 36.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET INCOME--Continued

	Industrial division, item	Size of net income											
		Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $10,000,000	$10,000,000 or more
	AGRICULTURE, FORESTRY, AND FISHERIES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Number of returns, total	12,734	5,592	2,085	969	847	2,342	529	246	75	32	16	1
2	Form 1120-S	2,207	929	460	170	113	393	91	26	24	-	1	-
		(Thousand dollars)											
3	Total compiled receipts	4,953,291	643,607	435,130	226,609	255,980	1,189,081	588,213	481,187	275,185	123,587	679,933	54,779
4	Business receipts	4,706,658	618,301	414,220	218,485	244,143	1,148,806	564,554	447,833	258,245	105,451	654,623	31,997
	Interest on Government obligations:												
5	Wholly taxable	1,711	55	23	53	14	311	237	300	120	52	518	28
6	Subject to surtax only	7	-	-	-	-	-	-	7	-	-	-	-
7	Wholly tax-exempt	692	23	-	34	23	98	59	154	13	32	95	161
8	Other interest	15,911	1,118	496	779	774	3,449	1,053	1,660	598	937	4,330	717
9	Rents	33,255	4,269	3,055	1,963	1,426	6,643	2,520	3,420	1,019	3,039	5,532	369
10	Royalties	27,655	209	245	52	814	601	135	988	319	161	2,836	21,295
11	Net short-term capital gain reduced by net long-term capital loss	487	1	12	-	59	158	15	197	-	42	3	-
12	Net long-term capital gain reduced by net short-term capital loss	68,426	3,620	3,512	2,197	2,313	10,418	6,891	12,547	10,681	8,397	7,741	149
13	Net gain, noncapital assets	1,901	608	80	175	8	142	-	119	769	-	-	-
14	Dividends, domestic corporations	8,653	241	176	185	210	1,759	1,486	1,583	1,044	601	1,361	7
15	Dividends, foreign corporations	527	22	-	-	-	3	14	17	4	26	441	-
16	Other receipts	87,408	15,140	13,311	2,686	6,196	16,693	11,249	12,362	2,373	4,889	2,453	56
17	Total compiled deductions	4,663,981	634,511	420,650	214,838	241,753	1,120,179	551,899	445,412	250,634	102,132	638,367	43,606
18	Cost of sales and operations	3,321,319	437,388	302,963	138,836	173,469	846,262	439,705	349,448	197,638	71,114	343,852	20,644
19	Compensation of officers	128,568	32,093	16,724	10,619	9,028	34,505	11,364	7,188	3,032	1,342	2,224	449
20	Repairs	66,667	9,229	5,590	3,758	3,108	14,757	7,198	4,299	2,072	1,655	15,001	-
21	Bad debts	6,852	929	519	83	644	2,045	201	240	187	110	1,798	96
22	Rent paid	91,002	15,097	5,479	2,292	6,408	20,928	6,253	6,435	2,654	1,294	23,616	546
23	Taxes paid on business property	92,334	11,575	8,367	5,043	4,739	16,530	7,749	7,807	4,009	3,340	19,809	3,366
24	Interest paid	50,279	8,351	5,623	2,412	2,946	11,985	5,294	5,435	3,225	1,769	3,208	31
25	Contributions or gifts	1,759	22	19	56	106	422	244	194	171	88	394	43
26	Amortization	803	154	114	4	47	146	122	142	62	12	-	-
27	Depreciation	161,540	24,944	17,784	9,506	8,583	36,651	12,787	12,102	6,711	5,487	25,294	1,691
28	Depletion	10,522	311	58	3	159	114	570	297	85	16	1,035	7,874
29	Advertising	18,340	2,068	1,393	917	1,121	4,364	950	973	589	2,457	3,507	1
30	Pension, profit sharing, annuity plans	9,845	274	203	224	50	2,698	958	789	981	592	2,801	275
31	Other employee benefit plans	6,488	303	141	139	121	784	409	299	276	219	3,744	53
32	Net loss, noncapital assets	506	83	201	28	71	31	6	25	56	-	5	-
33	Other deductions	697,157	91,690	55,472	40,918	31,153	127,957	58,089	49,739	28,886	12,637	192,079	8,537
34	Compiled net profit (3 less 17)	289,310	9,096	14,480	11,771	14,227	68,902	36,314	35,775	24,551	21,455	41,566	11,173
35	Net income, total (34 less 7)	288,618	9,073	14,480	11,737	14,204	68,804	36,255	35,621	24,538	21,423	41,471	11,012
	Returns other than Form 1120-S:												
36	Net income (35 less 45)	250,539	7,251	11,134	9,666	12,261	57,099	30,804	31,913	18,030	21,423	39,946	11,012
37	Statutory special deductions, total	45,970	2,273	3,716	1,596	2,465	8,885	10,602	6,610	4,730	2,194	2,893	6
38	Net operating loss carryforward	37,567	2,170	3,571	1,502	2,287	7,534	9,442	5,299	3,843	1,709	210	-
39	Deduction for dividends received	6,874	103	144	94	178	1,351	1,160	1,311	887	485	1,155	6
40	Income subject to tax	206,841	5,247	7,525	8,051	10,197	48,511	20,583	25,960	13,349	19,351	37,061	11,006
41	Income tax	80,999	1,337	2,223	2,399	3,067	15,630	8,154	11,289	5,852	7,821	17,550	5,677
42	Less: Investment credit	3,616	225	452	119	150	1,011	402	296	265	136	446	114
43	Tax after investment credit	77,383	1,112	1,771	2,280	2,917	14,619	7,752	10,993	5,587	7,685	17,104	5,563
44	Compiled net profit less tax (34 less 43)	211,927	7,984	12,709	9,491	11,310	54,283	28,562	24,782	18,964	13,770	24,462	5,610
45	Form 1120-S net income (35 less 36)	38,079	1,822	3,346	2,071	1,943	11,705	5,451	3,708	6,508	-	1,525	-
	Distributions to stockholders:												
46	Cash and property except own stock	53,977	1,483	1,654	1,531	1,247	8,493	4,543	4,718	2,740	1,918	15,258	10,392
47	Corporation's own stock	3,929	884	89	2,202	-	-	-	492	-	-	262	-

Table 36. —INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET INCOME—Continued

Industrial division, item	Size of net income											
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $10,000,000	$10,000,000 or more
MINING	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1 Number of returns, total	6,445	2,235	840	667	549	1,120	430	299	142	64	84	15
2 Form 1120-S	687	297	124	(1)	(1)	86	(1)	6	-	1	-	-
	(Thousand dollars)											
3 Total compiled receipts	9,575,465	212,210	199,714	174,748	196,451	636,259	430,783	672,756	614,845	686,242	2,851,708	2,899,749
4 Business receipts	9,140,106	201,605	193,969	167,034	190,662	608,666	404,988	645,586	582,595	652,146	2,725,367	2,767,488
Interest on Government obligations:												
5 Wholly taxable	17,987	187	46	2	41	139	225	565	1,063	356	5,906	9,457
6 Subject to surtax only	1	-	-	-	-	-	-	-	1	-	-	-
7 Wholly tax-exempt	2,633	39	20	34	4	65	152	461	215	584	845	214
8 Other interest	30,945	214	821	216	250	1,369	1,092	2,113	2,340	2,404	12,402	7,724
9 Rents	38,218	2,796	861	657	1,096	3,800	1,561	2,179	3,564	5,962	11,114	4,628
10 Royalties	69,674	1,155	241	746	765	4,838	4,180	2,339	3,153	6,634	12,952	32,671
11 Net short-term capital gain reduced by net long-term capital loss	1,942	44	-	44	-	45	33	180	43	44	1,483	26
12 Net long-term capital gain reduced by net short-term capital loss	95,241	1,396	1,113	1,456	815	4,580	6,759	7,232	7,474	7,473	40,703	16,240
13 Net gain, noncapital assets	1,808	205	175	92	171	57	79	64	301	288	357	19
14 Dividends, domestic corporations	58,215	311	128	195	503	1,219	2,243	2,357	3,017	1,385	23,221	23,636
15 Dividends, foreign corporations	12,072	4	-	3	-	11	567	82	563	381	3,085	7,376
16 Other receipts	106,623	4,254	2,340	4,269	2,144	11,470	8,904	9,598	10,516	8,585	14,273	30,270
17 Total compiled deductions	8,315,606	208,796	194,092	166,733	187,261	601,587	401,396	628,459	566,614	641,273	2,617,270	2,102,125
18 Cost of sales and operations	5,252,529	127,416	125,360	99,913	104,600	398 803	268,856	428,938	367,631	432,917	1,672,009	1,226,086
19 Compensation of officers	114,376	7,436	7,837	7,697	8,129	22,605	12,266	11,752	8,545	6,990	13,647	7,472
20 Repairs	171,892	4,250	4,104	5,588	5,619	11,353	6,396	10,270	13,407	9,693	51,863	49,349
21 Bad debts	19,652	340	182	108	387	1,513	1,296	1,165	797	1,317	7,626	4,921
22 Rent paid on business property	69,951	1,323	2,884	1,152	1,897	6,058	3,081	4,379	3,083	5,825	28,824	11,445
23 Taxes paid	249,499	5,231	4,683	5,292	5,130	23,289	11,777	18,253	17,181	15,467	81,050	62,146
24 Interest paid	92,742	3,641	2,826	2,442	1,329	5,882	4,367	7,037	6,088	8,022	35,691	15,417
25 Contributions or gifts	5,978	7	2	31	92	399	271	437	510	449	1,714	2,066
26 Amortization	12,864	36	122	30	18	252	230	173	1,394	1,674	6,209	2,746
27 Depreciation	587,799	13,637	14,324	14,372	11,842	39,427	28,305	44,412	44,420	40,903	170,302	165,855
28 Depletion	724,020	4,410	8,675	7,221	5,116	22,212	17,647	29,346	39,024	37,990	213,614	338,765
29 Advertising	17,905	275	230	332	547	1,362	909	1,998	1,109	2,514	5,718	2,915
30 Pension, profit sharing, annuity plans	48,812	285	2,714	203	292	1,507	1,931	2,366	3,034	2,703	17,663	16,314
31 Other employee benefit plans	72,248	1,574	596	570	2,545	1,138	2,637	2,254	6,988	5,767	28,127	20,052
32 Net loss, noncapital assets	7,482	135	59	16	50	228	395	104	483	110	1,380	4,522
33 Other deductions	867,837	38,800	19,494	21,766	39,668	65,559	41,436	65,575	52,920	68,932	281,833	171,854
34 Compiled net profit (3 less 17)	1,259,859	3,414	5,622	8,015	9,190	34,672	29,387	44,297	48,231	44,969	234,438	797,624
35 Net income, total (34 less 7)	1,257,226	3,379	5,602	7,981	9,186	34,607	29,235	43,836	48,016	44,385	233,993	797,410
Returns other than Form 1120-S:												
36 Net income (35 less 45)	1,245,439	2,780	4,796	7,369	7,986	31,462	25,260	42,953	48,016	43,814	233,993	797,410
37 Statutory special deductions, total	174,056	1,155	1,131	1,627	1,441	5,907	7,681	10,251	12,199	7,674	71,078	53,912
38 Net operating loss carryforward	87,548	995	1,056	1,480	1,061	4,833	5,784	8,374	9,926	5,460	43,531	5,448
39 Deduction for dividends received	48,919	160	75	147	380	985	1,864	1,800	2,502	1,177	19,739	20,090
40 Income subject to tax	1,074,892	1,770	3,682	5,729	6,525	25,577	17,662	33,218	36,009	36,222	165,002	743,496
41 Income tax	533,855	375	1,047	1,704	1,952	8,679	7,280	14,733	17,171	16,687	82,056	382,171
42 Less: Investment credit	16,082	49	229	483	460	1,370	948	1,628	1,498	1,221	5,120	3,076
43 Tax after investment credit	517,773	326	818	1,221	1,492	7,309	6,332	13,105	15,673	15,466	76,936	379,095
44 Compiled net profit less tax (34 less 43)	742,086	3,088	4,804	6,794	7,698	27,363	23,055	31,192	32,558	29,503	157,502	418,529
45 Form 1120-S net income (35 less 36)	11,787	595	806	(1)	(1)	3,145	(1)	883	-	571	-	-
Distributions to stockholders:												
46 Cash and property except own stock	846,195	2,262	1,011	2,813	1,911	10,096	14,186	14,279	13,564	19,634	173,053	593,386
47 Corporation's own stock	16,825	39	-	296		575	408	2,122	1,164	2,491	9,730	-

Footnote at end of table.

Table 36.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET INCOME—Continued

	Industrial division, item	Size of net income											
		Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $10,000,000	$10,000,000 or more
	CONSTRUCTION	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Number of returns, total	53,010	24,765	8,353	4,744	3,492	8,152	2,000	1,063	249	126	66	-
2	Form 1120-S	8,256	3,818	1,379	702	796	1,238	221	97	5	-	-	-
		(Thousand dollars)											
3	Total compiled receipts	31,741,147	4,516,123	2,817,591	2,341,918	2,015,409	7,164,770	3,643,290	3,302,572	1,568,927	1,392,339	2,978,208	-
4	Business receipts	31,151,492	4,477,690	2,786,619	2,310,749	1,992,757	7,077,118	3,591,362	3,236,378	1,517,995	1,345,058	2,815,766	-
	Interest on Government obligations:												
5	Wholly taxable	8,111	102	59	175	28	453	294	503	623	603	5,271	-
6	Subject to surtax only	54	-	11	11	-	22	1	5	-	-	4	-
7	Wholly tax-exempt	2,792	28	28	11	195	682	220	346	240	193	849	-
8	Other interest	44,879	3,878	2,350	2,146	2,494	6,892	3,127	4,237	2,496	2,426	14,833	-
9	Rents	109,536	9,868	4,807	6,128	6,087	23,065	11,624	15,886	6,950	4,166	20,955	-
10	Royalties	3,291	56	34	14	-	69	173	528	46	1,256	1,115	-
11	Net short-term capital gain reduced by net long-term capital loss	2,555	96	100	782	94	12	828	66	415	21	141	-
12	Net long-term capital gain reduced by net short-term capital loss	81,395	3,187	4,264	3,033	1,817	14,267	8,301	6,682	8,484	9,199	22,161	-
13	Net gain, noncapital assets	4,998	323	231	291	190	1,352	772	186	408	966	279	-
14	Dividends, domestic corporations	16,997	119	155	186	108	960	796	1,216	1,387	257	11,813	-
15	Dividends, foreign corporations	5,149	12	-	-	-	28	-	34	1,248	143	3,684	-
16	Other receipts	309,898	20,764	18,933	18,392	11,639	39,850	25,792	36,505	28,635	28,051	81,337	-
17	Total compiled deductions	30,627,310	4,479,911	2,761,423	2,285,425	1,956,102	6,931,002	3,503,446	3,146,976	1,482,582	1,300,663	2,779,780	-
18	Cost of sales and operations	25,809,681	3,618,259	2,242,716	1,878,294	1,639,926	5,859,863	3,026,407	2,740,118	1,278,895	1,138,655	2,386,548	-
19	Compensation of officers	1,018,546	252,393	139,136	91,187	73,231	235,476	96,859	63,258	25,716	17,731	23,559	-
20	Repairs	167,896	17,780	15,755	8,959	11,067	40,858	17,771	20,764	10,288	5,296	19,358	-
21	Bad debts	46,008	8,215	5,463	3,630	4,438	10,806	5,826	2,225	1,572	769	3,064	-
22	Rent paid on business property	159,023	28,917	18,969	17,843	17,356	31,349	10,382	10,091	6,401	4,531	13,184	-
23	Taxes paid	492,660	77,881	50,538	39,374	33,385	116,186	56,872	48,957	21,568	16,890	31,009	-
24	Interest paid	142,289	22,401	12,204	10,885	7,846	26,898	12,704	11,435	6,724	4,951	26,241	-
25	Contributions or gifts	11,521	77	101	493	575	2,381	1,756	1,961	1,274	847	2,056	-
26	Amortization	2,657	143	41	199	72	305	532	35	18	16	1,296	-
27	Depreciation	544,447	65,578	42,230	36,064	30,238	112,294	62,642	65,503	33,134	33,326	63,438	-
28	Depletion	8,486	418	67	22	356	1,096	881	886	665	337	3,758	-
29	Advertising	65,340	15,531	7,818	6,482	5,045	12,444	4,797	3,179	1,421	2,357	6,266	-
30	Pension, profit sharing, annuity plans	85,716	6,529	3,581	3,689	2,900	18,008	12,892	10,245	7,814	4,620	15,438	-
31	Other employee benefit plans	77,694	8,228	7,304	6,936	4,630	21,903	8,346	7,175	3,597	3,865	5,710	-
32	Net loss, noncapital assets	1,953	712	207	150	62	397	127	124	29	55	90	-
33	Other deductions	1,993,393	356,849	215,293	181,218	124,975	440,738	184,652	161,020	83,466	66,417	178,765	-
34	Compiled net profit (3 less 17)	1,113,837	36,212	56,168	56,493	59,307	233,768	139,844	155,596	86,345	91,676	198,428	-
35	Net income, total (34 less 7)	1,111,045	36,184	56,140	56,482	59,112	233,086	139,624	155,250	86,105	91,483	197,579	-
	Returns other than Form 1120-S:												
36	Net income (35 less 45)	1,001,810	28,744	46,312	47,909	45,610	196,214	123,538	140,023	84,398	91,483	197,579	-
37	Statutory special deductions, total	122,625	8,986	9,964	8,720	5,532	24,975	17,553	10,698	9,970	7,280	18,947	-
38	Net operating loss carryforward	106,953	8,956	9,848	8,601	5,460	24,263	16,676	9,588	8,467	7,052	8,042	-
39	Deduction for dividends received	14,137	30	116	119	72	712	651	1,001	1,176	217	10,043	-
40	Income subject to tax	882,394	20,692	36,282	39,275	40,078	171,325	106,804	129,428	74,524	85,325	178,661	-
41	Income tax	366,800	5,059	10,834	11,743	12,167	56,032	45,679	60,645	36,243	41,444	86,954	-
42	Less: Investment credit	16,325	383	888	1,001	905	3,908	2,091	2,151	1,175	1,039	2,784	-
43	Tax after investment credit	350,475	4,676	9,946	10,742	11,262	52,124	43,588	58,494	35,068	40,405	84,170	-
44	Compiled net profit less tax (34 less 43)	763,362	31,536	46,222	45,751	48,045	181,644	96,256	97,102	51,277	51,271	114,258	-
45	Form 1120-S net income (35 less 36)	109,235	7,440	9,828	8,573	13,502	36,872	16,086	15,227	1,707	-	-	-
	Distributions to stockholders:												
46	Cash and property except own stock	121,566	7,194	4,133	3,325	7,681	14,057	12,657	13,217	7,209	8,017	44,076	-
47	Corporation's own stock	23,046	88	171	596	483	5,982	4,040	4,141	2,361	2,518	2,666	-

Table 36. —INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET INCOME—Continued

	Industrial division, item	Size of net income											
		Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $10,000,000	$10,000,000 or more
	MANUFACTURING	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Number of returns, total	120,687	38,276	16,175	10,252	7,710	23,317	10,091	7,731	3,139	1,773	1,932	291
2	Form 1120-S	11,740	4,657	2,191	1,169	870	1,796	695	340	16	6	-	-
		(Thousand dollars)											
3	Total compiled receipts	369,340,766	8,235,513	6,189,409	5,111,194	5,088,265	21,924,516	16,863,762	22,526,447	17,463,168	18,616,134	76,723,055	170,599,303
4	Business receipts	361,788,299	8,164,212	6,136,754	5,058,237	5,045,848	21,705,757	16,670,355	22,219,535	17,200,768	18,328,161	75,430,590	165,828,082
5	Interest on Government obligations:												
6	Wholly taxable	284,618	404	573	327	459	2,177	2,994	4,954	5,483	7,960	38,759	220,528
7	Subject to surtax only	633	-	13	-	-	193	22	38	13	55	176	123
8	Wholly tax-exempt	34,090	87	82	191	95	430	872	1,478	1,689	5,819	3,461	19,886
9	Other interest	723,942	4,207	2,713	2,999	2,839	15,537	14,453	22,111	21,359	27,542	139,995	470,187
10	Rents	735,399	14,894	7,758	9,214	6,079	27,620	22,785	32,606	21,885	37,063	118,017	437,478
11	Royalties	509,954	2,960	1,725	3,973	3,127	6,941	7,142	13,230	14,151	21,981	126,536	308,188
12	Net short-term capital gain reduced by net long-term capital loss	14,230	751	13	5	33	334	136	614	680	208	439	11,017
13	Net long-term capital gain reduced by net short-term capital loss	1,002,971	7,688	3,521	4,949	3,795	23,847	25,075	53,104	44,663	53,148	219,568	563,613
14	Net gain, noncapital assets	22,247	1,332	583	678	309	1,166	4,644	3,520	1,381	2,066	3,481	3,087
15	Dividends, domestic corporations	1,101,235	930	1,269	1,314	713	6,268	8,101	13,965	13,275	18,545	105,224	931,631
16	Dividends, foreign corporations	1,181,927	17	4	125	2	383	611	1,620	1,970	3,728	98,258	1,075,209
	Other receipts	1,941,221	38,031	34,401	29,182	24,966	133,863	106,572	159,672	135,851	109,858	438,551	730,274
17	Total compiled deductions	342,106,175	8,174,092	6,078,354	4,989,559	4,957,575	21,221,497	16,154,452	21,321,063	16,368,806	17,368,655	71,371,731	154,100,391
18	Cost of sales and operations	254,091,178	6,048,550	4,573,836	3,767,193	3,844,212	16,558,044	12,558,489	16,481,425	12,487,808	13,324,668	52,546,648	111,900,305
19	Compensation of officers	4,250,465	465,748	303,184	228,074	194,897	740,535	476,661	502,209	294,066	236,515	503,246	305,330
20	Repairs	5,065,568	43,925	33,207	30,009	27,287	126,417	91,848	150,887	136,435	171,338	1,142,721	3,111,494
21	Bad debts	480,541	20,716	14,051	10,705	10,567	46,289	30,645	36,868	27,503	30,093	118,191	134,913
22	Rent paid on business property	2,513,018	128,621	75,646	63,811	54,975	211,286	136,107	149,419	105,590	97,987	464,126	1,025,450
23	Taxes paid	10,674,305	171,962	127,838	100,036	84,651	389,298	339,873	451,660	403,666	407,864	2,385,748	5,811,709
24	Interest paid	2,071,704	48,609	32,249	25,880	22,307	104,172	80,880	106,944	85,899	96,600	496,879	971,285
25	Contributions or gifts	330,965	339	262	1,685	1,520	8,402	9,564	16,773	15,239	18,358	81,665	177,158
26	Amortization	175,341	1,003	586	712	242	3,977	2,569	3,100	3,891	4,020	28,196	127,045
27	Depreciation	11,319,429	158,548	121,108	99,029	83,349	383,351	313,252	443,476	374,652	450,985	2,306,060	6,585,619
28	Depletion	2,187,182	741	997	2,995	395	10,393	13,457	11,688	14,859	25,582	218,818	1,887,257
29	Advertising	5,225,678	49,247	39,275	34,023	37,038	155,918	135,200	232,461	228,402	242,483	1,328,543	2,743,088
30	Pension, profit sharing, annuity plans	2,918,078	10,919	10,467	10,821	9,142	56,640	63,785	108,475	98,183	125,243	674,931	1,749,472
31	Other employee benefit plans	1,820,453	22,525	16,468	16,893	14,762	55,825	43,843	71,795	56,620	74,008	343,011	1,110,703
32	Net loss, noncapital assets	66,855	1,656	867	583	824	3,227	3,249	5,156	7,522	5,187	13,308	25,276
33	Other deductions	38,915,415	1,000,983	728,313	603,110	571,407	2,367,723	1,855,030	2,548,727	2,028,471	2,057,724	8,719,640	16,434,287
34	Compiled net profit (3 less 17)	27,234,591	61,421	111,055	121,635	130,690	703,019	709,310	1,205,384	1,094,362	1,247,479	5,351,324	16,498,912
35	Net income, total (34 less 7)	27,200,501	61,334	110,973	121,444	130,595	702,589	708,438	1,203,906	1,092,673	1,241,660	5,347,863	16,479,026
	Returns other than Form 1120-S:												
36	Net income (35 less 45)	26,982,317	52,883	94,907	107,053	115,570	646,533	662,482	1,151,717	1,087,154	1,237,129	5,347,863	16,479,026
37	Statutory special deductions, total	1,713,071	17,956	21,098	20,544	15,018	59,578	65,662	79,301	62,103	57,139	253,926	1,060,746
38	Net operating loss carryforward	609,656	17,299	20,054	19,403	14,415	54,564	59,022	66,383	50,576	40,213	157,024	110,703
39	Deduction for dividends received	932,881	656	1,044	1,141	600	4,868	6,621	11,516	11,093	15,698	87,689	791,955
40	Income subject to tax	25,296,371	36,706	74,043	86,784	100,969	587,943	600,245	1,074,963	1,031,249	1,180,555	5,101,144	15,421,770
41	Income tax	12,642,955	9,306	22,364	25,794	30,351	198,741	260,664	513,042	510,826	593,160	2,591,636	7,887,071
42	Less: Investment credit	420,813	1,417	3,342	3,120	3,215	16,605	14,148	20,117	17,131	19,092	94,019	228,607
43	Tax after investment credit	12,222,142	7,889	19,022	22,674	27,136	182,136	246,516	492,925	493,695	574,068	2,497,617	7,658,464
44	Compiled net profit less tax (34 les 43)	15,012,449	53,532	92,033	98,961	103,554	520,883	462,794	712,459	600,667	673,411	2,853,707	8,840,448
45	Form 1120-S net income (35 less 36)	218,184	8,451	16,066	14,391	15,025	56,056	45,956	52,189	5,519	4,531	-	-
	Distributions to stockholders:												
46	Cash and property except own stock	9,299,871	11,324	22,519	14,665	16,005	111,425	89,566	176,538	138,890	188,903	1,411,126	7,118,910
47	Corporation's own stock	3,135,778	1,095	4,116	6,264	14,388	23,814	23,217	52,100	41,404	54,691	288,995	625,694

Table 36.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET INCOME—Continued

	Industrial division, item	Size of net income											
		Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $10,000,000	$10,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
1	Number of returns, total	32,612	14,260	5,166	2,734	2,084	4,642	1,430	1,213	387	250	330	116
2	Form 1120-S	2,910	1,273	531	373	225	332	104	68	4	-	-	-
		(Thousand dollars)											
3	Total compiled receipts	63,473,967	1,426,942	884,801	809,517	617,980	2,425,859	1,410,720	2,625,575	1,890,806	2,203,153	10,587,317	38,595,007
4	Business receipts	61,727,021	1,397,353	861,674	786,211	606,094	2,341,281	1,376,757	2,561,771	1,846,452	2,109,609	10,221,449	37,618,370
	Interest on Government obligations:												
5	Wholly taxable	63,258	241	139	148	41	495	436	921	849	1,870	12,370	45,948
6	Subject to surtax only	72	-	-	-	-	13	-	11	12	5	-	31
7	Wholly tax-exempt	14,201	8	18	186	16	163	366	246	598	1,934	10,503	
8	Other interest	236,095	1,207	1,642	771	905	4,272	2,721	5,018	2,820	9,932	28,561	178,246
9	Rents	501,324	7,460	5,845	4,007	5,062	21,698	10,086	18,297	8,928	42,002	106,524	271,415
10	Royalties	35,856	58	-	26	-	190	96	416	1,274	842	5,618	27,336
11	Net short-term capital gain reduced by net long-term capital loss	2,384	55	214	28	27	66	110	76	168	29	799	852
12	Net long-term capital gain reduced by net short-term capital loss	237,419	2,786	3,228	2,576	1,802	8,244	7,541	18,029	18,017	12,717	76,313	86,166
13	Net gain, noncapital assets	43,781	934	83	43	598	519	14	2,223	37	98	3,335	35,937
14	Dividends, domestic corporations	129,713	94	186	170	168	1,257	1,989	4,484	2,208	8,444	22,394	88,319
15	Dividends, foreign corporations	17,216	11	34	-	1	63	8	166	80	594	566	15,693
16	Other receipts	465,627	16,735	11,738	11,351	3,266	47,598	10,799	13,797	9,715	16,453	107,494	216,681
17	Total compiled deductions	54,900,697	1,402,135	849,789	773,435	582,283	2,287,772	1,311,136	2,438,462	1,756,577	2,021,959	9,578,351	31,898,798
18	Cost of sales and operations	34,812,763	864,053	535,919	520,564	416,625	1,530,018	903,141	1,589,958	1,224,140	1,366,275	6,335,331	19,526,739
19	Compensation of officers	583,824	92,560	51,432	35,597	25,566	89,839	38,665	52,842	27,620	20,114	60,278	89,311
20	Repairs	243,136	10,400	5,461	3,588	2,537	13,331	6,301	20,198	8,658	6,514	22,590	143,558
21	Bad debts	113,032	3,064	1,991	1,672	1,066	4,509	1,799	4,340	2,038	1,779	11,982	78,792
22	Rent paid on business property	1,107,396	36,736	22,776	19,183	13,998	57,813	30,378	73,015	41,435	69,442	187,765	554,895
23	Taxes paid	4,198,528	62,615	34,607	30,739	21,465	109,952	65,588	132,625	91,226	120,077	598,002	2,931,632
24	Interest paid	2,235,331	18,943	11,181	11,224	6,235	31,452	20,596	43,184	32,232	54,891	398,452	1,606,941
25	Contributions or gifts	55,631	48	227	131	186	1,149	887	1,969	1,452	1,445	7,085	41,052
26	Amortization	260,609	283	420	325	267	2,288	256	2,346	569	7,685	34,900	211,270
27	Depreciation	5,829,785	85,883	49,192	44,917	33,658	149,206	93,152	156,549	122,141	170,668	1,062,619	3,861,800
28	Depletion	81,699	33	1	18	-	334	63	32	1,281	9,314	10,902	59,721
29	Advertising	285,835	8,171	5,543	5,085	2,072	9,345	6,351	8,626	6,384	8,942	56,822	168,494
30	Pension, profit sharing, annuity plans	756,631	3,733	2,267	3,759	1,783	12,248	6,139	17,099	12,665	16,349	84,143	596,446
31	Other employee benefit plans	312,395	5,975	3,195	2,670	1,127	11,207	5,420	14,309	9,539	10,746	46,228	201,979
32	Net loss, noncapital assets	12,976	355	767	101	46	838	443	255	261	788	4,219	4,903
33	Other deductions	4,011,126	209,283	124,810	93,862	55,692	264,243	131,957	321,115	174,936	156,930	657,033	1,821,265
34	Compiled net profit (3 less 17)	8,573,270	24,807	35,012	32,082	35,697	138,087	99,584	187,113	134,229	181,194	1,009,166	6,696,299
35	Net income, total (34 less 7)	8,559,069	24,799	34,994	31,896	35,681	137,924	99,421	186,747	133,983	180,596	1,007,232	6,685,796
	Returns other than Form 1120-S:												
36	Net income (35 less 45)	8,513,301	21,960	31,228	27,652	31,605	127,629	91,449	175,636	132,518	180,596	1,007,232	6,685,796
37	Statutory special deductions, total	272,467	5,111	8,945	3,905	3,906	12,901	9,602	13,177	14,571	14,791	53,647	131,911
38	Net operating loss carryforward	137,670	5,028	8,822	3,790	3,789	11,817	7,891	9,117	12,562	7,236	31,429	36,189
39	Deduction for dividends received	109,825	83	122	104	117	1,077	1,706	3,794	1,869	7,173	18,774	75,006
40	Income subject to tax	8,252,564	17,212	24,379	23,720	27,696	114,796	82,681	162,791	118,137	171,014	953,248	6,556,890
41	Income tax	4,179,786	4,761	7,271	7,046	8,366	37,858	35,036	75,594	56,652	85,135	473,332	3,388,735
42	Less: Investment credit	259,221	596	1,149	1,249	1,049	5,407	3,255	5,325	4,331	4,974	35,332	196,554
43	Tax after investment credit	3,920,565	4,165	6,122	5,797	7,317	32,451	31,781	70,269	52,321	80,161	438,000	3,192,181
44	Compiled net profit less tax (34 less 43)	4,652,705	20,642	28,890	26,285	28,380	105,636	67,803	116,844	81,908	101,033	571,166	3,504,118
45	Form 1120-S net income (35 less 36)	45,768	2,839	3,766	4,244	4,076	10,295	7,972	11,111	1,465	-	-	-
	Distributions to stockholders:												
46	Cash and property except own stock	3,398,474	6,156	3,684	6,346	3,769	15,960	14,643	37,679	24,889	53,658	457,863	2,773,827
47	Corporation's own stock	171,509	181	258	1	503	3,444	881	3,066	5,142	2,704	32,849	122,480

Table 36.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET INCOME—Continued

Industrial division, item	Size of net income											
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $10,000,000	$10,000,000 or more
WHOLESALE AND RETAIL TRADE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1 Number of returns, total	249,480	113,065	40,670	23,857	16,581	38,690	9,787	4,730	1,176	509	383	32
2 Form 1120-S	34,696	16,523	6,560	3,279	2,002	4,980	955	384	10	1	2	-
	(Thousand dollars)											
3 Total compiled receipts	259,960,956	27,292,787	18,831,392	14,115,592	12,814,856	45,728,777	24,821,522	24,159,648	14,271,918	12,387,880	30,487,723	31,048,861
4 Business receipts	251,524,224	26,916,545	18,522,199	13,870,859	12,599,563	44,927,157	24,385,276	23,704,530	14,013,087	12,170,682	29,971,257	30,443,069
5 Interest on Government obligations:												
Wholly taxable	23,709	615	428	542	152	2,339	3,069	2,317	1,429	3,150	5,300	4,368
6 Subject to surtax only	303	45	54	64	-	28	10	80	-	-	-	22
7 Wholly tax-exempt	6,009	183	291	147	64	479	448	1,104	635	247	2,064	347
8 Other interest	325,453	22,575	14,888	13,711	12,044	51,070	31,300	39,649	26,901	27,071	59,078	27,166
9 Rents	457,884	45,072	34,119	30,763	21,690	92,474	54,341	60,133	25,820	30,606	47,001	15,869
10 Royalties	20,095	1,027	622	134	266	1,660	3,483	1,973	3,505	1,954	3,824	1,647
11 Net short-term capital gain reduced by net long-term capital loss	5,395	420	269	269	757	1,129	853	244	167	845	306	136
12 Net long-term capital gain reduced by net short-term capital loss	197,939	12,018	9,074	9,794	8,502	39,027	18,454	28,585	15,269	17,336	33,122	6,758
13 Net gain, noncapital assets	14,925	1,085	1,910	777	584	2,584	838	1,232	312	1,436	4,154	13
14 Dividends, domestic corporations	163,787	2,536	1,923	2,405	2,642	8,763	10,292	14,126	9,717	10,153	30,362	70,868
15 Dividends, foreign corporations	100,918	35	194	29	67	136	522	1,249	620	1,101	50,936	46,029
16 Other receipts	3,120,315	290,631	245,421	186,098	168,525	601,931	312,636	304,426	174,456	123,299	280,319	432,573
17 Total compiled deductions	249,432,296	27,119,454	18,555,480	13,831,304	12,535,335	44,604,895	24,156,064	23,454,257	13,864,325	12,034,485	29,462,179	29,814,518
18 Cost of sales and operations	200,543,204	20,705,610	14,681,154	11,087,080	10,126,525	36,375,411	20,022,995	19,587,710	11,630,492	10,045,689	24,104,229	22,176,309
19 Compensation of officers	4,236,670	1,105,091	549,744	374,711	300,496	966,671	364,868	278,591	109,923	70,221	89,837	26,517
20 Repairs	642,145	84,354	51,159	34,472	32,741	108,085	60,141	47,673	30,445	28,072	77,244	87,759
21 Bad debts	485,183	60,518	43,918	37,486	25,392	98,126	45,517	48,666	26,228	19,220	36,842	43,270
22 Rent paid on business property	3,059,382	488,053	267,236	167,498	149,052	490,108	230,692	226,339	122,658	120,543	357,346	439,857
23 Taxes paid	2,866,782	338,974	233,372	143,742	171,432	470,083	250,556	255,137	140,213	139,373	344,800	379,100
24 Interest paid	889,095	109,207	73,057	54,189	41,264	152,130	73,427	76,989	52,171	48,123	128,625	79,913
25 Contributions or gifts	91,740	600	1,089	2,916	3,093	13,006	8,768	10,906	6,280	5,131	12,279	27,672
26 Amortization	14,555	1,562	1,350	840	1,202	2,759	1,715	1,951	797	592	1,707	80
27 Depreciation	1,979,048	248,245	152,172	103,625	91,317	320,231	157,606	143,120	86,394	89,639	267,382	319,317
28 Depletion	19,303	504	425	113	327	1,354	518	1,163	1,280	1,914	2,901	8,804
29 Advertising	2,579,069	231,188	154,532	123,099	89,409	348,912	194,242	204,575	121,667	132,689	373,253	609,503
30 Pension, profit sharing, annuity plans	453,222	12,627	12,569	10,810	10,516	60,715	35,883	42,869	25,665	28,473	79,485	137,610
31 Other employee benefit plans	231,149	18,279	14,599	8,627	7,869	31,219	18,170	18,875	11,444	12,670	36,310	55,287
32 Net loss, noncapital assets	13,942	1,564	1,378	1,743	532	2,039	841	1,506	647	697	2,479	516
33 Other deductions	31,327,807	3,713,078	2,317,726	1,680,353	1,484,368	5,164,046	2,690,125	2,508,187	1,498,021	1,291,439	3,551,460	5,429,004
34 Compiled net profit (3 less 17)	6,528,660	173,333	275,912	284,288	279,521	1,123,882	665,458	705,391	407,593	353,395	1,025,544	1,234,343
35 Net income, total (34 less 7)	6,522,651	173,150	275,621	284,141	279,457	1,123,403	665,010	704,287	406,958	353,148	1,023,480	1,233,996
Returns other than Form 1120-S:												
36 Net income (35 less 43)	6,094,080	141,364	228,623	243,472	245,556	972,358	600,852	651,897	403,406	352,517	1,020,039	1,233,996
37 Statutory special deductions, total	437,587	38,229	39,279	31,801	20,067	71,401	31,864	36,127	22,067	22,920	59,765	68,067
38 Net operating loss carryforward	282,113	36,869	38,001	30,184	18,176	64,105	22,958	21,596	11,975	12,446	21,544	4,659
39 Deduction for dividends received	134,654	1,323	1,232	1,532	1,791	6,740	7,896	11,273	7,946	8,619	26,066	60,236
40 Income subject to tax	5,673,669	107,838	189,897	211,972	225,753	909,895	569,092	616,436	381,827	330,075	964,270	1,166,610
41 Income tax	2,508,214	27,674	57,189	63,369	67,993	302,574	245,924	292,634	189,386	165,388	491,458	604,625
42 Less: Investment credit	66,196	1,554	2,667	2,107	2,107	8,647	4,594	4,780	3,822	3,601	13,654	18,663
43 Tax after investment credit	2,442,018	26,120	54,522	61,262	65,886	293,927	241,330	287,854	185,564	161,787	477,804	585,962
44 Compiled net profit less tax (34 less 43)	4,086,642	147,213	221,390	223,026	213,635	829,955	424,128	417,537	222,029	191,608	547,740	648,381
45 Form 1120-S net income (35 less 36)	428,571	31,786	46,998	40,669	33,901	151,045	64,158	87,112	3,552	631	3,441	-
Distributions to stockholders:												
46 Cash and property except own stock	1,257,983	34,962	35,328	29,708	25,916	230,108	99,515	55,180	52,949	229,083	378,122	
47 Corporation's own stock	217,422	9,845	4,784	3,750	6,486	42,120	20,531	30,607	9,214	11,760	67,153	11,172

Table 36.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET INCOME—Continued

	Industrial division, item	Size of net income											
		Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $10,000,000	$10,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	WHOLESALE AND RETAIL TRADE—Continued												
	Wholesale Trade												
1	Number of returns, total	91,697	33,999	14,058	9,554	7,295	17,902	5,131	2,494	718	319	216	11
2	Form 1120-S	10,907	4,349	1,868	1,144	706	2,107	527	195	8	1	2	-
		(Thousand dollars)											
3	Total compiled receipts	125,223,426	11,103,506	9,056,595	7,100,361	6,881,055	24,650,668	13,962,033	13,692,266	9,118,513	8,356,020	15,788,823	5,513,586
4	Business receipts	123,432,014	10,963,903	8,915,135	7,001,292	6,785,067	24,313,756	13,764,036	13,500,704	8,985,969	8,250,271	15,540,122	5,411,759
	Interest on Government obligations:												
5	Wholly taxable	14,261	294	281	424	59	1,114	2,389	1,269	901	986	3,666	2,878
6	Subject to surtax only	64	-	-	20	-	14	6	2	-	-	-	22
7	Wholly tax-exempt	3,858	90	25	115	45	328	236	773	488	197	1,237	324
8	Other interest	135,801	5,814	5,000	5,865	3,453	21,008	11,979	18,778	13,321	12,743	24,555	13,285
9	Rents	151,815	14,812	13,100	10,615	7,717	32,079	23,043	14,707	11,525	10,149	12,915	1,153
10	Royalties	15,875	736	185	123	250	605	3,264	1,690	2,937	1,267	3,247	1,571
11	Net short-term capital gain reduced by net long-term capital loss	2,051	200	69	201	136	298	550	140	46	8	282	121
12	Net long-term capital gain reduced by net short-term capital loss	92,882	4,326	3,881	3,445	3,387	12,092	10,308	18,232	9,662	12,434	13,766	1,349
13	Net gain, noncapital assets	7,548	352	1,226	385	393	580	227	385	27	104	3,869	-
14	Dividends, domestic corporations	96,116	988	927	1,776	1,190	4,119	6,174	8,646	6,289	5,558	13,066	47,383
15	Dividends, foreign corporations	69,247	35	193	29	67	97	497	1,236	396	1,015	49,266	16,416
16	Other receipts	1,201,894	111,956	116,573	76,071	79,291	264,578	139,324	125,704	86,952	61,288	122,832	17,325
16	Total compiled deductions	122,252,257	11,047,679	8,962,140	6,986,292	6,757,834	24,131,441	13,612,030	13,309,371	8,869,788	8,133,602	15,242,299	5,199,781
18	Cost of sales and operations	105,089,771	8,994,283	7,518,878	5,878,520	5,699,971	20,474,692	11,722,184	11,574,360	7,799,815	7,218,478	13,609,552	4,599,038
19	Compensation of officers	1,977,981	377,070	230,602	186,221	153,094	506,070	203,043	154,882	68,605	43,244	45,157	9,993
20	Repairs	211,145	23,065	15,264	12,169	13,129	39,488	24,719	18,742	13,966	12,719	23,228	14,656
21	Bad debts	215,542	24,366	17,755	19,020	12,871	52,023	24,262	22,415	15,490	10,022	15,431	1,887
22	Rent paid on business property	655,017	106,774	62,564	42,188	44,471	139,224	73,686	56,389	38,127	25,954	50,440	15,200
23	Taxes paid	1,181,793	100,536	102,120	61,183	98,059	241,128	132,952	140,099	76,469	72,093	131,613	25,541
24	Interest paid	419,641	41,301	30,447	25,848	19,122	77,965	40,640	45,942	32,587	29,209	60,260	16,320
25	Contributions or gifts	38,147	209	316	1,301	1,360	5,755	4,374	5,428	3,485	2,786	4,791	8,342
26	Amortization	5,142	376	429	371	797	680	427	802	482	152	549	77
27	Depreciation	646,925	74,508	53,056	40,493	38,041	134,670	69,638	63,039	37,004	39,504	74,552	22,420
28	Depletion	15,409	112	230	46	23	273	298	552	514	1,687	2,870	8,804
29	Advertising	692,424	43,014	27,073	24,868	19,864	96,535	59,441	59,542	45,818	72,519	110,130	133,620
30	Pension, profit sharing, annuity plans	191,885	7,636	7,084	6,627	6,289	36,262	22,550	27,268	16,310	17,937	36,110	7,812
31	Other employee benefit plans	85,600	5,423	5,773	3,264	3,415	16,389	9,416	9,027	6,001	6,074	16,829	3,989
32	Net loss, noncapital assets	6,016	343	409	338	279	1,343	469	684	418	175	1,476	82
33	Other deductions	10,819,819	1,248,663	890,140	683,835	647,049	2,308,944	1,223,931	1,130,200	714,697	581,049	1,059,311	332,000
34	Compiled net profit (3 less 17)	2,971,169	55,827	94,455	114,069	123,221	519,227	350,003	382,895	248,725	222,418	546,524	313,805
35	Net income, total (34 less 7)	2,967,311	55,737	94,430	113,954	123,176	518,899	349,767	382,122	248,237	222,221	545,287	313,481
	Returns other than Form 1120-S:												
36	Net income (35 less 45)	2,782,958	47,107	81,061	99,698	111,157	453,022	313,776	354,951	245,269	221,590	541,846	313,481
37	Statutory special deductions, total	213,915	10,873	13,395	10,789	7,742	31,567	16,897	18,904	15,399	14,567	30,334	43,448
38	Net operating loss carryforward	113,699	10,176	12,709	9,624	6,679	27,940	11,378	8,427	7,872	8,147	10,745	2
39	Deduction for dividends received	79,902	663	638	1,080	962	3,271	4,509	7,298	5,057	4,716	11,434	40,274
40	Income subject to tax	2,579,759	37,145	67,617	88,974	103,346	429,619	296,950	336,240	230,358	207,325	511,517	270,668
41	Income tax	1,138,246	9,863	20,188	26,654	31,272	142,907	128,280	159,810	114,233	103,505	261,212	140,322
42	Less: Investment credit	17,354	468	819	710	788	4,019	1,965	2,174	1,622	1,231	2,748	810
43	Tax after investment credit	1,120,892	9,395	19,369	25,944	30,484	138,888	126,315	157,636	112,611	102,274	258,464	139,512
44	Compiled net profit less tax (34 less 43)	1,850,277	46,432	75,086	88,125	92,737	380,339	223,688	225,259	136,114	120,144	288,060	174,293
45	Form 1120-S net income (35 less 36)	184,353	8,630	13,369	14,256	12,019	65,877	35,991	27,171	2,968	631	3,441	-
	Distributions to stockholders:												
46	Cash and property except own stock	460,648	14,385	12,417	11,362	10,945	59,947	44,824	57,647	34,413	31,910	96,992	85,806
47	Corporation's own stock	108,845	6,537	4,547	353	1,911	17,715	12,931	19,865	5,146	6,274	33,566	-

Table 36.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET INCOME—Continued

	Industrial division, item	Size of net income											
		Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $10,000,000	$10,000,000 or more
	WHOLESALE AND RETAIL TRADE--Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	Retail Trade												
1	Number of returns, total	150,391	76,079	25,358	13,454	8,729	19,522	4,357	2,113	424	176	158	21
2	Form 1120-S	22,457	11,765	4,381	1,861	1,193	2,702	365	188	2	-	-	-
		(Thousand dollars)											
3	Total compiled receipts	125,008,491	15,550,107	9,165,957	6,567,623	5,467,248	19,804,344	10,292,706	9,990,158	4,847,363	3,787,309	14,000,401	25,535,275
4	Business receipts	122,483,492	15,319,980	9,006,548	6,427,025	5,354,215	19,364,246	10,076,522	9,738,513	4,727,507	3,687,326	13,750,300	25,031,310
	Interest on Government obligations:												
5	Wholly taxable	7,436	319	131	108	93	1,195	609	933	491	513	1,554	1,490
6	Subject to surtax only	239	45	54	44	-	14	4	78	-	-	-	-
7	Wholly tax-exempt	1,766	93	229	32	19	126	105	324	145	45	625	23
8	Other interest	178,450	16,532	9,400	7,525	7,848	28,620	18,064	20,132	12,988	10,165	33,295	13,881
9	Rents	293,101	29,266	20,023	18,536	13,183	58,051	29,393	43,809	12,983	19,633	33,512	14,712
10	Royalties	3,836	290	415	11	16	943	219	202	548	684	432	76
11	Net short-term capital gain reduced by net long-term capital loss	2,372	220	165	68	621	818	303	37	105	1	19	15
12	Net long-term capital gain reduced by net short-term capital loss	93,850	7,485	4,832	6,133	5,015	24,332	7,681	9,022	4,254	3,940	15,747	5,409
13	Net gain, noncapital assets	6,537	722	606	384	128	1,558	602	836	285	1,315	88	13
14	Dividends, domestic corporations	64,631	1,493	937	582	1,250	3,996	3,930	5,127	3,333	4,246	16,252	23,485
15	Dividends, foreign corporations	31,433	-	-	-	-	39	25	13	224	86	1,433	29,613
16	Other receipts	1,841,348	173,662	122,617	107,175	84,860	320,406	155,249	171,132	84,500	59,355	147,144	415,248
17	Total compiled deductions	121,613,826	15,437,179	8,993,411	6,407,611	5,320,067	19,236,824	9,996,776	9,685,873	4,700,640	3,665,986	13,554,722	24,614,737
18	Cost of sales and operations	91,128,620	11,226,459	6,702,542	4,863,933	4,056,427	14,933,528	7,883,103	7,653,344	3,590,559	2,651,026	9,990,428	17,577,271
19	Compensation of officers	2,126,928	700,494	300,638	175,243	135,311	426,562	149,516	116,956	39,316	23,642	42,726	16,524
20	Repairs	410,560	59,509	33,421	20,942	18,077	63,761	33,125	27,270	15,139	14,273	51,940	73,103
21	Bad debts	254,110	34,564	24,552	17,602	10,704	42,810	19,629	25,235	10,245	8,189	19,197	41,383
22	Rent paid on business property	2,331,205	372,973	198,114	121,104	98,620	336,859	149,934	164,803	81,429	91,676	291,036	424,657
23	Taxes paid	1,608,229	228,217	122,350	77,127	68,409	213,519	110,070	106,520	58,046	64,407	206,005	353,559
24	Interest paid	442,628	65,742	40,641	26,764	20,738	70,197	31,233	28,965	17,732	15,232	61,791	63,593
25	Contributions or gifts	52,051	361	730	1,535	1,655	6,850	4,111	5,224	2,700	2,225	7,330	19,330
26	Amortization	8,872	1,181	917	460	403	1,937	1,131	1,016	311	357	1,156	3
27	Depreciation	1,269,926	167,127	92,199	58,165	48,953	172,235	82,594	74,121	45,632	46,449	185,554	296,897
28	Depletion	3,347	371	195	67	297	964	173	460	758	54	8	-
29	Advertising	1,835,476	182,200	122,443	95,196	66,857	243,789	130,126	141,979	72,309	57,913	250,781	471,883
30	Pension, profit sharing, annuity plans	251,204	4,836	4,826	3,907	3,831	22,339	12,502	14,819	8,632	9,691	36,023	129,798
31	Other employee benefit plans	140,385	12,336	7,999	4,972	3,796	13,941	8,127	9,461	5,271	6,242	18,942	49,298
32	Net loss, noncapital assets	7,543	1,189	969	1,394	252	640	364	692	199	407	1,003	434
33	Other deductions	19,742,742	2,379,620	1,340,875	939,200	785,737	2,686,893	1,381,038	1,315,008	752,362	674,203	2,390,802	5,097,004
34	Compiled net profit (3 less 17)	3,394,665	112,928	172,546	160,012	147,181	567,520	295,930	304,285	146,723	121,323	445,679	920,538
35	Net income, total (34 less 7)	3,392,899	112,835	172,317	159,980	147,162	567,394	295,825	303,961	146,578	121,278	445,054	920,515
	Returns other than Form 1120-S:												
36	Net income (35 less 45)	3,165,579	90,468	141,014	136,914	126,935	486,933	271,549	278,925	145,994	121,278	445,054	920,515
37	Statutory special deductions, total	211,828	26,400	24,844	20,556	11,978	37,169	14,314	16,439	5,762	7,187	22,560	24,619
38	Net operating loss carryforward	159,128	25,774	24,291	20,138	11,330	34,045	11,088	12,682	2,879	3,430	8,814	4,657
39	Deduction for dividends received	52,194	623	555	418	649	2,924	3,226	3,678	2,807	3,606	13,746	19,962
40	Income subject to tax	2,960,260	67,906	116,771	116,598	115,280	450,554	257,275	262,950	140,233	114,265	422,486	895,942
41	Income tax	1,314,652	17,106	35,341	34,809	34,567	149,857	111,254	124,644	69,646	57,612	215,513	464,303
42	Less: Investment credit	46,919	1,008	1,728	1,321	1,183	4,281	2,422	2,358	2,047	2,253	10,465	17,853
43	Tax after investment credit	1,267,733	16,098	33,613	33,488	33,384	145,576	108,832	122,286	67,599	55,359	205,048	446,450
44	Compiled net profit less tax (34 less 43)	2,126,932	96,830	138,933	126,524	113,797	421,944	187,098	181,999	79,124	65,964	240,631	474,088
45	Form 1120-S net income (35 less 36)	227,320	22,367	31,303	23,066	20,227	80,461	24,276	25,036	584	-	-	-
	Distributions to stockholders:												
46	Cash and property except own stock	773,448	19,408	21,662	16,774	13,676	165,415	37,160	40,456	20,050	19,663	126,868	292,316
47	Corporation's own stock	104,063	3,308	237	2,681	4,575	23,721	5,347	10,736	4,068	4,631	33,987	11,172

Table 36. —INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET INCOME—Continued

	Industrial division, item	Size of net income											
		Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $10,000,000	$10,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	WHOLESALE AND RETAIL TRADE--Continued												
	Wholesale and Retail Trade Not Allocable												
1	Number of returns, total	7,392	2,987	1,254	849	557	1,266	299	123	34	14	9	-
2	Form 1120-S	1,332	409	311	274	(1)	171	(1)	1	-	-	-	-
		(Thousand dollars)											
3	Total compiled receipts	9,729,039	639,174	608,840	447,608	466,553	1,273,765	566,783	477,224	306,042	244,551	698,499	-
4	Business receipts	9,608,718	632,662	600,516	442,542	460,281	1,249,155	544,718	465,313	299,611	233,085	680,839	-
	Interest on Government obligations:												
5	Wholly taxable	2,012	2	16	10	-	30	71	115	37	1,651	80	-
6	Subject to surtax only	-	-	-	-	-	-	-	-	-	-	-	-
7	Wholly tax-exempt	385	-	37	-	-	25	107	7	2	3	202	-
8	Other interest	11,202	229	488	321	743	1,442	1,257	739	592	4,163	1,228	-
9	Rents	12,968	994	996	1,612	790	2,344	1,905	1,617	1,312	824	974	-
10	Royalties	384	1	22	-	-	112	-	81	20	3	145	-
11	Net short-term capital gain reduced by net long-term capital loss	972	-	35	-	-	13	-	67	16	836	5	-
12	Net long-term capital gain reduced by net short-term capital loss	11,207	207	361	216	100	2,603	465	1,331	1,353	962	3,609	-
13	Net gain, noncapital assets	840	11	78	8	63	446	9	11	-	17	197	-
14	Dividends, domestic corporations	3,040	55	59	47	202	648	188	353	95	349	1,044	-
15	Dividends, foreign corporations	238	-	1	-	-	-	-	-	-	-	237	-
16	Other receipts	77,073	5,013	6,231	2,852	4,374	16,947	18,063	7,590	3,004	2,656	10,343	-
17	Total compiled deductions	9,566,213	634,596	599,929	437,401	457,434	1,236,630	547,258	459,013	293,897	234,897	665,158	-
18	Cost of sales and operations	4,324,813	484,868	459,734	344,627	370,127	967,191	417,708	360,006	240,118	176,185	504,249	-
19	Compensation of officers	131,761	27,527	18,504	13,247	12,091	34,039	12,309	6,753	2,002	3,335	1,954	-
20	Repairs	20,440	1,780	2,474	1,361	1,539	4,836	2,297	1,661	1,340	1,080	2,076	-
21	Bad debts	15,531	1,588	1,611	864	1,817	3,293	1,626	1,016	493	1,009	2,214	-
22	Rent paid on business property	73,160	8,306	6,558	4,206	5,961	14,025	7,072	5,147	3,102	2,913	15,870	-
23	Taxes paid	76,760	10,221	8,902	5,432	6,964	15,436	7,534	8,518	5,698	2,873	7,182	-
24	Interest paid	26,826	2,164	1,969	1,577	1,404	3,968	1,554	2,082	1,852	3,682	6,574	-
25	Contributions or gifts	1,542	30	43	80	78	401	283	254	95	120	158	-
26	Amortization	541	5	4	9	2	142	157	133	4	83	2	-
27	Depreciation	62,197	6,610	6,917	4,967	4,323	13,326	5,374	5,960	3,758	3,686	7,276	-
28	Depletion	547	21	-	-	7	117	47	151	8	173	23	-
29	Advertising	51,169	5,974	5,016	3,035	2,688	8,588	4,675	3,054	3,540	2,257	12,342	-
30	Pension, profit sharing, annuity plans	10,133	155	659	276	396	2,114	831	782	723	843	3,352	-
31	Other employee benefit plans	5,164	520	827	391	458	889	627	387	172	354	539	-
32	Net loss, noncapital assets	383	32	-	11	1	56	8	130	30	115	-	-
33	Other deductions	765,246	84,795	86,711	57,318	51,582	168,209	85,156	62,979	30,962	36,187	101,347	-
34	Compiled net profit (3 less 17)	162,826	4,578	8,911	10,207	9,119	37,135	19,525	18,211	12,145	9,654	33,341	-
35	Net income, total (34 less 7)	162,441	4,578	8,874	10,207	9,119	37,110	19,418	18,204	12,143	9,649	33,139	-
	Returns other than Form 1120-S:												
36	Net income (35 less 45)	145,543	3,789	6,548	6,860	7,464	32,403	15,527	18,021	12,143	9,649	33,139	-
37	Statutory special deductions, total	11,844	956	1,040	456	347	2,665	653	784	906	1,166	2,871	-
38	Net operating loss carryforward	9,286	919	1,001	422	167	2,120	492	487	824	869	1,985	-
39	Deduction for dividends received	2,558	37	39	34	180	545	161	297	82	297	886	-
40	Income subject to tax	133,646	2,787	5,509	6,400	7,127	29,722	14,867	17,246	11,236	8,485	30,267	-
41	Income tax	55,316	705	1,660	1,906	2,154	9,810	6,390	8,180	5,507	4,271	14,733	-
42	Less: Investment credit	1,923	78	120	76	136	347	207	248	153	117	441	-
43	Tax after investment credit	53,393	627	1,540	1,830	2,018	9,463	6,183	7,932	5,354	4,154	14,292	-
44	Compiled net profit less tax (34 less 43)	109,433	3,951	7,371	8,377	7,101	27,672	13,342	10,279	6,791	5,500	19,049	-
45	Form 1120-S net income (35 less 36)	16,898	789	2,326	3,347	(1)	4,707	(1)	183	-	-	-	-
	Distributions to stockholders:												
46	Cash and property except own stock	23,887	1,169	1,249	1,572	1,295	4,746	5,128	1,412	717	1,376	5,223	-
47	Corporation's own stock	4,514	-	-	716	-	684	2,253	6	-	855	-	-

Footnote at end of table.

Table 36.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET INCOME—Continued

Industrial division, item	Size of net income											
	Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $10,000,000	$10,000,000 or more
FINANCE, INSURANCE, AND REAL ESTATE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1 Number of returns, total	227,118	116,330	36,090	19,854	13,096	27,229	7,437	4,148	1,312	696	820	106
2 Form 1120-S	8,590	4,432	1,687	702	468	997	201	93	6	2	2	-
						(Thousand dollars)						
3 Total compiled receipts	69,234,990	2,936,619	1,847,597	1,296,743	1,246,208	4,322,893	2,906,642	3,595,940	3,002,303	3,236,259	16,747,061	28,096,725
4 Business receipts	40,489,117	1,773,180	1,078,532	683,381	638,365	1,879,765	1,164,810	1,486,233	1,490,602	1,765,206	10,965,096	17,563,947
Interest on Government obligations:												
5 Wholly taxable	2,632,837	27,033	30,749	35,890	40,966	268,036	212,342	284,454	196,011	170,844	659,673	706,839
6 Subject to surtax only	41,046	327	484	532	589	2,278	1,259	2,823	1,139	1,951	11,401	18,263
7 Wholly tax-exempt	1,103,329	5,213	12,057	8,049	11,542	68,898	58,930	83,048	63,207	77,420	331,257	383,708
8 Other interest	16,573,885	394,007	300,115	250,968	282,173	1,250,701	966,854	1,204,106	868,630	861,805	3,222,043	6,972,483
9 Rents	2,042,758	331,080	213,637	157,383	116,840	291,082	144,968	112,304	67,764	49,336	173,880	384,484
10 Royalties	192,979	38,638	6,351	5,747	6,876	9,480	27,892	15,791	10,090	12,754	46,944	12,416
11 Net short-term capital gain reduced by net long-term capital loss	40,304	2,291	2,076	1,034	677	3,490	4,326	5,073	6,502	1,462	6,514	6,859
12 Net long-term capital gain reduced by net short-term capital loss	1,559,558	24,827	25,065	23,120	18,815	100,434	98,377	126,128	108,840	108,451	418,554	506,947
13 Net gain, noncapital assets	1,399,432	214,464	117,092	89,541	90,275	288,538	110,440	114,728	62,861	41,046	129,606	140,841
14 Dividends, domestic corporations	1,984,337	12,906	12,442	10,516	11,793	49,935	49,912	83,250	74,414	93,362	568,227	1,017,580
15 Dividends, foreign corporations	77,201	225	196	221	182	995	566	2,185	5,397	5,391	34,394	27,449
16 Other receipts	1,098,207	112,428	48,801	30,361	27,115	109,261	65,966	75,817	46,846	47,231	179,472	354,909
17 Total compiled deductions	58,327,491	2,766,483	1,594,415	1,053,736	1,012,604	3,464,575	2,336,884	2,883,984	2,486,379	2,663,657	14,067,136	23,997,638
18 Cost of sales and operations	17,973,600	192,721	135,783	56,969	138,169	307,026	223,766	357,290	487,976	627,043	5,208,433	10,238,424
19 Compensation of officers	2,232,101	307,334	171,941	108,581	95,082	365,384	192,212	205,006	123,525	108,690	345,320	209,026
20 Repairs	314,635	69,731	40,310	22,737	18,440	47,715	22,776	22,897	12,654	10,850	25,079	21,446
21 Bad debts	981,238	59,549	37,788	28,475	29,276	122,431	81,837	94,495	75,180	64,031	170,812	217,364
22 Rent paid on business property	865,198	86,728	41,503	29,531	21,645	78,402	61,913	57,250	41,636	47,890	184,396	214,304
23 Taxes paid	2,341,450	253,242	149,322	105,785	82,263	230,472	133,508	135,585	106,842	97,103	438,624	608,704
24 Interest paid	6,656,492	476,745	299,789	216,663	199,549	780,264	573,198	686,387	511,460	434,387	1,081,260	1,396,790
25 Contributions or gifts	78,703	712	534	1,411	1,354	6,991	4,765	6,750	4,982	4,908	20,256	26,040
26 Amortization	11,302	2,043	806	1,585	635	2,159	860	792	638	469	735	620
27 Depreciation	1,704,169	293,526	169,537	117,330	85,135	244,155	129,238	114,849	67,706	69,465	174,053	239,185
28 Depletion	120,167	41,535	3,183	9,844	2,185	2,084	16,307	12,507	3,384	4,954	14,595	9,589
29 Advertising	492,194	46,654	25,706	17,502	14,572	63,442	41,300	43,760	27,556	25,355	93,151	99,196
30 Pension, profit sharing, annuity plans	468,694	4,079	4,136	3,388	4,905	22,363	20,977	29,096	23,942	27,144	140,385	188,279
31 Other employee benefit plans	206,358	2,542	2,403	1,640	1,523	8,297	6,897	9,245	8,446	8,411	48,122	108,832
32 Net loss, noncapital assets	79,253	2,969	2,338	1,404	1,499	8,881	7,917	10,377	5,446	6,830	19,702	11,890
33 Other deductions	23,801,937	932,383	509,336	330,891	316,372	1,174,509	819,413	1,097,738	985,006	1,126,127	6,102,213	10,407,949
34 Compiled net profit (3 less 17)	10,907,499	170,136	253,182	243,007	233,604	858,318	569,758	711,956	515,924	572,602	2,679,925	4,099,087
35 Net income, total (34 less 7)	9,804,170	164,923	241,125	234,958	222,062	789,420	510,828	628,908	452,717	495,182	2,348,668	3,715,379
Returns other than Form 1120-S:												
36 Net income (35 less 45)	9,740,540	157,760	229,426	226,466	213,907	759,157	496,901	617,232	450,539	493,873	2,343,900	3,715,379
37 Statutory special deductions, total	1,522,714	46,821	36,251	26,761	25,801	81,886	70,472	109,457	82,857	87,152	380,662	574,594
38 Net operating loss carryforward	363,730	38,870	26,944	18,313	16,461	42,889	31,047	43,587	25,380	21,874	78,877	19,488
39 Deduction for dividends received	1,158,785	7,947	9,307	8,443	9,340	38,996	39,399	65,707	57,477	65,278	301,783	555,106
40 Income subject to tax	9,082,471	150,137	217,979	219,560	204,179	762,199	500,555	657,445	512,072	619,754	2,311,649	2,926,942
41 Income tax	3,092,275	32,902	58,174	60,065	56,891	221,108	172,758	217,376	160,051	170,737	759,073	1,183,140
42 Less: Investment credit	29,510	338	687	672	572	2,950	2,049	2,570	1,813	2,082	8,026	7,751
43 Tax after investment credit	3,062,765	32,564	57,487	59,393	56,319	218,158	170,709	214,806	158,238	168,655	751,047	1,175,389
44 Compiled net profit less tax (34 less 43)	7,844,734	137,572	195,695	183,614	177,285	640,160	399,049	497,150	357,686	403,947	1,928,878	2,923,698
45 Form 1120-S net income (35 less 36)	99,630	7,163	11,699	8,492	8,155	30,263	13,927	11,676	2,178	1,309	4,768	-
Distributions to stockholders:												
46 Cash and property except own stock	3,623,904	67,929	62,023	40,242	42,259	193,388	129,985	199,138	125,178	172,825	1,038,311	1,552,626
47 Corporation's own stock	425,061	6,295	5,695	3,260	5,965	31,629	25,957	26,362	20,192	27,722	153,044	118,940

Table 36. —INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET INCOME—Continued

	Industrial division, item	Size of net income											
		Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $10,000,000	$10,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	SERVICES												
1	Number of returns, total	79,822	44,911	11,882	5,785	4,622	9,392	1,741	902	317	142	121	7
2	Form 1120-S	9,765	5,766	1,551	831	222	1,171	154	47	22	1	-	-
		(Thousand dollars)											
3	Total compiled receipts	20,890,574	3,516,069	1,771,252	1,224,506	1,236,428	3,428,555	1,610,201	1,679,856	1,168,157	1,317,511	3,191,567	746,472
4	Business receipts	19,827,191	3,426,143	1,692,447	1,173,700	1,180,434	3,247,720	1,524,335	1,566,083	1,077,895	1,251,508	3,070,112	616,814
	Interest on Government obligations:												
5	Wholly taxable	6,390	290	532	280	172	977	399	512	575	309	1,739	605
6	Subject to surtax only	37	11	21	-	-	-	-	1	-	-	4	-
7	Wholly tax-exempt	3,572	111	231	12	67	1,097	179	266	529	90	464	526
8	Other interest	51,422	4,676	3,297	2,709	1,656	10,535	3,685	3,393	2,804	2,810	11,768	4,089
9	Rents	290,837	26,584	21,610	21,076	18,137	60,220	34,692	44,676	23,282	13,225	20,292	7,043
10	Royalties	72,878	2,153	2,083	380	950	2,589	287	1,987	3,654	2,439	8,563	47,793
11	Net short-term capital gain reduced by net long-term capital loss	1,630	302	100	291	67	273	59	39	49	30	10	410
12	Net long-term capital gain reduced by net short-term capital loss	173,465	8,401	8,545	6,203	4,354	16,900	11,101	20,041	12,928	8,666	39,317	37,009
13	Net gain, noncapital assets	17,715	1,971	1,105	225	924	2,048	613	169	7,727	2,697	236	-
14	Dividends, domestic corporations	33,314	409	747	513	816	3,195	2,106	5,873	4,564	2,932	10,201	1,958
15	Dividends, foreign corporations	25,638	1	11	50	9	15	-	127	495	1,134	5,308	18,488
16	Other receipts	386,485	45,017	40,523	19,067	28,842	82,986	32,745	36,689	33,655	31,671	23,553	11,737
17	Total compiled deductions	19,389,162	3,454,810	1,690,398	1,155,027	1,158,392	3,159,456	1,489,729	1,543,191	1,057,497	1,216,623	2,854,986	609,053
18	Cost of sales and operations	10,779,828	1,691,363	792,823	620,837	535,262	1,687,587	914,968	884,538	695,652	837,781	1,765,715	353,302
19	Compensation of officers	1,117,348	372,632	138,281	82,761	80,704	192,210	57,194	65,901	31,577	24,170	68,677	3,241
20	Repairs	207,487	39,855	21,525	15,456	14,891	36,049	14,998	15,843	8,345	6,554	25,998	7,973
21	Bad debts	60,932	11,781	5,432	4,224	3,741	11,976	3,758	4,463	2,089	3,519	8,132	1,817
22	Rent paid on business property	677,322	166,624	75,448	43,364	52,438	121,354	50,060	47,350	23,625	20,567	60,497	15,999
23	Taxes paid	588,778	104,194	52,799	34,263	36,833	93,829	48,324	51,328	27,975	32,265	84,699	22,269
24	Interest paid	268,075	42,764	26,734	14,245	15,848	47,470	20,974	25,725	17,273	11,210	28,410	17,422
25	Contributions or gifts	14,122	411	606	600	749	2,349	1,229	1,451	1,095	1,181	3,984	467
26	Amortization	29,642	4,202	1,194	100	850	5,572	1,230	4,369	1,189	10,315	619	2
27	Depreciation	1,138,410	184,167	120,245	70,455	78,775	222,679	89,462	109,462	57,244	38,793	97,394	69,734
28	Depletion	5,159	58	112	199	22	206	4,251	84	26	47	132	22
29	Advertising	284,768	58,784	28,014	17,349	18,501	57,176	15,778	17,572	17,430	10,684	34,542	8,938
30	Pension, profit sharing, annuity plans	123,341	8,675	4,120	4,718	5,638	17,517	10,763	14,074	6,679	10,267	37,456	3,434
31	Other employee benefit plans	48,646	7,037	3,414	2,515	2,547	7,229	3,798	4,220	2,546	1,837	11,187	2,316
32	Net loss, noncapital assets	5,759	903	250	453	291	1,633	296	494	73	497	869	-
33	Other deductions	4,039,545	761,360	419,401	243,488	311,302	654,620	252,646	296,317	164,679	206,936	626,675	102,121
34	Compiled net profit (3 less 17)	1,501,412	61,259	80,854	69,479	78,036	269,099	120,472	136,665	110,660	100,888	336,581	137,419
35	Net income, total (34 less 7)	1,497,840	61,148	80,623	69,467	77,969	268,002	120,293	136,399	110,131	100,798	336,117	136,893
	Returns other than Form 1120-S:												
36	Net income (35 less 45)	1,398,755	50,830	69,405	59,038	73,981	232,407	109,467	129,068	101,304	100,245	336,117	136,893
37	Statutory special deductions, total	155,549	15,126	14,341	9,180	9,485	20,522	12,316	19,190	19,147	8,449	25,399	2,394
38	Net operating loss carryforward	125,840	14,876	13,760	8,787	8,780	18,062	10,662	14,235	15,230	5,961	14,775	712
39	Deduction for dividends received	27,484	238	579	348	701	2,460	1,654	4,894	3,843	2,488	8,614	1,665
40	Income subject to tax	1,248,895	36,347	55,547	49,755	64,966	212,874	97,714	111,528	82,389	91,988	311,288	134,499
41	Income tax	523,851	9,039	16,692	14,766	19,593	70,093	41,028	51,324	39,848	45,215	156,044	60,209
42	Less: Investment credit	21,887	1,038	1,756	1,313	1,720	4,848	1,983	1,983	1,152	1,283	3,916	895
43	Tax after investment credit	501,964	8,001	14,936	13,453	17,873	65,245	39,045	49,341	38,696	43,932	152,128	59,314
44	Compiled net profit less tax (34 less 43)	999,448	53,258	65,918	56,026	60,163	203,854	81,427	87,324	71,964	56,956	184,453	78,105
45	Form 1120-S net income (35 less 36)	99,085	10,318	11,218	10,429	3,988	35,595	10,826	7,331	8,827	553	-	-
	Distributions to stockholders:												
46	Cash and property except own stock	198,413	8,238	7,725	7,764	6,924	36,917	7,491	14,238	17,182	13,641	61,254	17,039
47	Corporation's own stock	32,907	809	11	2,182	909	3,300	1,950	3,883	1,608	2,610	15,645	-

Table 36.—INCOME STATEMENT ITEMS BY INDUSTRIAL DIVISION AND SIZE OF NET INCOME—Continued

	Industrial division, item	Size of net income											
		Total	Under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $10,000,000	$10,000,000 or more
	NATURE OF BUSINESS NOT ALLOCABLE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	Number of returns, total	1,287	956	126	[1]	[1]	[1]	[1]	1	1	-	-	-
2	Form 1120-S	88	[1]	[1]	-	-	[1]	-	-	-	-	-	-
		(Thousand dollars)											
3	Total compiled receipts	83,360	7,109	17,044	-	-	-	-	1,877	15,417	-	-	-
4	Business receipts	78,472	6,327	16,364	-	-	-	-	1,795	15,417	-	-	-
	Interest on Government obligations:												
5	Wholly taxable	3	-	-	-	-	-	-	-	-	-	-	-
6	Subject to surtax only	-	-	-	-	-	-	-	-	-	-	-	-
7	Wholly tax-exempt	6	-	-	-	-	-	-	-	-	-	-	-
8	Other interest	381	130	82	-	-	-	-	-	-	-	-	-
9	Rents	418	16	123	-	-	-	-	-	-	-	-	-
10	Royalties	105	82	-	-	-	-	-	-	-	-	-	-
11	Net short-term capital gain reduced by net long-term capital loss	27	27	-	-	-	-	-	23	-	-	-	-
12	Net long-term capital gain reduced by net short-term capital loss	1,419	260	-	-	-	-	-	-	-	-	-	-
13	Net gain, noncapital assets	77	32	-	-	-	-	-	-	-	-	-	-
14	Dividends, domestic corporations	425	56	14	-	-	-	-	-	-	-	-	-
15	Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-	-
16	Other receipts	2,027	179	461	-	-	-	-	59	-	-	-	-
17	Total compiled deductions	76,173	6,386	16,160	-	-	-	-	1,711	15,025	-	-	-
18	Cost of sales and operations	51,435	1,659	12,306	-	-	-	-	198	14,275	-	-	-
19	Compensation of officers	2,028	350	611	-	-	-	-	-	15	-	-	-
20	Repairs	263	12	-	-	-	-	-	4	-	-	-	-
21	Bad debts	1,081	64	190	-	-	-	-	770	10	-	-	-
22	Rent paid on business property	1,761	134	114	-	-	-	-	10	39	-	-	-
23	Taxes paid	1,748	215	202	-	-	-	-	16	28	-	-	-
24	Interest paid	1,051	246	152	-	-	-	-	51	59	-	-	-
25	Contributions or gifts	40	-	-	-	-	-	-	-	-	-	-	-
26	Amortization	4	-	1	-	-	-	-	-	3	-	-	-
27	Depreciation	1,239	355	212	-	-	-	-	-	9	-	-	-
28	Depletion	-	-	-	-	-	-	-	-	-	-	-	-
29	Advertising	1,093	77	-	-	-	-	-	383	296	-	-	-
30	Pension, profit sharing, annuity plans	437	-	411	-	-	-	-	-	-	-	-	-
31	Other employee benefit plans	60	-	-	-	-	-	-	-	6	-	-	-
32	Net loss, noncapital assets	1	1	-	-	-	-	-	-	-	-	-	-
33	Other deductions	13,932	3,273	1,961	-	-	-	-	279	285	-	-	-
34	Compiled net profit (3 less 17)	7,187	723	884	-	-	-	-	166	392	-	-	-
35	Net income, total (34 less 7)	7,181	723	884	-	-	-	-	166	392	-	-	-
	Returns other than Form 1120-S:												
36	Net income (35 less 45)	6,194	638	686	-	-	-	-	166	392	-	-	-
37	Statutory special deductions, total	1,806	612	12	-	-	-	-	166	-	-	-	-
38	Net operating loss carryforward	1,503	612	-	-	-	-	-	166	-	-	-	-
39	Deduction for dividends received	303	-	12	-	-	-	-	-	-	-	-	-
40	Income subject to tax	4,753	314	678	-	-	-	-	-	392	-	-	-
41	Income tax	1,562	55	208	-	-	-	-	-	198	-	-	-
42	Less: Investment credit	37	-	-	-	-	-	-	-	4	-	-	-
43	Tax after investment credit	1,525	55	208	-	-	-	-	-	194	-	-	-
44	Compiled net profit less tax (34 less 43)	5,662	668	676	-	-	-	-	166	198	-	-	-
45	Form 1120-S net income (35 less 36)	987	[1]	[1]	-	-	-	-	-	-	-	-	-
	Distributions to stockholders:												
46	Cash and property except own stock	1,742	547	259	-	-	-	-	-	-	-	-	-
47	Corporation's own stock	21	21	-	-	-	-	-	-	-	-	-	-

[1]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Sample and Limitations of the Data."

Table 37. — INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS

Item	Industrial division by size of total assets											
	All industrial divisions						Agriculture, forestry, and fisheries					
	Total	Under $100,000	$100,000 under $1,000,000	$1,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 or more	Total	Under $100,000	$100,000 under $1,000,000	$1,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1 Number of returns, total	1,268,042	740,884	454,730	67,206	2,390	2,832	22,130	12,478	8,987	658	4	3
2 Form 1120-S	123,666	87,713	35,143	810	-	-	4,106	2,183	1,869	54	-	-
	(Thousand dollars)											
3 Total compiled receipts	949,305,342	64,107,294	230,928,669	227,853,718	44,376,560	382,039,101	6,289,029	1,107,011	3,082,356	1,465,170	78,447	556,045
4 Business receipts	895,120,385	62,164,442	223,902,733	216,261,558	41,188,937	351,602,715	5,977,917	1,084,608	2,926,527	1,368,536	72,567	525,679
Interest on Government obligations:												
5 Wholly taxable	3,390,361	39,228	40,075	814,779	273,797	2,222,482	1,805	3	528	739	42	493
6 Subject to surtax only	45,491	227	1,813	6,792	3,586	33,073	24	-	-	24	-	-
7 Wholly tax-exempt	1,236,230	6,458	14,545	232,087	86,993	896,147	924	-	223	449	-	252
8 Other interest	23,076,022	221,552	960,409	4,409,469	1,742,947	15,741,645	19,014	1,150	7,269	5,703	1,325	3,567
9 Rents	5,416,722	447,853	1,636,676	1,272,904	147,634	1,911,655	43,178	3,031	18,704	18,680	695	2,068
10 Royalties	1,180,628	62,430	92,416	309,168	80,620	635,994	29,565	260	2,771	5,236	3	21,295
11 Net short-term capital gain reduced by net long-term capital loss	85,381	10,452	14,006	18,485	3,993	38,445	586	1	214	368	-	3
12 Net long-term capital gain reduced by net short-term capital loss	3,766,543	200,633	560,273	856,911	259,101	1,889,625	75,757	5,140	41,364	26,050	1,574	1,629
13 Net gain, noncapital assets	1,866,628	268,798	785,117	457,067	47,007	308,639	3,037	456	1,120	1,461	-	-
14 Dividends, domestic corporations	3,645,027	40,185	150,321	561,321	197,254	2,735,946	9,526	148	3,296	5,003	1,047	32
15 Dividends, foreign corporations	1,431,046	8,857	7,514	61,330	47,561	1,305,784	538	-	22	105	234	177
16 Other receipts	9,044,878	636,179	2,762,771	2,591,847	337,130	2,716,951	127,158	12,214	80,318	32,816	960	850
17 Total compiled deductions	898,463,074	63,591,599	225,741,345	218,569,325	41,770,404	348,790,401	6,127,151	1,106,205	3,013,429	1,409,896	67,623	529,998
18 Cost of sales and operations	638,036,184	42,289,027	170,031,730	163,381,161	29,262,407	233,071,859	4,327,109	745,855	2,230,336	1,044,835	45,230	260,853
19 Compensation of officers	16,958,243	4,056,172	7,424,277	3,579,257	407,377	1,491,160	167,770	56,422	89,900	20,045	591	812
20 Repairs	7,823,470	386,432	1,200,521	1,341,753	387,206	4,507,558	90,845	19,961	38,816	17,402	851	13,815
21 Bad debts	3,506,754	196,454	690,601	912,794	280,578	1,426,327	9,780	2,317	3,908	1,669	337	1,549
22 Rent paid on business property	11,156,630	1,791,357	3,117,692	2,081,341	411,444	3,754,796	114,799	25,432	46,366	19,160	879	22,962
23 Taxes paid	24,802,873	1,408,351	4,269,517	4,890,477	1,230,251	13,004,277	118,656	19,327	49,646	29,882	2,289	17,512
24 Interest paid	18,434,568	548,483	2,144,106	4,223,340	1,388,518	10,130,121	83,065	10,986	41,666	27,652	2,441	320
25 Contributions or gifts	594,713	8,800	72,446	147,360	35,065	331,042	1,813	129	644	928	66	46
26 Amortization	681,488	16,218	48,105	94,543	16,114	506,508	1,123	201	289	633	-	-
27 Depreciation	27,553,447	1,389,429	4,562,765	5,047,396	1,190,606	15,363,251	227,420	42,850	107,672	53,632	3,670	19,596
28 Depletion	3,772,246	43,752	77,443	472,331	125,443	3,053,277	11,334	53	1,283	2,011	113	7,874
29 Advertising	10,391,326	638,034	1,846,995	2,433,970	687,455	4,784,872	22,518	3,774	8,527	7,576	1,533	1,108
30 Pension, profit sharing, stock bonus, and annuity plans	5,162,516	67,647	416,497	947,393	295,083	3,435,896	10,482	84	4,331	3,940	702	1,425
31 Other employee benefit plans	3,073,366	90,138	350,057	582,954	156,947	1,893,270	7,359	344	1,861	1,457	49	3,648
32 Net loss, noncapital assets	480,251	72,473	93,523	128,276	46,405	139,574	2,444	985	982	473	4	-
33 Other deductions	126,034,999	10,588,832	29,395,070	28,304,979	5,849,505	51,896,613	930,634	177,485	387,202	178,601	8,868	178,478
34 Compiled net profit (less net loss) (3 less 17)	50,842,268	515,695	5,187,324	9,284,393	2,606,156	33,248,700	161,878	806	68,927	55,274	10,824	26,047
35 Net income (less deficit), total (34 less 7)	49,606,038	509,237	5,172,779	9,052,306	2,519,163	32,352,553	160,954	806	68,704	54,825	10,824	25,795
Returns other than Form 1120-S:												
36 Net income (less deficit) (35 less 45)	48,898,941	341,781	4,685,070	9,000,374	2,519,163	32,352,553	149,888	5,299	54,034	53,936	10,824	25,795
37 Statutory special deductions, total	4,558,082	335,792	629,544	926,785	236,983	2,428,978	46,336	11,199	17,895	14,797	890	1,555
38 Net operating loss carryforward	1,752,580	30,350	510,919	462,166	118,270	357,717	37,567	11,151	15,484	10,932	-	-
39 Dividends received deduction	2,545,998	30,920	113,983	438,786	106,419	1,855,890	7,240	48	2,410	3,865	890	27
40 Income subject to tax	51,722,846	143,548	6,177,777	10,176,671	2,640,318	31,292,595	206,841	22,132	89,905	60,631	9,933	24,240
41 Income tax	23,930,297	472,219	2,289,563	4,724,733	1,223,231	15,220,551	80,999	6,426	31,137	26,519	4,718	12,199
42 Less: Investment credit	833,687	11,936	87,580	147,280	40,306	546,585	3,616	400	1,653	1,126	63	374
43 Tax after investment credit	23,096,610	460,283	2,201,983	4,577,453	1,182,925	14,673,966	77,383	6,026	29,484	25,393	4,655	11,825
44 Compiled net profit less tax (34 less 43)	27,745,658	55,412	2,985,341	4,706,940	1,423,231	18,574,734	84,495	16,220	39,443	29,881	6,169	14,222
45 Form 1120-S net income (less deficit) (35 less 36)	707,097	167,456	487,709	51,932	-	-	11,066	24,493	14,670	889	-	-
Distributions to stockholders:												
46 Cash and property except own stock	19,564,780	569,030	1,017,313	2,153,640	799,722	15,025,075	61,155	10,812	13,858	15,672	3,770	17,043
47 Corporation's own stock	2,148,904	18,228	223,542	474,579	165,941	1,266,614	5,841	2,796	2,291	492	262	-

Footnotes at end of table.

Table 37.—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

	Item	Industrial division by size of total assets—Continued											
		Mining						Construction					
		Total	Under $100,000	$100,000 under $1,000,000	$1,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 or more	Total	Under $100,000	$100,000 under $1,000,000	$1,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 or more
		(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1	Number of returns, total	13,539	7,070	5,183	1,195	40	51	90,604	59,305	28,635	2,619	30	15
2	Form 1120-S	1,482	1,081	385	16	-	-	12,289	9,448	2,771	70	-	-
		(Thousand dollars)											
3	Total compiled receipts	12,529,440	372,334	1,809,625	3,282,119	791,241	6,274,121	41,065,409	6,868,300	19,436,109	12,186,296	1,211,193	1,363,511
4	Business receipts	11,955,257	357,250	1,729,248	3,088,923	747,270	6,032,566	40,311,096	6,807,899	19,187,978	11,873,715	1,179,289	1,262,215
	Interest on Government obligations:												
5	Wholly taxable	21,384	350	485	4,140	1,459	14,950	8,546	34	833	2,550	926	4,203
6	Subject to surtax only	102	-	101	1	-	-	54	-	44	7	3	-
7	Wholly tax-exempt	2,930	-	127	1,826	752	225	3,980	427	430	2,818	106	199
8	Other interest	41,923	819	2,320	11,780	4,374	22,630	56,258	3,501	20,050	17,810	3,243	11,654
9	Rents	59,752	992	11,532	18,278	2,836	26,114	152,943	8,438	58,232	64,366	6,684	15,223
10	Royalties	90,011	2,760	13,126	30,784	2,757	40,584	5,740	257	676	2,580	1,386	841
11	Net short-term capital gain reduced by net long-term capital loss	3,176	335	823	767	-	1,251	3,304	662	879	1,727	26	10
12	Net long-term capital gain reduced by net short-term capital loss	113,913	4,081	15,563	41,530	21,999	30,740	101,707	12,576	31,401	40,156	5,878	11,696
13	Net gain, noncapital assets	7,103	232	1,201	3,260	431	1,979	6,861	648	1,966	3,915	163	169
14	Dividends, domestic corporations	64,357	838	3,288	14,482	3,090	42,659	18,861	104	2,400	4,590	653	11,114
15	Dividends, foreign corporations	12,971	23	12	5,361	14	7,561	5,787	-	45	1,000	1,709	3,033
16	Other receipts	156,561	4,654	31,799	60,987	6,259	52,862	390,272	33,754	131,175	171,062	11,127	43,154
17	Total compiled deductions	11,732,909	390,461	1,805,307	3,204,668	761,186	5,571,287	40,444,273	6,853,998	19,136,690	11,981,307	1,167,114	1,305,164
18	Cost of sales and operations	7,210,728	206,404	1,175,854	2,009,123	450,440	3,368,907	33,857,740	5,315,113	15,983,285	10,460,841	1,040,392	1,058,109
19	Compensation of officers	172,904	18,402	72,560	55,727	6,700	19,515	1,347,484	455,858	686,211	185,106	8,945	11,364
20	Repairs	205,656	8,533	33,560	53,834	15,743	93,986	221,966	31,879	108,750	67,847	5,098	8,392
21	Bad debts	25,266	1,538	4,003	6,485	601	12,639	88,428	14,977	40,384	29,211	1,980	1,876
22	Rent paid on business property	102,869	4,621	18,556	23,080	5,456	51,156	223,386	59,421	104,415	45,015	4,301	10,234
23	Taxes paid	353,764	10,521	52,955	99,312	25,595	165,381	651,733	135,326	330,921	158,348	12,893	14,245
24	Interest paid	177,660	4,480	24,646	51,616	12,848	84,070	230,717	29,236	98,771	70,123	10,489	22,098
25	Contributions or gifts	6,073	7	772	1,941	305	3,048	11,820	550	4,880	5,153	512	725
26	Amortization	51,364	98	603	6,120	1,903	42,640	3,456	626	1,212	325	34	1,259
27	Depreciation	846,503	25,712	133,848	255,794	59,618	371,531	734,138	107,591	334,797	235,165	18,945	37,640
28	Depletion	919,273	15,419	45,983	204,422	58,087	595,362	11,536	74	2,450	4,564	114	4,334
29	Advertising	26,049	826	3,128	6,236	931	14,928	95,851	29,893	43,770	16,592	1,685	3,911
30	Pension, profit sharing, stock bonus, and annuity plans	69,539	65	4,627	17,899	8,591	38,357	97,651	6,704	40,566	37,375	6,336	6,670
31	Other employee benefit plans	90,507	2,167	6,115	27,961	12,319	41,945	99,345	15,113	49,268	31,388	1,038	2,538
32	Net loss, noncapital assets	25,647	7,225	4,189	8,313	390	5,530	11,964	3,662	3,689	4,527	35	51
33	Other deductions	1,449,107	84,443	223,908	376,805	101,659	662,292	2,757,058	647,975	1,303,321	629,727	54,317	121,718
34	Compiled net profit (less net loss) (3 less 17)	796,531	[2]18,127	4,318	77,451	30,055	702,834	621,136	14,302	299,419	204,989	44,079	58,347
35	Net income (less deficit), total (34 less 7)	793,601	[2]18,127	4,191	75,625	29,303	702,609	617,156	13,875	298,989	202,171	43,973	58,148
	Returns other than Form 1120-S:												
36	Net income (less deficit) (35 less 45)	797,101	[2]13,826	4,716	74,299	29,303	702,609	533,974	[2]15,749	245,712	201,890	43,973	58,148
37	Statutory special deductions, total	179,150	4,331	13,245	52,968	18,521	90,085	123,966	32,462	47,688	28,291	3,913	11,612
38	Net operating loss carryforward	87,548	3,712	10,532	38,414	11,318	23,572	106,953	32,406	45,794	23,256	3,357	2,140
39	Dividends received deduction	54,013	619	2,624	11,878	2,627	36,265	15,478	56	1,704	3,715	556	9,447
40	Income subject to tax	1,074,892	14,470	61,319	152,724	45,878	800,501	882,394	86,694	388,248	312,297	47,002	48,153
41	Income tax	533,855	6,309	22,585	71,733	23,098	410,130	366,800	26,619	146,613	147,680	23,693	22,195
42	Less: Investment credit	16,082	190	3,000	5,171	1,623	6,098	16,325	809	7,391	6,279	523	1,323
43	Tax after investment credit	517,773	6,119	19,585	66,562	21,475	404,032	350,475	25,810	139,222	141,401	23,170	20,872
44	Compiled net profit less tax (34 less 43)	278,758	[1]24,246	[2]15,267	10,889	8,580	298,802	270,661	[1]11,508	160,197	63,588	20,909	37,475
45	Form 1120-S net income (less deficit) (35 less 36)	[1]3,500	[2]4,301	[2]525	1,326	-	-	83,182	29,624	53,277	281	-	-
	Distributions to stockholders:												
46	Cash and property except own stock	946,129	11,123	35,737	96,872	24,435	777,962	134,366	23,339	35,554	35,630	8,461	31,382
47	Corporation's own stock	31,697	139	692	2,496	5,067	13,303	24,464	127	10,422	11,681	2,234	-

Footnotes at end of table.

Table 37.—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

	Item	Industrial division by size of total assets—Continued											
		Manufacturing						Transportation, communication, electric, gas, and sanitary services					
		Total	Under $100,000	$100,000 under $1,000,000	$1,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 or more	Total	Under $100,000	$100,000 under $1,000,000	$1,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 or more
		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
1	Number of returns, total	183,149	88,286	77,853	15,892	488	630	52,701	33,825	15,806	2,677	101	292
2	Form 1120-S	18,152	11,711	6,264	177	-	-	4,802	3,831	951	20	-	-
		(Thousand dollars)											
3	Total compiled receipts	407,864,669	11,228,836	58,377,475	97,873,876	22,394,041	217,990,441	73,156,453	2,562,907	6,551,165	9,670,097	,901,224	52,471,060
4	Business receipts	399,659,829	11,090,102	57,745,000	96,491,768	22,048,828	212,284,131	71,091,979	2,494,066	6,367,035	9,440,737	1,834,163	50,955,978
	Interest on Government obligations:												
5	Wholly taxable	293,305	1,090	6,330	38,545	12,135	235,205	69,031	230	1,083	5,639	2,176	59,903
6	Subject to surtax only	687	-	274	139	92	182	260	-	11	217	-	32
7	Wholly tax-exempt	35,445	235	1,355	9,427	3,112	21,316	15,596	178	472	1,582	880	12,484
8	Other interest	779,522	5,900	35,381	118,736	42,025	577,480	281,547	12,053	9,196	20,364	5,196	234,738
9	Rents	857,623	15,749	85,756	147,347	30,666	578,105	640,710	14,397	44,089	66,803	10,122	505,299
10	Royalties	536,765	12,409	20,528	82,878	31,898	389,052	39,637	20	311	2,437	1,746	35,123
11	Net short-term capital gain reduced by net long-term capital loss	15,039	479	1,469	1,736	351	11,004	2,485	257	317	351	561	999
12	Net long-term capital gain reduced by net short-term capital loss	1,096,838	25,703	72,993	226,295	62,455	709,392	275,423	14,876	31,831	52,375	28,655	147,686
13	Net gain, noncapital assets	27,981	3,106	10,474	6,968	1,399	6,034	48,115	2,347	2,101	1,562	628	41,477
14	Dividends, domestic corporations	1,136,008	5,133	12,363	83,291	23,638	1,011,583	148,167	2,097	4,549	10,851	8,796	121,874
15	Dividends, foreign corporations	1,186,527	7,033	1,177	24,550	20,159	1,133,608	17,256	13	45	655	365	16,178
16	Other receipts	2,239,100	61,897	384,375	642,196	117,283	1,033,349	526,247	22,373	90,125	66,524	7,936	339,289
17	Total compiled deductions	382,478,258	11,119,631	56,931,044	92,971,875	20,904,608	200,551,100	65,130,229	2,526,017	6,279,182	9,095,760	1,725,450	45,503,820
18	Cost of sales and operations	283,675,065	7,868,157	43,315,174	71,127,772	15,271,921	146,092,041	41,351,344	1,534,047	4,095,601	6,310,153	1,138,639	28,272,904
19	Compensation of officers	5,060,466	736,971	2,238,258	1,456,487	150,825	477,925	723,066	176,670	254,766	138,133	14,872	138,625
20	Repairs	5,473,565	70,836	319,528	776,680	306,125	4,000,396	276,598	16,728	41,544	48,413	5,376	164,537
21	Bad debts	617,175	33,597	142,327	190,261	35,662	215,328	138,059	6,536	15,065	13,523	5,428	97,507
22	Rent paid on business property	2,972,344	219,395	633,217	576,825	130,104	1,412,803	1,602,295	91,553	179,247	201,939	42,476	1,087,080
23	Taxes paid	11,738,065	270,367	1,102,159	2,294,948	816,283	7,254,308	4,667,063	102,376	287,413	469,443	96,621	3,711,210
24	Interest paid	2,511,283	52,628	298,288	549,542	161,881	1,448,944	2,676,112	38,566	78,997	180,404	69,534	2,308,611
25	Contributions or gifts	331,688	2,223	22,783	82,767	23,426	200,489	55,890	268	3,181	5,666	687	46,088
26	Amortization	224,138	3,217	11,501	25,103	9,371	174,946	297,826	873	3,733	6,250	2,548	284,422
27	Depreciation	12,418,850	257,038	1,099,542	2,070,960	656,913	8,334,397	6,734,877	139,139	383,142	638,965	171,023	5,402,608
28	Depletion	2,399,355	1,875	13,013	94,573	41,086	2,248,808	104,800	96	310	1,804	2,252	100,338
29	Advertising	5,637,763	97,527	441,604	1,349,084	427,287	3,322,261	347,429	16,446	31,194	39,386	7,749	252,654
30	Pension, profit sharing, stock bonus, and annuity plans	3,049,087	19,911	152,387	557,107	194,001	2,121,681	813,433	5,288	31,846	59,049	11,251	705,999
31	Other employee benefit plans	1,963,622	32,183	151,725	341,698	100,000	1,338,016	350,397	8,899	24,911	55,462	9,645	251,480
32	Net loss, noncapital assets	151,105	9,605	26,656	60,729	19,134	34,981	31,482	7,113	5,407	6,778	2,143	10,041
33	Other deductions	44,258,687	1,444,101	6,962,882	11,417,339	2,560,589	21,873,776	4,959,558	381,419	842,825	920,392	145,206	2,669,716
34	Compiled net profit (less net loss) (3 less 17)	25,386,411	109,205	1,446,431	4,902,001	1,489,433	17,439,341	8,026,224	36,890	271,983	574,337	175,774	6,967,240
35	Net income (less deficit), total (34 less 7)	25,350,966	108,970	1,445,076	4,892,574	1,486,321	17,418,025	8,010,628	36,712	271,511	572,755	174,894	6,954,756
	Returns other than Form 1120-S:												
36	Net income (less deficit) (35 less 45)	25,188,620	88,380	1,323,826	4,872,068	1,486,321	17,418,025	7,980,801	29,280	251,284	570,587	174,894	6,954,756
37	Statutory special deductions, total	1,742,139	58,790	158,293	253,518	86,804	1,184,734	287,742	21,242	29,576	37,099	14,025	185,800
38	Net operating loss carryforward	609,656	53,515	148,208	180,979	62,450	164,504	137,670	19,359	25,750	26,242	6,536	59,603
39	Dividends received deduction	961,949	4,268	9,901	67,967	20,076	859,737	125,002	1,699	3,695	8,923	7,239	103,446
40	Income subject to tax	25,296,371	320,767	1,755,233	5,247,305	1,488,754	16,484,312	8,252,564	85,437	290,509	619,659	191,685	7,065,274
41	Income tax	12,642,955	127,988	717,528	2,622,708	758,570	8,416,161	4,179,786	29,081	112,961	301,529	92,773	3,643,442
42	Less: Investment credit	420,813	4,128	36,685	81,766	25,634	272,600	259,221	1,868	9,799	21,323	5,505	220,726
43	Tax after investment credit	12,222,142	123,860	680,843	2,540,942	732,936	8,143,561	3,920,565	27,213	103,162	280,206	87,268	3,422,716
44	Compiled net profit less tax (34 less 43)	13,164,269	[1]14,655	765,588	2,361,059	756,497	9,295,780	4,105,659	9,677	168,821	294,131	88,506	3,544,524
45	Form 1120-S net income (less deficit) (35 less 36)	162,346	20,590	121,250	20,506	-	-	29,827	7,432	20,227	2,168	-	-
	Distributions to stockholders:												
46	Cash and property except own stock	9,507,854	97,455	280,296	868,213	419,445	7,842,445	3,578,665	30,405	47,894	145,726	70,968	3,283,672
47	Corporation's own stock	1,184,785	4,901	78,177	246,254	85,491	769,962	179,757	1,005	5,863	15,720	4,973	152,196

Footnotes at end of table.

Table 37.—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Item	Industrial division by size of total assets—Continued											
	Wholesale and retail trade											
	Total						Wholesale trade					
	Total	Under $100,000	$100,000 under $1,000,000	$1,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 or more	Total	Under $100,000	$100,000 under $1,000,000	$1,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 or more
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
1 Number of returns, total	388,852	234,287	143,827	10,501	130	107	132,372	66,882	59,063	6,321	61	45
2 Form 1120-S	51,541	35,544	15,729	268	-	-	14,868	8,790	5,919	159	-	-
	(Thousand dollars)											
3 Total compiled receipts	298,336,442	32,286,233	122,988,088	81,882,298	12,462,693	48,717,130	144,810,079	11,126,708	58,912,705	53,044,411	6,566,650	15,159,605
4 Business receipts	293,118,648	31,807,910	120,974,024	80,252,438	12,268,950	47,815,326	142,730,398	10,923,749	58,143,415	52,274,057	6,474,042	14,915,135
Interest on Government obligations:												
5 Wholly taxable	25,067	2,411	4,568	7,861	1,833	8,394	14,944	1,821	2,555	4,529	1,211	4,828
6 Subject to surtax only	317	17	254	24	-	22	78	-	41	15	-	22
7 Wholly tax-exempt	6,732	223	1,370	3,049	101	1,989	4,164	72	708	2,064	11	1,309
8 Other interest	384,584	16,978	117,145	154,257	24,798	71,406	161,157	6,527	37,955	74,752	9,938	31,985
9 Rents	596,044	75,573	250,410	198,904	21,256	49,901	195,242	17,333	89,383	66,577	6,522	15,427
10 Royalties	23,281	2,216	6,227	9,717	2,611	2,510	18,291	2,056	4,386	7,196	2,329	2,324
11 Net short-term capital gain reduced by net long-term capital loss	5,907	2,151	1,428	1,267	75	986	2,201	553	708	768	45	127
12 Net long-term capital gain reduced by net short-term capital loss	228,410	38,534	79,403	77,896	11,336	21,241	105,657	15,141	33,500	41,922	7,833	7,261
13 Net gain, noncapital assets	19,326	5,832	3,313	6,334	3,810	37	9,888	2,643	1,881	1,598	3,765	1
14 Dividends, domestic corporations	169,542	1,704	24,985	46,970	11,044	84,839	99,316	906	13,607	27,143	5,121	52,539
15 Dividends, foreign corporations	102,777	1,256	775	8,293	6,143	86,310	71,030	1,256	741	7,899	6,050	55,084
16 Other receipts	3,655,807	331,428	1,524,186	1,115,288	110,736	574,169	1,397,713	154,651	583,825	535,891	49,783	73,563
17 Total compiled deductions	293,157,305	32,165,754	121,197,103	80,380,996	12,169,586	47,243,866	142,385,337	11,055,305	58,060,133	52,089,887	6,395,333	14,784,679
18 Cost of sales and operations	233,483,829	23,196,098	97,217,182	66,578,103	10,013,682	36,478,764	121,779,889	8,719,995	48,528,890	45,486,821	5,775,795	13,268,388
19 Compensation of officers	5,231,206	1,524,771	2,893,224	715,511	34,633	63,067	2,345,981	482,593	1,378,824	443,060	15,661	25,843
20 Repairs	790,789	116,621	331,655	177,953	32,029	132,531	254,816	22,459	116,471	78,986	7,889	29,011
21 Bad debts	654,038	70,813	311,547	180,497	20,533	70,648	302,571	25,621	156,108	101,205	5,748	13,889
22 Rent paid on business property	3,928,138	843,538	1,487,272	795,032	157,985	644,311	820,077	125,148	411,808	219,151	16,914	47,056
23 Taxes paid	3,452,691	464,742	1,370,241	946,674	118,650	552,384	1,372,495	107,274	607,719	553,153	33,550	70,799
24 Interest paid	1,185,799	110,711	464,524	358,820	48,457	203,287	552,398	34,062	193,596	221,892	20,526	82,322
25 Contributions or gifts	92,445	2,858	26,708	27,390	4,148	31,341	38,340	1,040	11,486	15,436	1,153	9,225
26 Amortization	22,115	4,496	10,044	6,123	466	986	7,357	706	3,531	2,593	412	115
27 Depreciation	2,447,721	354,992	948,663	552,173	103,379	488,514	795,260	80,373	362,692	248,419	26,491	77,285
28 Depletion	22,075	775	3,661	5,763	457	11,419	17,526	178	1,950	3,799	353	11,246
29 Advertising	3,098,631	300,334	1,028,575	735,412	187,538	846,772	812,362	53,003	222,062	262,746	75,435	199,116
30 Pension, profit sharing, stock bonus, and annuity plans	475,231	13,839	119,195	140,113	27,448	174,636	203,344	6,945	69,277	89,435	12,155	25,532
31 Other employee benefit plans	266,651	18,256	86,634	72,913	16,754	72,094	98,840	5,388	35,096	38,389	4,953	15,014
32 Net loss, noncapital assets	43,958	10,893	18,368	11,679	443	2,575	14,455	2,949	4,281	5,559	126	1,540
33 Other deductions	37,961,988	5,132,017	14,879,610	9,076,840	1,402,984	7,470,537	12,969,626	1,387,571	5,956,342	4,319,243	398,172	908,298
34 Compiled net profit (less net loss) (3 less 17)	5,179,137	120,479	1,790,985	1,501,302	293,107	1,473,264	2,424,742	71,403	852,572	954,524	171,317	374,926
35 Net income (less deficit), total (34 less 7)	5,172,405	120,256	1,789,615	1,498,253	293,006	1,471,275	2,420,578	71,331	851,864	952,460	171,306	373,617
Returns other than Form 1120-S:												
36 Net income (less deficit) (35 less 45)	4,850,416	50,136	1,564,481	1,471,518	293,006	1,471,275	2,265,534	39,340	746,036	935,239	171,306	373,617
37 Statutory special deductions, total	440,812	82,429	136,769	113,633	23,747	84,234	215,740	27,060	53,647	71,798	17,670	45,565
38 Net operating loss carryforward	282,113	81,222	115,891	61,728	11,195	12,077	113,699	26,349	40,180	36,158	10,152	860
39 Dividends received deduction	137,879	856	16,990	38,496	9,380	72,157	81,727	504	9,635	22,537	4,346	44,705
40 Income subject to tax	5,673,665	408,615	1,944,884	1,599,839	290,104	1,430,223	2,579,759	158,449	913,537	985,363	165,099	357,311
41 Income tax	2,508,214	125,789	717,814	778,177	148,102	738,332	1,138,246	50,142	340,174	479,822	84,260	183,848
42 Less: Investment credit	66,196	2,261	16,636	18,062	3,991	25,246	17,354	483	6,681	7,623	674	1,893
43 Tax after investment credit	2,442,018	123,528	701,178	760,115	144,111	713,086	1,120,892	49,659	333,493	472,199	83,586	181,955
44 Compiled net profit less tax (34 less 43)	2,737,119	13,049	1,089,807	741,187	148,996	760,178	1,303,850	21,744	519,079	482,325	87,731	192,971
45 Form 1120-S net income (less deficit) (35 less 36)	321,989	70,120	225,134	26,735	-	-	155,044	31,991	105,828	17,225	-	-
Distributions to stockholders:												
46 Cash and property except own stock	1,314,244	120,268	285,758	269,401	58,255	580,562	489,300	48,634	127,055	170,442	20,373	122,796
47 Corporation's own stock	231,782	3,509	92,063	78,203	21,864	36,143	117,220	1,686	48,794	49,417	10,147	7,176

Footnote at end of table.

Table 37.—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

Item	Industrial division by size of total assets—Continued											
	Wholesale and retail trade—Continued						Wholesale and retail trade not allocable					
	Retail trade											
	Total	Under $100,000	$100,000 under $1,000,000	$1,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 or more	Total	Under $100,000	$100,000 under $1,000,000	$1,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 or more
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
1 Number of returns, total	245,187	161,166	80,031	3,866	67	57	11,293	6,239	4,733	314	2	5
2 Form 1120-S	34,902	25,583	9,213	106	-	-	1,771	1,171	597	3	-	-
	(Thousand dollars)											
3 Total compiled receipts	146,678,306	20,350,497	60,427,342	27,078,077	5,797,617	33,024,773	6,848,057	809,028	3,648,041	1,759,810	98,426	532,752
4 Business receipts	143,687,333	20,083,884	59,253,282	26,264,907	5,698,515	32,386,745	6,700,917	800,277	3,577,327	1,713,474	96,393	513,446
Interest on Government obligations:												
5 Wholly taxable	8,066	588	1,946	3,014	622	1,896	2,057	2	67	318	-	1,670
6 Subject to surtax only	239	17	213	9	-	-	-	-	-	-	-	-
7 Wholly tax-exempt	2,119	151	562	836	90	480	449	-	100	149	-	200
8 Other interest	210,434	10,222	75,586	74,738	14,808	35,080	12,993	229	3,604	4,767	52	4,341
9 Rents	382,754	56,074	153,108	124,988	14,572	34,012	18,048	2,166	7,919	7,339	162	462
10 Royalties	4,606	160	1,819	2,246	282	99	384	-	22	275	-	87
11 Net short-term capital gain reduced by net long-term capital loss	2,728	1,598	675	423	14	18	978	-	45	76	16	841
12 Net long-term capital gain reduced by net short-term capital loss	110,122	22,413	42,715	31,147	3,299	10,548	12,631	980	3,188	4,827	204	3,432
13 Net gain, noncapital assets	8,542	3,168	1,301	4,009	45	19	896	21	131	727	-	17
14 Dividends, domestic corporations	67,013	778	10,515	18,541	5,923	31,256	3,213	20	863	1,286	-	1,044
15 Dividends, foreign corporations	31,508	-	34	392	93	30,989	239	-	-	2	-	237
16 Other receipts	2,162,842	171,444	885,586	552,827	59,354	493,631	95,252	5,333	54,775	26,570	1,599	6,975
17 Total compiled deductions	144,036,519	20,301,581	59,543,093	26,567,674	5,673,143	31,951,028	6,735,449	808,868	3,593,877	1,723,435	101,110	508,159
18 Cost of sales and operations	106,530,064	13,883,139	45,888,363	19,767,294	4,161,995	22,829,273	5,173,876	592,964	2,799,929	1,323,988	75,892	381,103
19 Compensation of officers	2,727,224	1,005,900	1,414,249	253,983	18,779	34,313	158,001	36,278	100,151	18,468	193	2,911
20 Repairs	510,141	90,804	202,222	91,197	23,751	102,167	25,832	3,358	12,962	7,770	389	1,353
21 Bad debts	330,661	42,902	144,054	74,676	14,645	54,384	20,806	2,290	11,385	4,616	140	2,375
22 Rent paid on business property	3,015,227	702,212	1,035,633	552,035	140,419	584,928	92,834	16,178	39,831	23,846	652	12,327
23 Taxes paid	1,983,429	346,021	711,779	365,616	84,227	475,786	96,767	11,447	50,743	27,905	873	5,799
24 Interest paid	598,252	73,992	258,547	128,048	25,933	111,732	35,149	2,657	12,381	8,880	1,998	9,233
25 Contributions or gifts	52,553	1,744	14,459	11,368	2,990	21,992	1,552	74	763	586	5	124
26 Amortization	13,894	3,617	6,186	3,213	54	824	864	173	327	317	-	47
27 Depreciation	1,574,838	265,316	546,279	281,836	75,811	405,596	77,623	9,303	39,692	21,918	1,077	5,633
28 Depletion	3,703	534	1,419	1,646	104	-	846	63	292	318	-	173
29 Advertising	2,221,147	241,227	781,048	451,832	108,770	638,270	65,122	6,104	25,465	20,834	3,333	9,386
30 Pension, profit sharing, stock bonus, and annuity plans	261,244	6,515	46,297	47,337	15,180	145,915	10,643	379	3,621	3,341	113	3,189
31 Other employee benefit plans	161,655	12,676	48,071	32,721	11,677	56,510	6,156	192	3,467	1,803	124	570
32 Net loss, noncapital assets	27,938	7,710	13,931	4,946	317	1,034	1,565	234	156	1,174	-	1
33 Other deductions	24,024,549	3,617,272	8,430,556	4,499,926	988,491	6,488,304	967,813	127,174	492,712	257,671	16,321	73,935
34 Compiled net profit (less net loss) (3 less 17)	2,641,787	48,916	884,249	510,403	124,474	1,073,745	112,608	160	54,164	36,375	[2]2,684	24,593
35 Net income (less deficit), total (34 less 7)	2,639,668	48,765	883,687	509,567	124,384	1,073,265	112,159	160	54,064	36,226	[2]2,684	24,393
Returns other than Form 1120-S:												
36 Net income (less deficit) (35 less 45)	2,486,324	15,132	773,205	500,338	124,384	1,073,265	98,558	[2]4,336	45,240	35,945	[2]2,684	24,393
37 Statutory special deductions, total	213,116	52,931	80,122	38,925	6,077	35,061	11,956	2,438	3,000	2,910	-	3,608
38 Net operating loss carryforward	159,128	52,447	73,398	23,745	1,043	8,495	9,286	2,426	2,313	1,825	-	2,722
39 Dividends received deduction	53,482	340	6,668	14,874	5,034	26,566	2,670	12	687	1,085	-	886
40 Income subject to tax	2,960,260	241,029	972,254	570,113	124,738	1,052,126	133,646	9,137	59,093	44,363	267	20,786
41 Income tax	1,314,652	72,890	356,489	277,080	63,763	544,430	55,316	2,757	21,151	21,275	79	10,054
42 Less: Investment credit	46,919	1,664	9,142	9,682	3,317	23,114	1,923	114	813	757	-	239
43 Tax after investment credit	1,267,733	71,226	347,347	267,398	60,446	521,316	53,393	2,643	20,338	20,518	79	9,815
44 Compiled net profit less tax (34 less 43)	1,374,054	[1]22,310	536,902	243,005	64,028	552,429	59,215	[1]2,483	33,826	15,857	[1]2,763	14,778
45 Form 1120-S net income (less deficit) (35 less 36)	153,344	33,633	110,482	9,229	-	-	13,601	4,496	8,824	281	-	-
Distributions to stockholders:												
46 Cash and property except own stock	800,284	68,740	147,360	93,494	37,616	453,074	24,660	2,894	11,343	5,465	266	4,692
47 Corporation's own stock	107,993	1,823	38,003	27,483	11,717	28,967	6,569	-	5,266	1,303	-	-

Footnotes at end of table.

Table 37.—INCOME STATEMENT ITEMS, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

	Item	Industrial division by size of total assets—Continued												
		Finance, insurance, and real estate						Services						Nature of business not allocable
		Total	Under $100,000	$100,000 under $1,000,000	$1,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 or more	Total	Under $100,000	$100,000 under $1,000,000	$1,000,000 under $25,000,000	$25,000,000 under $50,000,000	$50,000,000 or more	
		(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
1	Number of returns, total	359,229	186,976	138,153	30,835	1,558	1,707	150,082	111,473	35,754	2,789	39	27	7,756
2	Form 1120-S	13,395	9,627	3,666	102	-	-	17,537	13,949	3,485	103	-	-	362
		(Thousand dollars)												
3	Total compiled receipts	81,858,656	2,980,681	7,984,004	13,766,690	4,571,990	52,555,291	28,095,321	6,663,925	10,664,471	7,689,692	965,731	2,111,502	109,923
4	Business receipts	46,294,993	1,988,758	4,824,222	6,499,351	2,121,248	30,861,414	26,607,539	6,499,587	10,116,155	7,209,769	916,622	1,865,406	103,127
	Interest on Government obligations:													
5	Wholly taxable	2,963,730	34,772	24,169	751,498	254,853	1,898,438	7,485	338	2,076	3,802	373	896	8
6	Subject to surtax only	43,985	189	1,118	6,350	3,491	32,837	62	21	11	30	-	-	-
7	Wholly tax-exempt	1,166,534	5,168	9,455	210,967	81,949	858,995	4,082	227	1,112	1,963	93	687	7
8	Other interest	21,444,372	176,061	749,193	4,056,889	1,654,914	14,807,315	68,346	4,836	19,695	23,888	7,072	12,855	456
9	Rents	2,585,848	289,495	955,223	600,507	68,083	672,540	479,535	39,942	212,091	157,805	7,292	62,405	1,089
10	Royalties	375,647	43,239	37,637	165,519	37,970	91,282	79,840	1,184	11,106	9,994	2,249	55,307	142
11	Net short-term capital gain reduced by net long-term capital loss	52,756	6,300	7,952	11,751	2,972	23,781	2,044	267	913	445	8	411	84
12	Net long-term capital gain reduced by net short-term capital loss	1,666,748	70,128	237,034	334,529	116,225	908,832	205,913	29,166	49,570	57,789	10,979	58,409	1,834
13	Net gain, noncapital assets	1,733,141	253,745	752,854	431,449	37,946	257,147	20,962	2,375	12,043	2,118	2,630	1,796	102
14	Dividends, domestic corporations	2,059,706	28,503	91,812	372,334	107,544	1,459,513	38,420	1,658	7,242	23,746	1,442	4,332	440
15	Dividends, foreign corporations	77,896	532	5,413	18,950	15,813	37,188	27,294	-	25	2,416	3,124	21,729	-
16	Other receipts	1,393,300	83,791	287,922	306,596	68,982	646,009	553,799	84,324	232,432	195,927	13,847	27,269	2,634
17	Total compiled deductions	72,011,227	2,751,127	6,951,958	12,129,440	4,069,794	46,108,908	27,258,098	6,625,615	10,393,231	7,357,951	905,043	1,976,258	123,624
18	Cost of sales and operations	19,625,920	289,687	560,942	1,550,057	794,506	16,430,728	14,437,231	3,116,482	5,432,820	4,270,779	507,597	1,109,553	67,218
19	Compensation of officers	2,744,407	358,456	640,586	814,849	163,854	766,662	1,507,870	726,567	548,100	193,056	26,957	13,190	3,070
20	Repairs	448,617	58,075	187,620	119,101	15,614	68,207	314,785	63,445	138,833	80,443	6,370	25,694	649
21	Bad debts	1,856,655	26,448	133,326	469,498	207,223	1,020,160	104,190	28,486	39,414	20,856	8,814	6,620	13,163
22	Rent paid on business property	1,128,902	149,485	231,046	223,748	41,666	482,957	1,081,375	396,344	417,006	196,155	28,577	43,293	2,522
23	Taxes paid	2,963,896	219,801	736,056	655,082	128,716	1,224,241	854,312	184,223	339,512	236,377	29,204	64,996	2,693
24	Interest paid	11,074,046	250,278	936,603	2,824,253	1,059,340	6,003,572	493,301	50,750	199,740	160,064	23,528	59,219	2,585
25	Contributions or gifts	80,186	1,239	8,419	17,953	4,698	47,877	14,754	1,523	5,024	5,556	1,223	1,428	44
26	Amortization	23,846	2,131	7,135	11,926	634	2,020	57,355	4,465	13,588	37,909	1,158	235	265
27	Depreciation	2,370,138	196,908	827,091	700,042	105,368	540,729	1,770,502	263,604	727,170	539,802	71,690	168,236	3,298
28	Depletion	295,736	23,549	10,448	154,283	22,608	84,848	8,137	1,911	295	4,911	726	294	-
29	Advertising	699,764	50,715	125,017	170,647	52,549	300,836	461,870	138,103	164,863	108,319	8,183	42,402	1,451
30	Pension, profit sharing, stock bonus, and annuity plans	511,313	4,346	19,950	75,168	33,267	378,582	139,343	16,999	43,973	56,738	13,487	8,546	437
31	Other employee benefit plans	229,782	2,578	8,706	29,871	13,153	175,474	65,643	10,557	20,837	22,185	3,989	8,075	60
32	Net loss, noncapital assets	189,327	26,569	26,866	28,774	21,169	85,949	23,986	6,322	7,129	7,001	3,087	447	338
33	Other deductions	27,768,692	1,090,862	2,492,147	4,284,188	1,405,429	18,496,066	5,923,444	1,615,834	2,295,327	1,417,800	170,453	424,030	25,831
34	Compiled net profit (less net loss) (3 less 17)	9,847,429	229,554	1,032,046	1,637,250	502,196	6,446,383	837,223	38,310	271,240	331,741	60,688	135,244	[2]13,701
35	Net income (less deficit), total (34 less 7)	8,680,895	224,386	1,022,591	1,426,283	420,247	5,587,388	833,141	38,083	270,128	329,778	60,595	134,557	[2]13,708
	Returns other than Form 1120-S:													
36	Net income (less deficit) (35 less 45)	8,604,169	192,997	986,621	1,416,916	420,247	5,587,388	808,095	20,742	253,083	339,118	60,595	134,557	[2]14,123
37	Statutory special deductions, total	1,576,732	86,543	172,669	374,277	86,443	856,800	159,388	38,162	52,454	51,974	2,640	14,158	1,817
38	Net operating loss carryforward	363,730	64,460	101,798	90,068	22,018	85,386	125,840	36,869	46,780	30,360	1,396	10,435	1,503
39	Dividends received deduction	1,212,800	22,086	70,768	284,109	64,425	771,412	31,323	1,288	5,618	19,792	1,226	3,399	314
40	Income subject to tax	9,082,471	319,287	1,244,126	1,759,808	491,961	5,267,289	1,248,895	175,946	401,585	423,760	75,001	172,603	4,753
41	Income tax	3,092,275	95,343	392,356	569,677	135,146	1,899,753	523,851	54,046	147,923	206,412	37,131	78,339	1,562
42	Less: Investment credit	29,510	436	2,412	6,899	1,972	17,791	21,887	1,844	9,982	6,639	995	2,427	37
43	Tax after investment credit	3,062,765	94,907	389,944	562,778	133,174	1,881,962	501,964	52,202	137,941	199,773	36,136	75,912	1,525
44	Compiled net profit less tax (34 less 43)	6,784,664	134,647	642,102	1,074,472	369,022	4,564,421	335,259	[1]13,892	133,299	131,968	24,552	59,332	[1]15,226
45	Form 1120-S net income (less deficit) (35 less 36)	76,726	31,389	35,970	9,367	-	-	25,046	17,341	17,045	[2]9,340	-	-	415
	Distributions to stockholders:													
46	Cash and property except own stock	3,778,339	211,803	269,519	635,437	203,931	2,457,649	221,000	41,671	47,851	86,661	10,457	34,360	23,028
47	Corporation's own stock	454,323	3,624	28,505	91,555	38,528	292,111	36,234	2,106	9,529	18,178	7,522	2,899	21

[1]Loss after tax.
[2]Loss or deficit.
NOTE: See text for explanatory statements and for "Description of the Samples and Limitations of the Data."

ACTIVE CORPORATIONS

Table 38.—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME, BY RATIO OF NET INCOME TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES

Net income to business receipts	All industries: Number of returns	All industries: Business receipts (Thousand dollars)	All industries: Net income (or deficit) (Thousand dollars)	Agriculture, forestry, and fisheries: Number of returns	Agriculture, forestry, and fisheries: Business receipts (Thousand dollars)	Agriculture, forestry, and fisheries: Net income (or deficit) (Thousand dollars)	Mining: Number of returns	Mining: Business receipts (Thousand dollars)	Mining: Net income (or deficit) (Thousand dollars)	Construction[6]: Total: Number of returns	Construction[6]: Total: Business receipts (Thousand dollars)	Construction[6]: Total: Net income (or deficit) (Thousand dollars)
Total	1,268,042	[1]930,684,048	49,606,038	22,130	5,977,917	160,954	13,539	11,955,257	793,601	90,604	40,311,096	617,156
Returns with net income, total	783,195	809,178,453	56,248,301	12,734	4,706,658	288,618	6,445	9,140,106	1,257,226	53,010	31,151,492	1,111,045
Greater than zero, under 1 percent	85,344	137,061,177	668,505	1,036	1,092,160	5,619	387	1,016,784	7,312	8,382	7,558,589	37,867
1 percent under 2 percent	84,076	107,632,896	1,585,459	1,111	556,106	7,980	494	1,053,480	16,262	8,169	6,542,165	96,080
2 percent under 3 percent	64,195	87,350,030	2,136,414	773	936,148	21,369	423	463,219	11,660	6,205	5,207,396	130,931
3 percent under 4 percent	49,858	68,820,016	2,369,435	870	333,584	11,612	422	647,047	22,310	4,769	3,022,044	103,900
4 percent under 5 percent	40,276	59,365,197	2,681,788	684	234,580	10,585	380	540,660	24,451	3,832	2,166,067	95,827
5 percent under 6 percent	32,542	60,475,391	3,339,190	528	187,582	10,172	329	281,842	15,443	2,725	1,483,960	80,574
6 percent under 7 percent	25,482	33,341,683	2,159,215	590	218,484	14,233	319	757,131	48,156	2,002	1,115,125	72,950
7 percent under 8 percent	21,867	29,993,837	2,258,291	297	209,435	15,703	304	246,362	18,440	1,498	662,633	49,431
8 percent under 9 percent	19,600	18,998,218	1,618,076	434	90,871	7,722	156	166,313	13,940	1,160	448,816	37,913
9 percent under 10 percent	15,390	17,660,639	1,672,992	277	98,274	9,332	186	438,982	41,610	796	378,744	36,148
10 percent under 12 percent	29,119	43,999,453	4,808,416	537	132,859	14,158	217	491,813	53,983	1,492	506,614	55,134
12 percent under 15 percent	30,076	29,127,601	3,898,747	732	139,629	18,877	318	355,180	47,708	1,374	510,181	67,613
15 percent under 25 percent	59,070	78,687,769	15,473,063	1,269	209,831	40,403	781	1,202,380	223,295	1,959	559,625	100,395
25 percent or more	122,760	28,630,608	11,503,784	2,088	185,649	95,463	951	1,463,151	708,175	1,806	296,441	131,857
Returns without business receipts	6,050	-	71,992	303	-	5,349	302	-	4,481	640	-	14,321
No percent computed[2]	97,490	8,033,938	2,934	1,205	81,466	41	476	15,762	[5]	6,201	693,092	104
Returns without net income[3]	484,847	121,505,595	[4]6,642,263	9,396	1,271,259	[4]127,664	7,094	2,815,151	[4]463,625	37,594	9,159,604	[4]493,889

Construction—Continued

Net income to business receipts	General contractors[7]: Total: Number of returns	General contractors[7]: Total: Business receipts (Thousand dollars)	General contractors[7]: Total: Net income (or deficit) (Thousand dollars)	General contractors[7]: General building contractors: Number of returns	General contractors[7]: General building contractors: Business receipts (Thousand dollars)	General contractors[7]: General building contractors: Net income (or deficit) (Thousand dollars)	Highway and street contractors, and heavy construction contractors: Number of returns	Highway and street contractors, and heavy construction contractors: Business receipts (Thousand dollars)	Highway and street contractors, and heavy construction contractors: Net income (or deficit) (Thousand dollars)	Special trade contractors: Number of returns	Special trade contractors: Business receipts (Thousand dollars)	Special trade contractors: Net income (or deficit) (Thousand dollars)
Total	43,208	25,250,861	386,725	33,151	15,111,801	154,407	9,801	10,041,514	233,784	46,132	14,927,223	229,535
Returns with net income, total	23,866	19,133,212	701,787	17,597	11,307,239	339,458	6,188	7,815,247	361,826	28,732	11,930,505	405,220
Greater than zero, under 1 percent	3,948	4,718,474	22,957	3,281	3,505,428	17,010	664	1,211,439	5,933	4,351	2,803,740	14,698
1 percent under 2 percent	3,592	4,110,180	59,543	2,635	2,381,282	33,877	956	1,724,116	25,593	4,521	2,416,683	36,276
2 percent under 3 percent	2,681	3,406,255	85,968	1,980	1,689,650	42,173	700	1,716,255	43,785	3,524	1,801,141	44,963
3 percent under 4 percent	1,972	1,743,412	59,938	1,416	1,083,776	36,893	535	658,390	23,001	2,797	1,278,632	43,962
4 percent under 5 percent	1,504	1,292,775	57,057	964	721,852	31,631	539	569,910	25,383	2,296	868,104	38,546
5 percent under 6 percent	1,264	917,838	49,972	849	485,290	26,279	415	432,548	23,693	1,461	566,122	30,602
6 percent under 7 percent	748	598,687	39,523	519	365,710	24,188	218	232,055	15,271	1,233	511,483	33,098
7 percent under 8 percent	629	383,282	28,605	384	165,964	12,392	244	216,995	16,189	869	279,351	20,826
8 percent under 9 percent	386	215,894	18,281	267	133,230	11,258	119	82,664	7,023	754	231,865	19,546
9 percent under 10 percent	386	272,279	26,104	222	127,732	12,249	164	144,547	13,855	410	106,465	10,044
10 percent under 12 percent	527	241,830	26,274	350	90,619	9,681	176	150,954	16,567	964	259,290	28,203
12 percent under 15 percent	601	282,374	37,166	322	57,323	7,514	279	225,051	29,652	752	227,478	30,406
15 percent under 25 percent	988	339,435	62,584	708	120,251	23,487	280	219,184	39,097	921	209,821	35,852
25 percent or more	1,352	253,327	113,737	947	86,960	41,765	364	166,141	71,767	432	42,616	17,872
Returns without business receipts	553	-	14,016	386	-	8,999	167	-	5,017	[8]	-	[8]
No percent computed[2]	2,735	357,170	62	2,367	292,172	62	368	64,998	[5]	3,361	327,714	21
Returns without net income[3]	19,342	6,117,649	[4]315,062	15,554	3,804,562	[4]185,051	3,613	2,226,267	[4]128,042	17,400	2,996,718	[4]175,685

Manufacturing

Net income to business receipts	Total: Number of returns	Total: Business receipts (Thousand dollars)	Total: Net income (or deficit) (Thousand dollars)	Beverage industries: Number of returns	Beverage industries: Business receipts (Thousand dollars)	Beverage industries: Net income (or deficit) (Thousand dollars)	Food and kindred products: Number of returns	Food and kindred products: Business receipts (Thousand dollars)	Food and kindred products: Net income (or deficit) (Thousand dollars)	Lumber and wood products, except furniture: Number of returns	Lumber and wood products, except furniture: Business receipts (Thousand dollars)	Lumber and wood products, except furniture: Net income (or deficit) (Thousand dollars)
Total	183,149	399,659,829	25,350,966	3,207	9,171,684	538,947	16,796	55,010,905	1,721,071	9,178	8,099,209	259,345
Returns with net income, total	120,687	361,788,299	27,200,501	2,229	8,052,367	568,446	11,166	48,181,387	1,880,673	5,623	6,624,628	345,877
Greater than zero, under 1 percent	16,164	39,779,352	207,883	292	745,607	3,952	2,556	15,682,325	71,472	946	967,637	5,231
1 percent under 2 percent	15,679	33,719,514	484,364	288	584,118	7,967	2,479	6,636,005	97,570	796	851,679	12,595
2 percent under 3 percent	12,862	28,407,985	696,103	193	373,369	9,678	1,555	3,934,276	98,247	680	805,530	19,355
3 percent under 4 percent	10,790	33,524,511	1,156,787	249	964,896	34,674	1,027	5,015,077	171,858	623	792,218	27,251
4 percent under 5 percent	8,761	28,509,374	1,294,226	103	1,256,507	59,638	729	4,313,399	186,459	347	305,918	13,616
5 percent under 6 percent	7,405	32,685,436	1,824,362	155	1,356,969	82,389	376	2,958,903	167,084	313	526,208	29,894
6 percent under 7 percent	5,676	20,229,321	1,314,474				393	1,675,212	108,575	244	605,195	38,031
7 percent under 8 percent	5,119	18,453,041	1,395,176	98	1,041,801	79,367	252	1,328,242	97,476	221	173,697	12,988
8 percent under 9 percent	4,588	11,282,687	958,430	171	248,633	22,257	179	717,355	59,965	274	216,802	18,545
9 percent under 10 percent	3,393	12,515,436	1,184,886				101	513,594	49,323	103	94,297	8,907
10 percent under 12 percent	5,790	33,324,764	3,630,921	117	199,965	21,806	330	794,150	86,744	180	828,492	86,044
12 percent under 15 percent	4,777	17,720,732	2,364,650	141	353,660	48,635	209	3,061,161	403,032	163	240,725	32,143
15 percent under 25 percent	6,632	42,723,716	8,190,318	240	771,106	152,989	233	1,333,375	248,876	154	114,723	22,342
25 percent or more	3,543	7,920,600	2,483,997	54	137,621	45,094	[8]	[8]	[8]	171	49,824	17,235
Returns without business receipts	685	-	13,015	-	-	-	[8]	-	[8]	[8]	-	[8]
No percent computed[2]	8,823	991,830	909	128	18,115	[5]	587	111,891	[5]	354	51,683	[5]
Returns without net income[3]	62,462	37,871,530	[4]1,849,535	978	1,119,317	[4]29,499	5,630	6,829,518	[4]159,602	3,555	1,474,581	[4]86,532

Net income to business receipts	Printing, publishing, and allied industries: Number of returns	Printing, publishing, and allied industries: Business receipts (Thousand dollars)	Printing, publishing, and allied industries: Net income (or deficit) (Thousand dollars)	Chemicals and allied products: Number of returns	Chemicals and allied products: Business receipts (Thousand dollars)	Chemicals and allied products: Net income (or deficit) (Thousand dollars)	Petroleum refining and related industries: Number of returns	Petroleum refining and related industries: Business receipts (Thousand dollars)	Petroleum refining and related industries: Net income (or deficit) (Thousand dollars)	Stone, clay, and glass products: Number of returns	Stone, clay, and glass products: Business receipts (Thousand dollars)	Stone, clay, and glass products: Net income (or deficit) (Thousand dollars)
Total	21,698	14,577,178	926,635	11,032	29,617,068	3,424,510	1,058	39,103,804	1,885,282	8,358	11,044,086	836,393
Returns with net income, total	14,131	12,495,645	1,045,580	6,992	28,398,784	3,551,955	724	34,542,811	1,923,600	5,607	9,936,889	921,443
Greater than zero, under 1 percent	1,175	767,646	4,011	600	647,629	3,587	90	5,868,568	39,400	680	532,800	2,689
1 percent under 2 percent	1,293	1,318,405	17,668	740	1,836,002	27,396	[8]	[8]	[8]	594	701,836	10,809
2 percent under 3 percent	1,196	1,226,835	30,467	645	959,541	24,044	81	1,219,411	28,491	491	562,285	14,329
3 percent under 4 percent	1,262	879,806	30,596	589	1,657,681	60,546	61	2,056,431	76,798	545	887,906	30,676
4 percent under 5 percent	1,031	700,139	31,083	536	2,305,194	101,448	45	3,746,738	172,012	578	577,344	26,035
5 percent under 6 percent	1,038	830,888	45,185	448	1,582,862	88,052	26	4,345,905	251,718	331	536,659	29,604
6 percent under 7 percent	768	571,956	37,221	375	871,054	56,439	88	2,631,997	181,180	284	390,448	25,235
7 percent under 8 percent	621	848,500	63,942	274	1,719,378	131,078				265	883,050	67,280
8 percent under 9 percent	456	444,487	37,812	315	1,402,255	120,925	30	254,209	21,449	191	430,980	36,924
9 percent under 10 percent	419	536,831	50,721	226	773,740	73,292	[8]	[8]	[8]	224	523,802	49,294
10 percent under 12 percent	670	1,062,429	116,029	363	1,649,140	176,093	56	9,367,097	1,048,150	359	1,418,821	159,827
12 percent under 15 percent	675	1,269,042	168,542	308	3,705,323	499,790	34	73,923	9,663	218	444,885	59,468
15 percent under 25 percent	971	1,670,128	308,222	455	5,521,519	1,024,360	52	95,910	16,753	341	1,619,478	292,038
25 percent or more	681	270,266	98,283	315	3,703,787	1,164,517	[8]	[8]	[8]	[8]	[8]	[8]
Returns without business receipts	316	-	5,758	[8]	-	[8]	-	-	-	50	-	2,371
No percent computed[2]	1,559	98,287	40	776	63,679	[5]	2	1,454	[5]	352	40,466	[5]
Returns without net income[3]	7,567	2,081,533	[4]118,945	4,040	1,218,284	[4]127,445	334	4,560,993	[4]38,318	2,751	1,107,197	[4]85,050

Footnotes at end of table.

Table 38.—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME, BY RATIO OF NET INCOME TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net income to business receipts	Number of returns	Business receipts (Thousand dollars)	Net income (or deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (or deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (or deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (or deficit) (Thousand dollars)
	Manufacturing—Continued											
	Primary metal industries			Fabricated metal products (including ordnance), except machinery and transportation equipment			Machinery, except electrical and transportation equipment			Electrical machinery, equipment, and supplies		
Total	4,637	28,293,740	1,368,341	18,993	23,201,715	1,192,615	19,458	28,541,415	2,254,807	8,133	25,309,306	1,504,194
Returns with net income, total	3,162	25,959,232	1,490,941	13,424	20,175,904	1,361,025	13,355	25,653,297	2,423,423	4,699	23,184,575	1,722,837
Greater than zero, under 1 percent	329	1,649,607	9,852	1,282	1,691,255	9,745	1,152	1,204,065	6,215	531	1,225,598	7,062
1 percent under 2 percent	214	1,197,976	17,864	1,831	1,770,234	27,135	1,219	2,521,169	38,331	419	995,081	15,870
2 percent under 3 percent	507	3,278,404	80,418	1,353	1,588,385	40,100	1,050	1,187,897	30,060	428	3,244,186	73,235
3 percent under 4 percent	333	4,593,159	150,600	1,044	1,823,072	62,167	1,158	1,656,781	58,760	426	1,503,035	51,097
4 percent under 5 percent	231	1,841,373	82,093	980	2,306,215	108,986	978	1,345,201	61,664	356	1,986,411	94,324
5 percent under 6 percent	136	6,223,991	340,866	1,127	1,621,315	89,276	943	2,554,351	144,839	236	1,238,087	70,473
6 percent under 7 percent	201	758,389	49,159	562	1,757,655	112,345	799	1,488,866	98,896	312	1,128,016	70,920
7 percent under 8 percent	186	2,224,370	164,945	647	2,313,080	177,650	912	1,358,059	101,076	164	1,909,839	148,250
8 percent under 9 percent	165	557,812	46,857	747	854,048	72,626	572	1,344,882	113,289	177	763,906	66,787
9 percent under 10 percent	(8)	(8)	(8)	424	651,234	62,025	507	1,674,222	158,855	156	926,100	87,104
10 percent under 12 percent	174	1,255,152	145,040	758	927,143	101,476	1,053	2,632,076	287,791	255	5,916,846	610,516
12 percent under 15 percent	178	562,980	74,611	597	1,510,405	200,439	804	1,543,595	208,698	190	878,391	115,681
15 percent under 25 percent	212	1,373,430	231,435	924	986,950	179,889	952	4,642,513	984,497	417	1,132,029	226,429
25 percent or more	45	144,734	69,913	379	304,459	117,155	523	428,967	129,890	235	290,440	84,904
Returns without business receipts	(8)	-	(8)	(8)	-	(8)	(8)	-	(8)	(8)	-	(8)
No percent computed[2]	169	14,273	(5)	742	70,454	(5)	705	70,653	(5)	375	46,610	21
Returns without net income[3]	1,475	2,334,508	4122,600	5,569	3,025,811	4168,410	6,103	2,888,118	4168,616	3,434	2,124,731	4218,643
	Manufacturing—Continued									Transportation, communication, electric, gas, and sanitary services		
	Transportation equipment, except motor vehicles			Motor vehicles, and motor vehicle equipment			Other manufacturing industries			Total		
Total	2,357	17,841,920	698,251	2,242	28,605,684	4,226,930	56,002	81,242,115	4,513,645	52,701	71,091,979	8,010,628
Returns with net income, total	1,408	16,832,548	754,160	1,632	28,349,978	4,241,590	36,535	73,400,254	4,968,951	32,612	61,727,021	8,559,069
Greater than zero, under 1 percent	208	262,833	1,539	192	527,245	2,255	6,131	8,006,537	40,873	2,033	4,680,353	28,981
1 percent under 2 percent	232	469,271	7,312	219	2,492,319	39,898	5,277	7,574,691	110,288	2,520	3,587,519	52,785
2 percent under 3 percent	(8)	(8)	(8)	159	249,887	6,443	4,405	6,445,243	161,613	2,346	4,099,306	104,424
3 percent under 4 percent	83	4,055,253	136,155	205	839,039	31,482	3,185	6,800,157	234,127	1,882	1,611,887	57,483
4 percent under 5 percent	120	3,005,466	141,588	74	164,648	7,220	2,653	4,654,821	208,060	1,575	1,724,746	79,664
5 percent under 6 percent	86	2,473,882	142,189	146	1,839,061	98,669	2,131	5,481,020	300,749	1,666	2,410,169	136,074
6 percent under 7 percent	87	1,780,664	111,967	52	465,773	29,050	1,472	5,243,910	340,632	1,321	1,179,186	76,063
7 percent under 8 percent	71	752,974	57,354	117	375,863	27,845	1,242	3,499,709	264,124	1,162	2,318,133	175,172
8 percent under 9 percent	32	224,398	19,287	72	475,074	40,610	1,311	3,464,099	292,021	1,058	1,981,359	169,177
9 percent under 10 percent	22	85,129	7,909	(8)	(8)	(8)	946	6,192,204	585,400	950	651,693	62,062
10 percent under 12 percent	72	264,471	28,612	157	1,126,125	118,977	1,246	5,882,857	643,816	1,653	4,641,073	452,780
12 percent under 15 percent	77	66,321	8,704	32	753,824	101,288	1,151	3,256,497	433,956	2,052	4,976,609	674,883
15 percent under 25 percent	64	46,161	8,800	60	18,904,008	3,724,550	1,557	4,512,386	769,138	4,155	22,607,062	4,690,502
25 percent or more	(8)	(8)	(8)	(8)	(8)	(8)	815	2,005,170	582,202	5,052	5,654,557	1,793,556
Returns without business receipts	(8)	-	(8)	-	-	-	84	-	1,104	313	-	4,710
No percent computed[2]	(8)	(8)	(8)	(8)	(8)	(8)	2,929	380,953	848	2,874	203,369	753
Returns without net income[3]	949	1,009,372	455,909	610	255,706	414,660	19,467	7,841,861	4455,306	20,089	9,364,958	4548,441
	Transportation, communication, electric, gas, and sanitary services—Continued											
	Transportation			Communication			Electric and gas companies, and systems			Water supply and other sanitary services		
Total	39,736	31,843,588	1,063,126	6,662	17,188,972	3,364,632	1,951	21,522,787	3,507,937	4,352	536,632	74,933
Returns with net income, total	24,479	24,417,129	1,448,112	4,316	16,716,568	3,405,033	1,419	20,111,437	3,619,430	2,398	481,887	86,494
Greater than zero, under 1 percent	1,876	4,604,288	28,535	82	39,239	234	(8)	(8)	(8)			
1 percent under 2 percent	2,230	3,464,400	50,886	143	33,721	534	90	71,633	1,091	114	28,911	360
2 percent under 3 percent	2,040	3,865,502	98,684	170	47,707	1,161	(8)	(8)	(8)			
3 percent under 4 percent	1,507	1,464,851	52,334	246	58,530	2,094	91	82,218	2,833	112	28,590	814
4 percent under 5 percent	1,258	1,623,086	75,004	178	28,256	1,306	79	52,073	2,427	60	21,331	927
5 percent under 6 percent	1,264	1,804,108	101,631	231	450,173	25,469	82	139,688	8,064	89	16,200	910
6 percent under 7 percent	1,080	975,598	62,863	111	17,040	1,107	60	175,291	11,343	70	11,257	750
7 percent under 8 percent	889	1,356,614	103,039	140	37,056	2,784	63	895,977	67,102	70	28,486	2,247
8 percent under 9 percent	825	1,005,184	86,027	157	29,822	2,542	18	868,792	73,813	58	77,561	6,795
9 percent under 10 percent	591	283,204	26,858	224	72,496	6,862	57	281,732	26,981			
10 percent under 12 percent	1,184	563,035	60,798	219	1,800,311	212,385	136	1,664,275	178,144	192	27,713	2,814
12 percent under 15 percent	1,437	965,969	134,770	273	563,727	77,663	145	3,425,085	459,556	197	21,828	2,894
15 percent under 25 percent	2,371	1,606,127	302,212	1,084	12,184,624	2,666,859	265	8,702,762	1,698,187	435	113,549	23,244
25 percent or more	3,463	648,122	260,680	697	1,340,546	402,409	199	3,561,610	1,085,776	693	104,279	44,691
Returns without business receipts	234	-	3,038	(8)	-	(8)	-	-	-	(8)	-	(8)
No percent computed[2]	2,230	187,041	753	326	13,320	(5)	(8)	(8)	(8)	264	2,182	(5)
Returns without net income[3]	15,257	7,426,459	4384,986	2,346	472,404	440,401	532	1,411,350	4111,493	1,954	54,745	411,561
	Wholesale and retail trade											
	Total			Wholesale trade								
				Total			Groceries and related products			Electrical goods, hardware and plumbing, and heating and cooling equipment, and supplies		
Total	388,852	293,118,648	5,172,405	132,372	142,730,398	2,420,578	16,099	28,816,543	262,085	14,585	13,345,930	239,242
Returns with net income, total	249,480	251,524,224	6,522,651	91,697	123,432,014	2,967,311	11,078	24,466,660	335,273	10,081	11,494,654	295,760
Greater than zero, under 1 percent	49,937	77,030,791	348,530	20,740	50,848,696	214,977	4,036	14,873,753	58,311	2,123	2,760,123	13,541
1 percent under 2 percent	45,148	56,105,892	839,832	16,303	26,280,839	385,075	2,093	5,449,669	78,207	2,107	3,448,522	51,697
2 percent under 3 percent	30,954	42,423,260	1,025,516	10,773	16,489,193	403,269	791	1,430,603	34,505	1,348	1,578,803	39,154
3 percent under 4 percent	21,667	23,673,948	807,800	7,376	9,236,617	318,351	444	796,424	27,396	827	1,583,625	54,547
4 percent under 5 percent	15,506	11,657,899	520,446	5,157	5,248,604	234,195	403	461,702	20,483	599	637,560	28,786
5 percent under 6 percent	11,289	15,829,576	845,015	4,047	3,419,991	188,195	406	294,589	16,498	534	439,669	23,915
6 percent under 7 percent	8,029	4,918,018	318,210	2,706	2,481,408	159,741	222	215,660	13,860	341	237,577	15,532
7 percent under 8 percent	6,328	3,773,582	280,490	1,844	1,605,137	120,105	104	45,978	3,520	205	243,377	17,785
8 percent under 9 percent	5,059	3,105,409	264,488	1,614	1,050,181	89,106	187	57,769	4,963	120	38,146	3,237
9 percent under 10 percent	3,745	1,669,593	158,379	1,302	718,727	68,556	131	46,398	4,323	(8)	(8)	(8)
10 percent under 12 percent	6,273	2,450,160	266,889	2,495	1,367,036	148,705	221	178,982	19,579	235	91,601	9,664
12 percent under 15 percent	4,255	1,513,714	198,625	2,070	981,180	128,776	169	53,479	7,031	164	65,830	8,771
15 percent under 25 percent	5,660	2,041,890	406,909	3,133	1,600,666	327,438	298	139,552	29,472	225	81,886	15,791
25 percent or more	5,799	557,620	228,817	3,690	432,217	174,283	344	27,199	15,708	360	16,489	6,403
Returns without business receipts	1,562	-	12,339	751	-	6,313	(8)	-	(8)	(8)	-	(8)
No percent computed[2]	28,269	4,772,872	366	7,696	1,671,522	226	1,145	394,903	(5)	734	198,795	(5)
Returns without net income[3]	139,372	41,594,424	41,350,246	40,675	19,298,384	4546,733	5,021	4,349,883	473,188	4,504	1,851,276	456,518

Footnotes at end of table.

ACTIVE CORPORATIONS

Table 38.—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME, BY RATIO OF NET INCOME TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net income to business receipts	Number of returns	Business receipts (Thousand dollars)	Net income (or deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (or deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (or deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (or deficit) (Thousand dollars)
	Wholesale and retail trade—Continued											
	Wholesale trade—Continued									Retail trade		
	Machinery, equipment, and supplies			Farm products - raw materials			Other wholesale trade			Total		
Total	17,022	11,054,823	312,204	5,332	12,016,145	119,215	79,334	77,496,957	1,487,832	245,187	143,687,333	2,639,668
Returns with net income, total	11,845	9,829,527	378,151	3,905	10,027,932	139,603	54,788	67,613,241	1,818,524	150,391	122,483,492	3,392,899
Greater than zero, under 1 percent	1,790	1,919,055	8,799	1,282	6,784,428	24,188	11,509	24,511,337	110,138	27,809	24,902,682	126,902
1 percent under 2 percent	1,817	1,701,234	25,457	804	1,143,231	16,272	9,482	14,538,183	213,442	27,462	28,539,892	435,455
2 percent under 3 percent	1,614	1,668,911	40,697	294	980,858	23,487	6,726	10,830,018	265,426	19,181	24,949,326	597,831
3 percent under 4 percent	1,117	1,195,160	40,768	231	213,217	7,255	4,757	5,448,191	188,385	13,659	13,628,900	462,727
4 percent under 5 percent	789	648,412	28,851	156	144,840	6,413	3,210	3,356,090	149,662	9,875	6,110,180	273,059
5 percent under 6 percent	521	697,714	39,214	92	35,660	1,970	2,494	1,952,359	106,598	6,980	12,140,530	642,479
6 percent under 7 percent	486	380,846	24,883	135	177,806	11,610	1,522	1,469,519	93,856	5,024	2,310,901	150,217
7 percent under 8 percent	333	400,369	29,810	65	54,987	4,191	1,137	860,426	64,799	4,245	2,066,982	152,864
8 percent under 9 percent	311	286,795	24,262	87	74,312	6,836	968	646,553	54,898	3,350	1,986,471	169,327
9 percent under 10 percent	242	205,262	19,517				733	341,022	32,715	2,354	910,208	85,881
10 percent under 12 percent	434	157,273	16,859	125	82,946	8,822	1,480	856,234	93,781	3,577	945,653	102,903
12 percent under 15 percent	340	264,064	33,881	73	39,658	5,460	1,324	558,149	73,633	2,139	493,009	64,565
15 percent under 25 percent	622	128,311	24,040	114	37,375	6,970	1,874	1,213,542	251,165	2,317	392,980	71,146
25 percent or more	416	51,462	20,994	171	29,161	15,153	2,399	307,906	116,025	1,915	120,457	51,243
Returns without business receipts	(8)	-	(8)	(8)	-	(8)	526	-	3,775	728	-	5,960
No percent computed[2]	969	124,659	(5)	201	229,453	(5)	4,647	723,712	226	19,776	2,985,321	140
Returns without net income[3]	5,177	1,225,296	[4]65,947	1,427	1,988,213	[4]20,388	24,546	9,883,716	[4]330,692	94,796	21,203,841	[4]753,231
	Retail trade—Continued											
	Food			General merchandise			Automotive dealers			Gasoline service stations		
Total	18,085	35,345,970	586,637	15,814	27,584,043	913,299	34,444	33,102,072	399,325	7,158	2,062,557	13,792
Returns with net income, total	10,247	31,934,582	666,923	10,027	24,588,991	1,019,800	23,606	29,158,395	497,539	4,048	1,396,305	33,325
Greater than zero, under 1 percent	2,920	6,660,898	30,340	1,500	1,775,534	9,906	7,166	9,296,519	47,347	766	267,681	1,389
1 percent under 2 percent	2,464	8,241,417	131,160	1,696	3,719,458	57,975	6,028	9,689,336	143,426	831	403,083	6,077
2 percent under 3 percent	1,257	10,495,842	246,780	945	3,523,473	82,428	3,415	5,600,185	135,859	443	239,325	5,699
3 percent under 4 percent	704	5,181,416	171,037	1,188	1,921,456	67,696	1,912	2,228,818	75,502	329	159,295	5,511
4 percent under 5 percent	359	884,625	37,458	931	1,470,158	67,772	930	786,089	34,649	224	67,541	3,015
5 percent under 6 percent	301	258,484	14,043	641	9,066,215	475,463	448	437,199	23,414	108	42,395	2,304
6 percent under 7 percent	239	210,910	13,828	417	518,106	34,224	399	154,957	10,114	183	56,297	3,644
7 percent under 8 percent	127	76,019	5,915	374	695,736	51,386	203	83,974	6,187	199	42,938	3,553
8 percent under 9 percent				280	1,183,932	101,507	110	33,648	2,838			
9 percent under 10 percent	117	17,505	1,644	269	418,150	39,204	57	33,637	3,209			
10 percent under 12 percent	145	30,618	3,208	256	79,767	8,816	223	32,377	3,494	193	10,830	1,954
12 percent under 15 percent	75	27,222	3,558	108	41,848	5,595	108	26,877	3,683			
15 percent under 25 percent	129	32,979	7,097	211	43,224	7,470	126	15,734	2,868			
25 percent or more				213	15,743	7,988	312	7,752	4,340			
Returns without business receipts	2	-	855	90	-	2,370	119	-	598	(8)	-	(8)
No percent computed[2]	1,408	416,647	(5)	908	116,191	(5)	2,050	731,293	11	761	106,920	(5)
Returns without net income[3]	7,838	3,411,388	[4]80,286	5,787	2,995,052	[4]106,501	10,838	3,943,677	[4]98,214	3,110	666,252	[4]19,533
	Eating and drinking places			Building materials, hardware, and farm equipment			Drug and proprietary stores			Other retail trade		
Total	38,178	6,698,714	81,091	27,450	9,655,704	154,751	12,423	4,275,207	100,762	91,635	24,963,066	390,011
Returns with net income, total	18,518	4,669,300	181,143	17,517	7,675,091	237,010	8,563	3,618,517	123,421	57,865	19,442,311	633,738
Greater than zero, under 1 percent	1,823	886,483	3,964	3,222	1,725,496	9,394	1,486	504,147	2,270	8,926	4,385,924	22,292
1 percent under 2 percent	2,727	678,889	10,192	3,155	1,674,550	24,915	1,218	623,729	9,540	9,343	3,509,430	52,170
2 percent under 3 percent	2,557	591,095	14,820	2,297	1,110,026	27,518	906	351,729	8,737	7,361	3,037,651	75,990
3 percent under 4 percent	1,593	483,813	16,923	1,629	757,530	26,020	973	774,956	26,165	5,331	2,121,616	73,873
4 percent under 5 percent	1,162	426,229	19,114	1,492	625,146	27,581	676	418,785	18,934	4,101	1,431,607	64,536
5 percent under 6 percent	777	281,807	15,244	1,093	489,634	26,856	493	425,161	22,744	3,119	1,139,635	62,411
6 percent under 7 percent	532	212,226	13,638	694	301,539	19,648	353	107,787	6,907	2,209	749,079	48,214
7 percent under 8 percent	426	135,674	10,016	596	215,178	15,935	229	48,418	3,557	2,307	809,590	59,832
8 percent under 9 percent	475	130,510	11,031	478	182,585	15,517	286	57,423	4,902	1,546	363,578	30,782
9 percent under 10 percent	339	96,251	9,227	168	50,481	4,727	213	44,256	4,184	1,150	244,178	23,119
10 percent under 12 percent	739	164,125	17,828	330	185,401	20,134	214	52,779	5,788	1,637	396,703	43,226
12 percent under 15 percent	402	104,696	13,871	175	42,423	5,492	(8)	(8)	(8)	1,105	224,140	28,913
15 percent under 25 percent	503	73,149	13,390	145	28,379	5,068	181	31,969	5,222	1,013	167,560	30,410
25 percent or more	356	32,045	11,345	175	16,032	7,960	(8)	(8)	(8)	704	39,879	16,668
Returns without business receipts	108	-	540	(8)	-	(8)	(8)	-	(8)	349	-	1,173
No percent computed[2]	3,999	372,308	(5)	1,842	270,691	(5)	1,144	149,530	(5)	7,664	821,741	129
Returns without net income[3]	19,660	2,029,414	[4]100,052	9,933	1,980,613	[4]82,259	3,860	656,690	[4]22,659	33,770	5,520,755	[4]243,727
	Wholesale and retail trade—Con.			Finance, insurance, and real estate								
	Wholesale and retail trade not allocable			Total			Banking			Credit agencies other than banks		
Total	11,293	6,700,917	112,159	359,229	[1]81,858,656	8,680,895	14,818	15,134,314	2,534,584	52,445	9,880,690	887,189
Returns with net income, total	7,392	5,608,718	162,441	227,118	69,234,990	9,804,170	13,706	14,069,912	2,592,445	31,691	5,110,256	1,034,742
Greater than zero, under 1 percent	1,388	1,279,413	6,651	2,354	3,295,869	18,438	173	675,075	2,605	345	353,677	1,408
1 percent under 2 percent	1,383	1,285,161	19,302	3,759	3,413,432	49,540	220	369,889	5,275	488	261,152	3,777
2 percent under 3 percent	1,000	984,741	24,416	4,466	3,317,187	85,746	187	291,135	6,927	610	188,443	4,680
3 percent under 4 percent	632	808,431	26,722	4,613	4,405,747	154,305	215	304,118	10,353	474	141,154	4,898
4 percent under 5 percent	474	299,115	13,192	4,848	13,154,001	595,152	274	149,164	6,647	409	134,530	5,951
5 percent under 6 percent	262	269,055	14,341	5,047	6,356,999	359,147	299	239,740	13,437	615	133,342	7,293
6 percent under 7 percent	299	125,709	8,252	4,454	3,926,665	249,829	321	270,356	17,680	571	149,568	9,721
7 percent under 8 percent	239	101,463	7,521	4,567	3,641,275	272,401	369	532,594	41,488	462	91,902	6,907
8 percent under 9 percent	(8)	(8)	(8)	4,653	1,309,927	114,226	339	25,332	3,401	409	87,338	7,411
9 percent under 10 percent	89	40,658	3,942	4,303	1,324,327	125,817	354	282,079	26,937	382	60,855	5,803
10 percent under 12 percent	201	137,471	15,281	9,615	2,256,263	247,386	918	944,660	103,466	1,109	245,709	26,958
12 percent under 15 percent	(8)	(8)	(8)	12,340	2,603,122	351,815	1,423	1,240,459	168,960	1,447	283,527	37,975
15 percent under 25 percent	210	48,244	8,325	32,135	8,036,161	1,575,739	4,597	5,021,347	993,797	4,283	845,434	166,694
25 percent or more	194	4,946	3,291	93,848	11,563,866	5,604,629	3,725	3,710,168	1,191,472	14,485	2,023,674	745,266
Returns without business receipts	(8)	-	(8)	-	-	-	-	-	-	-	-	-
No percent computed[2]	797	116,029	(5)	36,116	630,149	(5)	292	13,796	(5)	5,602	109,951	(5)
Returns without net income[3]	3,901	1,092,199	[4]50,282	132,111	12,623,666	[4]1,123,275	1,112	1,064,402	[4]57,861	20,754	4,770,434	[4]147,553

Footnotes at end of table.

Table 38.—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND NET INCOME, BY RATIO OF NET INCOME TO BUSINESS RECEIPTS FOR SELECTED INDUSTRIES—Continued

Net income to business receipts	Number of returns	Business receipts (Thousand dollars)	Net income (or deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (or deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (or deficit) (Thousand dollars)	Number of returns	Business receipts (Thousand dollars)	Net income (or deficit) (Thousand dollars)
	Finance, insurance, and real estate—Continued											
	Holding and other investment companies			Security and commodity brokers, dealers, exchanges, and services			Insurance carriers			Insurance agents, brokers, and service		
Total	12,826	2,900,077	2,073,361	4,183	1,048,590	90,944	4,316	39,901,162	1,925,754	21,385	1,978,845	132,260
Returns with net income, total	8,227	2,686,599	2,131,098	2,075	804,070	138,812	2,880	36,966,260	2,065,419	14,789	1,600,119	160,381
Greater than zero, under 1 percent	36	66,522	353	53	30,296	185	117	1,704,730	11,309	454	144,385	719
1 percent under 2 percent	64	15,737	204	(8)	(8)	(8)	118	2,253,151	32,722	772	181,186	2,544
2 percent under 3 percent	(8)	(8)	(8)	20	16,097	380	166	2,262,932	59,710	866	219,523	5,590
3 percent under 4 percent	68	19,014	598	87	34,090	1,294	122	3,504,000	122,976	634	69,587	2,477
4 percent under 5 percent	44	10,326	468	(8)	(8)	(8)	145	12,459,464	564,043	882	114,972	5,171
5 percent under 6 percent	63	1,505	80	89	60,166	3,291	98	5,619,711	318,436	422	55,047	3,037
6 percent under 7 percent				65	19,284	1,286	107	3,200,332	202,548	324	49,362	3,223
7 percent under 8 percent	37	1,634	114	105	29,261	2,210	57	2,708,305	201,011	530	63,873	4,715
8 percent under 9 percent	41	2,893	244	78	13,040	1,125	81	856,639	74,298	431	37,324	3,170
9 percent under 10 percent	8	1,331	126	(8)	(8)	(8)	35	682,389	64,704	327	38,513	3,680
10 percent under 12 percent	(8)	(8)	(8)	112	64,212	6,874	101	483,515	53,059	674	94,005	10,320
12 percent under 15 percent	38	6,680	873	117	44,807	6,216	(8)	(8)	(8)	693	106,001	13,641
15 percent under 25 percent	223	108,539	18,527	212	290,485	49,948	225	342,817	67,878	1,461	163,176	32,108
25 percent or more	5,707	2,418,477	2,108,939	565	144,840	63,520	1,265	533,882	245,756	3,374	172,951	69,986
Returns without business receipts	-	-	-	-	-	-	-	-	-	-	-	-
No percent computed[2]	1,794	27,150	(5)	368	7,480	(5)	127	7,012	(5)	2,945	90,214	(5)
Returns without net income[3]	4,599	213,478	[4]57,737	2,108	244,520	[4]47,868	1,436	2,934,902	[4]139,665	6,596	378,726	[4]28,121
	Finance, insurance, and real estate—Continued						Services					
	Real estate, except lessors of real property other than buildings			Lessors of real property except buildings			Total			Lodging services		
Total	242,819	10,625,014	963,606	6,437	389,964	73,197	150,082	26,607,539	833,141	15,014	2,873,879	[9]8,192
Returns with net income, total	149,659	7,709,591	1,585,954	4,091	288,183	95,319	79,822	19,827,191	1,497,840	6,754	1,473,371	124,119
Greater than zero, under 1 percent	1,157	309,537	1,801				5,040	2,595,764	13,808	218	170,104	1,029
1 percent under 2 percent	1,999	290,913	4,362	80	72,016	1,424	7,172	2,635,388	38,314	623	162,180	2,331
2 percent under 3 percent	2,544	299,522	7,406				6,130	2,469,676	60,015	353	108,859	2,550
3 percent under 4 percent	3,010	333,016	11,680	3	768	29	4,843	1,600,817	55,222	333	98,096	3,412
4 percent under 5 percent	2,989	266,899	12,026	(8)	(8)	(8)	4,669	1,374,848	61,293	370	72,911	3,225
5 percent under 6 percent	3,449	245,762	13,481	(8)	(8)	(8)	3,553	1,239,827	68,403	303	111,597	6,088
6 percent under 7 percent	3,046	235,629	15,233	2	1,272	81	3,080	997,583	65,289	181	37,044	2,382
7 percent under 8 percent	2,980	211,822	15,808				2,580	686,364	51,266	233	68,429	5,115
8 percent under 9 percent	3,250	286,588	24,514	69	3,519	268	2,481	612,165	52,124	238	41,773	3,485
9 percent under 10 percent	3,136	242,796	23,012				1,739	581,795	54,592	162	65,650	6,134
10 percent under 12 percent	6,547	415,928	45,819	100	3,977	431	3,530	795,505	87,123	310	69,132	7,607
12 percent under 15 percent	8,354	551,631	74,117	152	22,636	3,064	4,227	1,308,427	174,575	595	234,664	29,360
15 percent under 25 percent	20,838	1,246,923	243,229	296	17,440	3,558	6,413	1,301,350	244,385	833	90,906	17,759
25 percent or more	62,046	2,403,879	1,093,466	2,681	155,995	86,224	9,511	986,295	455,627	606	60,087	31,972
Returns without business receipts	-	-	-	-	-	-	1,729	-	15,125	143	-	1,308
No percent computed[2]	24,314	368,746	(5)	674	5,800	(5)	13,125	641,387	679	1,253	81,939	362
Returns without net income[3]	93,160	2,915,423	[4]622,348	2,346	101,781	[4]22,122	70,260	6,780,348	[4]664,699	8,260	1,400,508	[4]132,311
	Services—Continued											
	Personal services			Business services			Automotive services and other repair services			Motion pictures		
Total	25,563	3,424,421	90,365	43,286	9,346,802	451,436	21,909	2,852,487	95,063	7,425	2,560,252	73,204
Returns with net income, total	13,495	2,507,616	146,403	25,302	7,663,011	599,524	13,204	2,232,139	137,703	3,808	1,958,176	171,496
Greater than zero, under 1 percent	784	267,958	1,298	1,798	1,302,852	6,816	1,016	304,583	1,804	151	82,491	460
1 percent under 2 percent	1,533	358,021	5,104	1,799	1,027,806	19,479	1,216	282,460	3,983	359	362,912	5,058
2 percent under 3 percent	1,728	328,927	8,319	1,657	1,249,042	30,200	952	177,139	4,335	170	259,543	5,797
3 percent under 4 percent	963	168,497	5,833	1,391	670,619	23,065	987	219,556	7,680	209	83,083	2,747
4 percent under 5 percent	782	171,909	7,535	1,194	429,517	18,862	1,044	183,602	8,253	199	279,311	12,810
5 percent under 6 percent	775	202,681	10,895	893	356,506	20,204	688	178,159	9,648	142	36,468	2,031
6 percent under 7 percent	750	149,530	9,758	798	349,855	23,227	452	115,615	7,544	159	47,294	3,131
7 percent under 8 percent	610	89,861	6,675	741	126,432	9,468	350	218,865	16,029	(8)	(8)	(8)
8 percent under 9 percent	609	126,649	10,720	610	156,640	13,314	379	63,129	5,352	119	66,609	5,813
9 percent under 10 percent	254	87,361	8,173	499	187,777	17,493	128	23,524	2,228	49	5,158	496
10 percent under 12 percent	638	138,810	14,992	1,092	289,811	31,733	584	82,795	9,073	259	68,169	7,570
12 percent under 15 percent	808	169,569	23,647	1,168	400,083	53,116	542	78,804	10,589	293	245,716	33,538
15 percent under 25 percent	841	119,823	22,236	1,985	503,417	92,621	1,103	122,120	23,050	479	196,308	35,830
25 percent or more	465	32,578	11,113	4,800	453,839	235,698	1,432	62,500	25,146	495	123,055	50,511
Returns without business receipts	(8)	-	(8)	762	-	8,204	262	-	2,722	(8)	-	(8)
No percent computed[2]	1,910	95,442	(5)	4,215	158,815	24	2,069	119,288	267	542	36,382	(5)
Returns without net income[3]	12,068	916,805	[4]56,038	17,984	1,683,791	[4]148,088	8,705	620,348	442,640	3,617	602,076	[4]98,292
	Services—Continued											
	Amusement and recreation services, except motion pictures			Other services			Nature of business not allocable					
Total	17,490	2,335,426	43,906	19,395	3,214,272	87,359	7,756	103,127	[9]13,708			
Returns with net income, total	6,793	1,577,358	169,890	10,466	2,415,520	148,705	1,287	78,472	7,181			
Greater than zero, under 1 percent	398	116,444	699	675	351,332	1,702						
1 percent under 2 percent	694	176,974	2,541	948	265,035	3,818	71	56,768	1,019			
2 percent under 3 percent	473	112,296	2,860	797	233,870	5,954						
3 percent under 4 percent	389	93,602	3,263	571	267,364	9,222						
4 percent under 5 percent	300	66,510	2,996	780	171,088	7,612						
5 percent under 6 percent	304	103,461	5,617	448	250,955	13,920						
6 percent under 7 percent	263	130,077	8,268	477	168,168	10,979	(8)	(8)	(8)			
7 percent under 8 percent	(8)	(8)	(8)	375	52,085	3,959						
8 percent under 9 percent	218	48,145	4,120	308	109,220	9,320						
9 percent under 10 percent	182	96,984	9,095	465	115,341	10,973						
10 percent under 12 percent	270	78,675	8,705	377	68,113	7,443						
12 percent under 15 percent	348	98,722	13,342	473	80,869	10,983	80	7,958	1,326			
15 percent under 25 percent	505	175,001	35,165	667	93,775	17,724						
25 percent or more	789	165,305	67,155	924	88,931	34,032						
Returns without business receipts	167	-	1,208	303	-	1,038	162	2,429	1,663			
No percent computed[2]	1,358	50,147	(5)	1,878	99,374	26	516	-	2,652			
Returns without net income[3]	10,697	758,068	[4]125,984	8,929	798,752	[4]61,346	401	4,011	82			
							6,469	24,655	[4]20,889			

[1]Computations for the Finance, insurance, and real estate division are based on total compiled receipts rather than business receipts.
[2]Returns processed in thousands of dollars with either business receipts or net income of less than $500.
[3]Includes returns with neither net income nor net deficit.
[4]Deficit.
[5]Less than $500.
[6]Includes "Contractors not allocable" not shown separately.
[7]Includes "General contractors not allocable" not shown separately.
[8]Estimate not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[9]Deficit exceeds net income.

NOTE: See text for explanatory statements and for Description of the Samples and Limitations of the Data.

ACTIVE CORPORATIONS

Table 39.—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND INVENTORY, BY RATIO OF BUSINESS RECEIPTS TO INVENTORY, END-OF-YEAR, FOR SELECTED MANUFACTURING, WHOLESALE AND RETAIL TRADE INDUSTRIES

Business receipts to inventory, end-of-year	Returns with and without net income			Returns with net income			Returns with and without net income			Returns with net income		
	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	Manufacturing											
	Total						Beverage industries					
Total	183,149	399,659,829	60,941,270	120,687	361,788,299	55,089,059	3,207	9,171,684	1,425,516	2,229	8,052,367	1,197,629
Greater than zero, under 2 times	3,664	5,631,048	3,320,642	1,497	4,888,586	2,831,733	25	230,596	153,064	23	111,258	62,868
2 under 4 times	14,020	52,016,091	16,539,018	8,253	45,932,700	14,545,545	204	841,041	274,137	122	583,811	206,513
4 under 6 times	18,906	88,831,687	18,288,843	12,955	82,047,509	16,899,771	190	1,503,608	327,759	161	1,373,930	302,378
6 under 8 times	17,938	62,923,404	9,108,710	12,353	58,509,480	8,464,268	272	1,088,146	163,908	219	1,039,413	156,791
8 under 12 times	21,791	76,860,194	8,083,762	16,130	69,288,946	7,339,261	431	955,909	94,898	294	890,095	87,832
12 under 18 times	18,649	50,108,483	3,386,160	14,262	47,178,573	3,185,154	480	1,476,376	108,008	416	1,401,166	102,883
18 under 24 times	10,600	16,573,717	788,301	8,006	14,973,595	711,467	462	1,018,674	49,887	365	945,638	46,215
24 or more times	37,278	37,787,776	900,822	27,974	32,013,794	768,975	743	1,687,643	49,405	543	1,413,394	41,589
No ratio computed	40,303	8,927,429	525,012	19,257	6,955,116	342,885	400	369,691	204,450	86	293,662	190,560
	Food and kindred products						Lumber and wood products, except furniture					
Total	16,796	55,010,905	4,877,936	11,166	48,181,387	4,307,638	9,178	8,099,209	1,279,826	5,623	6,624,628	1,029,573
Greater than zero, under 2 times	199	202,242	122,064	74	129,346	78,035	145	49,686	33,343	25	26,884	17,504
2 under 4 times	531	3,026,122	1,047,629	296	2,544,232	880,575	842	702,092	229,675	518	550,857	179,623
4 under 6 times	881	4,148,436	826,170	552	3,646,930	721,530	1,364	2,449,704	514,662	896	1,948,766	413,095
6 under 8 times	1,102	3,374,595	504,718	673	2,991,523	448,860	1,241	1,970,110	287,195	728	1,667,421	243,015
8 under 12 times	1,162	8,991,969	974,709	769	8,617,417	937,437	1,334	1,175,006	124,730	846	1,011,935	106,882
12 under 18 times	1,863	8,658,045	591,951	1,347	7,913,401	543,073	910	778,765	54,748	613	604,543	42,347
18 under 24 times	1,070	8,269,367	384,519	761	7,511,058	348,938	544	234,892	11,380	404	213,525	10,343
24 or more times	7,450	17,336,499	389,599	5,380	14,150,079	317,393	1,078	455,702	9,919	774	379,433	8,126
No ratio computed	2,538	1,003,630	36,577	1,314	677,401	31,797	1,720	283,252	14,174	819	221,264	8,636
	Printing, publishing, and allied industries						Chemicals and allied products					
Total	21,698	14,577,178	1,200,537	14,131	12,495,645	1,011,856	11,032	29,617,068	4,555,031	6,992	28,398,784	4,340,913
Greater than zero, under 2 times	198	76,614	45,710	129	37,047	22,556	318	95,020	57,775	108	82,436	49,207
2 under 4 times	476	987,339	323,040	337	903,773	296,271	994	2,112,841	610,359	595	1,969,668	562,211
4 under 6 times	607	804,004	169,014	431	654,871	135,905	1,420	8,404,819	1,721,680	936	8,189,713	1,678,583
6 under 8 times	1,009	773,708	114,071	577	653,947	96,628	1,495	10,568,707	1,516,648	1,000	10,178,325	1,455,014
8 under 12 times	1,542	1,457,107	152,159	1,042	1,138,434	117,823	1,554	3,743,702	376,197	1,192	3,526,963	354,361
12 under 18 times	1,795	2,690,737	180,137	1,349	2,216,715	149,665	1,471	2,153,745	151,629	1,117	2,062,368	144,960
18 under 24 times	1,386	1,516,160	74,098	1,061	1,412,084	68,903	546	521,903	25,741	369	451,539	22,290
24 or more times	6,317	4,788,308	113,833	4,615	4,238,737	103,773	977	1,669,226	53,221	842	1,638,621	52,551
No ratio computed	8,368	1,479,201	28,475	4,590	1,240,037	20,332	2,257	347,105	41,781	833	299,151	21,736
	Petroleum refining and related products						Stone, clay, and glass products					
Total	1,058	39,103,804	3,329,865	724	34,542,811	2,896,621	8,358	11,044,086	1,460,404	5,607	9,936,889	1,323,023
Greater than zero, under 2 times	(2)	(2)	(2)	-	-	-	180	99,018	60,435	63	86,171	51,905
2 under 4 times	(2)	(2)	(2)	(2)	(2)	(2)	480	764,998	231,462	257	650,744	194,794
4 under 6 times	51	814,639	143,914	33	666,988	115,318	831	2,389,729	477,370	552	2,267,694	452,421
6 under 8 times	85	3,095,467	426,234	57	2,934,809	402,611	853	2,400,968	348,493	644	2,239,617	324,961
8 under 12 times	196	14,753,165	1,426,696	175	10,815,694	1,064,020	1,069	2,135,765	223,608	808	1,920,300	200,795
12 under 18 times	112	19,581,103	1,270,751	85	19,390,464	1,256,617	820	951,340	65,519	635	868,923	59,838
18 under 24 times	76	112,123	5,563	40	83,415	4,169	598	403,016	19,584	437	345,506	16,809
24 or more times	282	424,106	9,868	209	337,324	7,902	2,104	1,630,483	27,512	1,609	1,371,072	21,500
No ratio computed	237	204,586	321	107	196,081	-	1,423	268,769	6,421	602	186,862	
	Primary metal industries						Fabricated metal products (including ordnance) except machinery and transportation					
Total	4,637	28,293,740	5,678,481	3,162	25,959,232	5,207,171	18,993	23,201,715	3,640,594	13,424	20,175,904	3,099,034
Greater than zero, under 2 times	11	123,579	79,096	(2)	(2)	(2)	345	136,223	85,120	159	90,033	55,031
2 under 4 times	265	6,872,508	2,085,252	128	6,206,221	1,886,107	1,583	3,235,767	999,312	1,056	2,733,722	826,459
4 under 6 times	436	12,023,896	2,503,476	316	11,410,502	2,380,007	2,360	5,539,041	1,118,476	1,594	4,608,128	931,096
6 under 8 times	407	4,625,908	699,811	280	4,232,123	640,997	2,087	5,821,892	836,389	1,624	5,258,351	758,248
8 under 12 times	679	1,725,023	174,924	502	1,520,636	153,880	2,585	3,021,085	318,307	2,066	2,664,712	280,956
12 under 18 times	576	1,329,137	91,819	428	1,195,118	82,256	2,037	2,591,747	177,869	1,510	2,379,462	162,627
18 under 24 times	264	325,998	15,472	165	273,541	12,808	1,125	632,496	30,946	875	538,589	26,336
24 or more times	1,035	815,272	22,210	767	700,932	19,021	3,753	1,541,769	37,464	2,982	1,366,523	33,185
No ratio computed	964	452,419	6,421	571	382,459	3,555	3,118	681,695	36,711	1,558	536,384	25,096
	Machinery, except electrical and transportation equipment						Electrical machinery, equipment, and supplies					
Total	19,458	28,541,415	6,347,909	13,355	25,653,297	5,626,453	8,133	25,309,306	4,646,629	4,699	23,184,575	4,155,106
Greater than zero, under 2 times	600	395,284	340,398	223	317,205	187,566	413	235,818	148,423	151	168,646	101,092
2 under 4 times	2,210	11,625,783	3,614,691	1,438	10,168,517	3,126,443	1,111	4,108,032	1,216,297	575	3,536,552	1,026,546
4 under 6 times	2,254	7,135,748	1,502,832	1,703	6,715,547	1,413,570	1,165	7,987,604	1,700,657	700	7,197,352	1,539,599
6 under 8 times	1,774	4,199,124	625,983	1,281	3,959,712	591,122	1,006	9,191,390	1,283,754	635	8,920,763	1,243,819
8 under 12 times	1,864	1,919,723	199,911	1,456	1,743,339	180,892	1,077	1,577,453	167,759	799	1,382,819	147,922
12 under 18 times	1,757	1,141,420	79,612	1,315	1,016,339	70,444	608	1,016,410	72,493	515	966,081	68,873
18 under 24 times	1,067	452,892	22,361	859	400,701	19,733	221	179,679	8,669	195	155,390	7,446
24 or more times	3,644	1,126,491	27,853	2,917	966,761	24,491	802	535,721	16,723	550	484,564	15,439
No ratio computed	4,288	544,950	34,268	2,163	365,176	12,192	1,730	477,199	31,854	579	372,408	4,410

Footnote at end of table.

Table 39.—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND INVENTORY, BY RATIO OF BUSINESS RECEIPTS TO INVENTORY, END-OF-YEAR, FOR SELECTED MANUFACTURING, WHOLESALE AND RETAIL TRADE INDUSTRIES—Continued

Business receipts to inventory, end-of-year	Returns with and without net income			Returns with net income		
	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
Manufacturing—Continued						
Transportation equipment, except motor vehicles						
Total	2,357	17,841,920	3,836,831	1,408	16,832,548	3,632,908
Greater than zero, under 2 times	93	15,534	10,012	(2)	(2)	(2)
2 under 4 times	209	4,470,490	1,481,763	80	4,228,381	1,396,910
4 under 6 times	375	9,833,407	2,064,389	274	9,566,276	2,011,537
6 under 8 times	267	513,433	72,173	166	400,890	56,591
8 under 12 times	279	1,026,454	108,774	192	811,615	83,589
12 under 18 times	206	819,369	51,752	171	782,031	48,967
18 under 24 times	63	360,655	16,514	61	342,765	15,672
24 or more times	208	658,303	16,504	199	595,578	15,122
No ratio computed	657	144,275	14,950	231	97,281	-
Manufacturing—Continued						
Other manufacturing industries						
Total	56,002	81,242,115	14,962,641	36,535	73,400,254	13,616,751
Greater than zero, under 2 times	1,066	3,949,761	2,272,274	480	3,776,564	2,163,203
2 under 4 times	4,813	11,682,110	3,950,093	2,633	10,324,709	3,505,662
4 under 6 times	6,592	22,859,120	4,645,723	4,510	20,971,309	4,255,510
6 under 8 times	6,032	14,098,748	2,054,761	4,200	12,858,327	1,874,376
8 under 12 times	7,585	12,914,562	1,331,433	5,595	11,814,424	1,216,604
12 under 18 times	5,880	5,789,190	402,277	4,647	5,251,356	365,050
18 under 24 times	3,011	2,446,497	118,839	2,278	2,203,938	107,232
24 or more times	8,701	4,926,375	123,389	6,476	4,195,718	106,020
No ratio computed	12,322	2,575,752	63,852	5,716	2,003,909	23,094
Motor vehicles and motor vehicle equipment						
Total	2,242	28,605,684	3,699,070	1,632	28,349,978	3,644,383
Greater than zero, under 2 times	70	21,094	12,394	(2)	(2)	(2)
2 under 4 times	284	1,468,932	429,324	200	1,413,477	411,445
4 under 6 times	380	2,937,932	572,721	297	2,829,503	549,262
6 under 8 times	308	1,197,208	174,572	269	1,174,259	171,235
8 under 12 times	434	21,463,271	2,409,657	394	21,430,563	2,406,268
12 under 18 times	134	1,131,099	87,595	114	1,130,606	87,554
18 under 24 times	167	99,365	4,728	136	95,906	4,573
24 or more times	184	191,878	3,322	111	175,058	2,863
No ratio computed	281	94,905	4,757	88	83,041	1,477
Wholesale and retail trade						
Total						
Total	388,852	293,118,648	30,714,618	249,480	251,524,224	25,433,679
Greater than zero, under 2 times	11,917	1,882,556	1,182,646	4,662	1,159,383	719,505
2 under 4 times	49,937	17,701,190	5,646,661	30,586	13,136,555	4,142,587
4 under 6 times	52,556	36,393,581	7,226,807	36,761	30,338,051	5,994,517
6 under 8 times	37,631	38,229,031	5,483,545	28,346	33,479,925	4,799,247
8 under 12 times	44,508	47,444,090	4,919,457	33,409	42,225,813	4,373,780
12 under 18 times	31,274	51,375,887	3,501,524	22,934	46,925,786	3,191,365
18 under 24 times	18,942	19,923,074	967,187	12,988	16,752,084	814,879
24 or more times	65,534	62,330,825	1,287,491	43,414	53,429,217	1,092,143
No ratio computed	376,553	17,838,414	499,300	36,380	14,077,410	305,656
Wholesale and retail trade—Continued						
Wholesale trade						
Total						
Total	132,372	142,730,398	13,113,009	91,697	123,432,014	11,065,466
Greater than zero, under 2 times	2,830	820,145	520,071	1,186	595,590	371,477
2 under 4 times	12,054	7,744,288	2,438,517	7,833	6,064,929	1,883,185
4 under 6 times	14,297	15,007,641	2,996,642	10,429	12,890,566	2,564,125
6 under 8 times	10,955	15,208,957	2,194,422	8,785	13,799,041	1,992,726
8 under 12 times	14,612	21,008,919	2,160,550	11,343	18,510,292	1,900,567
12 under 18 times	11,079	18,365,838	1,262,462	8,800	15,888,257	1,086,365
18 under 24 times	6,276	10,143,433	485,808	4,995	8,334,214	399,664
24 or more times	21,383	40,916,987	747,392	16,371	36,115,395	648,688
No ratio computed	38,886	13,514,190	307,145	21,955	11,233,730	218,669
Groceries and related products						
Total	16,099	28,816,543	1,430,695	11,078	24,466,660	1,183,943
Greater than zero, under 2 times	104	33,411	22,282	59	24,266	16,386
2 under 4 times	329	234,261	75,882	216	182,313	57,774
4 under 6 times	503	618,070	120,614	287	469,441	91,312
6 under 8 times	466	799,851	111,987	401	617,365	88,149
8 under 12 times	1,439	3,375,725	341,872	980	2,940,471	296,560
12 under 18 times	1,458	5,040,824	339,609	1,130	4,351,637	292,296
18 under 24 times	906	3,917,791	190,135	583	3,207,047	155,145
24 or more times	5,566	12,418,322	212,828	3,914	10,571,892	173,715
No ratio computed	5,328	2,378,288	15,486	3,508	2,102,228	12,606
Electrical goods, hardware, and plumbing and heating and cooling equipment and supplies						
Total	14,585	13,345,930	1,826,058	10,081	11,494,654	1,526,271
Greater than zero, under 2 times	440	77,010	48,843	102	37,620	23,726
2 under 4 times	2,196	1,244,765	384,856	1,424	952,110	290,217
4 under 6 times	2,626	2,857,224	582,712	1,968	2,467,218	502,938
6 under 8 times	1,847	2,520,530	365,707	1,548	2,284,597	331,292
8 under 12 times	1,773	2,774,247	287,568	1,421	2,548,093	263,995
12 under 18 times	1,053	1,408,295	102,142	885	1,033,212	72,931
18 under 24 times	430	384,019	18,317	332	313,235	14,868
24 or more times	1,056	1,169,295	18,105	857	1,064,829	16,563
No ratio computed	3,164	910,545	17,808	1,544	793,740	9,741
Machinery, equipment, and supplies						
Total	17,022	11,054,823	1,515,092	11,845	9,829,527	1,279,918
Greater than zero, under 2 times	553	126,455	79,400	201	80,781	49,786
2 under 4 times	1,928	1,314,320	418,920	1,291	1,029,002	323,385
4 under 6 times	2,412	2,072,909	416,325	1,797	1,850,159	372,355
6 under 8 times	1,802	1,660,676	245,552	1,468	1,545,461	228,384
8 under 12 times	2,715	1,951,782	202,823	2,226	1,777,562	183,770
12 under 18 times	1,385	870,528	62,194	1,154	820,732	58,541
18 under 24 times	669	451,603	21,718	506	399,186	19,138
24 or more times	1,524	1,745,829	25,099	1,119	1,577,321	21,820
No ratio computed	4,034	860,721	43,061	2,083	749,323	22,739
Farm products--raw material						
Total	5,332	12,016,145	1,103,687	3,905	10,027,932	964,535
Greater than zero, under 2 times	103	213,998	135,616	66	202,532	127,385
2 under 4 times	338	602,284	188,132	232	482,171	150,259
4 under 6 times	403	472,249	96,670	292	353,683	69,943
6 under 8 times	275	1,722,614	235,971	194	1,681,341	230,021
8 under 12 times	531	1,341,172	128,732	397	1,137,545	110,008
12 under 18 times	638	2,089,465	139,049	532	1,970,108	131,000
18 under 24 times	429	765,685	36,570	379	637,156	30,595
24 or more times	1,306	3,242,549	56,941	986	2,369,819	33,456
No ratio computed	1,309	1,566,129	86,006	827	1,193,577	81,868
Other wholesale trade						
Total	79,334	77,496,957	7,237,477	54,788	67,613,241	6,110,799
Greater than zero, under 2 times	1,630	369,271	233,930	758	250,391	154,194
2 under 4 times	7,263	4,348,658	1,370,727	4,670	3,419,333	1,061,550
4 under 6 times	8,353	8,987,189	1,780,321	6,085	7,750,065	1,527,577
6 under 8 times	6,565	8,505,286	1,235,205	5,174	7,670,277	1,114,880
8 under 12 times	8,154	11,565,993	1,199,555	6,319	10,106,621	1,046,234
12 under 18 times	6,545	8,956,726	619,468	5,099	7,712,568	531,597
18 under 24 times	3,842	4,624,335	219,068	3,195	3,777,590	179,918
24 or more times	11,931	22,340,992	434,419	9,495	20,531,534	403,134
No ratio computed	25,051	7,798,507	144,784	13,993	6,394,862	91,715
Retail trade						
Total						
Total	245,187	143,687,333	16,776,128	150,391	122,483,492	13,703,820
Greater than zero, under 2 times	8,767	1,036,686	646,712	3,374	552,581	341,150
2 under 4 times	36,620	9,323,166	3,001,692	21,936	6,585,361	2,102,816
4 under 6 times	36,581	20,090,034	3,974,347	25,222	16,407,392	3,227,115
6 under 8 times	25,232	22,180,889	3,167,804	18,435	18,933,475	2,698,135
8 under 12 times	28,454	25,373,119	2,647,229	20,914	22,796,602	2,377,160
12 under 18 times	19,441	32,240,244	2,184,791	13,572	30,387,327	2,059,090
18 under 24 times	12,183	9,375,290	461,262	7,593	8,113,083	400,116
24 or more times	42,420	20,036,210	509,336	25,628	16,101,139	415,959
No ratio computed	35,489	4,031,695	182,955	13,717	2,606,532	82,279
Food						
Total	18,085	35,345,970	2,021,614	10,247	31,934,582	1,837,175
Greater than zero, under 2 times	(2)	(2)	(2)	-	-	-
2 under 4 times	210	18,924	7,036	(2)	(2)	(2)
4 under 6 times	180	70,602	13,723	62	52,027	10,185
6 under 8 times	651	297,687	41,981	310	199,899	26,960
8 under 12 times	1,168	2,313,614	215,693	650	2,013,819	186,739
12 under 18 times	2,826	18,649,820	1,235,082	1,525	17,772,547	1,176,931
18 under 24 times	2,934	4,797,399	238,435	1,986	4,165,973	207,841
24 or more times	7,138	8,630,014	264,336	4,663	7,315,772	226,384
No ratio computed	2,955	565,379	3,210	988	409,917	380

Footnote at end of table.

Table 39.—NUMBER OF RETURNS, BUSINESS RECEIPTS, AND INVENTORY, BY RATIO OF BUSINESS RECEIPTS TO INVENTORY, END-OF-YEAR, FOR SELECTED MANUFACTURING, WHOLESALE AND RETAIL TRADE INDUSTRIES—Continued

Business receipts to inventory end-of-year	Returns with and without net income			Returns with net income			Returns with and without net income			Returns with net income		
	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)	Number	Business receipts (Thousand dollars)	Inventory, end-of-year (Thousand dollars)
	Wholesale and retail trade--Continued											
	Retail trade--Continued											
	General merchandise						Automotive dealers					
Total	15,814	27,584,043	4,215,114	10,027	24,588,991	3,702,131	34,446	33,102,072	13,485,435	23,606	29,158,395	12,887,556
Greater than zero, under 2 times	966	97,594	61,371	374	48,834	29,863	469	57,189	35,890	93	(2)	(2)
2 under 4 times	3,337	1,504,753	459,993	1,909	1,149,499	345,862	3,014	818,430	265,205	1,562	491,023	160,392
4 under 6 times	3,144	7,852,908	1,489,881	2,473	6,909,178	1,305,900	5,345	2,728,007	539,630	3,217	1,913,470	375,913
6 under 8 times	1,867	10,548,753	1,495,593	1,519	9,619,666	1,364,751	5,754	4,855,842	686,920	4,309	3,816,224	538,169
8 under 12 times	1,426	5,416,387	600,748	1,114	5,179,442	574,700	8,661	10,888,595	1,115,762	7,054	9,954,832	1,015,965
12 under 18 times	971	804,170	56,092	658	688,679	48,264	4,846	9,332,959	651,701	4,170	9,052,472	632,007
18 under 24 times	656	452,276	21,611	434	356,228	17,019	1,402	2,302,555	112,342	1,160	2,239,190	109,045
24 or more times	1,060	464,622	11,174	648	362,595	8,718	1,304	1,455,049	39,423	817	1,259,087	34,972
No ratio computed	2,387	442,580	18,651	898	274,870	7,054	3,651	663,446	38,562	1,224	412,989	9,451
	Gasoline service stations						Eating and drinking places					
Total	7,158	2,062,557	94,299	4,048	1,396,305	68,902	38,178	6,698,714	174,238	18,518	4,669,300	120,826
Greater than zero, under 2 times	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	-
2 under 4 times	151	13,767	3,956	110	12,557	3,520	232	4,722	1,761	64	1,302	452
4 under 6 times	252	61,622	12,099	197	52,015	10,027	266	26,114	5,201	128	14,294	2,863
6 under 8 times	203	74,240	10,520	127	58,708	8,346	442	39,422	5,714	170	23,024	3,291
8 under 12 times	586	121,673	11,801	352	84,714	7,983	1,226	264,859	26,546	495	221,985	22,369
12 under 18 times	710	243,692	16,557	336	182,697	12,470	2,157	324,786	21,285	1,030	247,153	16,083
18 under 24 times	734	200,112	9,516	470	137,697	6,682	2,777	403,864	19,468	1,024	219,446	10,559
24 or more times	3,615	1,260,127	29,146	2,085	808,781	19,170	21,431	5,045,710	93,555	11,771	3,601,286	64,726
No ratio computed	906	86,070	-	370	57,882	-	9,635	589,212	684	3,836	340,810	483
	Building materials, hardware, and farm equipment						Drug stores and proprietary stores					
Total	27,450	9,655,704	1,857,621	17,517	7,675,091	1,424,640	12,423	4,275,207	720,025	8,563	3,618,517	576,981
Greater than zero, under 2 times	1,826	277,936	167,226	829	174,103	101,570	236	16,582	9,832	(2)	(2)	(2)
2 under 4 times	8,290	2,259,013	745,029	4,960	1,704,674	553,552	2,142	395,698	121,135	1,050	240,845	72,909
4 under 6 times	6,015	2,322,922	479,362	4,415	1,851,659	381,814	4,074	1,350,704	278,868	2,851	1,089,057	223,399
6 under 8 times	2,941	1,494,481	216,344	2,351	1,298,759	187,684	2,703	1,176,006	171,382	2,211	1,036,981	150,187
8 under 12 times	2,615	1,391,582	146,270	2,015	1,169,073	123,359	2,026	1,107,189	121,839	1,758	1,049,677	115,611
12 under 18 times	1,198	560,585	38,794	895	483,891	33,633	323	78,083	5,964	302	76,433	5,838
18 under 24 times	579	292,271	14,573	368	247,611	12,299	108	41,236	2,104	(2)	(2)	(2)
24 or more times	1,129	585,812	13,659	645	468,089	11,097	86	49,678	1,660	66	48,856	1,639
No ratio computed	2,857	471,102	36,364	1,039	277,232	19,632	725	60,031	7,241	238	37,266	3,985
	Retail trade--Continued						Wholesale and retail trade not allocable					
	Other retail trade											
Total	91,633	24,963,066	4,207,782	57,865	19,442,311	3,085,609	11,293	6,700,917	825,481	7,392	5,608,718	664,393
Greater than zero, under 2 times	5,234	583,575	369,547	2,056	306,881	195,856	320	25,725	15,863	102	11,212	6,878
2 under 4 times	19,244	4,307,859	1,397,577	12,218	2,980,833	964,374	1,263	633,736	206,452	817	486,265	156,586
4 under 6 times	17,305	5,677,155	1,155,583	11,879	4,525,692	917,014	1,678	1,295,906	255,818	1,110	1,040,093	203,277
6 under 8 times	10,671	3,694,458	539,350	7,438	2,880,214	418,747	1,444	839,185	121,319	1,126	747,409	108,386
8 under 12 times	10,746	3,869,220	408,570	7,476	3,123,060	330,434	1,442	1,062,052	111,678	1,152	918,919	96,053
12 under 18 times	6,410	2,246,149	159,316	4,656	1,883,455	133,864	754	769,805	54,271	562	650,202	45,910
18 under 24 times	2,993	885,577	43,213	2,085	709,937	34,773	483	404,351	20,117	400	304,787	15,099
24 or more times	6,657	2,545,198	56,383	4,933	2,236,673	49,253	1,731	1,377,628	30,763	1,415	1,212,683	27,496
No ratio computed	12,373	1,153,875	78,243	5,124	795,566	41,294	2,178	292,529	9,200	708	237,148	4,708

[1]Of this number, 32,082 did not report end-of-year inventories.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[3]Of this number, 62,981 did not report end-of-year inventories.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."
No ratio was computed for: (a) returns not reporting end-of-year inventories; (b) returns not reporting business receipts; (c) returns reporting equal business receipts and end-of-year inventories.

Table 40. — INVENTORIES, BY METHOD OF VALUATION, FOR SELECTED INDUSTRIES

Industry	Total number of returns	Returns with inventory, end-of-year		Number of returns not reporting method of valuation	Returns reporting method of inventory valuation									
					All methods				Cost method only			Lower of cost or market method only, with inventory, end-of-year		Other methods and/or two or more methods, with inventory, end-of-year	
		Number	Amount (Thousand dollars)		Total number reporting	Number without inventory, end-of-year	With inventory, end-of-year		Number without inventory, end-of-year	With inventory, end-of-year		Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)
							Number	Amount (Thousand dollars)		Number	Amount (Thousand dollars)				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All industries[1]	908,813	602,009	100,096,188	449,376	459,437	22,023	437,414	85,169,306	15,591	270,685	17,426,155	150,983	45,460,641	15,746	22,282,510
Agriculture, forestry, and fisheries	22,130	9,676	632,222	17,038	5,092	369	4,723	370,314	259	3,148	163,622	1,086	118,553	489	88,139
Mining	13,539	4,125	1,004,456	11,263	2,276	227	2,049	758,420	161	1,298	208,174	586	439,674	165	110,572
Construction	90,604	47,854	2,558,662	56,851	33,753	3,417	30,336	1,783,787	2,883	23,844	1,165,048	6,009	505,770	483	112,969
Manufacturing, total	183,149	151,067	60,941,270	61,990	121,159	4,165	116,994	54,303,981	2,770	66,615	7,545,824	47,352	29,367,292	3,027	17,390,865
Beverage industries	3,207	2,928	1,425,516	814	2,393	(2)	2,331	1,391,071	(2)	1,456	187,036	790	534,925	85	669,110
Food and kindred products	16,796	14,724	4,877,936	5,187	11,609	403	11,206	4,342,011	283	6,815	772,976	3,934	2,149,188	457	1,419,847
Lumber and wood products, except furniture	9,178	7,749	1,279,826	3,479	5,699	(2)	5,611	1,040,240	(2)	3,243	245,589	2,157	579,740	211	214,911
Printing, publishing, and allied industries	21,698	14,525	1,200,537	11,062	10,636	378	10,258	985,428	257	7,036	327,551	3,047	559,756	175	98,121
Chemicals and allied products	11,032	9,666	4,555,031	3,068	7,964	312	7,652	4,283,604	241	4,525	429,727	2,956	2,514,795	171	1,339,082
Petroleum refining and related industries	1,058	887	3,329,865	368	690	(2)	665	2,238,639	(2)	373	61,494	261	459,699	31	1,717,446
Stone, clay, and glass products	8,358	7,208	1,460,404	2,791	5,567	183	5,384	1,372,493	140	3,479	432,493	1,752	714,023	153	225,977
Primary metal industries	4,637	3,760	5,678,481	1,349	3,288	(2)	3,143	5,346,068	(2)	1,685	346,247	1,250	951,713	208	4,048,108
Fabricated metal products (including ordnance), except electrical and transportation equipment	18,993	16,599	3,640,594	5,335	13,658	346	13,312	2,999,842	278	7,972	635,185	4,978	1,695,353	362	669,304
Machinery, except electrical and transportation equipment	19,458	16,201	6,347,909	6,285	13,173	500	12,673	5,936,559	396	7,643	696,158	4,812	3,851,305	218	1,389,096
Electrical machinery, equipment, and supplies	8,133	6,865	4,646,629	2,317	5,816	287	5,529	4,431,189	213	2,821	335,476	2,570	3,321,339	138	774,374
Transportation equipment, except motor vehicles	2,357	1,918	3,836,831	884	1,473	(2)	1,370	3,516,902	(2)	630	211,783	712	2,427,884	28	877,235
Motor vehicles and motor vehicle equipment	2,242	2,025	3,699,070	559	1,683	(2)	1,644	3,541,927	(2)	949	139,838	663	3,087,869	32	314,220
Other manufacturing industries	56,002	46,012	14,962,641	18,492	37,510	1,294	36,216	12,878,008	718	17,988	2,724,271	17,470	6,519,703	758	3,634,034
Transportation, communication, electric, gas, and sanitary services	52,701	11,543	3,112,054	48,325	4,376	517	3,859	1,561,470	357	2,730	399,623	1,015	850,990	114	310,857
Wholesale and retail trade, total	388,852	325,871	30,714,618	128,465	260,387	10,733	249,654	25,869,230	7,177	150,142	7,664,387	88,389	13,999,815	11,123	4,205,028
Wholesale trade, total	132,372	98,337	13,113,009	51,216	81,156	3,421	77,735	11,040,230	2,276	44,103	3,413,882	31,744	6,642,571	1,888	983,777
Groceries and related products	16,099	11,375	1,430,695	6,474	9,625	551	9,074	1,193,638	420	5,534	456,787	3,350	678,236	190	58,615
Electrical goods, hardware and plumbing, and heating and cooling equipment and supplies	14,585	11,828	1,826,058	4,701	9,884	312	9,572	1,569,338	198	5,293	483,012	4,065	1,028,942	214	57,384
Machinery, equipment, and supplies	17,022	13,643	1,515,092	5,873	11,149	350	10,799	1,269,670	218	6,122	405,506	4,396	755,813	281	108,351
Farm products - raw materials	5,332	4,191	1,103,687	2,204	3,128	(2)	3,032	665,177	(2)	1,343	80,842	1,423	394,030	266	190,305
Other wholesale trade	79,334	57,300	7,237,477	31,964	47,370	2,112	45,258	6,342,407	1,382	25,811	1,987,735	18,510	3,785,550	937	569,122
Retail trade, total	245,187	218,001	16,776,128	73,469	171,718	7,084	164,634	14,136,427	4,757	101,414	4,011,040	54,146	6,920,997	9,074	3,204,390
Food	18,085	15,800	2,021,614	5,591	12,494	599	11,895	1,853,470	437	8,737	352,148	2,521	1,026,096	637	475,226
General merchandise	15,814	13,979	4,215,114	4,769	11,045	429	10,616	3,887,061	174	5,164	259,534	3,761	1,683,926	1,691	1,943,601
Automotive dealers	34,444	31,477	3,485,435	9,755	24,689	749	23,940	2,819,365	497	11,966	1,099,440	11,287	1,599,468	687	120,457
Gasoline service stations	7,158	6,357	94,299	2,044	5,114	215	4,899	78,499	193	3,889	49,272	975	26,988	35	2,239
Eating and drinking places	38,178	31,877	174,238	13,528	24,650	2,167	22,483	136,229	1,729	19,341	96,660	2,841	27,358	301	12,211
Building materials, hardware, and farm equipment	27,450	25,173	1,857,621	7,743	19,707	497	19,210	1,442,431	328	10,869	625,824	7,879	761,375	462	55,232
Drug stores and proprietary stores	12,423	11,804	720,025	3,298	9,125	166	8,959	606,589	91	5,775	273,650	2,651	285,903	533	47,036
Other retail trade	91,635	81,534	4,207,782	26,741	64,894	2,262	62,632	3,312,783	1,308	35,673	1,254,512	22,231	1,309,883	4,728	548,388
Wholesale and retail trade not allocable	11,293	9,533	825,481	3,780	7,513	228	7,285	692,573	(2)	4,625	239,465	2,499	436,247	161	16,861
Services	150,082	51,026	1,112,606	117,961	32,121	2,499	29,622	513,188	1,910	22,778	273,431	6,499	175,677	345	64,080
Nature of business not allocable	7,756	847	20,300	7,483	273	(2)	177	8,916	(2)	130	6,046	(2)	(2)	-	-

[1]Excludes Finance, insurance, and real estate for which data were not available.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and for "Description of the Samples and Limitations of the Data."

ACTIVE CORPORATIONS

Table 41.—NUMBER OF RETURNS, NET INCOME, AND AVERAGE NET INCOME, FOR SELECTED INDUSTRIES

Industry	Total active corporation returns			Returns with net income			
	Number of returns	Net income (less deficit)		Number of returns	Percent of total returns (Col. 4 ÷ col. 1)	Net income	
		Total amount (Thousand dollars)	Average amount (Col. 2 ÷ col. 1) (Thousand dollars)			Total amount (Thousand dollars)	Average amount (Col. 6 ÷ col. 4) (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All industries	1,268,042	49,606,038	39	783,195	61.8	56,248,301	72
Agriculture, forestry, and fisheries	22,130	160,954	7	12,734	57.5	288,618	23
Mining	13,539	793,601	59	6,445	47.6	1,257,226	195
Construction	90,604	617,156	7	53,010	58.5	1,111,045	21
General contractors, total	43,208	386,725	9	23,866	55.2	701,787	29
General building contractors	33,151	154,407	5	17,597	53.1	339,458	19
Highway and street contractors, and heavy construction contractors	9,801	233,784	24	6,188	63.1	361,826	58
General contractors not allocable	256	[1]1,466	-	[2]	[2]	[2]	[2]
Special trade contractors	46,132	229,535	5	28,732	62.3	405,220	14
Contractors not allocable	1,264	896	1	412	32.6	4,038	10
Manufacturing, total	183,149	25,350,966	138	120,687	65.9	27,200,501	225
Beverage industries	3,207	538,947	168	2,229	69.5	568,446	255
Food and kindred products	16,796	1,721,071	102	11,166	66.5	1,880,673	168
Lumber and wood products, except furniture	9,178	259,345	28	5,623	61.3	345,877	62
Printing, publishing, and allied industries	21,698	926,635	43	14,131	65.1	1,045,580	74
Chemicals and allied products	11,032	3,424,510	310	6,992	63.4	3,551,955	508
Petroleum refining and related industries	1,058	1,885,282	1,782	724	68.4	1,923,600	2,657
Stone, clay, and glass products	8,358	836,393	100	5,607	67.1	921,443	164
Primary metal industries	4,637	1,368,341	295	3,162	68.2	1,490,941	472
Fabricated metal products (including ordnance), except machinery and transportation equipment	18,993	1,192,615	63	13,424	70.7	1,361,025	101
Machinery, except electrical and transportation equipment	19,458	2,254,807	116	13,355	68.6	2,423,423	181
Other manufacturing industries	68,734	10,943,020	159	44,274	64.4	11,687,538	264
Transportation, communication, electric, gas, and sanitary services, total	52,701	8,010,628	152	32,612	61.9	8,559,069	262
Transportation	39,736	1,063,126	27	24,479	61.6	1,448,112	59
Communication	6,662	3,364,632	505	4,316	64.8	3,405,033	789
Electric and gas companies and systems	1,951	3,507,937	1,798	1,419	72.7	3,619,430	2,551
Water supply and other sanitary services	4,352	74,933	17	2,398	55.1	86,494	36
Wholesale and retail trade, total	388,852	5,172,405	13	249,480	64.2	6,522,651	26
Wholesale trade, total	132,372	2,420,578	18	91,697	69.3	2,967,311	32
Groceries and related products	16,099	262,085	16	11,078	68.8	335,273	30
Electrical goods, hardware and plumbing, and heating and cooling equipment and supplies	14,585	239,242	16	10,081	69.1	295,760	29
Machinery, equipment, and supplies	17,022	312,204	18	11,845	69.6	378,151	32
Farm products—raw materials	5,332	119,215	22	3,905	73.2	139,603	36
Other wholesale trade	79,334	1,487,832	19	54,788	69.1	1,818,524	33
Retail trade, total	245,187	2,639,668	11	150,391	61.3	3,392,899	23
Food	18,085	586,637	32	10,247	56.7	666,923	65
General merchandise	15,814	913,299	58	10,027	63.4	1,019,800	102
Automotive dealers	34,444	399,325	12	23,606	68.5	497,539	21
Gasoline service stations	7,158	13,792	2	4,048	56.6	33,325	8
Eating and drinking places	38,178	81,091	2	18,518	48.5	181,143	10
Building materials, hardware, and farm equipment	27,450	154,751	6	17,517	63.8	237,010	14
Drug and proprietary stores	12,423	100,762	8	8,563	68.9	123,421	14
Other retail trade	91,635	390,011	4	57,865	63.1	633,738	11
Wholesale and retail trade not allocable	11,293	112,159	10	7,392	65.5	162,441	22
Finance, insurance, and real estate, total	359,229	8,680,895	24	227,118	63.2	9,804,170	43
Banking	14,818	2,534,584	171	13,706	92.5	2,592,445	189
Credit agencies other than banks	52,445	887,189	17	31,691	60.4	1,034,742	33
Holding and other investment companies	12,826	2,073,361	162	8,227	64.1	2,131,098	259
Security and commodity brokers, dealers, exchanges, and services	4,183	90,944	22	2,075	49.6	138,812	67
Insurance carriers	4,316	1,925,754	446	2,880	66.7	2,065,419	717
Insurance agents, brokers, and service	21,385	132,260	6	14,789	69.2	160,381	11
Real estate, except lessors of real property other than buildings	242,819	963,606	4	149,659	61.6	1,585,954	11
Lessors of real property, except buildings	6,437	73,197	11	4,091	63.6	95,319	23
Services, total	150,082	833,141	6	79,822	53.2	1,497,840	19
Lodging services	15,014	[1]8,192	-	6,754	45.0	124,119	18
Personal services	25,563	90,365	4	13,495	52.8	146,403	11
Business services	43,286	451,436	10	25,302	58.5	599,524	24
Automotive services	21,909	95,063	4	13,204	60.3	137,703	10
Motion pictures	7,425	73,204	10	3,808	51.3	171,496	45
Amusement and recreation services, except motion pictures	17,490	43,906	3	6,793	38.8	169,890	25
Physicians and surgeons	273	2,430	9	232	85.0	2,442	11
Other services	19,122	84,929	4	10,234	53.5	146,263	14
Nature of business not allocable	7,756	[1]13,708	-	1,287	16.6	7,181	6

[1]Deficit exceeds net income.
[2]Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Historical Tables

HISTORICAL TABLES

Sole Proprietorships

Page

42. Number of businesses, business receipts, cost of goods sold, depreciation, other deductions and net profit, by industrial division, for selected years 330
43. Number of businesses, business receipts, cost of goods sold, depreciation, other deductions and net profit, in Finance, insurance, and real estate industries for selected years 333
44. Number of businesses, business receipts, cost of goods sold, depreciation, other deductions and net profit, in Service industries for selected years 334

Partnerships

45. Number of partnerships, total receipts, business receipts, cost of goods sold, depreciation, and net profit, by industrial division for selected years 337
46. Number of partnerships, total receipts, business receipts, cost of goods sold, depreciation, and net profit, in Finance, insurance, and real estate industries for selected years 340
47. Number of partnerships, total receipts, business receipts, cost of goods sold, depreciation, and net profit, in Service industries for selected years 341

Corporations

48. Number of returns, total compiled receipts, business receipts, net income, and total assets by industrial division 343
49. Number of returns, total compiled receipts, business receipts, net income, and total assets in Finance, insurance, and real estate industries for selected years 345
50. Number of returns, total compiled receipts, business receipts, net income, and total assets in Service industries for selected years 347

HISTORICAL DATA

General

The historical data presented in this volume were derived from material prepared for the *Statistics of Income* series. For the period 1945 through 1962, data were selected from years for which information was available for both unincorporated businesses and corporations.

The user of these tables must not expect exact comparability of data over many years because:

1. The tables span a period of time during which two basic tax laws were in effect, i.e., the 1939 and the 1954 Internal Revenue Codes. In addition, there were frequent amendments to each Code; for example, the Technical Amendments Act of 1958.

2. The Standard Industrial Classification was revised for Manufacturing industries in 1947, and for Nonmanufacturing industries in 1951. In 1957, a new version covering all industries was established which was first used in the preparation of *Statistics of Income* publications for 1958. Also, shifts in production techniques and materials, together with the introduction of new products, have caused individual firms to be shifted from one industry group to another. Generally, these shifts have been confined within particular industrial divisions--i.e., there have been few shifts from one industrial division to another. The *Statistics of Income* publications from which these historical data were obtained describe the changes in industrial classifications.

3. The statistical sample used for the three types of business organizations varied somewhat from year to year. The original source of the data describes in detail the statistical sample used and the limitations of the data.

Sole proprietorships

Data appearing in the sole proprietorship tables were taken from the *Statistics of Income* series *Individual Income Tax Returns* reports for the period 1945 through 1955. The 1957 through 1962 data were from *U. S. Business Tax Returns* reports.

Partnerships

The historical data for 1945 and 1947 were obtained from Treasury Department press releases containing income statement items, and selected items by size classification. The 1953 data were from the *Statistics of Income* 1953 series *Partnership Returns*, a report covering many heretofore unpublished financial details of partnerships. The 1957 through 1962 data were taken from *U. S. Business Tax Returns* reports.

Corporations

Data shown in the historical tables for corporations are selections from material published in the annual report, *Statistics of Income, Corporation Income Tax Returns* or available from unpublished worksheets comprising the Source Book. The years covered were selected to complement the periods for which sole proprietorship and partnership data are available.

Table 42.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, OTHER DEDUCTIONS AND NET PROFIT, BY INDUSTRIAL DIVISION, AND SELECTED YEARS

Industrial division and selected years	Businesses with and without net profit						Businesses with net profit					
			Deductions			Net profit (less loss)			Deductions			Net profit
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	(Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
1962	9,182,586	178,420,483	105,786,276	7,200,760	41,538,666	23,894,781	7,245,222	159,532,121	91,803,383	5,515,500	35,046,458	27,166,780
1961	9,241,755	170,981,413	84,815,622	6,912,088	56,556,713	22,696,990	7,294,133	151,761,498	74,886,385	5,258,265	45,859,981	25,756,867
1960	9,089,985	171,257,205	n.a.	7,097,310	143,092,805	21,067,090	7,107,286	151,837,234	n.a.	n.a.	127,568,223	24,269,011
1959	9,142,359	176,204,711	96,784,139	6,913,892	50,989,804	21,516,876	7,219,608	156,773,137	83,321,989	5,259,949	41,482,698	24,708,501
1958	8,799,711	163,398,989	n.a.	6,693,878	135,927,322	20,777,789	7,155,412	147,452,112	n.a.	5,222,892	118,889,870	23,339,350
1957	8,737,665	162,686,506	n.a.	n.a.	142,466,335	20,220,171	7,094,181	145,357,029	n.a.	n.a.	122,550,162	22,806,867
1955	8,239,328	138,840,548	n.a.	n.a.	121,252,372	17,588,176	6,617,564	125,212,358	n.a.	n.a.	105,213,689	19,998,669
1953	7,714,512	143,791,975	n.a.	n.a.	126,784,362	17,007,213	6,342,582	129,490,681	n.a.	n.a.	110,273,557	19,217,124
1951	7,339,811	131,864,551	n.a.	n.a.	115,313,006	16,551,545	6,216,107	119,897,053	n.a.	n.a.	101,520,015	18,377,038
1949	6,901,253	110,027,888	n.a.	n.a.	95,568,876	14,459,012	5,922,544	99,294,713	n.a.	n.a.	83,315,932	15,978,781
1947	6,624,300	101,124,485	n.a.	n.a.	86,019,799	15,104,686	5,875,728	93,471,259	n.a.	n.a.	77,221,755	16,249,504
1945	5,689,473	79,027,600	44,824,270	1,582,408	20,551,426	12,069,496	5,084,770	74,435,714	42,124,402	1,358,455	18,136,338	12,816,519
AGRICULTURE, FORESTRY, AND FISHERIES												
1962	3,444,116	30,200,142	17,918,750	3,277,181	5,308,266	3,695,945	2,404,486	24,702,604	13,157,478	2,338,024	3,875,422	5,331,680
1961	3,487,190	27,914,902	n.a.	3,126,214	21,166,742	3,621,946	2,460,607	23,107,783	n.a.	2,232,347	15,739,838	5,135,598
1960	3,480,195	27,369,780	n.a.	3,137,393	21,234,748	2,997,639	2,392,771	22,354,956	n.a.	n.a.	17,779,273	4,575,683
1959	3,505,090	27,816,099	5,488,802	3,073,112	16,340,543	2,913,642	2,425,996	22,401,237	4,233,295	2,091,606	11,522,194	4,554,142
1958	3,489,164	25,913,881	n.a.	2,940,899	18,956,388	4,016,594	2,621,927	21,846,839	n.a.	2,197,732	14,416,826	5,232,281
1957	3,452,851	23,497,998	n.a.	n.a.	20,056,044	3,441,954	2,525,471	19,433,308	n.a.	n.a.	14,731,607	4,701,701
1955	3,513,080	21,704,255	n.a.	n.a.	18,876,963	2,827,792	2,504,381	17,504,354	n.a.	n.a.	13,289,723	4,214,631
1953	3,209,565	22,483,949	n.a.	n.a.	18,940,514	3,543,435	2,425,377	18,955,790	n.a.	n.a.	14,174,726	4,781,064
1951	3,209,539	22,947,065	n.a.	n.a.	n.a.	n.a.	2,599,872	19,956,645	n.a.	n.a.	14,590,899	5,365,746
1949	3,049,023	19,756,110	n.a.	n.a.	15,373,785	4,382,325	2,563,749	17,420,246	n.a.	n.a.	12,375,745	5,044,501
1947	2,955,492	18,788,509	n.a.	n.a.	13,545,520	5,242,989	2,587,769	17,270,225	n.a.	n.a.	11,532,761	5,737,464
1945	2,695,382	14,494,212	2,066,207	830,810	8,206,033	3,391,162	2,311,893	13,102,715	1,728,773	703,627	6,869,067	3,801,248
MINING												
1962	34,987	987,483	286,453	102,969	661,916	[1]63,855	19,025	617,200	160,074	49,300	313,277	94,549
1961	35,549	1,209,179	238,465	107,972	875,322	[1]12,580	21,702	752,529	183,990	53,074	400,177	115,288
1960	33,036	1,501,474	n.a.	134,147	1,470,371	[1]103,044	19,019	949,996	n.a.	n.a.	834,254	115,742
1959	33,691	1,005,283	347,920	93,718	568,252	[1]4,607	19,207	775,515	215,924	60,014	394,307	105,270
1958	35,413	1,286,608	n.a.	144,327	1,137,923	4,358	20,991	629,421	n.a.	64,999	454,954	109,468
1957	33,075	1,164,289	n.a.	n.a.	1,131,696	32,593	20,557	859,076	n.a.	n.a.	692,270	166,806
1955	29,981	934,705	n.a.	n.a.	947,719	[1]13,014	18,512	466,515	n.a.	n.a.	361,209	105,306
1953	21,169	781,033	n.a.	n.a.	789,830	[1]8,797	14,061	550,206	n.a.	n.a.	462,856	87,350
1951	21,000	813,839	n.a.	n.a.	n.a.	n.a.	14,148	598,232	n.a.	n.a.	498,745	99,487
1949	19,657	685,620	n.a.	n.a.	669,976	15,644	12,452	462,965	n.a.	n.a.	374,702	88,263
1947	18,766	531,398	n.a.	n.a.	498,254	33,144	14,100	421,679	n.a.	n.a.	340,473	81,206
1945	13,234	399,238	n.a.	n.a.	405,040	[1]5,802	8,854	272,787	90,890	32,085	102,930	46,882
CONSTRUCTION												
1962	687,187	15,539,360	9,445,822	415,758	3,569,585	2,108,195	628,881	14,411,959	8,650,822	360,575	3,169,350	2,231,212
1961	678,456	14,487,676	8,502,085	403,401	3,584,395	1,997,795	620,000	13,193,818	7,556,132	339,296	3,185,619	2,112,771
1960	655,155	14,941,971	n.a.	457,056	12,586,460	1,898,455	595,941	13,705,620	n.a.	n.a.	11,677,412	2,028,208
1959	646,316	15,719,142	9,821,151	416,350	3,502,033	1,979,608	597,483	14,393,515	8,811,044	355,829	3,128,772	2,097,870
1958	604,910	13,561,916	n.a.	443,107	11,427,573	1,691,236	561,979	12,329,170	n.a.	359,639	10,130,667	1,838,868
1957	598,418	13,589,214	n.a.	n.a.	11,829,229	1,759,985	557,398	12,656,878	n.a.	n.a.	10,783,412	1,873,466
1955	524,944	12,428,301	n.a.	n.a.	10,919,459	1,508,842	491,110	11,496,478	n.a.	n.a.	9,889,345	1,607,133
1953	393,679	10,823,460	n.a.	n.a.	9,565,191	1,258,269	367,355	9,723,482	n.a.	n.a.	8,393,700	1,329,782
1951	342,310	9,624,851	n.a.	n.a.	n.a.	n.a.	320,859	8,901,763	n.a.	n.a.	7,721,621	1,180,142
1949	290,653	7,166,053	n.a.	n.a.	6,263,590	902,463	269,458	6,644,914	n.a.	n.a.	5,698,948	945,966
1947	322,459	5,785,489	n.a.	n.a.	4,968,821	816,668	305,657	5,411,275	n.a.	n.a.	4,560,364	850,911
1945	222,556	2,941,651	1,729,983	n.a.	746,065	465,603	212,803	2,705,689	1,553,429	35,990	629,716	486,554
MANUFACTURING												
1962	180,805	6,710,267	4,030,069	216,946	1,809,251	654,001	145,119	5,813,533	3,393,634	180,933	1,509,317	729,649
1961	194,325	6,599,828	3,985,546	214,480	1,739,121	660,681	157,483	5,870,264	3,468,843	178,223	1,494,611	728,587
1960	192,634	6,935,367	n.a.	237,383	6,052,489	645,495	159,805	6,151,872	n.a.	n.a.	5,426,197	725,675
1959	186,901	6,726,173	4,071,610	233,137	1,794,478	626,948	150,668	6,119,557	3,695,307	200,766	1,530,643	692,841
1958	179,967	6,323,870	n.a.	214,807	5,500,239	608,824	147,539	5,537,131	n.a.	172,887	4,698,123	666,121
1957	170,395	6,248,046	n.a.	n.a.	5,676,243	571,803	137,698	5,025,728	n.a.	n.a.	4,368,177	657,551
1955	162,610	5,805,514	n.a.	n.a.	5,206,605	598,909	134,759	5,267,997	n.a.	n.a.	4,614,373	653,624
1953	171,669	6,672,513	n.a.	n.a.	6,053,501	619,012	144,737	6,065,640	n.a.	n.a.	5,396,110	669,530
1951	157,278	6,263,630	n.a.	n.a.	n.a.	n.a.	131,694	5,647,522	n.a.	n.a.	4,990,997	656,525
1949	164,687	4,841,844	n.a.	n.a.	4,430,584	411,260	131,727	4,152,064	n.a.	n.a.	3,661,751	490,313
1947	152,919	5,326,811	n.a.	n.a.	4,841,850	484,961	128,900	4,729,823	n.a.	n.a.	4,179,955	549,868
1945	121,543	5,247,246	3,640,652	n.a.	1,033,277	573,317	107,144	4,887,185	3,360,565	60,138	855,924	610,558
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES												
1962	283,955	4,241,309	834,279	411,717	2,353,103	642,210	231,482	3,711,428	716,700	321,277	1,942,666	730,785
1961	286,672	4,100,142	904,847	395,346	2,229,871	570,078	230,182	3,431,151	707,593	298,325	1,758,546	666,687
1960	287,661	4,362,621	n.a.	421,731	3,400,760	540,130	233,835	3,784,378	n.a.	n.a.	3,164,844	619,534
1959	283,553	4,044,718	855,371	399,328	2,236,500	553,519	230,881	3,428,054	709,457	312,524	1,776,406	629,667
1958	290,225	3,929,658	n.a.	403,234	2,981,320	545,104	238,953	3,156,860	n.a.	316,599	2,235,258	605,003
1957	295,561	3,682,743	n.a.	n.a.	3,154,492	528,251	241,031	3,150,755	n.a.	n.a.	2,543,347	607,408
1955	253,209	2,973,700	n.a.	n.a.	2,461,540	512,160	216,589	2,717,205	n.a.	n.a.	2,161,939	555,266
1953	269,675	2,870,366	n.a.	n.a.	2,374,530	495,836	230,797	2,596,734	n.a.	n.a.	2,057,154	539,580
1951	262,582	2,795,939	n.a.	n.a.	n.a.	n.a.	225,838	2,419,568	n.a.	n.a.	1,929,580	489,988
1949	238,152	2,281,279	n.a.	n.a.	1,915,526	365,753	204,853	1,942,006	n.a.	n.a.	1,527,857	414,149
1947	226,901	1,929,306	n.a.	n.a.	1,592,070	337,236	199,973	1,712,389	n.a.	n.a.	1,343,303	369,086
1945	165,673	1,457,452	n.a.	n.a.	1,200,430	257,022	148,938	1,272,409	180,327	63,834	746,541	281,707

Footnote at end of table.

Table 42.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, OTHER DEDUCTIONS AND NET PROFIT, BY INDUSTRIAL DIVISION, AND SELECTED YEARS—Continued

Industrial division and selected years	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (Thousand dollars)
WHOLESALE AND RETAIL TRADE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1962	1,888,602	88,977,310	66,859,635	1,258,403	15,022,394	5,836,878	1,535,639	80,514,561	59,976,632	1,067,439	13,024,677	6,445,813
1961	1,942,804	85,639,324	64,129,190	1,225,264	14,705,086	5,579,784	1,568,917	76,427,840	56,712,991	1,010,470	12,509,456	6,194,923
1960	1,944,759	87,062,497	n.a.	1,294,122	80,313,726	5,454,649	1,578,520	77,677,904	n.a.	n.a.	71,614,038	6,063,866
1959	2,000,785	92,389,543	70,212,867	1,335,386	15,059,411	5,781,879	1,650,985	82,899,947	62,318,340	1,125,557	13,002,449	6,453,601
1958	1,880,131	85,157,755	n.a.	1,211,331	78,665,403	5,281,021	1,549,694	78,699,587	n.a.	1,054,836	71,869,774	5,774,977
1957	1,870,401	89,312,470	n.a.	n.a.	83,953,602	5,358,868	1,562,437	80,460,955	n.a.	n.a.	74,582,302	5,878,653
1955	1,736,179	73,953,486	n.a.	n.a.	69,067,893	4,885,593	1,466,849	67,845,139	n.a.	n.a.	62,553,741	5,291,398
1953	1,825,442	80,969,411	n.a.	n.a.	76,097,192	4,872,219	1,543,996	73,500,954	n.a.	n.a.	68,151,544	5,349,410
1951	1,723,534	72,612,998	n.a.	n.a.	n.a.	n.a.	1,471,050	66,557,636	n.a.	n.a.	61,519,951	5,037,685
1949	1,691,370	61,141,142	n.a.	n.a.	57,263,110	3,878,032	1,434,388	55,405,006	n.a.	n.a.	51,116,641	4,288,365
1947	1,549,335	55,492,385	n.a.	n.a.	51,316,524	4,175,861	1,366,559	51,500,910	n.a.	n.a.	47,041,038	4,459,872
1945	1,285,517	43,032,887	33,189,989	252,985	5,566,636	4,023,277	1,199,134	41,282,337	31,681,206	236,345	5,237,506	4,127,280
Wholesale Trade												
1962	319,131	16,953,449	12,797,126	234,061	2,468,783	1,453,479	270,439	15,779,629	11,803,120	204,176	2,232,697	1,539,636
1961	328,130	16,973,390	12,910,653	229,720	2,423,760	1,409,257	276,531	15,384,621	11,562,896	191,997	2,126,189	1,503,539
1960	306,403	17,060,590	n.a.	254,642	15,500,071	1,305,877	261,771	15,340,815	n.a.	n.a.	13,944,825	1,395,990
1959	269,063	19,084,211	15,299,336	225,257	2,390,539	1,169,079	234,208	17,303,663	13,716,478	194,386	2,094,306	1,298,493
1958	255,457	16,855,588	n.a.	197,458	15,536,028	1,122,102	224,821	16,167,307	n.a.	179,332	14,808,427	1,179,548
1957	260,319	18,511,321	n.a.	n.a.	17,326,012	1,185,309	228,007	16,773,052	n.a.	n.a.	15,516,311	1,256,741
1955	257,100	15,313,496	n.a.	n.a.	14,242,900	1,070,596	223,625	13,782,910	n.a.	n.a.	12,651,815	1,131,095
1953	222,720	17,124,226	n.a.	n.a.	16,120,789	1,003,437	195,073	15,570,455	n.a.	n.a.	14,506,352	1,064,103
1951	212,674	15,966,764	n.a.	n.a.	n.a.	n.a.	187,938	14,687,073	n.a.	n.a.	13,634,791	1,052,282
1949	165,687	11,482,862	n.a.	n.a.	10,899,633	583,229	141,963	10,386,326	n.a.	n.a.	9,740,501	645,825
1947	206,111	11,417,024	n.a.	n.a.	10,608,297	808,727	182,413	10,572,727	n.a.	n.a.	9,708,601	864,126
1945	144,144	10,089,941	8,448,031	29,625	943,324	668,961	134,591	9,462,799	7,872,979	33,503	865,469	690,848
Retail Trade												
1962	1,514,774	68,439,778	51,356,872	965,555	11,929,862	4,187,489	1,223,834	61,562,016	45,792,522	814,832	10,269,676	4,684,986
1961	1,563,939	65,157,786	48,524,277	939,192	11,719,542	3,974,775	1,252,290	57,827,965	42,688,313	769,440	9,890,579	4,479,633
1960	1,547,858	65,438,678	n.a.	946,757	60,623,205	3,868,716	1,242,720	58,095,729	n.a.	n.a.	53,735,778	4,359,951
1959	1,582,002	66,166,636	49,713,817	965,711	11,364,994	4,122,114	1,288,356	59,176,048	43,998,462	812,488	9,760,635	4,604,463
1958	1,552,566	63,811,388	n.a.	946,677	58,953,736	3,910,975	1,265,007	58,380,141	n.a.	817,035	53,231,449	4,331,657
1957	1,538,995	66,668,849	n.a.	n.a.	62,739,349	3,929,500	1,279,974	60,006,250	n.a.	n.a.	55,655,330	4,350,920
1955	1,399,963	54,368,411	n.a.	n.a.	50,797,905	3,570,506	1,178,326	50,104,773	n.a.	n.a.	46,221,644	3,883,129
1953	1,537,228	59,993,685	n.a.	n.a.	56,313,112	3,680,573	1,296,390	54,446,856	n.a.	n.a.	50,376,494	4,070,362
1951	1,450,471	53,086,430	n.a.	n.a.	n.a.	n.a.	1,232,521	48,676,156	n.a.	n.a.	44,899,019	3,777,137
1949	1,449,331	46,027,751	n.a.	n.a.	42,935,059	3,092,692	1,228,904	41,746,013	n.a.	n.a.	38,334,710	3,411,303
1947	1,286,796	41,368,707	n.a.	n.a.	38,182,501	3,186,206	1,134,545	38,485,384	n.a.	n.a.	35,084,156	3,401,228
1945	1,100,621	30,545,231	22,810,516	195,839	4,359,091	3,179,785	1,026,506	29,551,739	21,990,364	191,022	4,115,396	3,254,957
Wholesale and Retail Trade not Allocable												
1962	54,697	3,584,083	2,705,637	58,787	623,749	195,910	41,366	3,172,916	2,380,990	48,431	522,304	221,191
1961	50,735	3,508,148	2,694,260	56,352	561,784	195,752	40,096	3,215,254	2,461,782	49,033	492,688	211,751
1960	90,498	4,563,229	n.a.	92,723	4,190,450	280,056	74,029	4,241,360	n.a.	n.a.	3,933,435	307,925
1959	158,720	7,138,696	5,199,714	144,418	1,303,878	490,686	128,421	6,420,236	4,603,400	118,683	1,147,508	550,645
1958	72,108	4,490,779	n.a.	67,196	4,175,639	247,944	59,866	4,152,139	n.a.	58,469	3,829,898	263,772
1957	71,087	4,132,300	n.a.	n.a.	3,888,241	244,059	54,456	3,681,653	n.a.	n.a.	3,410,661	270,992
1955	79,116	4,271,579	n.a.	n.a.	4,027,088	244,491	64,898	3,957,456	n.a.	n.a.	3,680,282	277,174
1953	65,494	3,851,500	n.a.	n.a.	3,663,291	188,209	52,533	3,483,643	n.a.	n.a.	3,268,698	214,945
1951	60,389	3,559,804	n.a.	n.a.	n.a.	n.a.	50,591	3,194,407	n.a.	n.a.	2,986,141	208,266
1949	76,352	3,630,529	n.a.	n.a.	3,428,418	202,111	63,521	3,272,667	n.a.	n.a.	3,041,430	231,237
1947	56,428	2,706,654	n.a.	n.a.	2,525,726	180,928	49,601	2,442,799	n.a.	n.a.	2,248,281	194,518
1945	40,752	2,397,715	1,931,442	13,414	278,328	174,531	38,037	2,267,799	1,817,863	11,820	256,641	181,475
FINANCE, INSURANCE, AND REAL ESTATE												
1962	472,674	5,172,284	1,084,764	247,280	2,201,779	1,638,461	391,224	4,780,621	971,875	177,395	1,862,700	1,768,651
1961	461,649	5,275,142	1,483,145	224,224	2,019,576	1,548,197	379,812	4,854,228	1,306,387	166,383	1,703,391	1,678,067
1960	482,909	5,293,971	n.a.	246,109	3,530,434	1,517,428	396,882	4,883,596	n.a.	n.a.	3,234,756	1,648,840
1959	446,995	4,406,676	801,085	226,486	1,874,311	1,504,794	373,046	4,131,403	707,279	176,097	1,633,193	1,614,834
1958	436,296	6,106,808	n.a.	239,625	4,507,460	1,363,723	356,537	5,369,772	n.a.	169,708	3,677,055	1,523,009
1957	429,156	5,056,909	n.a.	n.a.	3,684,364	1,372,545	355,885	4,679,512	n.a.	n.a.	3,202,483	1,477,029
1955	397,571	4,520,655	n.a.	n.a.	3,193,424	1,327,231	344,863	4,231,180	n.a.	n.a.	2,838,804	1,392,376
1953	259,665	3,386,166	n.a.	n.a.	2,430,434	955,732	231,457	3,183,270	n.a.	n.a.	2,185,344	997,926
1951	205,077	2,880,825	n.a.	n.a.	n.a.	n.a.	183,621	2,714,518	n.a.	n.a.	1,908,016	806,502
1949	137,071	1,786,379	n.a.	n.a.	1,300,836	485,543	121,531	1,682,660	n.a.	n.a.	1,166,079	516,581
1947	149,313	1,552,775	n.a.	n.a.	1,094,331	458,444	135,657	1,438,761	n.a.	n.a.	936,701	502,060
1945	120,719	1,207,651	363,765	19,542	450,526	373,818	110,399	1,152,973	363,765	16,911	384,346	387,951
SERVICES												
1962	2,132,751	26,079,027	5,093,628	1,247,634	10,448,422	9,289,343	1,847,426	24,536,355	4,581,921	1,003,976	9,225,813	9,724,645
1961	2,075,689	24,355,060	4,813,444	1,166,927	9,794,513	8,580,176	1,797,608	22,882,767	4,304,598	942,764	8,688,251	8,947,154
1960	1,966,068	23,256,055	n.a.	1,150,549	14,045,839	8,059,667	1,697,209	21,846,645	n.a.	n.a.	13,426,394	8,420,251
1959	1,979,695	23,480,681	4,860,130	1,113,488	9,422,642	8,084,421	1,732,200	22,140,672	4,383,324	921,377	8,366,245	8,469,726
1958	1,825,988	20,710,408	n.a.	1,064,970	12,455,457	7,189,981	1,610,428	19,513,997	n.a.	871,317	11,156,392	7,486,288
1957	1,825,599	19,533,328	n.a.	n.a.	12,506,900	7,026,428	1,636,837	18,547,950	n.a.	n.a.	11,245,883	7,302,067
1955	1,578,709	16,246,282	n.a.	n.a.	10,370,899	5,875,383	1,405,362	15,435,199	n.a.	n.a.	9,336,372	6,098,827
1953	1,484,804	15,337,857	n.a.	n.a.	10,142,559	5,195,298	1,330,207	14,540,666	n.a.	n.a.	9,185,362	5,355,304
1951	1,355,389	13,367,054	n.a.	n.a.	n.a.	n.a.	1,215,019	12,616,237	n.a.	n.a.	7,996,649	4,619,588
1949	1,251,207	11,677,036	n.a.	n.a.	7,781,639	3,895,397	1,134,275	10,983,256	n.a.	n.a.	6,933,317	4,049,939
1947	1,132,752	9,876,255	n.a.	n.a.	6,533,551	3,342,704	1,037,791	9,363,228	n.a.	n.a.	5,909,598	3,453,630
1945	942,262	7,826,810	1,894,977	191,776	3,032,380	2,707,677	877,497	7,556,503	1,784,100	173,742	2,834,572	2,764,089

SOLE PROPRIETORSHIPS

Table 42.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, OTHER DEDUCTIONS AND NET PROFIT, BY INDUSTRIAL DIVISION, AND SELECTED YEARS—Continued

Industrial division and selected years	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (Thousand dollars)
NATURE OF BUSINESS NOT ALLOCABLE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1962	57,509	513,301	232,876	22,872	163,950	93,603	41,940	443,860	194,247	16,581	123,236	109,796
1961	79,421	1,400,160	758,900	48,260	442,087	150,913	57,822	1,241,118	645,851	37,383	380,092	177,792
1960	47,568	533,469	n.a.	18,820	457,978	56,671	33,304	482,267	n.a.	n.a.	411,055	71,212
1959	50,333	616,396	325,203	22,887	191,634	76,672	39,142	483,235	248,019	16,179	128,487	90,550
1958	57,617	408,085	n.a.	35,578	295,559	76,948	47,364	369,335	n.a.	19,179	250,821	103,335
1957	66,209	601,509	n.a.	n.a.	473,765	127,744	56,867	542,867	n.a.	n.a.	400,681	142,186
1955	43,045	273,150	n.a.	n.a.	207,870	65,280	35,139	248,291	n.a.	n.a.	168,183	80,108
1953	78,844	466,820	n.a.	n.a.	390,611	76,209	54,595	373,939	n.a.	n.a.	266,761	107,178
1951	63,102	558,350	n.a.	n.a.	n.a.	n.a.	54,006	484,932	n.a.	n.a.	363,557	121,375
1949	59,433	692,425	n.a.	n.a.	569,830	122,595	50,111	601,596	n.a.	n.a.	460,892	140,704
1947	116,363	1,841,557	n.a.	n.a.	1,628,878	212,679	99,322	1,622,969	n.a.	n.a.	1,377,562	245,407
1945	122,587	2,420,453	1,542,283	42,262	552,486	283,422	108,108	2,203,116	1,381,344	35,783	475,739	310,250

[1]Net loss exceeds net profit.
n.a. - Not available.
NOTE: See "Historical comments" for explanatory statements.

Table 43.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, OTHER DEDUCTIONS AND NET PROFIT, IN FINANCE, INSURANCE, AND REAL ESTATE INDUSTRIES AND SELECTED YEARS

Finance, Insurance, and real estate industries and selected years	Businesses with and without net profit						Businesses with net profit					
			Deductions						Deductions			
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
FINANCE, INSURANCE, AND REAL ESTATE												
1962	472,674	5,172,284	1,084,764	247,280	2,201,779	1,638,461	391,224	4,780,621	971,875	177,395	1,862,700	1,768,651
1961	461,849	5,275,142	1,483,145	224,224	2,019,576	1,548,197	379,812	4,854,228	1,306,387	166,383	1,703,391	1,678,067
1960	482,909	5,293,971	n.a.	246,109	3,530,434	1,517,428	396,882	4,883,596	n.a.	n.a.	3,234,756	1,648,840
1959	446,995	4,406,676	801,085	226,486	1,874,311	1,504,794	373,046	4,131,403	707,279	176,097	1,633,193	1,614,834
1958	436,296	6,106,808	n.a.	235,625	4,507,460	1,363,723	356,537	5,369,772	n.a.	169,708	3,677,055	1,523,009
1957	425,156	5,056,909	n.a.	n.a.	3,684,364	1,372,545	355,885	4,679,512	n.a.	n.a.	3,202,483	1,477,029
1955	397,571	4,520,655	n.a.	n.a.	3,193,424	1,327,231	344,863	4,231,180	n.a.	n.a.	2,838,804	1,392,376
1953	259,665	3,386,166	n.a.	n.a.	2,430,434	955,732	231,457	3,183,270	n.a.	n.a.	2,185,344	997,926
1951	205,077	2,880,825	n.a.	n.a.	n.a.	n.a.	183,621	2,714,518	n.a.	n.a.	1,908,016	806,502
1949	137,071	1,786,379	n.a.	n.a.	1,300,836	485,543	121,531	1,682,660	n.a.	n.a.	1,166,079	516,581
1947	149,313	1,552,775	n.a.	n.a.	1,094,331	458,444	135,657	1,438,761	n.a.	n.a.	936,701	502,060
1945	120,719	1,207,651	363,765	19,542	450,526	373,818	110,399	1,152,973	363,765	16,911	384,346	387,951
Credit Agencies Other Than Banks												
1962	5,242	82,989	7,274	3,302	48,149	24,264	4,580	76,556	6,580	1,407	32,674	35,895
1961	5,352	88,358	n.a.	1,537	68,344	18,477	4,024	85,110	n.a.	1,404	61,984	21,722
1960	5,895	94,451	n.a.	2,352	57,780	34,319	5,070	89,601	n.a.	n.a.	53,489	36,112
1959	6,032	94,418	n.a.	2,642	66,745	25,031	4,994	87,562	n.a.	n.a.	59,807	27,755
1958	6,229	121,469	n.a.	2,544	100,109	18,816	5,265	83,395	n.a.	1,988	50,168	31,239
1957	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1955	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1953	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1951	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1949	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1947	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1945	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Security and Commodity Brokers, Dealers, Exchanges, and Services												
1962	19,507	361,908	201,733	6,405	84,013	69,757	13,499	301,655	164,100	4,305	54,677	78,573
1961	21,654	914,427	n.a.	10,725	814,983	88,719	15,646	834,628	n.a.	6,341	721,367	106,920
1960	14,530	560,147	n.a.	4,645	497,809	57,693	11,050	523,145	n.a.	n.a.	456,068	67,077
1959	13,414	180,640	n.a.	3,974	107,108	69,558	10,989	172,886	n.a.	n.a.	99,596	73,290
1958	12,110	574,664	n.a.	4,897	526,402	43,365	8,884	528,775	n.a.	2,871	476,384	49,520
1957	9,523	150,907	n.a.	n.a.	106,194	44,713	7,620	141,117	n.a.	n.a.	89,675	51,442
1955	7,549	347,536	n.a.	n.a.	306,392	41,144	6,121	278,146	n.a.	n.a.	232,219	45,927
1953	6,119	218,379	n.a.	n.a.	190,730	27,649	4,370	189,510	n.a.	n.a.	156,358	33,152
1951	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1949	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1947	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1945	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Insurance Agents, Brokers and Services												
1962	168,355	1,810,667	195,307	61,245	808,045	746,070	152,217	1,764,603	188,102	55,327	759,066	762,108
1961	168,501	1,824,152	279,960	60,191	754,355	729,646	150,723	1,781,496	262,709	54,723	719,532	744,532
1960	162,400	1,758,200	n.a.	62,871	1,003,821	691,508	146,984	1,711,071	n.a.	n.a.	1,004,246	706,825
1959	153,150	1,575,508	172,707	55,602	696,896	650,303	138,712	1,546,198	164,233	50,926	669,846	661,193
1958	149,466	1,620,363	n.a.	56,503	919,018	644,842	136,603	1,569,582	n.a.	50,445	859,350	659,787
1957	142,054	1,513,389	n.a.	n.a.	915,386	598,003	131,142	1,488,834	n.a.	n.a.	881,486	607,348
1955	126,213	1,188,617	n.a.	n.a.	657,668	530,949	118,603	1,170,754	n.a.	n.a.	635,476	535,278
1953	90,391	1,019,805	n.a.	n.a.	596,863	422,942	83,874	994,060	n.a.	n.a.	567,458	426,602
1951	73,231	819,585	n.a.	n.a.	n.a.	n.a.	68,456	804,398	n.a.	n.a.	477,524	326,874
1949	48,633	582,084	n.a.	n.a.	n.a.	n.a.	46,431	573,823	n.a.	n.a.	341,593	232,230
1947	60,821	535,929	n.a.	n.a.	n.a.	n.a.	58,192	519,933	n.a.	n.a.	289,740	230,193
1945	51,001	345,596	n.a.	n.a.	n.a.	n.a.	49,332	337,288	n.a.	n.a.	n.a.	155,850
Real Estate												
1962	237,732	2,360,598	605,433	149,665	989,972	615,528	185,644	2,120,298	548,509	93,672	781,459	696,658
1961	231,165	2,048,719	197,011	134,049	1,158,620	559,039	179,515	1,767,252	156,506	88,537	876,081	646,128
1960	263,288	2,390,311	n.a.	152,622	1,668,571	569,118	202,353	2,101,984	n.a.	n.a.	1,436,298	665,686
1959	230,800	2,083,353	504,846	142,602	866,661	569,244	179,932	1,870,893	424,764	99,773	691,173	655,183
1958	231,833	3,327,694	n.a.	152,942	2,675,871	498,881	174,205	2,748,583	n.a.	98,145	2,031,314	619,124
1957	237,325	3,000,925	n.a.	n.a.	2,418,680	582,245	185,159	2,676,328	n.a.	n.a.	2,022,844	653,484
1955	231,339	2,542,209	n.a.	n.a.	1,946,044	596,165	190,469	2,353,335	n.a.	n.a.	1,708,620	644,715
1953	133,160	1,826,352	n.a.	n.a.	1,453,772	372,580	115,343	1,685,381	n.a.	n.a.	1,282,678	402,703
1951	101,071	1,508,417	n.a.	n.a.	n.a.	n.a.	88,061	1,383,471	n.a.	n.a.	1,044,328	339,143
1949	61,260	788,258	n.a.	n.a.	633,495	154,763	50,964	710,560	n.a.	n.a.	534,434	176,126
1947	64,583	596,316	n.a.	n.a.	435,560	160,756	55,679	548,412	n.a.	n.a.	374,486	173,926
1945	47,779	362,376	n.a.	n.a.	n.a.	n.a.	41,979	330,194	n.a.	n.a.	n.a.	140,234
Other Finance, Insurance, and Real Estate												
1962	41,838	556,122	75,017	26,663	271,600	182,842	35,284	517,509	64,584	22,684	234,824	195,417
1961	34,977	399,486	n.a.	17,722	229,448	152,316	29,904	385,742	n.a.	15,378	211,599	158,765
1960	36,796	490,862	n.a.	23,619	302,453	164,790	31,425	457,795	n.a.	n.a.	284,655	173,140
1959	43,599	472,757	n.a.	21,666	260,433	190,658	38,419	453,864	n.a.	n.a.	256,451	197,413
1958	36,658	462,618	n.a.	18,739	286,060	157,819	31,580	439,437	n.a.	16,259	259,839	163,339
1957	36,254	391,688	n.a.	n.a.	244,104	147,584	31,964	373,233	n.a.	n.a.	208,478	164,755
1955	32,470	442,293	n.a.	n.a.	283,320	158,973	29,670	428,945	n.a.	n.a.	262,489	166,456
1953	29,995	321,630	n.a.	n.a.	189,069	132,561	27,870	314,319	n.a.	n.a.	178,850	135,469
1951	30,775	552,823	n.a.	n.a.	n.a.	n.a.	27,104	526,649	n.a.	n.a.	386,164	140,485
1949	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1947	23,909	420,530	n.a.	n.a.	n.a.	n.a.	21,786	370,416	n.a.	n.a.	272,475	97,941
1945	21,939	499,679	n.a.	n.a.	n.a.	n.a.	19,088	485,491	n.a.	n.a.	n.a.	91,867

n.a. - Not available.

NOTE: See "Historical comments" for explanatory statements.

SOLE PROPRIETORSHIPS

Table 44.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, OTHER DEDUCTIONS AND NET PROFIT, IN SERVICE INDUSTRIES FOR SELECTED YEARS

Service industries and selected years	Businesses with and without net profit						Businesses with net profit					
			Deductions						Deductions			
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES												
1962	2,132,751	26,079,027	5,093,628	1,247,634	10,448,422	9,289,343	1,847,426	24,536,355	4,581,921	1,003,976	9,225,813	9,724,643
1961	2,075,689	24,355,060	4,813,444	1,166,927	9,794,913	8,580,176	1,797,608	22,882,767	4,304,598	942,764	8,688,251	8,947,154
1960	1,966,068	23,256,055	n.a.	1,150,549	14,045,839	8,059,667	1,697,209	21,846,645	n.a.	n.a.	13,426,394	8,420,251
1959	1,979,695	23,480,681	4,860,130	1,113,488	9,422,642	8,084,421	1,732,200	22,140,672	4,383,324	921,377	8,366,245	8,469,726
1958	1,825,988	20,710,408	n.a.	1,064,970	12,455,457	7,189,981	1,610,428	19,513,997	n.a.	871,317	11,156,392	7,486,288
1957	1,825,599	19,533,328	n.a.	n.a.	12,506,900	7,026,428	1,636,837	18,547,950	n.a.	n.a.	11,245,883	7,302,067
1955	1,578,709	16,246,282	n.a.	n.a.	10,370,899	5,875,383	1,405,362	15,435,199	n.a.	n.a.	9,336,372	6,098,827
1953	1,484,804	15,337,857	n.a.	n.a.	10,142,559	5,195,298	1,330,207	14,540,666	n.a.	n.a.	9,185,362	5,355,304
1951	1,355,389	13,367,054	n.a.	n.a.	n.a.	n.a.	1,215,019	12,616,237	n.a.	n.a.	7,996,649	4,619,588
1949	1,251,207	11,677,036	n.a.	n.a.	7,781,639	3,895,397	1,134,275	10,983,256	n.a.	n.a.	6,933,317	4,049,939
1947	1,132,752	9,876,255	n.a.	n.a.	6,533,551	3,342,704	1,037,791	9,363,228	n.a.	n.a.	5,909,598	3,453,630
1945	942,262	7,826,810	1,894,977	191,776	3,032,380	2,707,677	877,497	7,556,503	1,784,100	173,742	2,834,572	2,764,089
Lodging Services												
1962	121,350	1,296,743	235,264	198,629	763,280	99,570	79,610	962,850	165,488	123,894	495,739	177,729
1961	120,289	1,286,146	288,087	192,063	710,678	95,318	82,452	960,806	199,523	111,612	476,963	172,708
1960	131,461	1,343,204	n.a.	211,224	1,029,361	102,619	86,865	955,659	n.a.	n.a.	773,496	182,163
1959	134,803	1,359,597	324,715	177,802	716,932	140,148	98,054	1,135,258	262,712	123,311	548,536	200,699
1958	142,826	1,230,690	n.a.	190,060	929,690	110,940	103,264	973,172	n.a.	114,727	673,897	184,548
1957	144,600	1,250,787	n.a.	n.a.	1,125,856	124,931	109,429	973,722	n.a.	n.a.	780,060	193,662
1955	113,660	938,390	n.a.	n.a.	840,302	98,088	81,333	720,515	n.a.	n.a.	575,702	144,813
1953	126,348	987,996	n.a.	n.a.	844,683	143,313	102,849	832,338	n.a.	n.a.	657,673	174,665
1951	116,187	1,022,938	n.a.	n.a.	n.a.	n.a.	92,863	844,238	n.a.	n.a.	677,362	166,876
1949	87,663	862,753	n.a.	n.a.	750,920	111,833	69,256	715,809	n.a.	n.a.	579,913	135,896
1947	69,059	682,670	n.a.	n.a.	604,325	78,345	55,010	570,323	n.a.	n.a.	472,096	98,227
1945	72,099	622,920	n.a.	n.a.	522,068	100,852	59,862	564,910	n.a.	n.a.	454,893	110,017
Personal Services												
1962	500,975	4,484,462	1,056,012	260,451	2,020,159	1,147,840	450,458	4,165,078	975,571	203,488	1,785,136	1,200,883
1961	482,201	4,198,707	903,117	229,623	1,989,131	1,076,836	431,890	3,946,624	838,566	187,791	1,789,370	1,130,897
1960	465,935	3,913,645	n.a.	214,193	2,670,972	1,028,480	419,138	3,696,871	n.a.	n.a.	2,622,114	1,074,757
1959	445,496	3,799,002	886,384	193,450	1,711,569	1,007,599	402,731	3,590,594	813,606	165,807	1,565,195	1,045,986
1958	433,418	3,537,629	n.a.	177,971	2,430,107	929,551	400,220	3,340,426	n.a.	153,290	2,219,988	967,148
1957	442,392	3,538,089	n.a.	n.a.	2,567,524	970,565	412,558	3,397,642	n.a.	n.a.	2,407,549	990,093
1955	365,435	2,847,397	n.a.	n.a.	2,087,273	760,124	338,387	2,726,637	n.a.	n.a.	1,946,008	780,629
1953	392,967	3,038,106	n.a.	n.a.	2,260,115	777,991	362,658	2,837,802	n.a.	n.a.	2,041,186	796,616
1951	381,670	2,676,596	n.a.	n.a.	n.a.	n.a.	355,475	2,555,260	n.a.	n.a.	1,835,562	719,698
1949	371,051	2,465,495	n.a.	n.a.	1,827,085	638,410	345,881	2,333,667	n.a.	n.a.	1,675,726	657,941
1947	233,734	1,706,577	n.a.	n.a.	n.a.	n.a.	217,847	1,621,602	n.a.	n.a.	1,213,237	408,365
1945	209,978	1,411,575	n.a.	n.a.	n.a.	n.a.	202,380	1,374,801	n.a.	n.a.	982,177	392,624
Business Services												
1962	226,871	2,363,005	776,627	98,816	906,909	580,653	195,211	2,124,775	625,795	78,577	783,140	637,263
1961	218,303	2,088,363	679,959	87,528	795,651	525,225	184,382	1,887,210	575,270	68,732	669,958	573,250
1960	207,430	2,198,704	n.a.	104,265	1,572,218	522,221	171,922	1,995,547	n.a.	n.a.	1,414,765	580,782
1959	217,192	2,594,017	858,026	112,236	1,049,742	574,013	186,489	2,387,087	786,179	86,330	894,782	619,796
1958	140,459	1,411,954	n.a.	62,965	957,169	391,820	122,911	1,372,538	n.a.	53,560	909,772	409,206
1957	134,881	1,399,479	n.a.	n.a.	1,005,468	394,011	118,676	1,335,730	n.a.	n.a.	919,746	415,984
1955	126,499	1,376,580	n.a.	n.a.	1,018,620	357,960	111,947	1,338,908	n.a.	n.a.	965,618	373,290
1953	93,976	1,061,284	n.a.	n.a.	782,932	278,352	83,918	1,009,210	n.a.	n.a.	719,101	290,109
1951	72,196	931,764	n.a.	n.a.	n.a.	n.a.	64,834	892,279	n.a.	n.a.	669,268	223,011
1949	52,276	638,166	n.a.	n.a.	n.a.	n.a.	45,685	599,512	n.a.	n.a.	446,821	152,691
1947	53,837	520,343	n.a.	n.a.	388,384	131,959	48,611	499,204	n.a.	n.a.	362,318	136,886
1945	46,279	438,846	n.a.	n.a.	318,614	120,232	43,106	430,427	150,698	7,624	149,707	122,398
Automotive Services												
1962	139,145	2,552,191	1,361,842	78,525	730,799	381,025	121,592	2,423,828	1,293,453	68,913	664,853	396,609
1961	132,137	2,412,833	1,268,612	80,718	725,533	337,970	115,143	2,221,463	1,150,193	68,129	644,665	358,476
1960	126,328	2,260,964	n.a.	80,392	1,862,200	318,372	111,392	2,084,876	n.a.	n.a.	1,751,252	333,624
1959	110,829	2,025,505	1,136,874	58,001	551,848	278,782	97,743	1,886,540	1,044,211	48,648	498,416	295,265
1958	118,728	1,732,821	n.a.	65,574	1,387,390	279,857	105,307	1,609,324	n.a.	57,290	1,259,294	292,740
1957	114,155	1,601,084	n.a.	n.a.	1,329,565	271,519	101,463	1,489,685	n.a.	n.a.	1,203,980	285,705
1955	101,984	1,312,139	n.a.	n.a.	1,090,666	221,473	91,567	1,232,119	n.a.	n.a.	996,948	235,171
1953	111,373	1,532,784	n.a.	n.a.	1,301,386	231,398	98,955	1,424,814	n.a.	n.a.	1,184,039	240,775
1951	94,048	1,149,376	n.a.	n.a.	n.a.	n.a.	83,874	1,068,953	n.a.	n.a.	865,185	203,768
1949	90,468	976,963	n.a.	n.a.	n.a.	n.a.	81,406	896,665	n.a.	n.a.	734,034	162,631
1947	83,010	873,496	n.a.	n.a.	728,029	145,467	75,070	822,860	n.a.	n.a.	670,833	152,027
1945	73,636	869,793	n.a.	n.a.	724,770	145,023	68,458	826,591	474,116	13,125	190,136	149,214
Recreational Services												
1962	110,695	1,205,843	261,794	105,771	726,983	111,295	77,386	991,792	212,864	59,278	502,926	216,724
1961	106,468	1,121,657	250,551	99,848	636,227	135,031	72,191	925,565	207,420	66,958	443,410	207,777
1960	89,424	850,406	n.a.	63,105	684,457	102,844	61,983	706,725	n.a.	n.a.	539,138	167,587
1959	103,091	1,196,779	265,677	99,484	732,302	99,316	72,599	916,474	206,638	54,821	456,306	198,709
1958	80,465	1,133,663	n.a.	116,729	930,359	86,575	53,319	834,970	n.a.	76,147	605,158	153,665
1957	79,984	1,019,273	n.a.	n.a.	929,336	89,937	56,616	847,227	n.a.	n.a.	677,067	170,160
1955	78,829	1,006,011	n.a.	n.a.	903,847	102,164	57,641	839,174	n.a.	n.a.	670,595	168,579
1953	73,465	833,877	n.a.	n.a.	731,949	101,928	54,781	721,629	n.a.	n.a.	580,275	141,354
1951	71,463	807,588	n.a.	n.a.	n.a.	n.a.	50,633	659,382	n.a.	n.a.	531,588	127,794
1949	64,723	856,621	n.a.	n.a.	780,004	76,617	48,973	692,103	n.a.	n.a.	561,476	130,627
1947	60,890	710,119	n.a.	n.a.	613,046	97,073	49,783	585,707	n.a.	n.a.	454,794	130,913
1945	43,138	574,880	n.a.	n.a.	473,775	101,105	36,129	520,076	115,882	15,144	271,960	117,090

Footnote at end of table.

Table 44.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, OTHER DEDUCTIONS AND NET PROFIT, IN SERVICE INDUSTRIES FOR SELECTED YEARS—Continued

Service industries and selected years	Businesses with and without net profit						Businesses with net profit					
			Deductions						Deductions			
	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (Thousand dollars)
SERVICES—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Medical and Other Health Services												
1962	408,685	8,621,842	548,595	310,808	3,068,839	4,693,600	386,892	8,531,126	532,242	297,867	2,979,714	4,721,303
1961	399,055	7,971,484	522,595	292,423	2,858,324	4,298,142	381,669	7,912,339	513,836	281,861	2,797,850	4,318,792
1960	392,381	7,794,088	n.a.	300,539	3,436,448	4,057,101	373,385	7,699,333	n.a.	n.a.	3,616,447	4,082,886
1959	405,673	7,628,233	495,322	302,813	2,784,607	4,045,491	386,886	7,545,118	474,293	292,775	2,677,696	4,100,354
1958	370,232	6,883,736	n.a.	281,701	3,026,528	3,575,507	351,449	6,761,213	n.a.	265,251	2,888,745	3,607,217
1957	382,817	6,391,622	n.a.	n.a.	2,972,993	3,418,629	368,186	6,329,336	n.a.	n.a.	2,890,221	3,439,115
1955	349,209	5,364,317	n.a.	n.a.	2,436,030	2,928,287	332,647	5,313,449	n.a.	n.a.	2,370,217	2,943,232
1953	280,034	4,721,147	n.a.	n.a.	2,299,374	2,421,773	263,656	4,683,597	n.a.	n.a.	2,246,784	2,436,813
1951	262,731	4,000,841	n.a.	n.a.	n.a.	n.a.	248,043	3,952,216	n.a.	n.a.	1,880,312	2,071,904
1949	270,682	3,558,984	n.a.	n.a.	1,744,409	1,814,575	255,822	3,508,858	n.a.	n.a.	1,679,409	1,829,449
1947	248,291	3,034,879	n.a.	n.a.	n.a.	n.a.	237,793	3,003,794	n.a.	n.a.	1,438,213	1,565,581
1945	192,774	2,107,774	n.a.	n.a.	n.a.	n.a.	182,290	2,091,442	n.a.	n.a.	954,030	1,137,412
Repair Services, Except Automotive												
1962	182,279	1,344,804	582,171	52,658	370,098	339,877	152,864	1,262,673	529,152	44,838	331,583	357,100
1961	187,407	1,386,422	614,357	53,172	390,499	328,394	157,706	1,292,922	554,114	44,204	348,901	345,703
1960	164,277	1,333,171	n.a.	54,172	986,004	292,995	135,947	1,244,109	n.a.	n.a.	931,718	312,391
1959	161,640	1,219,707	585,496	45,511	300,311	288,389	136,468	1,121,751	515,667	37,820	262,372	305,892
1958	174,003	1,414,218	n.a.	60,147	1,033,172	320,899	151,782	1,361,509	n.a.	51,793	974,097	335,619
1957	168,537	1,325,848	n.a.	n.a.	998,406	327,442	148,138	1,260,482	n.a.	n.a.	919,022	341,460
1955	147,332	982,527	n.a.	n.a.	727,348	255,179	128,959	915,016	n.a.	n.a.	649,747	265,269
1953	136,224	1,010,270	n.a.	n.a.	758,457	251,813	121,861	954,759	n.a.	n.a.	694,197	260,562
1951	122,404	864,877	n.a.	n.a.	n.a.	n.a.	110,021	819,549	n.a.	n.a.	602,615	216,934
1949	115,555	717,910	n.a.	n.a.	540,061	177,849	103,425	676,541	n.a.	n.a.	490,906	185,635
1947	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1945	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Legal Services												
1962	132,891	2,003,222	56,433	57,138	806,636	1,083,015	121,149	1,973,518	53,724	53,912	765,875	1,100,007
1961	124,164	1,807,425	44,818	50,200	735,630	976,777	112,260	1,782,213	41,111	46,732	703,895	990,475
1960	122,356	1,710,670	n.a.	50,123	772,572	887,975	111,081	1,679,996	n.a.	n.a.	777,760	902,236
1959	123,896	1,642,405	42,341	47,582	675,251	877,231	112,622	1,622,278	40,636	44,936	647,443	889,263
1958	115,093	1,487,166	n.a.	42,429	687,785	756,952	106,944	1,453,988	n.a.	39,890	642,753	771,345
1957	112,911	1,366,115	n.a.	n.a.	626,283	739,832	105,197	1,349,284	n.a.	n.a.	601,282	748,002
1955	100,499	1,079,695	n.a.	n.a.	475,657	604,038	92,951	1,067,365	n.a.	n.a.	455,857	611,508
1953	106,786	971,133	n.a.	n.a.	440,472	530,661	98,845	960,410	n.a.	n.a.	422,569	537,841
1951	107,330	859,856	n.a.	n.a.	n.a.	n.a.	97,544	843,584	n.a.	n.a.	370,462	473,122
1949	105,293	797,284	n.a.	n.a.	n.a.	n.a.	98,384	784,600	n.a.	n.a.	329,333	455,267
1947	88,550	654,360	n.a.	n.a.	283,008	371,352	82,956	646,986	n.a.	n.a.	271,797	375,189
1945	75,171	472,912	n.a.	n.a.	n.a.	n.a.	70,414	467,317	n.a.	n.a.	186,951	280,366
Educational Services												
1962	81,640	329,282	30,628	19,988	170,944	107,722	73,678	296,606	26,425	16,572	140,787	112,822
1961	82,388	259,095	24,873	16,966	117,319	99,937	74,583	233,081	21,149	12,628	93,768	105,536
1960	69,025	248,433	n.a.	15,345	138,042	95,046	62,270	230,892	n.a.	n.a.	131,236	99,656
1959	59,626	251,913	31,817	13,366	121,322	83,408	53,452	233,842	25,646	12,852	107,717	87,627
1958	69,815	272,388	n.a.	16,416	168,303	87,669	61,914	257,103	n.a.	14,036	150,201	92,866
1957	65,307	219,919	n.a.	n.a.	136,164	83,755	60,432	192,929	n.a.	n.a.	103,930	88,999
1955	50,906	139,901	n.a.	n.a.	80,166	59,735	44,419	127,681	n.a.	n.a.	62,200	65,481
1953	38,200	166,342	n.a.	n.a.	116,040	50,302	34,922	150,806	n.a.	n.a.	97,210	53,596
1951	28,967	136,506	n.a.	n.a.	n.a.	n.a.	26,057	128,615	n.a.	n.a.	83,683	44,932
1949	18,238	111,162	n.a.	n.a.	n.a.	n.a.	16,706	101,614	n.a.	n.a.	66,008	35,606
1947	24,574	87,409	n.a.	n.a.	n.a.	n.a.	22,788	79,783	n.a.	n.a.	47,180	32,603
1945	19,834	66,842	n.a.	n.a.	n.a.	n.a.	18,261	63,274	n.a.	n.a.	39,371	23,903
Engineering and Architectural Services												
1962	48,424	771,402	108,920	21,145	423,855	217,482	40,315	731,194	102,676	18,086	358,874	251,558
1961	49,739	798,418	140,527	21,433	406,651	229,807	39,854	753,728	135,211	18,363	356,418	243,736
1960	45,066	700,843	n.a.	21,055	462,922	216,866	36,226	681,079	n.a.	n.a.	452,012	229,067
1959	45,022	772,114	153,885	20,389	371,938	225,902	37,989	747,897	147,291	18,270	346,134	236,202
1958	35,858	563,190	n.a.	14,465	363,244	185,481	29,100	525,382	n.a.	11,471	321,212	192,699
1957	40,682	614,257	n.a.	n.a.	415,814	198,443	34,259	578,853	n.a.	n.a.	370,725	208,128
1955	34,656	531,177	n.a.	n.a.	366,578	164,599	29,722	497,656	n.a.	n.a.	321,777	175,879
1953	32,000	461,654	n.a.	n.a.	318,196	143,458	27,644	424,912	n.a.	n.a.	276,546	148,366
1951	28,452	454,709	n.a.	n.a.	n.a.	n.a.	24,539	403,745	n.a.	n.a.	257,738	146,007
1949	23,024	327,560	n.a.	n.a.	n.a.	n.a.	20,950	316,483	n.a.	n.a.	198,890	117,593
1947	27,655	263,789	n.a.	n.a.	n.a.	n.a.	24,136	252,253	n.a.	n.a.	153,231	99,022
1945	19,062	154,267	n.a.	n.a.	n.a.	n.a.	16,534	147,768	n.a.	n.a.	89,159	58,609
Accounting, Auditing, and Bookkeeping												
1962	98,399	694,528	12,420	29,396	309,166	343,546	90,385	686,049	11,909	27,363	299,503	347,274
1961	96,180	603,198	18,182	28,016	254,901	302,099	88,034	578,827	15,613	25,622	230,639	306,953
1960	84,931	556,705	n.a.	24,980	245,193	286,532	77,855	549,302	n.a.	n.a.	260,408	288,894
1959	87,290	578,289	16,467	26,509	249,569	285,744	81,628	568,298	14,975	24,648	239,061	289,614
1958	83,094	718,695	n.a.	26,178	386,356	306,161	78,356	712,644	n.a.	25,180	379,623	307,841
1957	82,899	524,330	n.a.	n.a.	269,137	255,193	78,559	519,890	n.a.	n.a.	261,351	258,539
1955	60,959	385,462	n.a.	n.a.	197,260	188,202	56,853	383,587	n.a.	n.a.	193,869	189,718
1953	52,805	335,874	n.a.	n.a.	172,251	163,623	48,943	328,381	n.a.	n.a.	161,961	166,420
1951	37,446	278,257	n.a.	n.a.	n.a.	n.a.	35,276	273,150	n.a.	n.a.	139,029	134,121
1949	28,563	207,850	n.a.	n.a.	n.a.	n.a.	27,163	204,726	n.a.	n.a.	95,533	109,193
1947	33,088	184,515	n.a.	n.a.	n.a.	n.a.	31,478	181,459	n.a.	n.a.	82,859	98,600
1945	22,674	134,508	n.a.	n.a.	n.a.	n.a.	21,664	133,522	n.a.	n.a.	59,307	74,215

Footnote at end of table.

SOLE PROPRIETORSHIPS

Table 44.—NUMBER OF BUSINESSES, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, OTHER DEDUCTIONS AND NET PROFIT, IN SERVICE INDUSTRIES FOR SELECTED YEARS—Continued

Service industries and selected years	Businesses with and without net profit						Business with net profit					
	Number of businesses	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of businesses	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES—Continued												
Other Services												
1962	81,397	411,703	62,922	14,309	150,754	183,718	57,886	386,866	52,622	11,188	117,683	205,373
1961	77,158	421,312	57,766	14,937	173,969	174,640	57,444	387,989	52,592	10,132	132,414	192,851
1960	67,454	345,222	n.a.	11,156	185,450	148,616	49,145	322,256	n.a.	n.a.	156,048	166,208
1959	85,137	413,120	63,126	14,345	220,377	178,398	65,539	385,535	n.a.	n.a.	185,216	200,319
1958	61,997	324,258	n.a.	10,335	155,354	158,569	45,862	311,728	n.a.	8,682	131,652	171,394
1957	56,434	282,525	n.a.	n.a.	130,354	152,171	43,324	273,170	n.a.	n.a.	110,950	162,220
1955	48,741	282,686	n.a.	n.a.	147,152	135,534	38,936	273,092	n.a.	n.a.	638,134	145,298
1953	40,626	217,390	n.a.	n.a.	116,704	100,686	31,175	212,008	n.a.	n.a.	103,821	108,187
1951	32,495	183,746	n.a.	n.a.	n.a.	n.a.	25,860	175,266	n.a.	n.a.	83,845	91,421
1949	23,671	156,288	n.a.	n.a.	n.a.	n.a.	20,624	152,678	n.a.	n.a.	75,268	77,410
1947	210,064	1,158,098	n.a.	n.a.	n.a.	n.a.	192,319	1,099,257	n.a.	n.a.	743,040	356,217
1945	167,617	972,493	n.a.	n.a.	n.a.	n.a.	158,399	936,375	n.a.	n.a.	638,134	298,241

n.a. - Not available. Data for cost of goods sold and depreciation, where designated as not available, are included in other deductions. For 1945 and 1947 data for part of the industry groups, Personal Services and Medical and Other Health Services and for all of the industry group, Repair Services, Except Automotive, are included in Other Services.
NOTE: See "Historical Comment" for explanatory statements.

Table 45.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION FOR SELECTED YEARS

Industrial division and selected years	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1962	932,181	73,672,672	72,303,784	43,699,378	2,213,291	19,246,984	8,513,019	718,459	65,536,131	64,372,807	38,595,238	1,551,108	15,643,286	9,746,499
1961	938,966	74,706,827	73,412,664	44,568,579	2,178,293	19,271,333	8,688,622	727,725	66,352,186	65,217,119	39,105,992	1,575,740	15,924,947	9,745,507
1960	940,560	74,307,629	72,894,735	43,441,533	2,083,506	20,422,217	8,360,373	739,428	66,193,449	64,973,846	38,402,311	1,539,015	16,878,834	9,373,289
1959	949,396	78,406,071	77,046,643	47,162,367	2,102,722	20,296,274	8,844,708	759,172	71,006,298	69,828,273	42,544,020	1,595,750	17,145,723	9,720,805
1958	953,840	n.a.	77,503,737	48,889,767	2,017,335	n.a.	8,649,053	765,450	n.a.	67,557,761	41,866,050	1,616,799	n.a.	9,487,390
1957	970,627	n.a.	81,999,050	52,353,543	2,137,600	n.a.	8,758,488	779,335	n.a.	70,273,306	43,644,616	n.a.	n.a.	9,513,145
1953	958,591	79,985,477	77,822,022	55,530,272	1,526,059	14,534,880	8,394,266	819,681	74,289,731	72,328,924	50,876,334	1,286,427	12,797,571	9,329,399
1947	888,862	60,639,764	59,205,978	42,114,237	813,099	10,033,927	7,678,501	785,976	57,864,667	56,529,609	39,970,579	714,346	9,171,380	8,008,362
1945	627,049	47,301,464	46,333,710	32,317,237	483,557	7,732,955	6,767,715	573,880	45,967,120	45,052,007	31,281,393	436,824	7,313,692	6,935,211
AGRICULTURE, FORESTRY, AND FISHERIES														
1962	133,647	5,076,573	4,982,847	2,884,585	333,887	1,202,895	655,206	101,664	4,219,864	4,144,854	2,248,459	247,758	888,846	834,801
1961	136,532	4,711,307	4,609,720	2,197,051	345,647	1,558,816	609,793	103,746	3,882,868	3,802,428	1,722,060	250,647	1,129,751	784,410
1960	136,306	4,454,405	4,352,068	1,198,314	330,789	2,370,762	554,540	103,876	3,617,140	3,538,597	910,449	235,818	1,742,279	728,594
1959	141,715	4,412,813	4,307,393	1,229,814	311,464	2,282,094	589,441	107,350	3,637,415	3,548,103	972,220	226,558	1,687,795	750,842
1958	144,915	n.a.	4,242,768	1,352,517	326,187	n.a.	651,623	113,286	n.a.	3,465,022	1,039,530	233,161	n.a.	816,278
1957	148,910	n.a.	4,323,272	1,317,418	331,430	n.a.	686,680	115,229	n.a.	3,568,406	1,024,295	n.a.	n.a.	819,367
1953	143,643	3,619,311	3,495,487	2,309,434	240,984	583,337	485,556	112,021	3,022,329	2,918,241	1,807,067	174,331	413,071	627,860
1947	120,402	3,048,918	2,958,463	1,776,328	116,267	422,796	733,527	106,566	2,826,679	2,743,022	1,588,446	99,441	354,649	784,143
1945	100,809	1,889,177	1,878,774	1,110,223	68,835	242,342	467,777	90,674	1,755,831	1,746,089	988,832	60,565	208,576	497,858
MINING														
1962	15,040	944,894	912,334	500,615	83,941	364,099	[1]3,761	8,944	714,356	691,641	336,384	53,966	211,605	112,401
1961	15,939	1,018,877	984,842	565,279	99,763	362,060	[1]8,225	8,903	789,383	767,011	407,032	64,235	206,446	111,670
1960	15,697	1,048,288	1,006,936	487,924	103,367	499,813	[1]42,816	8,400	743,074	721,616	310,354	59,997	258,375	114,348
1959	13,301	986,837	956,740	462,503	91,315	407,300	25,719	7,921	733,595	711,898	319,990	55,510	245,012	113,083
1958	18,075	n.a.	1,034,473	611,742	106,522	n.a.	[1]45,959	11,290	n.a.	760,774	364,046	67,586	n.a.	127,459
1957	15,383	n.a.	1,337,111	622,986	145,735	n.a.	78,010	9,395	n.a.	1,010,510	434,656	n.a.	n.a.	170,919
1953	21,643	1,356,248	1,308,843	628,457	82,338	703,930	[1]58,477	11,231	1,188,149	1,146,615	485,619	61,036	288,946	352,548
1947	13,579	839,866	818,708	416,083	47,483	252,802	123,498	10,127	743,283	725,664	343,494	38,233	200,182	161,374
1945	11,147	583,727	563,872	303,856	32,456	181,922	65,493	7,700	493,225	477,479	236,317	26,194	128,845	101,869
CONSTRUCTION														
1962	58,164	6,877,933	6,804,981	5,284,785	153,763	845,236	594,149	49,019	5,850,327	5,791,860	4,376,880	112,371	661,265	699,811
1961	62,290	7,503,350	7,432,568	5,767,076	165,377	880,617	690,280	51,869	6,251,381	6,194,163	4,648,183	134,619	698,296	770,283
1960	62,451	6,663,365	6,583,633	4,587,492	168,022	1,270,066	637,785	52,944	5,712,514	5,642,037	3,821,513	136,189	1,041,279	713,533
1959	67,130	7,874,934	7,788,135	5,559,971	234,251	1,367,872	712,840	57,481	6,772,682	6,710,360	4,678,919	166,188	1,124,537	803,038
1958	60,945	n.a.	7,337,987	5,476,813	172,080	n.a.	715,803	52,115	n.a.	6,360,026	4,634,647	144,661	n.a.	768,478
1957	65,945	n.a.	7,535,301	5,386,101	192,949	n.a.	778,739	58,273	n.a.	6,558,026	4,555,464	n.a.	n.a.	838,123
1953	67,010	7,089,165	7,033,833	5,167,342	140,434	1,002,100	779,289	62,492	6,352,948	6,302,938	4,483,942	125,991	923,305	819,710
1947	52,592	3,519,820	3,482,525	2,422,763	64,886	529,838	502,333	49,199	3,360,108	3,324,716	2,294,174	58,026	488,431	519,477
1945	24,825	1,712,747	1,689,060	1,195,482	26,255	258,487	232,523	23,282	1,585,994	1,565,697	1,084,304	22,020	236,469	243,201
MANUFACTURING														
1962	43,091	6,702,990	6,653,967	4,870,220	141,380	1,096,463	594,927	35,119	6,037,235	5,995,113	4,338,840	118,938	934,332	645,125
1961	44,462	6,896,121	6,845,687	5,019,037	151,271	1,158,699	567,114	34,909	6,107,450	6,063,476	4,378,321	126,225	976,499	626,405
1960	47,183	7,424,192	7,372,219	5,050,843	167,129	1,603,946	602,274	37,898	6,608,613	6,567,029	4,440,512	138,509	1,366,465	663,127
1959	47,869	7,756,708	7,702,613	5,335,354	172,564	1,599,097	649,693	38,681	7,037,923	6,991,887	4,793,335	147,781	1,396,862	699,945
1958	50,745	n.a.	8,006,907	5,589,824	185,518	n.a.	665,908	41,555	n.a.	7,015,187	4,800,247	155,166	n.a.	728,451
1957	51,870	n.a.	8,236,637	5,663,611	196,017	n.a.	703,440	40,470	n.a.	7,159,382	4,807,891	n.a.	n.a.	757,257
1953	63,144	9,425,016	9,356,506	6,704,518	184,215	1,601,656	934,627	52,699	8,681,759	8,623,332	6,086,693	156,566	1,438,223	1,000,277
1947	74,978	7,959,588	7,905,673	5,683,525	112,619	1,209,457	953,987	63,214	7,493,627	7,444,776	5,291,253	99,236	1,090,982	1,012,156
1945	61,196	10,608,660	10,533,236	7,593,200	94,899	1,414,951	1,505,610	55,545	10,308,552	10,238,185	7,340,547	88,362	1,351,023	1,528,620
TRANSPORTATION, COMMUNICATION, AND SANITARY SERVICES														
1962	17,032	1,007,149	995,355	545,769	65,986	271,091	124,303	13,046	876,471	866,826	461,403	55,431	220,579	139,058
1961	18,100	1,180,641	1,166,703	667,198	74,601	292,653	146,189	14,490	1,050,889	1,037,824	587,966	61,640	243,866	157,417
1960	17,638	1,013,882	1,000,332	198,500	76,160	610,296	128,926	13,786	898,273	887,812	169,511	62,357	521,528	144,877
1959	17,623	1,119,613	1,105,980	277,601	75,029	635,337	131,646	13,817	991,397	979,255	236,754	62,502	546,387	145,754
1958	17,198	n.a.	1,047,915	281,973	76,502	n.a.	131,685	13,009	n.a.	941,977	241,417	63,966	n.a.	143,100
1957	16,873	n.a.	1,057,162	254,222	69,279	n.a.	139,948	13,804	n.a.	944,845	227,491	n.a.	n.a.	152,249
1953	20,349	981,449	970,216	353,967	65,513	395,379	166,590	17,297	917,167	906,458	325,592	57,182	361,205	173,188
1947	20,776	774,605	763,995	305,660	45,736	298,040	125,169	17,629	716,800	707,103	276,970	39,182	267,854	132,794
1945	12,300	607,313	600,510	248,212	26,298	230,831	101,972	10,656	557,066	551,146	223,609	22,098	204,097	107,262

Footnote at end of table.

Table 45.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION FOR SELECTED YEARS—Continued

Industrial division and selected years	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE														
1962	267,493	36,963,635	36,580,084	27,921,815	371,149	6,472,056	2,198,615	217,842	33,660,602	33,313,712	25,354,344	321,247	5,630,587	2,354,424
1961	277,567	37,745,960	37,389,282	28,607,128	394,477	6,520,348	2,224,007	226,759	34,186,413	33,867,093	25,817,564	340,220	5,644,906	2,383,723
1960	291,053	39,416,044	39,002,533	30,252,983	405,782	6,466,909	2,290,370	239,575	35,662,167	35,293,247	27,258,314	349,403	5,596,231	2,458,219
1959	303,822	42,073,880	41,659,862	32,416,175	434,826	6,693,767	2,529,112	253,244	38,848,313	38,475,953	29,856,004	383,803	5,925,216	2,683,290
1958	317,656	n.a.	42,919,970	33,564,923	473,776	n.a.	2,535,821	261,491	n.a.	37,399,183	29,014,478	414,313	n.a.	2,713,152
1957	331,074	n.a.	47,048,420	37,119,158	495,052	n.a.	2,721,022	270,139	n.a.	39,654,007	30,843,021	n.a.	n.a.	2,878,355
1953	356,800	48,396,936	47,973,413	38,551,395	416,346	6,389,942	3,039,253	316,841	45,473,002	45,086,104	36,026,167	382,342	5,850,548	3,213,945
1947	372,212	38,170,968	37,818,183	29,981,092	228,836	4,727,187	3,233,853	335,028	36,696,478	36,358,932	28,748,112	211,455	4,416,330	3,320,581
1945	248,860	26,946,733	26,678,408	20,575,700	115,493	3,487,009	2,768,531	234,186	26,449,076	26,186,337	20,163,291	110,551	3,380,716	2,794,518
Wholesale Trade														
1962	40,960	12,477,567	12,356,676	10,135,081	89,754	1,679,672	573,060	33,535	11,399,743	11,290,057	9,231,481	78,744	1,478,254	611,264
1961	41,950	12,945,796	12,842,911	10,591,842	93,514	1,657,683	602,757	34,699	11,944,394	11,849,851	9,742,828	82,755	1,485,971	632,840
1960	40,572	12,854,708	12,711,942	10,618,177	95,028	1,554,750	586,753	34,392	11,860,627	11,732,368	9,767,682	82,896	1,382,487	627,562
1959	50,456	14,693,198	14,564,794	12,105,900	111,833	1,774,914	700,551	42,017	13,818,440	13,702,947	11,375,396	98,269	1,600,321	744,454
1958	48,884	n.a.	15,115,810	12,665,191	119,776	n.a.	708,062	40,439	n.a.	13,292,493	11,067,675	101,647	n.a.	755,989
1957	53,161	n.a.	17,245,681	14,537,160	133,344	n.a.	779,043	44,450	n.a.	14,429,962	11,977,598	n.a.	n.a.	824,761
1953	46,665	17,425,874	17,306,042	15,024,462	89,000	1,579,531	732,881	40,907	16,308,266	16,204,208	13,993,983	81,257	1,415,937	817,089
1947	45,280	13,154,703	13,048,982	11,222,661	42,949	1,123,598	765,495	39,966	12,611,392	12,512,012	10,729,185	40,157	1,052,615	789,435
1945	37,037	11,764,709	11,667,486	9,829,823	24,792	1,066,458	843,636	34,475	11,535,126	11,439,896	9,625,592	23,375	1,033,970	852,189
Retail Trade														
1962	220,585	23,479,010	23,226,584	17,041,669	268,542	4,604,700	1,564,099	179,328	21,323,169	21,095,472	15,432,486	230,736	3,984,371	1,675,576
1961	228,775	23,662,652	23,420,711	17,171,502	286,873	4,650,864	1,553,413	186,388	21,199,941	20,985,097	15,304,742	245,048	3,972,104	1,678,047
1960	238,451	25,040,435	24,786,856	18,484,372	292,453	4,651,630	1,611,980	195,737	22,423,898	22,199,029	16,454,267	250,913	3,987,045	1,731,673
1959	241,170	25,143,176	24,882,099	18,610,526	295,728	4,545,147	1,691,775	200,611	22,933,689	22,700,007	16,893,149	260,770	3,983,536	1,796,234
1958	250,629	n.a.	25,378,891	19,044,502	322,728	n.a.	1,676,099	206,607	n.a.	21,920,647	16,275,461	284,180	n.a.	1,797,770
1957	266,006	n.a.	27,853,899	21,058,772	338,814	n.a.	1,837,002	216,789	n.a.	23,627,455	17,642,340	n.a.	n.a.	1,938,815
1953	291,234	28,477,269	28,194,552	21,551,928	305,497	4,492,255	2,127,589	259,918	26,779,733	26,516,937	20,149,505	280,470	4,137,667	2,212,091
1947	294,759	20,503,599	20,303,945	15,169,471	157,322	3,073,522	2,107,284	266,294	19,734,795	19,542,564	14,564,726	144,600	2,865,163	2,160,306
1945	201,854	13,016,094	12,868,831	9,063,167	80,535	2,141,797	1,730,595	190,225	12,783,259	12,639,311	8,884,449	77,258	2,074,991	1,746,561
Wholesale and Retail Trade not Allocable														
1962	5,948	1,007,058	996,824	745,065	12,853	187,684	61,456	4,979	937,690	928,183	690,377	11,767	167,962	67,584
1961	6,842	1,137,512	1,125,660	843,784	14,090	211,801	67,837	5,672	1,042,078	1,032,145	769,994	12,417	186,831	72,836
1960	12,030	1,520,901	1,503,735	1,150,434	18,301	260,529	91,637	9,446	1,377,642	1,361,850	1,036,365	15,594	226,699	98,984
1959	12,196	2,237,506	2,212,969	1,699,749	27,265	373,706	136,786	10,616	2,096,184	2,072,999	1,587,459	24,764	341,359	142,602
1958	18,143	n.a.	2,425,269	1,855,230	31,272	n.a.	151,740	14,445	n.a.	2,186,043	1,671,342	28,486	n.a.	159,393
1957	11,907	n.a.	1,948,840	1,523,226	22,894	n.a.	104,977	8,900	n.a.	1,596,590	1,223,083	n.a.	n.a.	114,779
1953	18,901	2,493,793	2,472,819	1,975,005	21,849	318,156	178,783	16,016	2,385,003	2,364,959	1,882,679	20,615	296,944	184,765
1947	32,173	4,512,666	4,465,256	3,592,960	28,565	530,067	361,074	28,768	4,350,291	4,304,356	3,454,201	26,698	498,552	370,840
1945	9,969	2,165,930	2,142,091	1,682,710	10,166	278,754	194,300	9,486	2,130,691	2,107,130	1,653,250	9,918	271,755	195,768
FINANCE, INSURANCE, AND REAL ESTATE														
1962	229,400	5,564,292	4,975,893	221,550	689,461	3,700,827	952,454	155,547	4,483,009	3,983,570	205,117	371,806	2,491,740	1,414,346
1961	207,678	5,442,938	4,901,991	219,465	580,081	3,525,858	1,117,534	143,766	4,671,158	4,183,196	194,248	346,877	2,698,508	1,431,525
1960	202,630	4,696,220	4,154,424	142,333	473,777	2,988,315	1,091,795	145,653	4,058,786	3,571,157	131,299	294,783	2,296,679	1,336,025
1959	185,173	4,745,143	4,217,032	194,699	444,978	2,904,361	1,201,105	137,648	4,201,259	3,732,150	172,101	294,384	2,336,285	1,398,489
1958	168,960	n.a.	3,704,045	161,125	347,237	n.a.	1,161,345	126,375	n.a.	3,209,302	156,407	273,142	n.a.	1,277,977
1957	170,180	n.a.	3,822,641	172,295	368,322	n.a.	1,065,671	131,063	n.a.	3,360,223	149,103	n.a.	n.a.	1,200,725
1953	131,371	2,712,745	2,260,816	98,737	185,311	1,478,187	950,510	112,141	2,561,513	2,144,329	95,340	162,725	1,307,500	995,948
1947	87,647	1,529,546	1,220,750	46,144	78,982	847,534	556,886	74,117	1,433,246	1,154,079	44,348	68,537	731,386	588,975
1945	64,478	1,213,119	1,060,184	31,627	55,419	651,716	474,357	55,868	1,169,630	988,265	29,932	47,807	599,883	492,008
SERVICES														
1962	166,737	10,517,086	10,380,375	1,461,501	373,265	5,288,676	3,393,644	136,389	9,678,750	9,569,796	1,266,197	269,278	4,601,260	3,542,015
1961	171,278	10,109,802	9,985,284	1,494,027	364,684	4,939,214	3,311,877	139,851	9,324,228	9,214,724	1,323,503	249,316	4,303,593	3,447,816
1960	159,360	9,445,464	9,281,292	1,483,675	354,800	4,551,437	3,055,552	131,521	8,765,888	8,629,767	1,331,103	259,168	4,009,404	3,166,213
1959	160,498	9,166,991	9,043,783	1,566,623	328,465	4,308,312	2,963,591	134,487	8,538,793	8,437,534	1,411,487	252,631	3,804,792	3,069,883
1958	162,881	n.a.	8,927,394	1,728,299	324,117	n.a.	2,779,900	137,066	n.a.	8,207,736	1,521,068	260,506	n.a.	2,853,531
1957	155,230	n.a.	8,291,883	1,659,262	330,984	n.a.	2,502,416	130,052	n.a.	7,730,282	1,484,289	n.a.	n.a.	2,606,802
1953	146,453	6,277,536	6,139,910	1,677,123	207,010	2,332,403	2,061,000	129,681	5,981,674	5,869,737	1,529,274	163,494	2,182,913	2,105,993
1947	130,954	4,340,642	4,240,491	1,258,799	109,315	1,625,735	1,346,793	117,455	4,162,523	4,069,327	1,177,032	92,361	1,513,754	1,379,376
1945	90,466	3,207,785	3,139,150	951,534	57,375	1,151,897	1,046,979	84,563	3,132,928	3,068,147	917,400	53,306	1,100,701	1,061,521

Table 45.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION FOR SELECTED YEARS—Continued

Industrial division and selected years	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (Thousand dollars)
NATURE OF BUSINESS NOT ALLOCABLE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1962	1,577	18,120	17,948	8,538	459	5,641	3,482	889	15,517	15,435	7,614	313	3,072	4,518
1961	5,120	97,831	96,587	32,318	2,392	33,068	30,053	3,432	88,416	87,204	27,115	1,961	27,082	32,258
1960	8,242	145,769	141,298	39,469	3,680	60,673	41,947	5,775	126,994	122,584	29,256	2,791	46,594	48,353
1959	12,265	269,152	265,105	119,627	9,830	98,134	41,561	8,543	244,921	241,133	103,210	6,393	78,837	56,481
1958	12,465	n.a.	234,483	122,551	5,396	n.a.	52,847	9,263	n.a.	198,454	94,210	4,298	n.a.	58,964
1957	15,162	n.a.	346,623	158,490	7,832	n.a.	82,562	10,910	n.a.	287,625	118,406	n.a.	n.a.	89,348
1953	8,178	127,071	124,108	39,299	3,908	47,946	35,918	5,278	111,190	108,897	36,640	2,760	31,860	39,930
1947	15,722	455,811	438,583	223,843	8,975	120,538	102,455	12,641	431,923	415,908	206,750	7,875	107,812	109,486
1945	12,968	532,203	519,406	307,403	6,527	113,800	104,473	11,406	514,818	502,647	297,161	5,921	103,382	108,354

[1]Net loss exceeds net profit.
n.a. - Not available.
NOTE: See "Historical comments" for explanatory statements.

Table 46.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT, IN FINANCE, INSURANCE, AND REAL ESTATE INDUSTRIES FOR SELECTED YEARS

Finance, insurance, and real estate industries and selected years	Partnerships with and without net profit							Partnerships with net profit						
				Deductions							Deductions			
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TOTAL FINANCE, INSURANCE, AND REAL ESTATE														
1962	229,400	5,564,292	4,975,893	221,550	689,461	3,700,827	952,454	155,547	4,483,009	3,983,570	205,117	371,806	2,491,740	1,414,346
1961	207,678	5,442,938	4,901,991	219,465	580,081	3,525,858	1,117,534	143,766	4,671,158	4,183,196	194,248	346,877	2,698,508	1,431,525
1960	202,630	4,696,220	4,154,424	142,333	473,777	2,988,315	1,091,795	145,653	4,058,786	3,571,157	131,299	294,783	2,296,679	1,336,025
1959	185,173	4,745,143	4,217,032	194,699	444,978	2,904,361	1,201,105	137,648	4,201,259	3,732,150	172,101	294,384	2,336,285	1,398,489
1958	168,960	n.a.	3,704,045	161,125	347,237	n.a.	1,161,345	126,375	n.a.	3,209,302	156,407	273,142	n.a.	1,277,977
1957	170,180	n.a.	3,822,641	172,295	368,322	n.a.	1,065,671	131,063	n.a.	3,360,223	149,103	n.a.	n.a.	1,200,725
1953	131,371	2,712,745	2,260,816	98,737	185,311	1,478,187	950,510	112,141	2,561,513	2,144,329	95,340	162,725	1,307,500	995,948
1947	87,647	1,529,546	1,220,750	46,144	78,982	847,534	556,886	74,117	1,433,246	1,154,079	44,348	68,537	731,386	588,975
1945	64,478	1,213,119	1,060,184	31,627	55,419	651,716	474,357	55,868	1,169,630	988,265	29,932	47,807	599,883	492,008
Credit Agencies Other Than Banks														
1962	2,565	98,684	76,430	13,675	1,515	53,013	30,481	2,186	92,706	73,452	12,933	1,275	44,347	34,151
1961	2,240	81,596	61,580	7,940	1,270	46,846	25,540	1,882	78,826	59,508	7,254	1,238	43,070	27,264
1960	14,668	148,184	78,259	9,878	3,024	81,638	53,644	11,815	140,745	75,563	9,878	2,094	64,741	64,032
1959	2,960	75,421	62,167	6,996	1,128	39,463	27,834	2,519	73,079	60,326	6,996	1,086	36,073	28,924
1958	2,108	n.a.	57,735	9,938	661	n.a.	14,713	1,988	n.a.	56,091	9,938	n.a.	n.a.	15,006
1957[1]														
1953[1]														
1947[1]														
1945[1]														
Security and Commodity Brokers, Dealers, Exchanges, and Services														
1962	4,077	1,222,769	1,057,217	1,650	11,437	1,064,897	144,785	2,691	1,055,547	918,289	1,339	9,979	856,776	187,453
1961	2,882	1,616,515	1,434,671	1,023	11,871	1,277,394	326,227	2,178	1,555,818	1,377,553	1,023	11,477	1,189,140	354,178
1960	2,959	1,163,112	976,173	633	9,040	951,124	202,315	2,171	1,069,935	893,976	633	8,304	838,725	222,273
1959	4,834	1,302,761	1,108,265	328	9,905	989,537	302,991	3,697	1,255,656	1,071,725	328	8,506	923,581	323,241
1958	3,911	n.a.	1,001,153	1,002	8,836	n.a.	290,500	2,633	n.a.	775,054	627	n.a.	n.a.	302,236
1957	5,352	n.a.	737,893	738	6,754	n.a.	173,070	3,418	n.a.	689,275	689	n.a.	n.a.	183,198
1953	2,745	513,725	372,222	373	2,811	390,690	119,851	2,230	464,216	337,075	347	2,374	338,531	122,964
1947	2,607	328,532	219,966	220	1,457	249,816	77,039	1,951	296,093	197,909	198	1,225	210,573	84,097
1945	2,422	441,137	355,121	355	762	260,057	179,963	2,192	436,958	351,989	352	743	255,064	180,799
Insurance Agents, Brokers, and Service														
1962	12,735	683,553	666,688	127,855	9,149	340,636	205,913	11,776	657,456	641,398	125,016	8,348	315,318	208,774
1961	11,920	583,560	574,862	117,366	7,109	284,268	174,817	10,839	556,723	548,822	106,153	6,822	267,308	176,640
1960	12,608	611,189	595,575	84,685	7,794	321,242	177,468	11,636	584,149	568,894	78,525	7,236	298,396	199,992
1959	13,090	594,951	584,063	90,836	9,275	288,840	206,000	12,081	566,884	556,561	79,036	8,846	270,919	208,083
1958	11,684	n.a.	655,549	97,190	7,520	n.a.	210,570	10,698	n.a.	633,837	93,032	n.a.	n.a.	211,702
1957	13,667	n.a.	662,139	93,318	8,460	n.a.	216,931	12,753	n.a.	629,680	80,561	n.a.	n.a.	217,516
1953	12,302	562,676	554,639	62,239	7,959	275,737	216,741	11,901	557,978	550,192	60,638	7,948	271,773	217,619
1947	6,573	221,950	217,257	18,476	1,371	113,128	88,975	6,309	219,310	214,720	17,923	1,349	110,719	89,319
1945	5,265	152,615	150,245	12,865	762	77,941	61,047	5,141	151,027	148,798	12,840	756	76,195	61,236
Real Estate														
1962	167,181	3,116,790	2,969,060	65,837	656,848	2,016,490	377,615	111,601	2,303,957	2,184,822	54,053	344,298	1,183,387	722,219
1961	155,415	2,843,728	2,675,866	76,968	553,044	1,738,706	475,010	107,874	2,203,339	2,067,222	63,772	322,859	1,108,991	707,717
1960	149,662	2,508,702	2,346,001	31,553	447,970	1,500,026	529,153	107,034	2,018,171	1,886,210	27,229	273,133	1,004,272	713,537
1959	141,198	2,452,515	2,217,560	72,416	416,885	1,417,211	546,003	102,648	2,013,369	1,813,977	63,530	271,250	983,339	695,250
1958	130,659	n.a.	1,842,340	44,609	322,474	n.a.	562,703	97,017	n.a.	1,581,822	38,301	n.a.	n.a.	646,402
1957	133,276	n.a.	2,121,719	51,374	347,316	n.a.	551,880	101,559	n.a.	1,758,087	42,569	n.a.	n.a.	667,339
1953	98,958	1,369,585	1,204,382	29,162	171,706	695,335	473,382	83,068	1,286,758	1,131,275	27,392	149,932	599,407	510,027
1947	67,155	780,244	665,014	16,102	73,819	394,998	295,325	55,722	736,521	626,553	15,171	63,940	342,460	314,950
1945	49,055	502,495	478,386	11,583	52,135	258,859	179,918	41,617	468,951	411,623	9,967	45,002	220,935	193,647
Other Finance, Insurance, and Real Estate														
1962	42,842	442,496	206,498	12,539	10,512	225,785	193,660	27,293	373,343	165,609	11,776	7,906	91,912	261,749
1961	35,221	317,539	155,012	16,168	6,787	178,644	115,940	20,993	276,252	130,091	16,046	4,481	89,999	165,726
1960	22,733	265,033	158,416	15,584	5,949	134,285	109,215	12,997	245,786	146,514	15,034	4,016	90,545	136,191
1959	23,091	319,495	244,977	24,123	7,785	169,310	118,277	16,703	292,271	229,561	22,211	4,696	122,373	142,991
1958	20,598	n.a.	205,003	18,324	7,746	n.a.	82,859	14,039	n.a.	162,498	14,509	n.a.	n.a.	102,631
1957	17,885	n.a.	300,890	26,865	5,792	n.a.	123,790	13,333	n.a.	283,181	25,284	n.a.	n.a.	132,672
1953	17,166	266,759	129,573	6,963	2,835	116,425	140,536	14,942	252,561	125,787	6,963	2,471	92,789	145,338
1947	11,312	198,820	118,513	11,346	2,335	89,592	95,547	10,135	181,322	114,897	11,056	2,023	67,634	100,609
1945	7,736	116,872	76,432	6,824	1,760	54,859	53,429	6,918	112,694	75,855	6,773	1,306	47,689	56,926

[1]Data relating to"Credit agencies other than banks" prior to 1958 are included in "Other finance, insurance, and real estate."

n.a. - Not available.

NOTE: See Historical comments" for explanatory statements.

Table 47.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT IN SERVICE INDUSTRIES, FOR SELECTED YEARS

Service industries and selected years	Partnerships with and without net profit							Partnerships with net profit						
				Deductions							Deductions			
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Cost of goods sold (Thousand dollars)	Depreciation (Thousand dollars)	Other deductions (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TOTAL SERVICES														
1962	166,737	10,517,086	10,380,375	1,461,501	373,265	5,288,676	3,393,644	136,389	9,678,750	9,569,796	1,266,197	269,278	4,601,260	3,542,015
1961	171,278	10,109,802	9,985,284	1,494,027	364,684	4,939,214	3,311,877	139,851	9,324,228	9,214,724	1,323,503	249,316	4,303,593	3,447,816
1960	159,360	9,445,464	9,281,292	1,483,675	354,800	4,551,437	3,055,552	131,521	8,765,888	8,629,767	1,331,103	259,168	4,009,404	3,166,213
1959	160,498	9,166,991	9,043,783	1,566,623	328,465	4,308,312	2,963,591	134,487	8,538,793	8,437,534	1,411,487	252,631	3,804,792	3,069,883
1958	162,881	n.a.	8,927,394	1,728,299	324,117	n.a.	2,779,900	137,066	n.a.	8,207,736	1,521,068	260,506	n.a.	2,853,531
1957	155,230	n.a.	8,291,883	1,659,262	330,984	n.a.	2,502,416	130,052	n.a.	7,730,282	1,484,289	n.a.	n.a.	2,606,802
1953	146,453	6,277,536	6,139,910	1,677,123	207,010	2,332,403	2,061,000	129,681	5,981,674	5,869,737	1,529,274	163,494	2,182,913	2,105,993
1947	130,954	4,340,642	4,240,491	1,258,799	109,315	1,625,735	1,346,793	117,455	4,162,523	4,069,327	1,177,032	92,361	1,513,754	1,379,376
1945	90,466	3,207,785	3,139,150	951,534	57,375	1,151,892	1,046,979	84,563	3,132,928	3,068,147	917,400	53,306	1,100,696	1,061,521
Lodging Services														
1962	14,422	656,957	624,101	108,699	88,939	424,671	34,648	9,412	454,403	436,494	72,508	49,019	260,238	72,638
1961	14,914	590,195	570,055	95,513	81,912	380,824	31,946	9,105	412,391	397,271	69,180	43,434	236,087	63,690
1960	14,066	637,222	596,460	116,361	81,281	406,614	32,966	8,473	467,271	441,166	83,899	46,063	269,527	67,782
1959	15,085	580,482	559,757	105,043	70,031	365,413	39,995	10,261	458,398	443,280	77,776	47,536	265,907	67,179
1958	16,002	n.a.	626,759	115,090	76,441	n.a.	40,517	10,740	n.a.	406,732	71,840	n.a.	n.a.	69,754
1957	15,695	n.a.	630,258	126,892	80,580	n.a.	47,528	10,384	n.a.	498,802	100,642	n.a.	n.a.	73,500
1953	14,964	508,157	459,795	190,166	51,091	219,899	47,001	10,931	399,737	355,139	121,266	36,049	179,296	63,126
1947	10,257	404,653	363,209	165,586	19,394	161,468	58,205	8,489	372,841	335,766	150,350	16,119	143,382	62,990
1945	6,916	341,284	314,926	130,934	11,600	129,019	69,731	6,314	332,259	307,102	126,918	10,886	123,528	70,927
Personal Services														
1962	34,630	1,080,552	1,072,256	236,124	66,149	572,467	205,812	28,138	959,159	952,187	209,667	48,414	480,520	220,558
1961	35,626	1,152,565	1,140,075	283,514	71,566	581,567	215,918	29,475	1,037,936	1,027,045	256,822	54,144	495,451	231,519
1960	32,574	1,043,988	1,031,894	240,044	59,298	539,439	205,207	26,890	966,617	955,557	227,084	48,327	476,486	214,720
1959	33,490	1,170,394	1,157,625	301,905	64,709	579,970	223,810	27,991	1,078,782	1,066,717	282,106	53,582	508,922	234,172
1958	33,808	n.a.	1,263,111	363,981	60,991	n.a.	253,113	29,761	n.a.	1,183,978	346,782	n.a.	n.a.	259,144
1957	34,129	n.a.	1,074,060	291,633	54,770	n.a.	227,977	30,145	n.a.	1,027,823	279,766	n.a.	n.a.	233,147
1953	34,434	928,253	919,156	327,226	39,204	346,337	215,486	31,832	899,197	890,172	319,231	36,240	324,718	219,008
1947	37,114	834,463	827,065	310,107	25,222	313,166	185,968	33,868	803,099	796,101	294,965	23,438	294,351	190,345
1945	27,530	622,571	616,680	211,376	13,225	236,146	161,824	26,561	610,850	605,153	205,304	12,796	229,827	162,923
Business Services														
1962	18,348	819,635	805,098	252,629	43,313	362,571	161,122	14,149	739,397	727,586	223,491	34,066	296,288	185,552
1961	19,428	862,230	848,166	237,323	47,372	399,035	178,500	14,679	780,329	768,018	213,080	30,014	342,818	194,417
1960	14,271	728,195	714,340	223,828	51,568	325,669	127,130	11,052	670,240	657,659	212,031	36,692	282,793	138,724
1959	15,944	754,813	742,511	256,697	38,721	313,322	146,073	12,372	706,658	697,437	241,188	30,633	275,857	158,980
1958	16,962	n.a.	961,066	323,227	43,612	n.a.	170,282	13,079	n.a.	847,935	271,945	n.a.	n.a.	178,400
1957	14,501	n.a.	753,610	279,065	30,157	n.a.	144,476	11,686	n.a.	712,393	259,541	n.a.	n.a.	150,620
1953	12,481	636,277	620,972	257,645	17,970	199,819	160,843	11,178	624,238	609,017	251,430	16,051	194,423	162,334
1947	8,237	305,180	298,852	136,222	9,003	96,101	63,854	7,082	294,037	287,894	132,447	5,929	89,124	66,537
1945	5,005	272,757	261,772	136,570	4,718	71,957	59,510	4,373	266,408	256,879	134,187	3,886	67,719	60,614
Automotive Services														
1962	16,932	758,081	750,996	373,891	26,714	243,438	114,038	14,591	672,228	667,067	326,669	20,894	204,543	120,122
1961	18,283	731,465	722,498	373,060	34,462	220,947	102,996	15,216	629,079	621,732	327,930	18,077	170,528	112,544
1960	19,223	794,947	787,286	394,843	34,776	241,216	122,112	16,676	716,217	709,810	362,755	22,296	202,429	128,737
1959	18,460	770,081	761,242	385,117	29,955	235,303	119,706	16,065	690,591	682,840	347,321	19,977	198,676	124,617
1958	18,234	n.a.	657,104	345,265	24,282	n.a.	108,007	16,212	n.a.	601,857	316,905	n.a.	n.a.	112,157
1957	15,900	n.a.	647,780	325,168	51,323	n.a.	88,713	13,961	n.a.	551,864	269,571	n.a.	n.a.	107,418
1953	15,142	463,111	438,787	216,866	25,417	131,674	89,154	14,019	420,172	415,165	202,484	8,725	115,672	93,291
1947	17,038	366,213	361,346	205,961	6,850	80,443	72,959	15,569	348,154	343,754	192,812	6,144	73,955	75,243
1945	11,039	240,201	238,340	131,686	3,516	51,017	53,982	10,452	233,757	231,943	126,665	3,285	48,889	54,918
Recreational Services														
1962	14,142	663,410	641,149	114,403	56,745	453,312	38,950	8,251	491,487	473,261	88,930	31,160	286,419	84,978
1961	13,466	646,409	623,049	110,719	44,463	443,705	47,522	8,393	480,009	459,652	84,928	23,487	283,779	87,815
1960	13,227	647,107	619,913	117,347	46,599	426,686	56,475	8,146	499,646	481,084	94,471	28,414	288,374	88,387
1959	12,520	575,642	546,967	111,017	45,491	374,748	44,386	8,101	431,727	413,523	87,206	26,402	241,086	77,033
1958	13,230	n.a.	540,009	100,447	43,385	n.a.	71,614	8,649	n.a.	425,748	66,189	n.a.	n.a.	84,102
1957	16,189	n.a.	650,618	177,138	45,398	n.a.	49,355	9,176	n.a.	502,045	142,944	n.a.	n.a.	85,236
1953	11,859	442,088	429,261	157,201	29,713	195,334	59,840	8,390	383,635	372,448	133,525	24,482	156,177	69,451
1947	14,708	669,020	646,733	188,655	30,031	332,802	117,532	11,702	607,835	586,494	166,992	22,985	288,445	129,413
1945	10,702	541,354	529,804	149,226	14,628	256,343	121,156	9,228	514,843	504,017	139,442	13,181	234,004	128,215

Table 47.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF GOODS SOLD, DEPRECIATION, AND NET PROFIT IN SERVICE INDUSTRIES, FOR SELECTED YEARS—Continued

Service industries and selected years	Partnerships with and without new profit							Partnerships with net profit						
	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (less loss) (Thousand dollars)	Number of partnerships	Total receipts (Thousand dollars)	Business receipts (Thousand dollars)	Deductions: Cost of goods sold (Thousand dollars)	Deductions: Depreciation (Thousand dollars)	Deductions: Other deductions (Thousand dollars)	Net profit (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES--Continued														
Medical and Other Health Services														
1962	20,071	2,133,958	2,118,401	87,055	36,016	929,926	1,080,961	18,313	2,065,701	2,051,400	80,449	32,992	863,363	1,088,897
1961	19,032	1,916,645	1,904,146	63,106	31,736	835,679	986,124	17,724	1,869,294	1,857,874	57,931	29,265	788,088	994,010
1960	18,361	1,883,862	1,865,744	76,113	33,262	795,200	979,287	17,294	1,847,302	1,829,264	68,473	31,356	763,043	984,430
1959	17,322	1,759,353	1,749,827	78,335	32,761	758,813	889,444	16,454	1,715,334	1,706,352	72,377	29,985	715,780	897,192
1958	16,936	n.a.	1,450,318	37,295	25,290	n.a.	779,277	16,260	n.a.	1,429,353	34,001	n.a.	n.a.	781,266
1957	14,606	n.a.	1,259,193	72,852	23,653	n.a.	629,182	13,787	n.a.	1,217,840	64,248	n.a.	n.a.	633,084
1953	13,261	1,012,240	1,008,548	108,220	14,628	364,111	525,281	12,561	1,007,386	1,003,895	104,685	13,663	361,341	527,697
1947	8,416	425,221	421,608	54,713	6,021	135,756	228,731	8,062	421,900	418,412	53,507	5,800	133,220	229,373
1945	5,626	263,140	261,305	29,906	2,883	80,671	149,679	5,395	261,129	259,293	29,749	2,837	78,637	149,905
Repair Services, Except Automotive														
1962	9,443	245,536	243,697	106,797	6,836	79,332	52,571	7,889	226,652	224,925	97,064	6,090	69,527	53,971
1961	10,610	290,696	288,790	132,082	7,139	91,163	60,312	8,737	269,597	267,732	122,390	6,424	78,526	62,257
1960	10,584	292,965	291,841	136,480	6,975	85,976	63,534	8,873	267,877	266,940	121,323	6,206	74,847	65,501
1959	10,612	307,268	305,371	145,886	6,250	90,778	64,354	9,203	298,196	296,373	141,289	5,826	85,466	65,615
1958	11,660	n.a.	381,523	204,186	11,435	n.a.	80,262	10,223	n.a.	360,346	190,724	n.a.	n.a.	81,177
1957	11,048	n.a.	373,447	165,449	10,973	n.a.	80,227	9,887	n.a.	357,784	155,689	n.a.	n.a.	81,638
1953	14,481	436,793	435,065	239,166	10,460	88,261	98,906	12,581	423,849	422,121	226,330	10,300	86,041	101,178
1947	12,478	259,797	258,474	130,098	5,238	59,897	64,564	11,186	252,117	250,987	124,604	4,761	56,265	66,487
1945	8,092	181,961	180,927	85,348	2,663	46,373	47,577	7,514	175,155	174,168	80,742	2,438	43,290	48,685
Legal Services														
1962	21,418	2,179,264	2,163,031	46,025	25,026	940,923	1,167,290	19,997	2,145,007	2,129,476	44,516	24,274	904,769	1,171,448
1961	22,071	2,149,523	2,132,287	28,442	24,356	933,005	1,163,720	20,804	2,123,331	2,106,599	28,369	23,921	904,221	1,166,820
1960	19,950	1,780,417	1,756,893	24,959	21,358	755,313	978,787	18,847	1,756,046	1,732,893	24,940	20,944	729,041	981,121
1959	20,123	1,742,520	1,727,658	27,668	20,889	702,756	991,207	18,947	1,719,758	1,704,985	27,668	20,387	678,460	993,243
1958	17,538	n.a.	1,537,995	38,231	19,482	n.a.	832,306	16,099	n.a.	1,508,761	38,218	n.a.	n.a.	834,930
1957	16,416	n.a.	1,354,424	30,611	16,364	n.a.	783,639	15,739	n.a.	1,343,587	30,488	n.a.	n.a.	784,239
1953	18,702	1,049,661	1,038,856	32,227	8,403	398,904	610,127	17,902	1,043,343	1,033,084	32,227	8,248	388,533	614,335
1947	13,096	611,308	604,397	11,279	3,404	216,923	379,702	12,803	610,254	603,363	11,238	3,369	215,009	380,638
1945	9,342	415,201	410,699	5,399	2,114	137,734	269,954	9,072	414,513	410,065	5,392	2,083	136,694	270,344
Engineering and Architectural Services														
1962	6,325	828,914	819,601	113,917	7,719	514,511	192,767	5,732	796,190	787,495	103,469	7,276	489,258	196,187
1961	5,985	760,085	752,580	140,265	7,628	444,249	167,943	5,115	726,169	718,735	134,535	7,247	410,375	174,012
1960	6,058	734,823	726,710	124,735	7,450	432,057	170,581	5,117	698,182	690,305	114,002	7,092	402,464	174,624
1959	6,511	725,590	716,611	131,222	8,296	424,363	161,709	5,557	667,755	658,819	113,142	7,340	380,025	167,248
1958	5,011	n.a.	686,277	165,671	7,827	n.a.	135,322	4,171	n.a.	629,160	150,064	n.a.	n.a.	139,256
1957	5,843	n.a.	782,554	172,807	6,700	n.a.	189,797	5,061	n.a.	754,832	163,812	n.a.	n.a.	195,239
1953	3,978	441,863	435,812	125,032	5,644	192,612	118,575	3,536	425,793	419,807	115,066	5,470	185,729	119,528
1947	3,228	199,764	197,672	40,143	1,551	95,545	62,525	2,847	191,860	189,936	36,391	1,403	89,536	64,530
1945	2,570	143,473	141,110	61,689	963	47,902	32,919	2,194	140,092	137,737	60,635	930	44,748	33,779
Accounting, Auditing, and Bookkeeping Services														
1962	8,534	1,083,239	1,075,810	13,380	13,760	726,014	330,085	8,081	1,070,963	1,063,562	12,979	13,560	713,418	331,006
1961	9,115	931,221	925,892	10,830	11,794	572,126	336,471	8,519	922,137	916,841	10,781	11,502	561,329	338,525
1960	8,076	770,489	760,751	12,699	10,023	467,464	280,303	7,718	760,499	751,064	12,674	9,856	456,452	281,517
1959	8,193	712,654	709,086	10,498	10,067	428,269	263,820	7,738	708,968	705,458	10,458	9,896	423,963	264,651
1958	8,856	n.a.	690,729	4,371	8,702	n.a.	260,185	8,090	n.a.	683,643	4,233	n.a.	n.a.	260,198
1957	7,502	n.a.	613,578	7,024	8,499	n.a.	205,472	7,019	n.a.	612,666	7,024	n.a.	n.a.	206,154
1953	5,302	289,375	284,537	7,358	3,117	159,373	119,527	5,102	285,972	281,134	7,358	3,023	155,920	119,671
1947	4,441	209,572	207,387	4,155	1,225	108,502	95,690	4,281	209,395	207,210	4,137	1,219	108,115	95,924
1945	2,646	155,473	154,412	2,412	498	80,074	72,488	2,586	155,351	154,290	2,412	498	79,888	72,552
Other Services														
1962	2,472	67,540	66,235	8,581	2,048	41,511	15,400	1,836	57,563	56,343	6,455	1,533	32,917	16,658
1961	2,748	78,768	77,746	19,173	2,256	36,914	20,425	2,084	73,956	73,225	17,557	1,801	32,391	22,207
1960	2,970	131,449	129,460	16,266	2,210	73,803	39,170	2,435	115,991	114,025	9,451	1,922	63,948	40,670
1959	2,238	68,194	67,128	13,235	1,295	34,577	19,087	1,798	62,626	61,750	10,956	1,067	30,650	19,953
1958	4,644	n.a.	132,503	30,535	2,670	n.a.	49,015	3,782	n.a.	130,223	30,167	n.a.	n.a.	53,147
1957	3,401	n.a.	152,361	10,623	2,567	n.a.	56,050	3,207	n.a.	150,646	10,564	n.a.	n.a.	56,527
1953	1,849	69,718	69,121	16,016	1,363	36,079	16,260	1,649	68,352	67,755	15,672	1,243	35,063	16,374
1947	1,941	55,451	53,748	11,880	1,376	25,132	17,063	1,566	51,031	49,410	9,589	1,194	22,352	17,896
1945	998	30,370	29,175	6,988	567	14,656	8,159	874	28,571	27,500	5,954	486	13,472	8,659

n.a. - Not available.
NOTE: See "Historical comments" for explanatory statements.

Table 48.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND TOTAL ASSETS, BY INDUSTRIAL DIVISION FOR SELECTED YEARS

Industrial division and selected years	Returns with and without net income					Returns with net income				
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL INDUSTRIAL DIVISIONS										
1962	1,268,042	949,305,342	895,120,385	49,606,038	1,388,126,547	783,195	825,254,516	780,432,580	56,248,301	1,163,309,719
1961	1,190,286	873,177,644	823,943,265	45,893,900	1,289,516,071	715,589	750,598,885	709,250,561	52,401,331	1,086,797,445
1960	1,140,574	849,131,939	802,790,920	43,505,174	1,206,662,112	670,239	724,451,248	685,691,937	50,382,345	1,021,529,338
1959	1,074,120	816,799,884	772,914,545	46,797,267	1,136,667,759	670,581	719,416,050	682,186,185	51,651,374	978,345,823
1958	990,381	735,338,092	696,593,934	38,522,869	1,064,480,945	611,131	632,342,814	599,575,755	43,489,773	912,527,848
1957	940,147	720,413,567	684,883,382	44,476,464	996,400,222	572,936	625,621,466	595,601,667	48,664,002	860,949,019
1953	697,975	558,242,262	534,567,518	39,484,687	761,877,397	441,767	506,450,081	485,362,717	41,819,445	692,854,707
1945	421,125	255,447,753	244,030,015	21,138,957	441,461,269	303,019	239,045,611	228,342,239	22,165,206	415,860,443
AGRICULTURE, FORESTRY, AND FISHERIES										
1962	22,130	6,289,029	5,977,917	160,954	5,175,971	12,734	4,953,291	4,706,658	288,618	3,759,067
1961	18,981	5,339,546	5,077,402	110,151	4,691,334	10,560	3,976,505	3,768,956	249,043	3,244,972
1960	17,139	4,402,207	4,214,621	37,334	4,062,591	9,746	3,083,051	2,939,554	199,291	2,503,061
1959	15,603	3,837,620	3,676,501	105,884	3,586,542	8,505	2,964,723	2,833,394	206,957	2,617,980
1958	13,945	3,613,666	3,454,765	143,561	3,522,637	7,654	2,761,341	2,641,189	230,662	2,580,342
1957	11,833	3,008,157	2,858,156	114,695	2,884,543	6,369	2,390,766	2,269,568	186,292	2,076,528
1953	9,405	2,392,643	2,299,984	112,022	2,392,298	4,963	1,911,644	1,841,232	180,926	1,667,969
1945	6,152	993,372	931,340	133,813	1,476,728	3,865	893,856	837,073	149,892	1,245,845
MINING										
1962	13,539	12,529,440	11,955,257	793,601	17,942,320	6,445	9,575,465	9,140,106	1,257,226	12,258,262
1961	13,731	12,257,972	11,615,577	862,437	17,943,960	6,695	9,607,161	9,159,206	1,351,156	12,657,310
1960	13,017	10,925,775	10,408,286	738,864	16,949,154	5,735	8,502,316	8,095,143	1,259,942	11,870,119
1959	12,920	10,354,855	9,896,963	645,874	16,039,390	6,175	8,265,643	7,899,413	1,146,969	11,288,793
1958	12,117	10,105,633	9,629,295	831,761	15,061,650	5,556	7,937,267	7,549,354	1,189,790	10,403,925
1957	12,675	11,539,284	11,107,662	948,335	14,572,365	5,785	9,235,769	8,899,353	1,286,520	10,650,842
1953	9,147	9,353,096	8,999,752	945,133	11,966,537	4,271	7,685,868	7,392,221	1,101,205	9,155,379
1945	7,296	3,953,682	3,788,394	242,388	5,563,128	3,694	3,352,021	3,211,033	299,656	4,289,372
CONSTRUCTION										
1962	90,604	41,065,409	40,311,096	617,156	19,466,778	53,010	31,741,147	31,151,492	1,111,045	14,076,381
1961	83,791	37,412,748	36,742,702	509,159	17,745,002	46,654	28,068,802	27,552,274	978,404	12,829,543
1960	72,332	32,893,347	32,361,892	379,212	15,367,159	39,049	24,066,658	23,661,837	837,697	10,839,296
1959	66,260	32,140,410	31,681,534	579,108	14,221,541	38,438	25,047,786	24,677,714	925,146	10,785,885
1958	59,847	28,561,305	28,147,531	658,894	13,204,441	35,223	23,369,892	23,019,326	937,558	10,431,301
1957	53,576	27,051,994	26,675,079	739,625	11,934,554	31,961	22,857,897	22,543,436	959,840	9,763,423
1953	34,866	16,190,517	15,959,365	513,058	7,413,956	21,406	13,869,087	13,669,569	626,313	6,247,205
1945	11,834	2,947,953	2,871,727	112,620	1,618,806	7,811	2,458,988	2,396,292	146,070	1,252,138
MANUFACTURING										
1962	183,149	407,864,669	399,659,829	25,350,966	292,640,010	120,687	369,340,766	361,788,299	27,200,501	265,933,682
1961	173,558	377,580,234	369,911,448	22,493,578	275,963,520	110,494	336,831,731	329,783,972	24,549,132	248,158,015
1960	165,862	371,093,042	364,611,950	22,144,790	262,308,383	103,567	328,898,102	322,916,749	24,188,610	235,006,313
1959	156,297	363,157,167	356,972,649	24,985,884	252,134,247	102,799	330,069,833	324,260,074	26,434,639	232,485,533
1958	150,696	329,432,571	324,134,678	18,500,494	235,835,922	95,303	292,839,015	288,027,438	20,291,170	210,258,338
1957	138,566	332,621,264	327,539,023	22,738,048	224,909,817	87,575	300,243,704	295,555,650	24,037,939	204,638,286
1953	121,086	281,121,862	277,225,220	21,421,346	176,805,456	78,380	263,970,665	260,256,316	22,251,202	167,185,127
1945	79,112	141,283,963	139,096,100	10,250,217	91,030,256	61,680	133,402,830	131,314,630	10,576,548	85,294,490
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
1962	52,701	73,156,453	71,091,979	8,010,628	161,024,791	32,612	63,473,967	61,727,021	8,559,069	141,869,451
1961	49,048	68,153,902	66,322,225	7,486,686	155,534,789	30,166	57,885,477	56,422,034	8,022,298	130,894,499
1960	43,852	65,921,988	64,132,467	6,592,116	144,774,460	26,331	56,958,988	55,549,108	7,530,399	127,803,968
1959	43,195	62,308,546	60,609,006	6,790,796	137,319,136	26,832	53,904,887	52,553,600	7,184,523	119,836,897
1958	37,920	55,965,004	54,503,312	5,722,321	128,677,809	24,165	47,457,477	46,277,220	6,110,291	111,407,984
1957	37,763	56,075,459	54,443,332	5,757,322	121,315,999	22,989	48,363,012	47,044,395	6,046,508	107,044,545
1953	29,937	40,810,130	39,588,816	5,037,116	95,220,365	18,688	37,791,542	36,644,083	5,191,336	90,191,787
1945	19,736	22,663,351	21,712,398	2,937,076	63,217,396	12,966	19,672,756	18,818,154	3,133,895	55,974,277
WHOLESALE AND RETAIL TRADE										
1962	388,852	298,336,442	293,118,648	5,172,405	101,562,793	249,480	255,960,956	251,524,224	6,522,651	84,617,176
1961	364,947	270,846,706	266,419,143	4,563,809	94,590,990	224,948	229,273,523	225,599,088	5,861,975	78,814,657
1960	355,623	269,581,271	265,362,564	4,525,610	92,218,645	214,638	223,220,369	219,777,821	5,877,147	75,884,771
1959	334,717	256,647,744	252,867,764	5,567,128	87,556,508	217,857	223,361,735	220,103,653	6,488,706	75,385,185
1958	311,477	228,759,100	225,736,674	4,424,978	79,345,654	194,776	191,411,280	188,896,328	5,432,866	66,607,428
1957	305,117	232,107,862	229,076,399	4,710,899	76,829,566	189,164	197,607,496	195,078,331	5,665,343	64,935,298
1953	228,360	169,999,143	167,963,838	3,932,640	56,370,085	143,602	147,516,638	145,759,140	4,524,569	48,944,634
1945	120,948	66,640,440	65,741,655	3,362,913	24,040,686	97,550	64,016,723	63,158,215	3,439,123	22,963,879
FINANCE, INSURANCE, AND REAL ESTATE										
1962	359,229	81,858,656	46,294,993	8,680,895	764,797,460	227,118	69,234,990	40,489,117	9,804,170	624,370,857
1961	340,210	75,584,053	43,219,510	8,982,109	699,887,834	211,986	65,205,264	38,242,347	9,911,147	584,604,585
1960	334,388	70,841,547	39,476,590	8,250,426	650,590,826	204,991	61,558,474	35,406,553	9,163,412	543,582,161
1959	318,592	65,911,758	36,062,139	7,152,612	606,824,809	204,761	57,678,675	32,725,859	7,921,686	512,198,294
1958	293,928	60,013,793	33,054,294	7,487,269	572,513,249	192,769	52,008,882	29,317,308	8,191,529	489,372,431
1957	276,935	39,571,953	15,668,244	8,677,089	528,508,572	177,400	30,352,856	10,344,024	9,378,404	450,672,972
1953	195,207	26,174,914	10,849,826	6,921,311	401,975,574	133,891	23,654,257	10,163,113	7,184,350	361,920,218
1945	135,573	10,826,775	4,021,813	3,493,901	249,118,885	90,568	9,734,104	3,330,213	3,756,042	240,207,549

ACTIVE CORPORATIONS

Table 48.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND TOTAL ASSETS, BY INDUSTRIAL DIVISION FOR SELECTED YEARS—Continued

Industrial division and selected years	Returns with and without net income					Returns with net income				
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES										
1962	150,082	28,095,321	26,607,539	833,141	25,218,787	79,822	20,890,574	19,827,191	1,497,840	16,339,479
1961	137,955	25,920,339	24,563,082	889,926	22,829,046	72,985	19,701,290	18,677,167	1,471,242	15,517,290
1960	121,024	23,346,783	22,106,222	849,352	19,853,108	64,026	18,080,535	17,180,545	1,313,102	13,895,142
1959	110,005	22,227,256	20,954,310	968,252	18,354,967	61,754	17,980,731	17,004,137	1,321,429	13,529,225
1958	97,200	18,678,063	17,740,643	752,746	15,869,557	52,641	14,407,182	13,709,577	1,083,063	11,310,783
1957	90,597	18,230,523	17,329,319	789,055	14,857,660	48,872	14,457,522	13,769,655	1,084,608	11,005,523
1953	63,517	12,100,550	11,587,756	608,351	9,470,813	35,477	9,982,826	9,574,374	749,682	7,452,432
1945	35,107	5,971,993	5,718,775	601,695	5,016,918	22,977	5,374,674	5,152,243	648,697	4,433,039
NATURE OF BUSINESS NOT ALLOCABLE										
1962	7,756	109,923	103,127	[1]13,708	297,637	1,287	83,360	78,472	7,181	85,364
1961	8,065	82,144	76,176	[1]3,955	329,596	1,101	49,132	45,517	6,934	76,574
1960	17,337	125,979	116,328	[1]12,530	537,786	2,156	82,755	74,627	12,745	144,507
1959	16,531	214,528	193,679	1,729	630,619	3,460	142,037	128,341	21,319	218,031
1958	13,251	208,957	192,742	845	450,026	3,044	150,478	138,015	22,844	155,316
1957	13,085	207,071	186,165	1,396	587,146	2,821	112,444	97,259	18,548	161,602
1953	6,450	99,407	92,961	[1]6,290	262,313	1,089	67,554	62,669	9,862	89,956
1945	5,367	166,224	147,813	4,334	378,463	1,908	139,661	124,386	15,283	199,853

[1]Deficit exceeds net income.
NOTE: See "Historical Comment" for explanatory statements.

Table 49.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND TOTAL ASSETS IN FINANCE, INSURANCE, AND REAL ESTATE INDUSTRIES FOR SELECTED YEARS

Finance, insurance, and real estate industries and selected years	Returns with and without net income					Returns with net income				
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FINANCE, INSURANCE, AND REAL ESTATE										
1962	359,229	81,858,656	46,294,993	8,680,895	764,797,460	227,118	69,234,990	40,489,117	9,804,170	624,370,857
1961	340,210	75,584,053	43,215,510	8,982,109	699,887,834	211,986	65,205,264	38,242,347	9,911,147	584,604,585
1960	334,388	70,841,547	39,476,590	8,250,426	650,590,826	204,991	61,558,474	35,496,553	9,163,412	543,582,161
1959	318,592	65,911,758	36,062,139	7,152,612	606,824,809	204,761	57,678,675	32,725,859	7,921,686	512,198,294
1958	293,928	60,013,793	33,054,294	7,487,269	572,513,249	192,769	52,008,882	29,317,308	8,191,529	489,372,431
1957	276,935	39,571,953	15,668,244	8,677,089	528,508,572	177,400	30,352,856	10,344,024	9,378,404	450,672,972
1956	265,005	36,247,414	14,198,943	8,235,900	504,570,835	172,377	29,228,503	10,597,098	8,791,668	435,135,946
1955	234,019	32,806,720	13,276,403	8,190,386	474,858,023	155,630	28,918,357	12,090,526	8,559,494	418,271,791
1954	205,339	29,795,719	12,374,381	8,003,817	432,476,851	138,764	26,469,350	11,222,698	8,293,140	386,430,185
1953	195,207	26,174,914	10,849,826	6,921,311	401,975,574	133,891	23,654,257	10,163,113	7,184,350	361,920,218
1952	185,855	23,669,573	9,856,982	6,458,941	374,890,824	128,491	21,329,647	9,067,061	6,707,560	340,383,635
1951	177,832	20,356,610	8,705,973	5,932,944	317,025,959	125,858	18,379,566	7,440,964	6,187,604	305,914,892
1950	171,841	18,574,819	7,978,648	5,719,377	298,623,964	122,742	17,382,475	7,305,447	5,993,562	288,910,504
1949	166,277	17,048,059	7,541,804	5,283,987	281,982,805	116,587	16,182,500	7,110,212	5,525,919	273,016,744
1948	160,643	15,474,469	6,755,653	4,525,177	265,124,212	112,038	14,548,902	6,308,733	4,761,579	255,505,809
1947	151,043	13,834,949	5,856,473	3,841,522	257,832,560	105,918	12,091,327	4,613,269	4,113,752	246,020,180
Banking										
1962	14,818	15,134,314	2,082,285	2,534,584	351,496,695	13,706	14,069,912	2,025,864	2,592,445	328,507,686
1961	14,901	13,835,355	1,870,806	2,925,925	320,897,142	13,772	13,315,066	1,829,825	2,947,724	309,912,718
1960	15,205	13,175,516	1,725,045	2,939,544	303,986,283	14,074	12,488,133	1,685,076	2,982,164	288,356,087
1959	15,182	11,611,198	1,581,218	1,713,040	287,861,462	14,132	10,935,068	1,538,871	1,758,272	271,662,138
1958	14,853	10,996,678	1,447,868	2,850,187	284,943,387	13,882	10,513,680	1,424,400	2,864,629	272,539,915
1957	14,895	9,761,674	1,291,165	2,097,036	263,624,683	13,872	9,260,981	1,268,021	2,114,290	250,374,749
1956	15,315	8,705,767	1,137,128	1,648,367	257,005,548	14,300	8,325,997	1,117,691	1,667,271	246,726,731
1955	16,125	7,795,918	1,033,256	1,602,825	249,769,087	15,290	7,459,921	1,022,775	1,615,011	239,996,953
1954	14,680	7,273,259	908,356	2,080,915	232,820,380	13,792	7,015,934	895,435	2,090,115	225,159,941
1953	14,486	6,422,202	821,037	1,592,311	218,928,192	13,771	6,167,813	812,505	1,604,400	210,985,916
1952	14,806	5,709,450	764,769	1,471,807	210,413,821	13,989	5,440,404	754,907	1,495,330	201,808,191
1951	14,657	4,578,489	678,113	1,312,303	182,250,332	14,180	4,553,334	671,527	1,316,984	181,534,215
1950	14,810	4,136,970	655,060	1,210,645	171,808,432	14,262	4,111,439	650,100	1,215,171	171,152,849
1949	14,846	3,809,152	591,280	1,018,044	159,615,918	14,235	3,766,917	580,005	1,031,341	158,575,227
1948	14,872	3,581,934	569,223	921,364	157,166,301	14,212	3,514,051	553,208	931,498	155,025,494
1947	14,911	3,347,652	516,755	824,230	157,509,206	14,222	3,288,018	502,306	832,027	155,360,049
Credit Agencies Other Than Banks										
1962	52,445	9,880,690	2,683,392	887,189	139,880,075	31,691	5,110,256	2,110,120	1,034,742	56,205,216
1961	48,866	8,951,159	2,492,725	886,035	123,063,637	28,617	4,870,282	2,041,783	1,011,733	48,474,467
1960	51,795	8,195,088	2,336,961	790,989	112,388,249	28,836	4,574,836	1,906,058	953,294	46,495,050
1959	45,505	7,109,809	2,145,671	777,957	98,368,498	26,510	4,090,894	1,776,785	873,764	41,292,002
1958	42,069	6,128,209	2,087,206	707,775	85,891,126	24,979	3,573,410	1,828,570	815,534	35,376,567
1957	38,497	5,563,911	1,896,269	713,047	78,445,057	22,321	3,396,400	1,660,253	791,662	35,293,403
1956	33,761	4,873,186	1,755,825	673,024	68,999,561	19,447	2,942,120	1,579,512	726,734	29,265,819
1955	27,792	4,105,117	1,509,963	613,247	60,209,188	15,731	2,501,501	1,348,271	651,406	26,470,609
1954	24,418	3,441,894	1,283,726	531,113	47,978,805	14,155	2,165,757	1,171,578	565,704	20,688,493
1953	21,391	3,205,293	1,372,226	508,149	41,831,911	12,135	2,156,514	1,291,719	539,728	18,866,886
1952	19,158	2,626,135	1,187,887	491,175	32,506,791	11,151	1,880,017	1,123,631	515,052	15,535,866
1951	13,876	1,574,608	1,033,954	442,272	11,170,652	9,668	1,543,285	1,019,867	460,019	10,769,905
1950	13,114	1,350,184	883,583	397,163	10,243,886	8,856	1,316,493	870,532	415,208	9,732,733
1949	14,038	1,003,774	589,027	268,034	8,504,419	9,128	964,830	575,490	293,141	7,961,428
1948	13,240	840,686	471,819	202,653	6,778,229	8,577	791,442	450,911	233,591	6,146,441
1947	13,681	636,201	338,648	139,842	5,804,700	8,459	592,359	311,193	171,960	5,184,428
Holding and Other Investment Companies										
1962	12,826	2,900,077	209,469	2,073,361	31,810,632	8,227	2,686,599	176,324	2,131,098	29,632,402
1961	12,638	2,656,710	213,255	1,961,957	28,336,254	8,432	2,503,809	157,152	1,996,157	26,354,784
1960	10,866	2,231,253	197,342	1,598,787	24,742,847	7,294	2,087,451	167,791	1,613,940	23,146,350
1959	10,350	2,161,024	123,657	1,611,745	22,560,815	7,110	2,077,855	106,578	1,647,647	21,622,774
1958	9,367	1,805,822	79,982	1,335,642	20,217,484	6,680	1,760,150	76,601	1,356,682	19,524,613
1957	9,405	1,753,849	111,095	1,234,428	16,879,136	6,436	1,696,439	104,191	1,250,632	16,214,533
1956	8,847	1,775,350	85,389	1,356,412	16,121,104	6,260	1,738,391	82,586	1,373,393	15,324,907
1955	7,658	1,604,005	75,376	1,247,069	13,722,013	5,263	1,557,445	62,704	1,265,495	12,375,306
1954	6,899	1,296,034	63,216	976,892	12,396,783	5,088	1,264,610	59,583	985,932	11,752,558
1953	6,671	1,116,007	74,965	811,874	12,402,972	4,713	1,097,342	74,803	826,034	11,473,166
1952	7,237	1,168,627	72,384	865,036	12,125,522	4,930	1,144,122	72,262	878,483	11,361,139
1951	7,523	1,229,165	72,537	939,571	11,773,437	5,430	1,213,294	71,836	953,554	10,937,360
1950	7,514	1,157,899	70,046	839,436	11,507,530	5,490	1,132,944	67,120	904,812	10,388,889
1949	7,511	1,442,885	299,144	882,120	17,569,893	5,283	1,423,149	298,660	929,224	16,262,783
1948	7,500	1,003,284	91,032	676,729	11,858,231	5,267	984,657	90,442	715,851	10,806,845
1947	6,741	935,072	100,311	609,367	11,864,740	4,996	890,042	97,220	655,288	10,126,975
Security and Commodity Brokers, Dealers Exchanges and Services										
1962	4,183	1,048,590	361,446	90,944	6,160,248	2,075	804,070	240,917	138,812	5,052,565
1961	3,854	1,078,534	358,253	198,413	5,713,902	2,275	1,004,818	330,116	221,238	5,234,616
1960	2,986	821,899	237,375	117,520	4,136,767	1,600	743,201	218,532	130,753	3,843,216
1959	2,848	791,235	220,514	123,688	3,750,090	1,643	728,834	199,466	141,809	3,442,825
1958	2,434	659,630	353,023	71,212	3,323,691	1,413	540,931	275,700	90,653	2,987,957
1957	2,236	458,749	219,735	51,447	2,467,749	1,094	392,980	183,141	65,273	2,234,699
1956	2,231	486,062	248,545	50,587	2,139,008	1,344	394,646	196,939	61,145	1,387,719
1955	1,739	411,308	192,817	65,567	2,163,782	1,086	354,632	162,879	75,166	1,562,448
1954	1,605	546,790	357,170	63,111	1,979,278	1,173	449,148	271,678	66,451	1,887,780
1953	1,618	256,678	122,102	36,634	2,137,265	964	221,778	96,779	40,523	1,925,059
1952	1,562	257,403	132,312	36,645	2,001,852	901	205,615	98,378	44,821	1,583,743
1951	1,519	223,759	119,810	22,514	1,526,517	941	183,869	99,003	33,318	1,258,731
1950	1,528	225,252	111,157	39,585	1,466,492	1,052	202,801	100,149	43,222	1,090,562
1949	1,462	184,051	76,717	23,645	1,384,680	843	148,349	54,275	29,224	1,179,281
1948	1,486	175,001	75,714	13,157	1,402,270	787	128,885	53,121	22,037	1,096,689
1947	1,394	161,056	70,480	13,539	1,419,863	733	109,483	44,551	23,955	749,954

U. S. BUSINESS TAX RETURNS, HISTORICAL DATA

Table 49.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND TOTAL ASSETS IN FINANCE, INSURANCE, AND REAL ESTATE INDUSTRIES FOR SELECTED YEARS—Continued

Finance, insurance, and real estate industries and selected years	Returns with and without net income					Returns with net income				
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FINANCE, INSURANCE, AND REAL ESTATE—Continued										
Insurance Carriers										
1962	4,316	39,901,162	32,327,023	1,925,754	170,333,195	2,880	36,966,260	29,687,941	2,065,419	163,590,677
1961	4,019	37,306,765	30,272,349	1,828,406	162,831,750	2,691	34,769,232	28,008,193	1,956,927	156,809,120
1960	3,981	35,301,186	28,942,935	1,641,403	150,224,322	2,732	33,132,117	26,978,977	1,765,901	145,128,801
1959	3,904	33,853,172	27,993,781	1,576,923	143,939,035	2,650	31,600,379	25,930,830	1,705,511	139,225,343
1958	3,667	30,612,373	25,287,898	1,345,719	132,671,035	2,441	27,909,774	22,776,591	1,472,332	127,433,946
1957	3,623	12,684,086	7,991,552	3,597,977	125,717,374	2,912	8,417,077	3,962,099	3,782,004	117,936,442
1956	3,423	11,748,911	7,409,082	3,455,962	121,264,608	2,782	8,961,042	4,789,699	3,575,518	115,408,309
1955	3,233	11,089,024	7,135,891	3,558,422	113,680,344	2,762	10,793,009	6,858,198	3,584,461	113,086,253
1954	3,004	10,416,658	6,806,755	3,384,840	105,341,387	2,638	10,091,179	6,508,039	3,404,070	104,554,251
1953	2,868	9,452,764	6,218,207	3,018,264	97,345,325	2,508	9,272,927	6,047,811	3,047,946	96,980,689
1952	2,660	8,651,513	5,689,872	2,672,546	90,423,944	2,288	8,290,086	5,346,371	2,695,018	89,768,887
1951	2,645	7,772,152	5,086,041	2,293,227	84,091,692	2,211	6,699,672	4,081,344	2,339,863	82,069,674
1950	2,686	7,057,318	4,595,981	2,286,761	78,717,830	2,278	6,665,125	4,225,182	2,314,548	77,897,161
1949	2,495	6,450,154	4,276,265	2,280,883	72,208,675	2,158	6,330,697	4,163,514	2,293,155	71,923,898
1948	2,452	5,879,870	3,921,490	1,882,425	66,682,044	2,097	5,706,382	3,760,224	1,897,948	66,285,242
1947	2,255	5,105,169	3,303,573	1,506,921	61,599,727	1,840	4,093,208	2,355,235	1,552,551	59,509,604
Insurance Agents, Brokers, and Service										
1962	21,385	1,978,845	1,908,478	132,260	2,524,529	14,789	1,600,119	1,538,780	160,381	2,138,759
1961	21,060	1,854,260	1,743,012	143,501	2,517,848	13,829	1,510,834	1,412,565	183,414	2,047,930
1960	17,937	1,605,134	1,498,099	133,245	2,041,475	11,662	1,342,778	1,244,452	152,978	1,721,705
1959	15,931	1,375,166	1,304,380	129,707	1,813,893	10,394	1,124,107	1,062,505	145,329	1,533,153
1958	14,562	1,193,731	1,077,816	102,334	1,561,773	9,926	966,727	865,531	117,249	1,364,383
1957	13,773	1,182,035	1,079,078	91,343	1,559,968	9,674	972,661	884,845	107,279	1,355,231
1956	13,253	1,027,914	976,366	92,909	1,442,718	9,237	885,221	840,191	102,717	1,264,052
1955	11,294	894,413	867,507	69,538	1,214,988	7,833	764,258	740,261	81,677	1,066,037
1954	9,886	824,098	785,229	72,509	1,149,996	6,934	691,874	655,884	82,310	1,001,700
1953	9,425	691,415	672,368	67,988	1,007,817	6,683	602,912	585,626	76,663	903,553
1952	8,878	583,405	560,729	67,851	906,256	6,503	510,166	489,401	72,328	805,137
1951	8,220	534,014	507,895	64,809	878,019	6,122	484,103	459,963	71,216	793,198
1950	7,811	472,931	443,543	60,422	796,630	5,625	406,575	380,687	65,685	697,407
1949	7,419	435,131	402,172	55,126	716,205	5,341	379,289	349,983	60,615	632,661
1948	6,881	418,049	392,397	69,390	696,840	5,135	380,548	357,480	72,408	640,007
1947	6,388	431,489	407,919	59,693	633,211	4,876	390,664	369,304	63,805	579,396
Real Estate, Except Lessors of Real Property Other Than Buildings										
1962	242,819	10,625,014	6,609,857	963,606	59,630,613	149,659	7,709,591	4,607,234	1,585,954	37,520,830
1961	227,984	9,524,675	6,203,142	946,888	53,476,384	138,170	6,958,338	4,431,176	1,480,513	33,659,016
1960	223,884	9,109,921	4,478,380	916,580	49,851,870	134,136	6,844,418	3,243,779	1,437,995	32,487,621
1959	216,331	8,663,992	2,637,323	1,121,404	45,239,391	137,077	6,838,210	2,064,959	1,532,863	31,169,941
1958	199,797	8,319,803	2,673,990	991,463	41,073,710	129,057	6,487,390	2,030,240	1,377,535	28,043,343
1957	187,471	7,860,357	3,039,891	810,448	36,808,494	116,497	5,944,642	2,249,521	1,163,901	25,135,068
1956	181,547	7,338,276	2,572,416	862,880	34,834,369	114,797	5,724,998	1,977,790	1,178,307	23,720,983
1955	160,783	6,607,092	2,443,332	927,171	31,260,734	104,226	5,218,771	1,879,451	1,169,127	21,807,147
1954	139,821	5,697,810	2,150,958	785,317	27,669,318	91,706	4,520,211	1,643,539	981,769	19,073,812
1953	132,960	4,660,028	1,567,005	741,039	24,139,479	89,493	3,810,579	1,252,006	896,199	17,705,158
1952	126,137	4,361,147	1,447,323	717,063	22,912,329	85,189	3,577,145	1,180,455	860,978	16,841,279
1951	124,160	4,128,673	1,207,600	714,377	21,754,624	83,794	3,423,831	1,037,401	860,492	15,991,294
1950	118,942	3,861,181	1,219,278	744,151	20,213,432	81,650	3,267,234	1,011,677	884,629	15,198,839
1949	112,613	3,420,102	1,307,199	618,113	18,238,341	76,010	2,896,984	1,088,285	741,256	13,854,653
1948	108,101	3,243,945	1,233,978	609,448	16,746,728	72,099	2,746,361	1,043,347	724,966	12,813,834
1947	98,981	2,925,743	1,118,787	560,677	14,995,866	67,047	2,473,265	933,460	672,786	11,714,245
Lessors of Real Property, Except Buildings										
1962	6,437	389,964	113,043	73,197	2,961,473	4,091	288,183	101,937	95,319	1,722,722
1961	6,888	376,595	61,968	90,984	3,050,917	4,200	272,885	31,537	113,441	2,111,934
1960	7,734	401,550	60,453	112,358	3,219,013	4,657	345,540	51,888	126,387	2,403,331
1959	8,541	346,162	55,595	98,148	3,291,625	5,245	283,328	45,865	116,491	2,250,118
1958	7,179	297,547	46,511	82,937	2,831,043	4,391	256,820	39,675	96,915	2,101,707
1957	7,035	307,292	39,459	81,363	3,006,111	4,594	271,676	31,953	103,363	2,128,847
1956	6,628	291,948	14,192	95,759	2,763,919	4,210	256,088	12,690	106,583	2,037,426
1955	5,395	299,843	18,261	106,547	2,837,887	3,439	268,820	15,987	117,151	1,907,038
1954	5,026	299,176	18,971	109,120	3,140,904	3,278	270,637	16,962	116,789	2,311,650
1953	5,788	370,527	1,916	145,052	4,182,613	3,624	324,392	1,864	152,857	3,079,791
1952	5,417	311,893	1,706	136,818	3,600,309	3,540	282,092	1,656	145,550	2,680,393
1951	5,232	315,750	23	143,871	3,580,686	3,512	278,178	23	152,158	2,560,515
1950	5,436	313,084	-	141,214	3,869,732	3,529	279,864	-	150,287	2,752,064
1949	5,893	302,810	-	138,022	3,744,674	3,589	272,285	-	147,963	2,626,813
1948	6,111	331,700	-	150,011	3,793,569	3,864	296,576	-	163,280	2,691,257
1947	6,692	292,567	-	127,253	4,005,247	3,745	254,288	-	141,380	2,795,529

NOTE: The principal sources of income of Lessors of Real Property, except Buildings, are rents and royalties; beginning with 1951-52 ancillary income from gross sales or receipts was designated as Business Receipts.
See "Historical comments" for explanatory statements.

Table 50.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND TOTAL ASSETS IN SERVICE INDUSTRIES FOR SELECTED YEARS

Service industries and selected years	Returns with and without net income					Returns with net income				
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES										
1962	150,082	28,095,321	26,607,539	833,141	25,218,787	79,822	20,890,574	19,827,191	1,497,840	16,339,479
1961	137,955	25,920,339	24,563,082	889,926	22,829,046	72,985	19,701,290	18,677,167	1,471,242	15,517,290
1960	121,024	23,346,783	22,106,222	849,352	19,853,108	64,026	18,080,535	17,180,545	1,313,102	13,895,142
1959	110,005	22,227,256	20,954,310	968,252	18,354,967	61,754	17,980,731	17,004,137	1,321,429	13,529,225
1958	97,200	18,678,063	17,740,643	752,746	15,869,557	52,641	14,407,182	13,709,577	1,083,063	11,310,783
1957	90,597	18,230,523	17,329,319	789,055	14,857,660	48,872	14,457,522	13,769,655	1,084,608	11,005,523
1956	81,598	16,531,236	15,662,226	843,282	13,089,741	46,086	13,609,941	12,912,093	1,057,087	10,313,124
1955	72,892	14,477,311	13,874,617	704,098	11,263,709	40,909	11,873,565	11,379,125	920,632	8,841,104
1954	64,845	12,593,627	12,003,977	591,128	10,017,262	34,682	10,146,869	9,690,054	788,143	7,935,851
1953	63,517	12,100,550	11,587,756	608,351	9,470,813	35,477	9,982,826	9,574,374	749,682	7,452,432
1952	61,647	11,600,566	11,067,100	629,755	8,915,709	35,084	9,680,232	9,235,789	761,988	7,347,171
1951	58,268	10,671,994	10,155,861	632,657	8,667,338	33,265	8,862,184	8,457,435	768,450	7,136,756
1950	55,233	9,593,288	9,100,983	572,072	8,052,583	30,164	7,855,853	7,461,520	693,381	6,513,445
1949	53,978	9,285,575	8,777,571	557,399	7,063,080	29,468	7,556,431	7,137,862	682,310	5,716,725
1948	50,456	9,017,974	8,583,468	630,351	6,950,001	29,412	7,460,049	7,105,111	755,282	5,585,336
1947	45,975	8,496,303	8,078,287	723,574	6,516,798	28,154	7,401,951	7,049,420	815,255	5,576,479
Lodging Services										
1962	15,014	3,248,251	2,873,879	[1]8,192	5,391,156	6,754	1,672,642	1,473,371	124,119	2,496,442
1961	13,007	2,929,687	2,585,278	5,356	4,591,762	5,727	1,738,366	1,519,166	125,964	2,472,044
1960	11,704	2,834,297	2,499,948	17,495	4,019,029	5,323	1,741,065	1,529,627	117,269	2,203,235
1959	11,890	2,666,669	2,234,182	59,777	3,951,205	5,434	1,886,354	1,588,110	127,302	2,465,096
1958	10,715	2,325,146	2,014,244	38,917	3,298,104	4,912	1,612,795	1,395,189	105,678	2,167,183
1957	9,906	2,362,841	2,083,035	68,984	3,132,747	5,000	1,691,302	1,489,956	121,256	2,140,479
1956	8,586	2,192,191	1,904,204	103,785	2,755,021	4,111	1,650,646	1,426,976	142,206	1,976,018
1955	7,968	1,988,175	1,794,488	71,542	2,426,207	3,788	1,448,960	1,302,893	111,574	1,684,865
1954	7,474	1,847,902	1,638,972	75,617	2,343,003	3,620	1,396,336	1,249,616	106,269	1,700,289
1953	6,954	1,740,797	1,609,133	83,450	2,148,521	3,678	1,365,023	1,273,673	108,170	1,621,715
1952	6,827	1,688,633	1,502,625	102,051	2,007,075	3,912	1,408,594	1,265,904	118,985	1,612,546
1951	6,648	1,640,458	1,461,268	98,978	1,967,640	3,784	1,325,004	1,202,611	119,839	1,552,154
1950	6,302	1,540,013	1,373,602	98,364	1,913,960	3,599	1,274,887	1,141,381	117,892	1,556,580
1949	6,131	1,531,504	1,382,912	96,542	1,852,684	3,584	1,267,249	1,151,887	115,486	1,521,980
1948	5,827	1,545,693	1,409,246	115,243	1,776,995	3,667	1,314,362	1,206,785	131,851	1,500,440
1947	5,356	1,448,650	1,334,898	114,953	1,691,178	3,547	1,279,380	1,183,905	131,831	1,463,840
Personal Services										
1962	25,563	3,478,149	3,424,421	90,365	2,098,830	13,495	2,551,289	2,507,616	146,403	1,534,600
1961	23,772	3,481,791	3,429,575	95,173	2,033,764	13,176	2,606,271	2,569,155	142,298	1,506,987
1960	21,878	3,170,806	3,128,297	104,669	1,756,482	11,649	2,424,038	2,391,459	142,410	1,340,849
1959	20,109	3,027,059	2,987,765	103,085	1,677,391	11,918	2,435,323	2,403,346	138,314	1,336,090
1958	17,154	2,683,665	2,648,215	98,546	1,477,996	10,013	2,151,679	2,122,333	127,106	1,193,689
1957	15,754	2,470,805	2,437,381	93,844	1,300,192	9,001	1,993,462	1,965,236	116,423	1,066,161
1956	15,067	2,382,539	2,357,237	83,694	1,261,035	9,304	1,929,890	1,909,446	105,489	1,035,657
1955	14,094	2,121,299	2,098,783	72,516	1,119,232	8,398	1,670,337	1,651,464	94,343	902,890
1954	12,540	1,867,418	1,845,596	62,122	1,019,406	7,122	1,453,944	1,436,177	81,410	822,044
1953	12,730	1,866,000	1,845,779	63,109	993,807	7,576	1,467,957	1,451,012	80,917	795,688
1952	12,249	1,697,345	1,674,071	62,848	921,276	7,156	1,346,741	1,327,150	78,664	734,185
1951	12,063	1,708,991	1,689,568	62,782	901,627	7,278	1,324,683	1,309,068	79,183	719,698
1950	11,628	1,547,712	1,528,468	57,904	855,106	6,597	1,205,996	1,190,447	74,077	682,304
1949	11,611	1,508,504	1,491,066	61,996	807,776	6,689	1,191,893	1,177,645	78,044	651,708
1948	11,263	1,491,969	1,472,572	65,280	772,152	6,796	1,206,188	1,189,791	80,430	636,213
1947	10,005	1,378,263	1,359,734	72,577	694,901	6,515	1,166,970	1,151,065	83,974	598,771
Business Services										
1962	43,286	9,737,575	9,346,802	451,436	7,194,667	25,302	7,992,699	7,663,011	599,524	5,433,840
1961	38,700	8,736,584	8,371,322	420,507	6,522,994	22,658	7,386,325	7,076,516	536,844	5,114,809
1960	32,360	7,801,246	7,510,092	391,471	5,561,379	19,208	6,824,068	6,591,847	480,396	4,685,848
1959	29,122	7,660,078	7,370,201	413,140	4,908,831	17,513	6,676,214	6,437,157	483,230	4,105,634
1958	25,384	5,957,925	5,720,704	344,584	4,373,470	14,889	5,030,879	4,824,683	405,770	3,627,833
1957	23,476	5,593,156	5,381,524	337,362	3,789,670	13,649	4,832,868	4,648,539	388,912	3,198,487
1956	20,559	4,788,981	4,614,308	286,949	3,071,181	12,592	4,273,362	4,125,583	328,258	2,616,940
1955	17,968	4,267,020	4,147,670	238,655	2,665,943	10,972	3,784,890	3,683,624	289,847	2,255,374
1954	15,792	3,650,720	3,548,446	183,676	2,216,102	9,434	3,190,456	3,102,159	232,734	1,899,982
1953	14,446	3,450,321	3,319,132	202,532	2,162,746	8,748	3,108,944	2,991,976	227,053	1,898,320
1952	14,394	3,281,609	3,184,744	184,357	1,970,365	9,065	2,862,526	2,777,551	215,342	1,698,118
1951	12,625	2,837,381	2,748,306	192,097	1,921,349	7,671	2,506,514	2,431,420	216,543	1,672,337
1950	11,372	2,421,555	2,339,910	163,190	1,593,518	6,673	2,097,004	2,035,720	179,725	1,339,416
1949	10,804	2,159,216	2,093,658	130,240	1,214,882	6,067	1,827,037	1,780,851	153,279	993,561
1948	9,894	1,984,429	1,915,856	137,462	1,086,135	5,811	1,714,722	1,663,572	152,735	881,596
1947	8,929	1,762,583	1,701,190	121,090	943,513	5,359	1,513,700	1,473,383	135,000	773,746
Automobile Repair, Services, and Garages, and Other Repair Services										
1962	21,909	3,011,621	2,852,487	95,063	2,738,541	13,204	2,366,846	2,232,139	137,703	2,111,966
1961	20,384	2,734,610	2,625,773	90,120	2,313,977	11,617	2,101,567	2,012,095	131,796	1,794,056
1960	18,883	2,506,611	2,345,348	64,485	2,177,392	10,863	1,818,234	1,691,622	112,720	1,587,582
1959	17,463	2,225,156	2,082,462	95,555	1,968,667	10,827	1,742,506	1,626,057	124,937	1,487,661
1958	15,213	1,905,981	1,794,518	58,559	1,669,157	8,819	1,447,478	1,357,972	89,792	1,276,513
1957	14,370	2,071,574	1,956,730	54,500	1,550,681	8,262	1,545,678	1,467,259	91,615	1,086,442
1956	13,458	1,838,929	1,741,420	74,832	1,400,105	7,956	1,418,992	1,345,502	98,223	1,037,384
1955	11,501	1,437,113	1,377,574	60,440	1,043,517	7,102	1,131,629	1,082,540	78,016	763,880
1954	9,738	1,140,674	1,076,058	23,380	843,917	5,137	766,703	719,803	47,804	569,769
1953	10,169	1,184,726	1,133,233	46,544	801,399	5,847	935,456	896,777	61,798	621,221
1952	8,819	1,025,825	973,475	54,037	691,852	5,470	829,626	781,269	64,032	583,188
1951	7,834	948,964	907,936	53,235	609,472	4,945	816,884	781,066	61,272	523,714
1950	6,960	721,797	686,348	43,024	477,858	4,188	585,692	556,570	51,839	390,936
1949	6,628	650,504	619,382	31,762	396,099	3,678	498,367	473,150	42,056	310,693
1948	6,091	619,667	584,786	42,605	355,913	3,830	524,085	493,287	49,599	304,978
1947	5,693	561,330	529,845	40,253	316,078	3,816	484,410	455,867	45,174	276,590

ACTIVE CORPORATIONS

Table 50.—NUMBER OF RETURNS, TOTAL COMPILED RECEIPTS, BUSINESS RECEIPTS, NET INCOME, AND TOTAL ASSETS IN SERVICE INDUSTRIES FOR SELECTED YEARS—Continued

Service industries and selected years	Returns with and without net income					Returns with net income				
	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (less deficit) (Thousand dollars)	Total assets (Thousand dollars)	Number of returns	Total compiled receipts (Thousand dollars)	Business receipts (Thousand dollars)	Net income (Thousand dollars)	Total assets (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
Motion Pictures										
1962	7,425	2,758,169	2,560,252	73,204	2,852,015	3,808	2,110,495	1,958,176	171,496	1,915,011
1961	7,159	2,648,514	2,419,882	143,064	2,913,398	3,807	1,990,786	1,796,418	212,734	2,066,208
1960	6,908	2,227,512	2,070,601	97,620	2,660,326	3,229	1,620,051	1,500,132	159,667	1,784,062
1959	6,712	2,552,183	2,367,180	104,710	2,824,403	3,287	2,004,582	1,852,415	163,213	2,074,005
1958	6,993	2,361,142	2,226,304	43,956	2,656,386	3,109	1,403,768	1,325,087	117,410	1,352,492
1957	7,271	2,490,557	2,337,848	63,733	2,992,153	3,113	1,743,478	1,625,176	135,074	1,990,921
1956	7,053	2,637,038	2,447,050	128,779	2,876,198	3,651	2,132,362	1,965,286	177,177	2,338,161
1955	6,510	2,408,507	2,273,407	135,878	2,527,190	3,331	2,020,123	1,900,112	175,244	2,123,679
1954	5,712	2,176,494	2,048,980	136,419	2,285,950	3,183	1,863,628	1,751,969	166,736	1,992,088
1953	6,118	1,976,715	1,850,213	94,015	2,159,175	3,215	1,550,103	1,446,588	120,092	1,565,397
1952	6,090	2,067,105	1,945,253	105,390	2,137,522	3,225	1,754,733	1,646,483	131,331	1,805,458
1951	6,089	1,937,325	1,804,014	116,563	2,155,041	3,320	1,618,094	1,501,781	149,506	1,823,046
1950	5,881	1,955,304	1,826,030	131,799	2,174,643	3,314	1,608,064	1,496,919	156,368	1,783,350
1949	5,525	2,045,219	1,856,450	159,966	1,796,519	3,558	1,731,826	1,553,526	182,736	1,510,079
1948	5,157	2,035,416	1,913,859	172,907	2,020,974	3,551	1,630,955	1,522,293	211,410	1,535,316
1947	4,605	2,073,199	1,934,115	275,079	1,970,740	3,415	1,926,367	1,794,716	289,715	1,775,159
Amusement and Recreation Services Except Motion Pictures										
1962	17,490	2,554,360	2,335,426	43,906	3,079,733	6,793	1,722,771	1,577,358	169,890	1,640,339
1961	16,913	2,324,233	2,165,172	49,311	2,658,073	6,171	1,561,259	1,458,708	163,183	1,347,239
1960	14,471	2,105,365	1,970,360	62,543	2,321,540	5,537	1,441,927	1,344,530	147,019	1,264,810
1959	11,890	1,824,206	1,705,121	92,228	1,739,002	5,496	1,380,487	1,287,192	148,180	1,064,591
1958	10,148	1,462,382	1,400,117	79,866	1,386,311	4,574	1,119,568	1,078,589	120,459	899,576
1957	9,521	1,298,960	1,238,259	85,296	1,101,579	4,360	1,023,094	982,029	113,469	767,158
1956	8,128	1,113,200	1,060,812	76,041	930,908	3,842	891,993	856,656	99,838	693,060
1955	7,102	986,321	942,491	64,744	779,652	3,216	764,339	728,404	88,608	563,415
1954	6,785	874,347	839,228	68,773	731,197	2,934	680,531	652,749	86,175	546,041
1953	6,423	811,791	783,520	64,340	616,260	2,987	660,685	638,412	78,991	484,924
1952	6,703	808,727	777,359	65,063	649,737	3,012	633,279	609,341	81,416	493,262
1951	6,339	696,465	663,035	56,273	591,431	2,732	523,216	499,649	75,425	437,296
1950	6,740	659,964	626,985	41,533	578,273	2,687	493,686	470,821	61,281	415,833
1949	6,830	683,943	652,053	43,074	580,959	2,822	505,034	482,268	62,262	429,885
1948	5,810	675,626	643,273	58,854	541,398	2,498	532,702	508,320	76,507	421,855
1947	5,195	634,273	606,621	62,392	496,099	2,471	518,727	497,255	77,384	390,822
Other Services										
1962	19,395	3,307,196	3,214,272	87,359	1,863,845	10,466	2,473,832	2,415,520	148,705	1,207,281
1961	18,020	3,064,920	2,966,080	86,395	1,795,078	9,829	2,316,716	2,245,109	158,423	1,215,947
1960	14,820	2,700,946	2,581,576	111,069	1,356,960	8,217	2,211,152	2,131,328	153,621	1,028,756
1959	12,819	2,271,905	2,207,399	99,757	1,285,468	7,279	1,855,265	1,809,860	136,253	996,148
1958	11,593	1,981,822	1,936,541	88,318	1,008,133	6,325	1,641,015	1,605,724	116,848	793,497
1957	10,299	1,942,630	1,894,542	85,336	990,638	5,487	1,627,640	1,591,460	117,859	755,875
1956	8,747	1,578,358	1,537,195	89,202	795,293	4,630	1,312,696	1,282,644	105,896	615,904
1955	7,749	1,268,876	1,240,204	60,323	701,968	4,102	1,053,287	1,030,088	83,000	547,001
1954	6,804	1,036,072	1,006,697	41,141	577,687	3,252	795,271	777,581	67,015	405,638
1953	6,677	1,070,200	1,046,746	54,361	588,905	3,426	894,658	875,936	72,661	465,167
1952	6,565	1,031,322	1,009,573	56,009	537,882	3,244	844,733	828,091	72,218	420,414
1951	6,670	902,410	881,734	52,729	520,778	3,535	747,789	731,840	66,682	408,511
1950	6,350	746,943	719,640	36,258	459,225	3,106	590,524	569,662	52,199	345,026
1949	6,449	706,685	682,050	33,819	414,161	3,070	535,025	518,535	48,447	298,819
1948	6,414	665,174	643,876	38,000	396,434	3,259	536,835	521,063	52,750	304,938
1947	6,192	638,005	611,884	37,230	404,289	3,031	512,397	493,229	52,177	297,551

[1]Deficit exceeds net income.

NOTE: See "Historical comments" for explanatory statements.

Facsimiles of Forms Used, 1962

FACSIMILES OF FORMS AND INSTRUCTIONS, 1962

	Page
U. S. Individual Income Tax Return, Form 1040	351
Schedule B, Supplemental Schedule of Income and Credits	363
Schedule C, Profit (or Loss) from Business or Profession	369
Schedule C-3, Computation of Social Security Self-Employment Tax	372
Schedule D, Gains and Losses from Sales or Exchanges of Property	374
Schedule F, Schedule of Farm Income and Expenses	378
Schedule F-1, Computation of Social Security Self-Employment Tax on Farm Earnings	381
U. S. Partnership Return of Income, Form 1065	383
U. S. Corporation Income Tax Return, Form 1120	391
Computation of Investment Credit, Form 3468	402

FORM 1040
U.S. Treasury Department
Internal Revenue Service

U.S. INDIVIDUAL INCOME TAX RETURN—1962

or taxable year beginning ..... 1962, ending ..... 19.....

Your Social Security Number

Print or Type

First name and initial ..... Last name .....

Occupation .....

(If joint return of husband and wife, use first names and middle initials of both)

Home address .....

Wife's Social Security Number

(Number and street or rural route)

Occupation .....

(City, town, or post office) (Postal zone number) (State)

Check one: ☐ Single; ☐ Unmarried "Head of Household"; ☐ Surviving widow or widower with dependent child; ☐ Married filing joint return (even if only one had income); ☐ Married filing separate return—If wife or husband also filing separately, give name .....

INCOME—(If joint return, include all income of both husband and wife)

1. Wages, salaries, tips, etc., and excess of allowances over business expenses.

Employer's name	Where employed (city and state)	(a) Wages, etc.	(b) Federal income tax withheld
		$	$

If either you or your wife worked for more than one employer, see page 4 of instructions

2. Totals → •
3. "Sick pay" if included in line 1 (attach required statement) •
4. Subtract line 3 from total wages •
5a. Dividends (Schedule B)
b. Interest (Schedule B or other list)
c. Rents, royalties, pensions, etc. (Schedule B)
6. Business income (Schedule C)
7. Sale or exchange of property (Schedule D)
8. Farm income (Schedule F)
9. Total (add lines 4 through 8) • ADJUSTED GROSS INCOME

• Attach Copy B of Forms W-2 Here •

FIGURE YOUR TAX BY USING EITHER 10 OR 11

10. Tax Table

If line 9 is less than $5,000 and you do not itemize deductions—

Complete page 2 exemption schedule.

Copy total exemptions here .....

Find your tax in table on page 10 of instructions.

Do not use lines 11 a, b, c, or d.

Enter tax on line 12.

11. Tax Rate Schedule

a. If you itemize deductions, enter total from page 2. If line 9 is $5,000 or more and you do not itemize, enter 10% of line 9 but not more than $1,000 ($500 if married and filing separate return).
b. Subtract line 11a from line 9
c. Copy total exemptions from page 2 here ....., multiply by $600
d. Subtract line 11c from line 11b. Figure your tax on this amount by using tax rate schedule on page 9 of instructions and enter tax on line 12. •

12. Tax (from either tax table or tax rate schedule) •
13. Self-employment tax (Schedule C–3 or F–1) •
14. Total (add lines 12 and 13) • Income tax after credits

• Attach Check or Money Order Here •

PAYMENTS AND CREDITS

15a. Tax withheld (line 2, col. (b) above). Attach Forms W–2 •
b. Payments and credits on 1962 Declaration of Estimated Tax •
c. Dividends received credit •
d. Retirement income credit •
e. Investment credit (Form 3468) •
f. Other credits (Specify—see page 5 of instructions) •
g. Total (add lines a, b, c, d, e, and f)

District Director's office where amount on line 15b was paid .....

TAX DUE OR REFUND

16. If payments and credits (line 15g) are less than tax (line 14), enter Balance Due here → .....
Pay in full with this return to "Internal Revenue Service." File with your District Director.
17. If payments and credits (line 15g) are larger than tax (line 14), enter Overpayment here → .....
18. Amount of line 17 you wish credited to 1963 Estimated Tax .....
19. Subtract line 18 from line 17. Apply this balance to: ☐ U.S. Savings Bonds; or ☐ Refund .....

e59—16—77172-1

★ List your exemptions and sign on other side

FORM 1040—1962

SCHEDULE A.—EXEMPTIONS (See page 6 of instructions)

1. Exemptions for yourself—and wife (only if all her income is included in this return, or she had no income)

Check boxes which apply.

(a) Regular $600 exemption . . . . . ☐ Yourself ☐ Wife

(b) Additional $600 exemption if 65 or over at end of 1962 . . . . . ☐ Yourself ☐ Wife

(c) Additional $600 exemption if blind at end of 1962 . . . . . ☐ Yourself ☐ Wife

Enter number of boxes checked →

2. Exemptions for your children and other dependents (list below)

• If an exemption is based on a multiple-support agreement of a group of persons, attach the declarations described on page 6 of instructions.

NAME Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN: Months lived in your home. If born or died during year also write "B" or "D"	Did dependent have income of $600 or more?	Amount YOU furnished for dependent's support If 100% write "ALL"	Amount furnished by OTHERS including dependent	
				$	$	→
						→
						→
						→
						→
						→
						→
						→

3. Total exemptions (lines 1 and 2 above). (Enter here and on line 10 or 11c, page 1) . . . . . →

ITEMIZED DEDUCTIONS—If you do not use tax table or standard deduction

If husband and wife (not legally separated) file separate returns and one itemizes deductions, the other must also itemize

If necessary, write more than one item on a line or attach additional sheets. Put name, address and Social Security number on all attachments

Contributions (If other than money, submit description of property, including cost or other basis, date of acquisition and method of valuation)

Total paid (not to exceed 20% of line 9, page 1, except as described on page 7 of instructions) → $

Interest expense

Total interest →

Taxes

Real estate taxes . . . . . State income taxes . . . . .

State and local sales taxes . . . . . Other taxes (specify) . . . . .

Total taxes →

Medical and dental expense (Submit itemized list. Do not enter any expense compensated by insurance or otherwise)

NOTE: If you or your wife are 65 or over, or if either has a dependent parent 65 or over, see page 8 of Instructions for possible larger deduction.

1. Total cost of medicine and drugs •	$	
2. Enter 1% of line 9, page 1		
3. Subtract line 2 from line 1		
4. Other medical, dental expenses (Include hospital insurance premiums) •		
5. Total (add lines 3 and 4)		
6. Enter 3% of line 9, page 1 (see note above)	$	
7. Subtract line 6 from line 5; see page 8 of instructions for maximum limitation		

Other deductions (See page 8 of instructions)

Total →

Total deductions (Enter here and on line 11a, page 1) . . . . . → $

EXPENSE ACCOUNT INFORMATION

Did you receive an expense allowance or reimbursement, or charge expenses to your employer? . ☐ Yes ☐ No | See page 4, instructions.

If "Yes," did you submit itemized accounting of all such expenses to your employer? . . . . ☐ Yes ☐ No

Did you file a return last year? ☐ Yes ☐ No. If name or address on last year's returns was different from this year, enter name and address used last year.

I declare under penalties of perjury that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here ..... (Taxpayer's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN) (Wife's signature and date)

Sign here ..... (Signature of preparer other than taxpayer) (Address) (Date)

GPO c59—16—77172-1

HELPFUL INFORMATION ON

How To Prepare Your

INCOME TAX RETURN

on Form 1040 for 1962

INTERNAL REVENUE SERVICE
100TH ANNIVERSARY (1862–1962)

☆ ☆ ☆ ☆ ☆ ☆ ☆ ☆ ☆ ☆ ☆ ☆ ☆ ☆

A Personal Letter to Taxpayers:

Last year the American public paid in taxes some $99.4 billion. Impressive is the fact that 97% of these receipts came through self-assessment on tax returns and through withholding.

No other nation in the world has ever equaled this record. It is a tribute to our people, their traditions of honesty, and their high sense of responsibility in supporting our democratic form of government.

The cost of raising this revenue is less than 1/2¢ for each dollar collected. We hope this low cost will be reduced even further through the assistance of the new electronic computer system—ADP (automatic data processing)—which the Internal Revenue Service is now installing.

You will simplify this program, and make it more efficient and economical, by doing these things:

☆ Be sure to give your Social Security number.
☆ Fill in your return as completely as possible.
☆ Write or print legibly.
☆ Be accurate.
☆ File early.

The new machines will help us spot errors and omissions, and will strengthen our enforcement programs—aimed at making sure everyone pays his proper share of tax, and no more.

Therefore, I urge you to be careful and to make your returns as complete and accurate as possible. For the vast majority of taxpayers, this has always been the rule. For the others, now is the time to get aboard.

As a matter of routine, Internal Revenue auditors will, as before, check records and examine millions of selected returns. We will not only be looking for possible errors against the Government, but also for errors you may have made against yourself. Last year, for example, there was a saving to taxpayers of almost $70 million, resulting from our discovery of mathematical errors in over 900,000 returns.

Of course, machines cannot take the place of human judgment. Regardless of the miracles of automation, our type of tax system cannot operate effectively without the human element. Courtesy and a fair and reasonable attitude—on the part of both tax administrator and taxpayer—are other essential ingredients if this system is to continue to serve the Nation well.

If you do not understand or agree with any questioned item, you are entitled to have it fully explained and, in addition, you have the right to appeal decisions you believe are not correct. Also, if you have questions which are not answered in the enclosed instructions, you may telephone or visit the nearest Internal Revenue office. We will be glad to help you.

Mortimer M. Caplin

Commissioner of Internal Revenue

INSTRUCTIONS FORM 1040 (1962) 659—16—77173-1

HOW TO USE FORM 1040
(To be filed not later than April 15)

In order to make the preparation of tax returns easier for the great majority of taxpayers, there are now only two return forms to choose from, Form 1040 and card form, Form 1040A. Form 1040 is limited to a single sheet. Supporting schedules may be attached according to the individual needs of each taxpayer.

If your income was entirely from salary and wages, you will need only the 2-page Form 1040. You can use it whether you take the standard deduction or itemize deductions.

If, in addition to salary and wages, you have only interest income, you may also file the 2-page Form 1040. In such case merely attach a list itemizing your interest income and enter the total amount on line 5b, page 1, of your return. You may use Schedule B (Form 1040) for this purpose if you wish.

If you have income from sources other than salary, wages, and interest, you may need to complete and attach one or more of the following forms:

Schedule B for income from dividends, interest, rents, royalties, pensions, annuities, partnerships, estates, trusts, etc.;

Schedule C for income from a personally owned business;

Schedule D for income from the sale or exchange of property; and

Schedule F for income from farming.

These schedules may be obtained from any Internal Revenue Service office.

WAGE EARNERS WITH LESS THAN $10,000 INCOME

You can use a simpler return (Form 1040A), printed on a punchcard, if:

1. Your income was less than $10,000, AND
2. It consisted of wages reported on withholding statements (Forms W–2) and not more than $200 total of other wages, interest, and dividends, AND
3. You wish to take the standard deduction (about 10 percent of your income) instead of itemizing deductions.

The special instruction sheet for the form provides further information about its use. One of the special features is that if your income is less than $5,000, you can choose to have the Internal Revenue Service figure your tax for you. You can obtain these forms from most banks and some post offices.

DIVIDENDS? INTEREST? RENTS?
Be sure to report all of your income from all sources. Some taxpayers, while reporting income from wages and other principal sources, tend to forget to report lesser amounts from sources such as interest on savings accounts and other interest, dividends, and rents, particularly when such amounts are credited to their accounts rather than received in cash.

Beginning January 1, 1963, payers of $10 or more of dividends or interest in a year are required to report the amount to both you and the Internal Revenue Service.

IMPORTANCE OF SOCIAL SECURITY NUMBERS

The Internal Revenue Service is gradually installing modern high-speed electronic equipment which will improve and strengthen tax administration.

Because many names are alike, it is necessary to use numbers, in addition to names, to identify taxpayers in our electronic and other records. Since 130 million Americans already have Social Security numbers, it was decided to use these numbers for tax purposes to save them the inconvenience of obtaining other numbers. Most taxpayers have been putting these numbers on their tax returns for many years, and will need only to continue this practice.

The law now requires that this number be placed on your tax return and supporting documents and statements. In addition, persons who pay you wages, interest, and other types of income will have to include your account number on information returns to be filed with the Internal Revenue Service. Many payers, therefore, will soon ask for your number, if they have not already done so.

If you do not have a Social Security number, ask the nearest Internal Revenue Office for application Form 3227.

If you have previously obtained a Social Security number, but have no record of it, you should contact the nearest Social Security Administration office.

LOCATIONS OF DISTRICT DIRECTORS' OFFICES

Following is a list of the District Directors' offices. If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office.

ALABAMA—Birmingham 3, Ala.
ALASKA—Anchorage, Alaska.
ARIZONA—Phoenix 25, Ariz.
ARKANSAS—Little Rock, Ark.
CALIFORNIA—Los Angeles 12, Calif.; San Francisco 2, Calif.
COLORADO—Denver 2, Colo.
CONNECTICUT—Hartford 6, Conn.
DELAWARE—Wilmington 1, Del.
DISTRICT OF COLUMBIA—Baltimore 2, Md.
FLORIDA—Jacksonville 2, Fla.
GEORGIA—Atlanta 3, Ga.
HAWAII—Honolulu 13, Hawaii
IDAHO—Boise, Idaho
ILLINOIS—Chicago 1, Ill.; Springfield, Ill.
INDIANA—Indianapolis 4, Ind.
IOWA—Des Moines 9, Iowa.
KANSAS—Wichita 2, Kans.
KENTUCKY—Louisville 2, Ky.
LOUISIANA—New Orleans 12, La.
MAINE—Augusta, Maine.
MARYLAND—Baltimore 2, Md.
MASSACHUSETTS—Boston 15, Mass.
MICHIGAN—Detroit 31, Mich.
MINNESOTA—St. Paul 1, Minn.
MISSISSIPPI—Jackson, Miss.
MISSOURI—St. Louis 1, Mo.; Kansas City 6, Mo.
MONTANA—Helena, Mont.
NEBRASKA—Omaha 2, Nebr.
NEVADA—Reno, Nev.
NEW HAMPSHIRE—Portsmouth, N.H.
NEW JERSEY—Newark 2, N.J.; Camden 2, N.J.
NEW MEXICO—Albuquerque, N. Mex.
NEW YORK—Brooklyn 1, N.Y.; 484 Lexington Avenue, New York 17, N.Y.; Albany 10, N.Y.; Syracuse 2, N.Y.; Buffalo 2, N.Y.
NORTH CAROLINA—Greensboro, N.C.
NORTH DAKOTA—Fargo, N. Dak.
OHIO—Cleveland 13, Ohio; Cincinnati 2, Ohio.
OKLAHOMA—Oklahoma City 2, Okla.
OREGON—Portland 12, Oreg.
PANAMA CANAL ZONE—Director of International Operations, Internal Revenue Service, Washington 25, D.C.
PENNSYLVANIA—Philadelphia 7, Pa.; Scranton 14, Pa.; Pittsburgh 30, Pa.
PUERTO RICO—Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R.
RHODE ISLAND—Providence 7, R.I.
SOUTH CAROLINA—Columbia, S.C.
SOUTH DAKOTA—Aberdeen, S. Dak.
TENNESSEE—Nashville 3, Tenn.
TEXAS—Austin 1, Tex.; Dallas 1, Tex.
UTAH—Salt Lake City 1, Utah.
VERMONT—Burlington, Vt.
VIRGINIA—Richmond 19, Va.
VIRGIN ISLANDS—*Permanent residents:* Department of Finance, Tax Department, Charlotte Amalie, St. Thomas, V.I.; *Others:* Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R.
WASHINGTON—Tacoma 2, Wash.
WEST VIRGINIA—Parkersburg, W. Va.
WISCONSIN—Milwaukee 2, Wis.
WYOMING—Cheyenne, Wyo.
FOREIGN ADDRESSES—Taxpayers with legal residence in *Foreign Countries*—Director of International Operations, Internal Revenue Service, Washington 25, D.C.

o59—16—77173-1

GENERAL INSTRUCTIONS

WHO MUST FILE A TAX RETURN

Every citizen or resident of the United States—whether an adult or minor—who had $600 or more income in 1962 must file; if 65 or over, $1,200 or more.

A person with income of less than these amounts should file a return to get a refund if tax was withheld. A married person with income less than her (his) own personal exemptions should file a joint return with husband or wife to get the smaller tax or larger refund for the couple.

Earned Income From Sources Outside the United States.—To determine whether an income tax return must be filed, income must be computed without regard to the exclusion provided for income earned from sources outside the United States. If you received such income and believe it is excludable for income tax purposes, complete Form 2555 and attach it to your Form 1040.

MEMBERS OF ARMED FORCES

Members of Armed Forces should give their name, social security number, permanent home address and service serial number.

WHEN AND WHERE TO FILE

Please file as early as possible. You must file not later than April 15. Mail your return to the "District Director of Internal Revenue" for the district in which you live. U.S. citizens abroad who have no legal residence or place of business in the United States should file with Director of International Operations, Internal Revenue Service, Washington 25, D.C. See the address list on page 2 of these instructions.

WHERE TO GET FORMS

As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from any Internal Revenue Service office, and also at most banks and some post offices.

HOW TO PAY

The balance of tax shown to be due on line 16, page 1, of your return on Form 1040 must be paid in full with your return if it amounts to $1.00 or more. Checks or money orders should be made payable to "Internal Revenue Service."

ROUNDING OFF TO WHOLE-DOLLAR AMOUNTS

If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

ATTACHMENTS TO THE RETURN

Attachments may be used in the preparation of your return and supplemental schedules, provided they contain all of the required information and that summarized totals of the items shown in the attachments are entered on the return and schedules. This does not apply to Schedules C–3 and F–1 (self-employment tax) which the Service separates from the returns and transmits to the Social Security Administration for the recording of information in benefit accounts, or to any tax computation portion of a form or schedule.

MARRIED PERSONS—JOINT OR SEPARATE RETURNS

Advantages of a Joint Return.—Generally it is advantageous for a married couple to file a joint return. There are benefits in figuring the tax on a joint return which often result in a lower tax than would result from separate returns.

How To Prepare a Joint Return.—You must include all income and deductions of both husband and wife. In the return heading, list both names including middle initials (for example: "John F. and Mary L. Doe"). Both must sign the return.

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year. A nonresident alien should file on Form 1040B, 1040NB or 1040NB–a, whichever is appropriate.

When a joint return is filed, the couple assumes full legal responsibility for the entire tax, and if one fails to pay, the other must pay it.

How To Prepare a Separate Return.—If you file separate returns each must report his or her separate income and deductions. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half.) If one itemizes and claims actual deductions, then both must do so.

Changes in Marital Status.—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced or legally separated on or before the end of your year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally a joint return may be filed for the year provided you have not remarried before the end of the year. If an executor or administrator has been appointed, the return should be filed by both you and the executor or administrator. If no executor or administrator has been appointed, you may file the return. The fact that you are filing as a surviving husband or wife should be indicated on the return. If a refund is due, Form 1310, Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer, must accompany the return. You may also be entitled to the benefits of a joint return for the two years following the death of your husband or wife. See page 4.

SPECIAL COMPUTATIONS

Unmarried Head of Household.—The law provides a special tax rate for any individual who qualifies as a "Head of Household." Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half of the cost of maintaining as your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (1) any related person other than your child or stepchild (see those listed under "Line 2," paragraph 5 on page 6 of these instructions) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent or (3) your married child, grandchild, or stepchild for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement.

If you qualify under (a) or (b) above, you are entitled to the special tax rate if you pay more than half the cost of maintaining a household (not necessarily your home) which is the

c59—16—77173-1

principal place of abode of your father or mother who qualifies as your dependent.

Head of household rates are on page 9.

Widows and Widowers.—Under certain conditions a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint return had been filed. However, the exemption for the decedent may be claimed only for the year of death.

The conditions are that the taxpayer (a) must not have remarried, (b) must maintain as her home a household which is the principal place of abode of her child or stepchild for whom she is entitled to a deduction for an exemption, and (c) must have been entitled to file a joint return with her husband (or wife) for the year of death.

HOW TO REPORT YOUR INCOME

All kinds of income in whatever form received are subject to tax with specific exemptions. All income which is not specifically exempt must be included in your return, even though it may be offset by deductions.

Examples of income which must be reported on your income tax return and items that are exempt from tax follow:

Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.
Dividends.
Interest on bank deposits, bonds, notes.
Interest on U.S. Savings bonds.
Profits from sales or exchanges of real estate, securities, or other property.
Industrial, civil service and other pensions, annuities, endowments.
Rents and royalties from property, patents, copyrights.
Profits from business or profession.
Your share of partnership profits.
Your share of estate or trust income.
Employer supplemental unemployment benefits.
Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife). For details see Miscellaneous, page 8.

Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration.
Dividends on veterans' insurance.
Workmen's compensation; insurance, damages, etc., for injury or sickness.
Interest on State and municipal bonds.
Life insurance proceeds upon death.
Federal and State Social Security benefits.
Railroad Retirement Act benefits.
Gifts, inheritances, bequests.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040

Line 1.—Wages, Salaries, Etc.—Report the full amount of your wages, salaries, fees, commissions, tips, bonuses, and other payments for your personal services even though taxes and other amounts have been withheld by your employer. All income regardless of where earned must be reported on one Federal tax return.

Payment in Merchandise, etc.—If you are paid in whole or in part in merchandise, services, stock, or other things of value, you must determine the fair market value of such items and include it in your wages.

Meals and Living Quarters.—Employees who, as a matter of choice, receive meals and lodging from their employers, whether or not designated wages, must include in income the fair market value of meals and lodging.

However, if, for the convenience of your employer, your meals are furnished at your place of employment or you are required to accept lodging at your place of employment as a condition of your employment, the value of the meals or lodging is not to be reported.

Two or More Employers.—If more than $150.00 of Social Security (F.I.C.A.) employee tax was withheld during 1962 *because either you or your wife received wages from more than one employer,* the excess should be claimed as a credit against income tax. Enter any excess of Social Security tax withheld over $150.00 on line 1, column (b), the "Federal Income Tax Withheld" column, and write "F.I.C.A. tax" in the "Where Employed" column. If a joint return, do not add the Social Security tax withheld from both husband and wife to figure the excess over $150.00; compute the credit separately.

Credit for Taxes Paid by Regulated Investment Companies.—If you are entitled to a credit for taxes paid by a regulated investment company on undistributed capital gains, enter the credit on line 1, column (b), and write "Credit from regulated investment company" in the "Where Employed" column. To substantiate the credit claimed attach Copy B of Form 2439 to page 1 of Form 1040 in the same manner as Withholding Statements, Form W–2.

EMPLOYEE BUSINESS EXPENSES

Deductible Expenses.—You may deduct the following expenses from the amounts you are required to report on line 1, page 1, to the extent they are not paid by your employer.

(1) *Travel and transportation.*—You can deduct the costs of bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(2) *Meals and lodging.*—If you are temporarily away on business, at least overnight from the city, town, or other general area which constitutes your principal or regular business location, you can deduct meals and lodging in addition to the travel costs.

(3) *Outside salesmen.*—If you are an "outside salesman," you may also deduct other expenses which are ordinary and necessary in performing your duties, such as business entertainment, stationery, and postage. An "outside salesman" is one who is engaged in full-time solicitation of business for his employer away from the employer's place of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

IMPORTANT NOTICE

The Revenue Act of 1962 provides stricter rules, starting January 1, 1963, on deductions for travel, entertainment and similar expenses. All taxpayers having such expenses should maintain detailed records that will enable them to report accurately and substantiate these expenses.

If you itemize deductions on page 2 of your return, you may also deduct (under the heading "Other Deductions") business expenses, other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer.

Reporting Expenses.— After answering the questions on page 2 of Form 1040, report the expenses and employer payments as follows:

If your employer's payments equaled your business expenses no further entry is required on the form. If the payments exceeded the expenses, the excess must be included in income on line 1, page 1, and identified as "Excess Reimbursements." If the expenses exceeded the payments, the excess expenses may be deducted as explained above. You may use Form 2106 for this purpose.

Additional Information.—If (1) you were required to and did submit an expense voucher or other accounting for your

c50—16—77173-1

INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued 5

expenses to your employer, and (2) you are not claiming a deduction for business expenses, no additional information is required to be submitted with your return. You have made the equivalent of an accounting to your employer if you received an allowance not in excess of $20 per diem in lieu of subsistence, or a mileage allowance not in excess of 15 cents per mile.

If you do not meet the two conditions indicated above you must submit the following additional information with your return: (1) The total of all amounts received from or charged to your employer for business expenses,

(2) The amount of your business expenses broken down into broad categories, and

(3) The number of days away from home on business.

EXCLUSION FOR "SICK PAY"

Line 3.—You may exclude from income amounts received under a wage continuation plan for the period during which you were absent from work on account of personal injuries or sickness. If both you and your employer contribute to the plan, any benefits attributable to your own contributions are excludable without limit, but there are certain limitations on the exclusion of the benefits attributable to your employer's contributions. In the case of such a contributory plan, it will be necessary for you to know the portion of any benefits attributable to your contributions and the portion attributable to your employer's contributions.

The employer-provided wage continuation payments can be excluded at a rate not to exceed $100 a week. In cases where these payments exceed a weekly rate of $100, the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment.

If your absence is due to sickness, you cannot exclude the payments received for the first 7 calendar days of each absence from work. However, if you were (a) hospitalized on account of sickness for at least one day at any time during the absence from work, or (b) injured, the exclusion applies from the first day of absence.

If you received sick pay and it is included in your gross wages as shown on Form W–2, enter the gross wages on line 1, and enter on line 3 the amount of such wages to be excluded. In addition, attach **Form 2440** or a statement showing your computation, and indicating the period or periods of absence, nature of sickness or injury, and whether hospitalized.

Amounts received by an employee for a period of absence from work on account of pregnancy are not excludable as sick pay unless a written statement is furnished by a physician that the employee should remain at home because of substantial danger of miscarriage. However, a woman is considered to be "sick" for tax purposes from the beginning of labor and continues as long as she is absent from work on account of being physically incapacitated as a result of childbirth or a miscarriage.

INCOME OTHER THAN SALARIES AND WAGES, LINES 5, 6, 7, AND 8

Income other than from salaries and wages with one exception is to be reported by means of separate schedules.

The exception is that if your only other income is from interest, the use of Schedule B is optional.

The following separate schedules are to be used to report items of other income.

Schedule B. — Dividends, Interest, Pensions, Annuities, Rents, Royalties, and other income or losses not required to be reported elsewhere.

Schedule C.—Profit (or Loss) From Business or Profession.

Schedule D.—Gains and Losses From Sales or Exchanges of Property.

Schedule F.—Schedule of Farm Income and Expenses.

Figuring Your Tax

Line 10.— The Tax Table is provided by law and saves you the trouble of itemizing deductions and computing your tax. The table allows for an exemption of $600 for each person claimed as a dependent, and charitable contributions, interest, taxes, etc., approximating 10 percent of your income.

Line 11.—The tax rate schedules on page 9 are to be used to figure your tax. Be sure to use the right schedule. See pages 3 and 4 for special computations.

Line 15.—Payments and Credits.— There are credits and payments that you may use to reduce your tax. They are:

a. Income Tax Withheld which is reflected on the Forms W–2 which you receive from your employer.

b. Estimated tax credits and payments for 1962.

c. Dividends received credit.—Part VII of separate Schedule B.

d. Retirement income credit.—Part VIII separate Schedule B.

e. Investment credit from Form 3468.

f. Other credits.—If you itemize deductions on page 2 of the return you may receive credit for foreign income taxes (Form 1116), credit for partially tax-exempt interest, and tax paid at source on tax-free covenant bonds.

TAX—PAYMENTS AND CREDITS—BALANCE DUE OR REFUND

Tax Due or Refund Under $1.—In order to facilitate the processing of collections and refunds, balances due of less than $1 need not be paid, and overpayments of less than $1 will be refunded only upon separate application to your District Director.

Purchase of U.S. Savings Bonds.—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds. If you check the appropriate box on line 19 of page 1, you will be issued as many bonds as your refund will buy in multiples of $18.75 for each $25 face value bond, providing it does not leave a balance of less than $1 to be paid by check. For example, if your refund is $40 you will receive a $50 face value bond and a check for $2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

Declarations of Estimated Tax.—For many taxpayers the withholding tax on wages is not sufficient to keep them paid up on their income tax. In general, the law requires every citizen or resident of the United States to file a Declaration of Estimated Income Tax, **Form 1040–ES**, and to make quarterly payments in advance of filing the annual income tax return if his total expected tax exceeds his withholding (if any) by $40 or more. Farmers and fishermen may postpone filing their 1963 declarations until January 15, 1964. A declaration must be filed if you:

(*a*) can reasonably expect gross income exceeding—

(1) $10,000 for a head of a household or a widow or widower entitled to the special tax rates;

(2) $5,000 for other single individuals;

(3) $5,000 for a married individual not entitled to file a joint declaration;

(4) $5,000 for a married individual entitled to file a joint declaration, and the combined income of both husband and wife can reasonably be expected to exceed $10,000; OR

(*b*) can reasonably expect to receive more than $200 from sources other than wages subject to withholding.

Additional Charge for Underpayment of Estimated Tax.—Estimate your tax carefully. Avoid the difficulties of paying a large balance with your return.

Furthermore, there is an additional charge imposed by law for underpayment of any installment of estimated tax. Details of this additional charge, and exceptions to it, are printed on **Form 1040–ES** and **Form 2210**. If you had an underpayment and believe one of the exceptions applies, attach a statement or **Form 2210** to your return.

e59—16—77173-1

SCHEDULE A—Exemptions

HOW TO CLAIM YOUR EXEMPTIONS

You Are Allowed a Deduction of $600 for Each Exemption for Which You Qualify as Explained Below

LINE 1.—EXEMPTIONS FOR YOU AND WIFE

For You.—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1962. Your age is determined on the day before your actual birthday and, thus, if your 65th birthday was on January 1, 1963, you get the additional exemption for age on your return for 1962.

For Your Wife.—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and did not receive more than half her support from another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return for any reason (for example, to obtain a refund of tax withheld where her income is less than $600). Otherwise, your wife's exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

In Case of Death.—If your wife or husband died during 1962, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, a statement to that effect must be attached to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (1) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (2) that the widest diameter of the visual field subtends an angle no greater than 20°.

LINE 2.—EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS

Each child, stepchild and other dependent claimed must meet all of the following tests:

1. Income.—Received less than $600 income (if the child was under 19 or was a student, this limitation does not apply), and

2. Support.—Received more than half of his or her support from you (or from husband or wife if a joint return is filed), (see definition below of support), and

3. Married Dependents.—Did not file a joint return with her husband (or his wife), and

4. Nationality.—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.

5. Relationship.—EITHER (1) for your entire taxable year had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	The following if
Father	Stepfather	related by blood:
Grandparent	Mother-in-law	Uncle
Brother	Father-in-law	Aunt
Sister	Brother-in-law	Nephew
Grandchild	Sister-in-law	Niece

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support will be the amount of expense incurred by the one furnishing such item. If the item of support furnished by an individual is in the form of property or lodging, it will be necessary to measure the amount of such item of support in terms of its fair market value. In computing the amount of support include amounts contributed by the dependent for his own support and also amounts ordinarily excludable from income (for example, social security benefits).

In figuring whether you provide more than half of the support of a student, you may disregard amounts received by him as scholarships.

Definition of Student.—The law defines a student as an individual who, during each of 5 calendar months during the year, is (*a*) a full-time student at an educational institution or (*b*) pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State, or a political subdivision of a State.

Returns for Children under 19 and Students.—If your dependent child is under 19 or is a student and has income of $600 or over, he must file an income tax return, report the income, and claim his exemption. If you provide over half of your child's support and meet the other qualifications for claiming a dependent, you may also claim the exemption on your return.

Birth or Death of Dependent.—You can claim a full $600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

Exemptions for Individuals Supported by More Than One Taxpayer.—If several persons contributed toward the support of an individual during the taxable year, but none contributed over half of the support, they may designate one of their number to claim the exemption if:

(a) They as a group have provided over half of the support of the individual; and

(b) Each of them, had he contributed over half of the support, would have been entitled to claim the individual as a dependent; and

(c) The person claiming the exemption for the individual contributed over 10 percent of the support; and

(d) Each other person in the group who contributed over 10 percent of the individual's support makes a declaration that he will not claim the individual as a dependent for the year. The declarations must be filed with the return of the person claiming the exemption. Form 2120, Multiple Support Declaration, is available at any Internal Revenue Service office.

o59—16—77173-1

ITEMIZED DEDUCTIONS—if you do not use Tax Table or Standard Deduction

CONTRIBUTIONS

If you itemize deductions, you can deduct gifts to religious, charitable, educational, scientific, or literary organizations, and organizations for the prevention of cruelty to children and animals, unless the organization is operated for personal profit, or conducts propaganda or otherwise attempts to influence legislation. You can deduct gifts to fraternal organizations if they are to be used for charitable, religious, etc., purposes. You can also deduct gifts to veterans' organizations, or to a governmental agency which will use the gifts for public purposes including civil defense. Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities.

A contribution may be made in money or property (not services). If in property, you must submit a statement containing a description of the property, the cost or other basis, date of acquisition and method of valuation.

For the contribution to be deductible, the recipient of the contribution must have been organized or created in the United States or its possessions, or under our law. The law does not allow deductions for gifts to individuals, or to other types of organizations, however worthy.

In general, the deduction for contributions may not exceed 20 percent of your income, line 9, page 1. However, you may increase this limitation to 30 percent if the extra 10 percent consists of contributions made to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, certain medical research organizations, or certain college or university endowment associations. Attach a schedule showing this computation.

While you can deduct gifts to the kind of organizations listed below, you cannot deduct other payments to them, for which you receive personal benefits.

If you support a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution a part or all of the amounts you expend to maintain such a student. Consult the nearest Internal Revenue Service office for details.

You CAN Deduct Gifts To:
Churches, including assessments
Salvation Army, Red Cross
United Funds and Community Chests
Nonprofit schools and hospitals
Veterans' organizations
Boy Scouts, Girl Scouts, and other similar organizations
Nonprofit organizations primarily engaged in conducting research or education for the alleviation and cure of diseases such as tuberculosis, cancer, multiple sclerosis, muscular dystrophy, cerebral palsy, poliomyelitis, diabetes, cystic fibrosis, diseases of the heart, etc.

You CANNOT Deduct Gifts To:
Relatives, friends, other individuals
Political organizations or candidates
Social clubs
Labor unions
Chambers of commerce
Propaganda organizations

INTEREST

If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business debts should be reported in the separate schedule in which your business income is reported. Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Interest paid on behalf of another person is not deductible unless you were legally liable to pay it. In figuring the interest paid on a mortgage on your home or on an installment contract for goods for your personal use, eliminate such items as carrying charges and insurance, which are not deductible, and taxes which may be deductible but which should be itemized separately.

If interest charges are not stated separately on installment purchases of personal property (such as automobiles, televisions, etc.), you may deduct an amount equal to 6 percent of the average unpaid monthly balance.

You CAN Deduct Interest On:
Your personal note to a bank or an individual
A mortgage on your home
A life insurance loan, if you pay the interest in cash
Delinquent taxes

You CANNOT Deduct Interest On:
Indebtedness of another person, when you are not legally liable for payment of the interest
A gambling debt or other nonenforceable obligation
A life insurance loan, if interest is added to the loan and you report on the cash basis

TAXES

If you itemize deductions, you can deduct most non-Federal taxes paid by you. You can deduct state or local retail sales taxes if under the laws of the state they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. In general, you cannot deduct taxes assessed for pavements or other local improvements, including front-foot benefits, which tend to increase the value of your property. Consult your Internal Revenue Service office for circumstances under which local improvement taxes may be deducted.

Do not deduct on page 2 any non-business Federal taxes, or any taxes paid in connection with a business or profession which are deductible in Part IV of Schedule B, or Schedule C or F.

You CAN Deduct:
Personal property taxes
Real estate taxes
State income taxes
State or local retail sales taxes
Auto license fees
State capitation or poll taxes
State gasoline taxes

You CANNOT Deduct:
Any Federal excise taxes on your personal expenditures, such as taxes on theater admissions, furs, jewelry, cosmetics, transportation, telephone, gasoline, etc.
Federal social security taxes
Hunting licenses, dog licenses
Auto inspection fees
Water taxes
Taxes paid by you for another person

MEDICAL AND DENTAL EXPENSES

If you itemize deductions, you can deduct, within the limits described below, the amount you paid during the year (not compensated by hospital, health or accident insurance) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you whether or not the dependent had $600 or more income. List on the attachment the name and amount paid to each person or institution.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. If you pay someone for both nursing and domestic duties, you can deduct only the nursing cost.

You can deduct amounts paid for transportation primarily for and essential to medical care, but not for any other travel expense even if it benefits your health. Meals and lodging while you are away from home receiving medical treatment may not be treated as medical expense unless they are part of a hospital bill or are included in the cost of care in a similar institution.

Subject to the Limitations Set Forth Below, You CAN Deduct as Medical Expenses Payments To or For:
Physicians, dentists, nurses, and hospitals
Drugs or medicines
Transportation necessary to get medical care
Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.
X-ray examinations or treatment
Premiums on hospital or medical insurance

You CANNOT Deduct Payments For:
Funeral expenses and cemetery plot
Illegal operations or drugs
Travel ordered or suggested by your doctor for rest or change
Premiums on life insurance
Cosmetics

e50—10—77173-1

8 INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

FIGURING THE DEDUCTION

(A) General Rule:

(1) *Medical and dental expenses.*—You can deduct that portion of your medical and dental expenses which exceed 3 percent of line 9, page 1, of Form 1040 and which were paid for: (a) the taxpayer, wife, dependent parent(s), all of whom were under 65 years of age, and (b) all other dependents regardless of age.

(2) *Medicine and drugs.*—The total amount paid for medicine and drugs for the persons listed above must be reduced by 1 percent of line 9, page 1, Form 1040, regardless of age.

(B) Special Rule For Certain Persons 65 or over:

The 3 percent reduction does not apply to medical and dental expenses paid by a taxpayer or his wife for:

(a) Himself and his wife if EITHER is 65 years of age or over;

(b) A dependent who is 65 or over and who is the mother or father of the taxpayer or his wife.

If you wish, you may obtain Form 2948 from any Internal Revenue Service office to assist you.

Limitations.— The deduction for medical and dental expenses may not exceed $5,000 multiplied by the number of exemptions claimed on the return (other than the exemptions for age and blindness). In addition, there is a maximum limitation as follows:

(a) $10,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax computation;

(b) $10,000 if the taxpayer is married but files a separate return; or

(c) $20,000 if the taxpayer files a joint return, or is a head of household or a widow or widower entitled to the special tax computation.

(d) If either you or your wife are disabled and 65 or over, you may qualify for an increased maximum limitation. Consult the nearest Internal Revenue Service office for further information.

OTHER DEDUCTIONS

Expenses for the Care of Children and Certain Other Dependents.—If deductions are itemized, a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) may deduct expenses paid, not to exceed a total of $600, for the care of:

(a) dependent children under 12 years of age; or

(b) dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves, if such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

Do not deduct any child care payments to a person for whom you claim an exemption.

In the case of a woman who is married, the deduction is allowed only (*a*) if she files a joint return with her husband; and (*b*) the deduction is reduced by the amount (if any) by which their combined income, line 9, page 1, exceeds $4,500. If the husband is incapable of self-support because he is mentally or physically defective, these two limitations do not apply.

If the person who receives the payment performs duties not related to dependent care, only that part of the payment which is for the dependent's care may be deducted.

If you claim this deduction, attach a detailed statement showing the amounts expended and the person or persons to whom they were paid. If you wish, you may obtain Form 2441 from any Internal Revenue Service office.

Casualty Losses and Thefts.—If you itemize deductions, you can deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces. Damage to your car by collision or accident can be deducted if due merely to faulty driving but cannot be deducted if due to your willful act or negligence. You can also deduct losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received. Attach an explanation.

You CAN Deduct Losses On:

Property such as your home, clothing, or automobile destroyed or damaged by fire
Property, including cash, which is stolen from you
Loss or damage of property by flood, lightning, storm, explosion, or freezing

You CANNOT Deduct Losses On:

Personal injury to yourself or another person
Accidental loss by you of cash or other personal property
Property lost in storage or in transit
Damage by rust or gradual erosion
Animals or plants damaged or destroyed by disease

Expenses for Education.—Expenses for education may be deducted if the education was undertaken primarily for the purpose of:

(a) Maintaining or improving skills required in your employment or other trade or business, or

(b) Meeting the express requirements of your employer, or the requirements of applicable law or regulations, imposed as a condition to the retention of your salary, status, or employment.

Expenses incurred for the purpose of obtaining a new position, a substantial advancement in position, or for personal purposes are not deductible. The expenses incurred in preparing for a trade or business or a specialty are personal expenses and are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 4 for the reporting of "Employee Business Expenses." If you are required therein to attach a statement to your return explaining the nature of the expenses, also include a description of the relationship of the education to your employment or trade or business. If the education was required by your employer, a statement from him would be helpful.

Miscellaneous.— If you itemize deductions, you can deduct several other types of expenses under "Other Deductions."

If you work for wages or a salary, you can deduct your ordinary and necessary employee business expenses which have not been claimed on page 1.

You can deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income.

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made under either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct any voluntary payments not under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses only to the extent of gambling winnings.

If you are a tenant-stockholder in a cooperative housing corporation, you can deduct your share of its payments for interest and real estate taxes. In addition, if this property is used in a trade or business or for the production of income, you may depreciate a portion of the basis of your stock in such corporation. For details contact any Internal Revenue Service office.

You CAN Deduct Cost Of:

Safety equipment
Dues to unions or professional societies
Entertaining customers
Tools and supplies
Fees to employment agencies

You CANNOT Deduct Cost Of:

Travel to and from work
Entertaining friends
Bribes and illegal payments

c59—16—77173-1

9

TAX RATE SCHEDULE

If you do not use the Tax Table on page 10, then figure your tax on the amount on line 11d, page 1 of your return, by using the appropriate tax rate schedule on this page.

Schedule I. (A) SINGLE TAXPAYERS who do not qualify for rates in Schedules II and III, and (B) married persons filing separate returns.

If the amount on line 11d, page 1, is: Over—	But not over—	*Enter on line 12, page 1:*	of excess over—
Not over $2,000		20% of the amount on line 11d.	
$2,000	$4,000	$400, plus 22%	$2,000
$4,000	$6,000	$840, plus 26%	$4,000
$6,000	$8,000	$1,360, plus 30%	$6,000
$8,000	$10,000	$1,960, plus 34%	$8,000
$10,000	$12,000	$2,640, plus 38%	$10,000
$12,000	$14,000	$3,400, plus 43%	$12,000
$14,000	$16,000	$4,260, plus 47%	$14,000
$16,000	$18,000	$5,200, plus 50%	$16,000
$18,000	$20,000	$6,200, plus 53%	$18,000
$20,000	$22,000	$7,260, plus 56%	$20,000
$22,000	$26,000	$8,380, plus 59%	$22,000
$26,000	$32,000	$10,740, plus 62%	$26,000
$32,000	$38,000	$14,460, plus 65%	$32,000
$38,000	$44,000	$18,360, plus 69%	$38,000
$44,000	$50,000	$22,500, plus 72%	$44,000
$50,000	$60,000	$26,820, plus 75%	$50,000
$60,000	$70,000	$34,320, plus 78%	$60,000
$70,000	$80,000	$42,120, plus 81%	$70,000
$80,000	$90,000	$50,220, plus 84%	$80,000
$90,000	$100,000	$58,620, plus 87%	$90,000
$100,000	$150,000	$67,320, plus 89%	$100,000
$150,000	$200,000	$111,820, plus 90%	$150,000
$200,000		$156,820, plus 91%	$200,000

Schedule II. (A) MARRIED TAXPAYERS filing joint returns, and (B) certain widows and widowers (See page 4 of these instructions).

If the amount on line 11d, page 1, is: Over—	But not over—	*Enter on line 12, page 1:*	of excess over—
Not over $4,000		20% of the amount on line 11d.	
$4,000	$8,000	$800, plus 22%	$4,000
$8,000	$12,000	$1,680, plus 26%	$8,000
$12,000	$16,000	$2,720, plus 30%	$12,000
$16,000	$20,000	$3,920, plus 34%	$16,000
$20,000	$24,000	$5,280, plus 38%	$20,000
$24,000	$28,000	$6,800, plus 43%	$24,000
$28,000	$32,000	$8,520, plus 47%	$28,000
$32,000	$36,000	$10,400, plus 50%	$32,000
$36,000	$40,000	$12,400, plus 53%	$36,000
$40,000	$44,000	$14,520, plus 56%	$40,000
$44,000	$52,000	$16,760, plus 59%	$44,000
$52,000	$64,000	$21,480, plus 62%	$52,000
$64,000	$76,000	$28,920, plus 65%	$64,000
$76,000	$88,000	$36,720, plus 69%	$76,000
$88,000	$100,000	$45,000, plus 72%	$88,000
$100,000	$120,000	$53,640, plus 75%	$100,000
$120,000	$140,000	$68,640, plus 78%	$120,000
$140,000	$160,000	$84,240, plus 81%	$140,000
$160,000	$180,000	$100,440, plus 84%	$160,000
$180,000	$200,000	$117,240, plus 87%	$180,000
$200,000	$300,000	$134,640, plus 89%	$200,000
$300,000	$400,000	$223,640, plus 90%	$300,000
$400,000		$313,640, plus 91%	$400,000

Schedule III. Unmarried (or legally separated) taxpayers who qualify as HEAD OF HOUSEHOLD (See page 3 of these instructions).

If the amount on line 11d, page 1, is: Over—	But not over—	*Enter on line 12, page 1:*	of excess over—
Not over $2,000		20% of the amount on line 11d.	
$2,000	$4,000	$400, plus 21%	$2,000
$4,000	$6,000	$820, plus 24%	$4,000
$6,000	$8,000	$1,300, plus 26%	$6,000
$8,000	$10,000	$1,820, plus 30%	$8,000
$10,000	$12,000	$2,420, plus 32%	$10,000
$12,000	$14,000	$3,060, plus 36%	$12,000
$14,000	$16,000	$3,780, plus 39%	$14,000
$16,000	$18,000	$4,560, plus 42%	$16,000
$18,000	$20,000	$5,400, plus 43%	$18,000
$20,000	$22,000	$6,260, plus 47%	$20,000
$22,000	$24,000	$7,200, plus 49%	$22,000
$24,000	$28,000	$8,180, plus 52%	$24,000
$28,000	$32,000	$10,260, plus 54%	$28,000
$32,000	$38,000	$12,420, plus 58%	$32,000
$38,000	$44,000	$15,900, plus 62%	$38,000
$44,000	$50,000	$19,620, plus 66%	$44,000
$50,000	$60,000	$23,580, plus 68%	$50,000
$60,000	$70,000	$30,380, plus 71%	$60,000
$70,000	$80,000	$37,480, plus 74%	$70,000
$80,000	$90,000	$44,880, plus 76%	$80,000
$90,000	$100,000	$52,480, plus 80%	$90,000
$100,000	$150,000	$60,480, plus 83%	$100,000
$150,000	$200,000	$101,980, plus 87%	$150,000
$200,000	$300,000	$145,480, plus 90%	$200,000
$300,000		$235,480, plus 91%	$300,000

o59—16—77173-1

10

TAX TABLE

FOR PERSONS WITH INCOMES UNDER $5,000 WHO DO NOT ITEMIZE ON PAGE 2 OF FORM 1040

Read down the income columns below until you find the line covering the total income you entered on line 9, page 1, Form 1040. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on line 3, Sch. A, page 2. Enter the tax you find there on line 12, page 1.

If total income on line 9, page 1, is—		And the number of exemptions claimed on line 3, Sch. A, p. 2, is			If total income on line 9, page 1, is—		And the number of exemptions claimed on line 3, Sch. A, page 2, is—										
				3			1 And you are—		2 And you are—			3 And you are—			4	5	6	7
At least	But less than	1	2	If 4 or more there is no tax	At least	But less than	Single or a married person filing separately	An unmarried head of a household	Single or a married person filing separately	An unmarried head of a household	(*) A married couple filing jointly	Single or a married person filing separately	An unmarried head of a household	(*) A married couple filing jointly				If 8 or more there is no tax
		Your tax is—					Your tax is—											
$0	$675	$0	$0	$0	$2,325	$2,350	$301	$301	$181	$181	$181	$61	$61	$61	$0	$0	$0	$0
675	700	4	0	0	2,350	2,375	305	305	185	185	185	65	65	65	0	0	0	0
700	725	8	0	0	2,375	2,400	310	310	190	190	190	70	70	70	0	0	0	0
725	750	13	0	0	2,400	2,425	314	314	194	194	194	74	74	74	0	0	0	0
750	775	17	0	0	2,425	2,450	319	319	199	199	199	79	79	79	0	0	0	0
775	800	22	0	0	2,450	2,475	323	323	203	203	203	83	83	83	0	0	0	0
800	825	26	0	0	2,475	2,500	328	328	208	208	208	88	88	88	0	0	0	0
825	850	31	0	0	2,500	2,525	332	332	212	212	212	92	92	92	0	0	0	0
850	875	35	0	0	2,525	2,550	337	337	217	217	217	97	97	97	0	0	0	0
875	900	40	0	0	2,550	2,575	341	341	221	221	221	101	101	101	0	0	0	0
900	925	44	0	0	2,575	2,600	346	346	226	226	226	106	106	106	0	0	0	0
925	950	49	0	0	2,600	2,625	350	350	230	230	230	110	110	110	0	0	0	0
950	975	53	0	0	2,625	2,650	355	355	235	235	235	115	115	115	0	0	0	0
975	1,000	58	0	0	2,650	2,675	359	359	239	239	239	119	119	119	0	0	0	0
1,000	1,025	62	0	0	2,675	2,700	364	364	244	244	244	124	124	124	4	0	0	0
1,025	1,050	67	0	0	2,700	2,725	368	368	248	248	248	128	128	128	8	0	0	0
1,050	1,075	71	0	0	2,725	2,750	373	373	253	253	253	133	133	133	13	0	0	0
1,075	1,100	76	0	0	2,750	2,775	377	377	257	257	257	137	137	137	17	0	0	0
1,100	1,125	80	0	0	2,775	2,800	382	382	262	262	262	142	142	142	22	0	0	0
1,125	1,150	85	0	0	2,800	2,825	386	386	266	266	266	146	146	146	26	0	0	0
1,150	1,175	89	0	0	2,825	2,850	391	391	271	271	271	151	151	151	31	0	0	0
1,175	1,200	94	0	0	2,850	2,875	395	395	275	275	275	155	155	155	35	0	0	0
1,200	1,225	98	0	0	2,875	2,900	400	400	280	280	280	160	160	160	40	0	0	0
1,225	1,250	103	0	0	2,900	2,925	405	404	284	284	284	164	164	164	44	0	0	0
1,250	1,275	107	0	0	2,925	2,950	410	409	289	289	289	169	169	169	49	0	0	0
1,275	1,300	112	0	0	2,950	2,975	415	414	293	293	293	173	173	173	53	0	0	0
1,300	1,325	116	0	0	2,975	3,000	420	419	298	298	298	178	178	178	58	0	0	0
1,325	1,350	121	1	0	3,000	3,050	427	426	305	305	305	185	185	185	65	0	0	0
1,350	1,375	125	5	0	3,050	3,100	437	435	314	314	314	194	194	194	74	0	0	0
1,375	1,400	130	10	0	3,100	3,150	447	445	323	323	323	203	203	203	83	0	0	0
1,400	1,425	134	14	0	3,150	3,200	457	454	332	332	332	212	212	212	92	0	0	0
1,425	1,450	139	19	0	3,200	3,250	467	464	341	341	341	221	221	221	101	0	0	0
1,450	1,475	143	23	0	3,250	3,300	476	473	350	350	350	230	230	230	110	0	0	0
1,475	1,500	148	28	0	3,300	3,350	486	482	359	359	359	239	239	239	119	0	0	0
1,500	1,525	152	32	0	3,350	3,400	496	492	368	368	368	248	248	248	128	8	0	0
1,525	1,550	157	37	0	3,400	3,450	506	501	377	377	377	257	257	257	137	17	0	0
1,550	1,575	161	41	0	3,450	3,500	516	511	386	386	386	266	266	266	146	26	0	0
1,575	1,600	166	46	0	3,500	3,550	526	520	395	395	395	275	275	275	155	35	0	0
1,600	1,625	170	50	0	3,550	3,600	536	530	404	404	404	284	284	284	164	44	0	0
1,625	1,650	175	55	0	3,600	3,650	546	539	414	413	413	293	293	293	173	53	0	0
1,650	1,675	179	59	0	3,650	3,700	556	549	424	423	422	302	302	302	182	62	0	0
1,675	1,700	184	64	0	3,700	3,750	566	558	434	432	431	311	311	311	191	71	0	0
1,700	1,725	188	68	0	3,750	3,800	575	567	443	441	440	320	320	320	200	80	0	0
1,725	1,750	193	73	0	3,800	3,850	585	577	453	451	449	329	329	329	209	89	0	0
1,750	1,775	197	77	0	3,850	3,900	595	586	463	460	458	338	338	338	218	98	0	0
1,775	1,800	202	82	0	3,900	3,950	605	596	473	470	467	347	347	347	227	107	0	0
1,800	1,825	206	86	0	3,950	4,000	615	605	483	479	476	356	356	356	236	116	0	0
1,825	1,850	211	91	0	4,000	4,050	625	615	493	489	485	365	365	365	245	125	5	0
1,850	1,875	215	95	0	4,050	4,100	635	624	503	498	494	374	374	374	254	134	14	0
1,875	1,900	220	100	0	4,100	4,150	645	634	513	508	503	383	383	383	263	143	23	0
1,900	1,925	224	104	0	4,150	4,200	655	643	523	517	512	392	392	392	272	152	32	0
1,925	1,950	229	109	0	4,200	4,250	665	653	533	527	521	401	401	401	281	161	41	0
1,950	1,975	233	113	0	4,250	4,300	674	662	542	536	530	410	410	410	290	170	50	0
1,975	2,000	238	118	0	4,300	4,350	684	671	552	545	539	420	419	419	299	179	59	0
2,000	2,025	242	122	2	4,350	4,400	694	681	562	555	548	430	429	428	308	188	68	0
2,025	2,050	247	127	7	4,400	4,450	704	690	572	564	557	440	438	437	317	197	77	0
2,050	2,075	251	131	11	4,450	4,500	714	700	582	574	566	450	448	446	326	206	86	0
2,075	2,100	256	136	16	4,500	4,550	724	709	592	583	575	460	457	455	335	215	95	0
2,100	2,125	260	140	20	4,550	4,600	734	719	602	593	584	470	467	464	344	224	104	0
2,125	2,150	265	145	25	4,600	4,650	744	728	612	602	593	480	476	473	353	233	113	0
2,150	2,175	269	149	29	4,650	4,700	754	738	622	612	602	490	486	482	362	242	122	2
2,175	2,200	274	154	34	4,700	4,750	764	747	632	621	611	500	495	491	371	251	131	11
2,200	2,225	278	158	38	4,750	4,800	773	756	641	630	620	509	504	500	380	260	140	20
2,225	2,250	283	163	43	4,800	4,850	783	766	651	640	629	519	514	509	389	269	149	29
2,250	2,275	287	167	47	4,850	4,900	793	775	661	649	638	529	523	518	398	278	158	38
2,275	2,300	292	172	52	4,900	4,950	803	785	671	659	647	539	533	527	407	287	167	47
2,300	2,325	296	176	56	4,950	5,000	813	794	681	668	656	549	542	536	416	296	176	56

*This column may also be used by a widow or widower with dependent child who meets certain qualifications which are explained on page 4 of these instructions.

U.S. GOVERNMENT PRINTING OFFICE 659—16—77173-1

SCHEDULE B (Form 1040)
U.S. Treasury Department
Internal Revenue Service

SUPPLEMENTAL SCHEDULE OF INCOME AND CREDITS

(From all sources other than wages, business, farming, and sale or exchange of property)

Attach this schedule to your income tax return, Form 1040

1962

Name and address as shown on page 1 of Form 1040 | **Your Social Security Number**

Part I.—DIVIDEND INCOME (Income from savings (building) and loan associations and credit unions should be entered as interest in Part II)

1. Name of qualifying corporation declaring dividend: (Indicate by (H), (W), (J) whether stock is held by husband, wife, or jointly)	Amount
2. Total	
3. Exclusion of $50 (If both husband and wife received dividends, each is entitled to exclude not more than $50 of his (her) own dividends)	
4. Subtract line 3 from line 2. Enter here and on line 1, Part VII	
5. Name of nonqualifying corporation declaring dividend:	
6. Total (add lines 4 and 5). Enter here and on line 5a, page 1, Form 1040	✓

Part II.—INTEREST INCOME (This includes interest credited to your account)

Note: A separate attachment may be used if interest is the only income to be reported on this schedule.

1. Name of payer (more than one entry may be made on a line)	Amount
2. Total—Enter here and on line 5b, page 1, Form 1040	✓

Part III.—PENSION AND ANNUITY INCOME

A.—General Rule (If you did not contribute to the cost of the pension or annuity, enter the total amount received on line 6 and omit lines 1 through 5.)

			Amount
1. Investment in contract		4. Amount received this year	
2. Expected return		5. Amount excludable (line 4 multiplied by line 3)	
3. Percentage of income to be excluded (line 1 divided by line 2)	%	6. Taxable portion (excess of line 4 over line 5)	

B.—Special Rule—Where your employer has contributed part of the cost and your own contribution will be recovered tax-free within 3 years. If your cost was fully recovered in prior years, enter the total amount received in line 5 and omit lines 1 through 4.

1. Cost of annuity (amounts you paid)		4. Amount received this year	
2. Cost received tax-free in past years			
3. Remainder of cost (line 1 less line 2)		5. Taxable portion (excess, if any, of line 4 over line 3)	

Part IV.—RENT AND ROYALTY INCOME

1. Kind and location of property (Identify whether rent or royalty)	2. Total amount of rents or royalties	3. Depreciation (explain in Part VI) or depletion	4. Repairs (attach itemized list)	5. Other expenses (attach itemized list)
1. Totals				

2. Net income (or loss) from rents and royalties (column 2 less sum of columns 3, 4, and 5)

Part V.—OTHER INCOME OR LOSSES

1. Partnerships (name, address, and nature of income)	✓
2. Estates or trusts (name and address)	
3. Other sources (state nature)	
TOTAL INCOME (or loss) from Parts III, IV, and V (Enter here and on line 5c, page 1, of Form 1040)	✓

o59—16—77167-1

Schedule B (Form 1040) 1962 Page 2

Part VI.—EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN PART IV—This schedule is designed for taxpayers using the new guideline lives and administrative procedure described in Revenue Procedure 62–21 as well as for those taxpayers who wish to continue using previously authorized procedures. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

1. Group and guideline class — OR — Description of property	2. Cost or other basis at beginning of year — OR — Cost or other basis	3. Asset additions in year (amount) — OR — Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62–21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life — OR — Rate (%) or life	8. Depreciation for this year

Total cost or other basis....

1. Total depreciation.....
2. Amount of additional first-year depreciation included above.....
3. Cost or other basis of fully depreciated assets still in use.....

Part VII.—DIVIDENDS RECEIVED CREDIT

1. Amount of dividends on line 4, Part I.....
2. Tentative credit (4% of line 1).....
3. Tax shown on line 12, page 1 of Form 1040, less amount, if any, of credit for foreign taxes.....
4. 4% of taxable income (see below).....

Taxable Income Means
(a) If tax is computed, the amount shown on line 11d, page 1 of Form 1040.
(b) If Tax Table is used, the amount shown on line 9, page 1 of Form 1040, less 10% thereof, and less the deduction for exemptions ($600 multiplied by the number of exemptions claimed on line 3, Schedule A, page 2 of Form 1040).

5. Credit. Enter here and on line 15(c), Form 1040, the smallest of the amounts on line 2, 3, or 4, above....

Part VIII.—RETIREMENT INCOME CREDIT

If separate return, use column B only. If joint return, use column A for wife and column B for husband→

	A	B
Did you receive earned income in excess of $600 in each of any 10 calendar years before the taxable year 1962? (Widows or widowers see instructions, page B–4)	☐ Yes ☐ No	☐ Yes ☐ No
If answer above is "Yes" in either column, furnish all information below in that column.		
1. Retirement income for taxable year:		
(a) For taxpayers under 65 years of age: Enter only income received from pensions and annuities under public retirement systems (e.g. Fed., State Govts., etc.) and included in line 9, page 1, of Form 1040. •		
(b) For taxpayers 65 years of age or older: Enter total of pensions and annuities, interest, and dividends included in line 9, page 1 of Form 1040, and gross rents included in column 2, Part IV of this schedule....•		
2. Maximum amount of retirement income for credit computation.....	1,524 00	1,524 00
3. Deduct:		
(a) Amounts received in taxable year as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income. •		
(b) Earned income received in taxable year (Does not apply to persons 72 years of age or over):		
(1) Taxpayers under 62 years of age, enter amount in excess of $900 .....•		
(2) Taxpayers 62 or over but under 72, enter amount determined as follows: if $1,200 or less, enter zero..... if over $1,200 but not over $1,700, enter ½ of amount over $1,200; or if over $1,700, enter excess over $1,450..... •		
4. Total of lines 3(a) and 3(b).....		
5. Balance (line 2 minus line 4).....		
6. Line 5 or line 1, whichever is smaller.....		
7. Tentative credit (20% of line 6).....		

8. Total tentative credit (total of amounts on line 7, columns A and B).....

LIMITATION ON RETIREMENT INCOME CREDIT

9. Amount of tax shown on line 12, page 1 of Form 1040.....
10. Less: Total of any amounts shown on lines 15(c) and 15(f), page 1, Form 1040.....
11. Subtract line 10 from line 9.....
12. Credit. Enter here and on line 15(d), Form 1040, the amount on line 8 or line 11, whichever is smaller...

U.S. GOVERNMENT PRINTING OFFICE 16—77167–1

B-1

INSTRUCTIONS FOR SCHEDULE B (Form 1040)

DIVIDENDS
INTEREST
RENTS
ROYALTIES
PENSIONS
PARTNERSHIPS
ESTATES
TRUSTS
MISCELLANEOUS

Part I—DIVIDENDS

If you own stock, the payments you receive out of the company's earnings and profits are dividends and must be reported in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property, they are taxable at their fair market value.

In some cases payers, especially mutual funds and investment club partnerships, distribute both an ordinary dividend and a capital gain at the same time; the check or notice will usually show them separately. You must report the dividend income portion in Part I of this Schedule, and the capital gain portion on line 7, Part I of Schedule D (Form 1040).

There are special rules applicable to stock dividends, partial liquidations, stock rights, and redemptions; call your Internal Revenue Service office for more complete information.

You may exclude from your income $50 of dividends received from qualifying domestic corporations.

If a joint return is filed and both husband and wife have dividend income, each one may exclude $50 of dividends received from qualifying corporations, but one may not use any portion of the $50 exclusion not used by the other. For example, if the husband had $300 in dividends, and the wife had $20, only $70 may be excluded on a joint return.

Use Part I to list your dividends including dividends you receive as a member of a partnership or as a beneficiary of an estate or trust, and to show the amount of the exclusion to which you are entitled. Dividends from mutual insurance companies which are a reduction of premiums are not to be included. So-called "dividends" paid on deposits or withdrawable accounts by the following corporations are considered interest and should be reported as interest in Part II:

Mutual savings banks, cooperative banks, savings and loan associations, and credit unions.

Taxable dividends from the following corporations, which do not qualify for the dividends received exclusion and the dividends received credit, should be reported on line 5 of Part I:

(a) foreign corporations.

(b) so-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(d) real estate investment trusts.

(e) China Trade Act corporations.

(f) corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

See page B–4 for an explanation of the dividends received credit.

Part II—INTEREST

You must include in your return any interest you received or which was credited to your account (whether entered in your passbook or not) and can be withdrawn by you. All interest on bonds, debentures, notes, savings accounts, or loans is taxable, except for certain governmental issues. Interest which is fully exempt from tax is (a) interest from State and municipal bonds and securities and (b) interest on any $5,000 principal value of Treasury bonds issued before March 1, 1941.

If you own United States Savings or War bonds, the gradual increase in value of each bond is considered interest, but you need not report it in your tax return until you cash the bond or until the year of final maturity, whichever is earlier. However, you may at any time elect to report each year the annual increase in value, but if you do so you must report in the first year the entire increase to date on all such bonds and must continue to report the annual increase each year.

Although a separate attachment may be used to report interest, if you have retirement income Part VIII of Schedule B should be completed.

Part III—PENSIONS AND ANNUITIES

Noncontributory Annuities.—If the employee did not contribute to the cost and was not subject to tax on his employer's contributions, the full amount of an annuity or a pension of a retired employee must be included in his income.

However, if there is a death-benefit exclusion, this rule does not apply; consult the Internal Revenue Service.

Other Annuities.—Amounts received from other annuities, pensions, endowments, or life insurance contracts, whether paid for a fixed number of years or for life, may have a portion of the payment excluded from income. The following types come under this rule: (a) pensions where the employee has either contributed to its cost or has been taxed on his employer's contributions, and (b) amounts paid for a reason other than the death of the insured under an annuity, endowment, or life insurance contract.

Part III is provided for reporting the taxable portion of the annuity. If you are receiving payments on more than one pension or annuity, fill out a separate Part III for each one.

General Rule for Annuities.—Generally, amounts received from annuities and pensions are included in income in an amount which is figured upon your life expectancy. This computation and your life expectancy multiple can be found in the regulations covering annuities and pensions. Once you have obtained the multiple it remains unchanged and it will not be necessary to recompute your taxable portion each year unless the payments you receive change in amount. In making

c59—16—77173-1

this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

Special Rule for Certain Types of Employees' Annuities.—There is a special rule provided for amounts received as employees' annuities where part of the cost is contributed by the *employer* and the amount contributed by the *employee* will be returned within 3 years from the date of the first payment received under the contract. If both of these conditions are met, then all the payments received under the contract during the first 3 years are to be excluded from income until the employee recovers his cost (the amount contributed by him plus the contributions made by the employer on which the employee was previously taxed); thereafter all amounts received are fully taxable. This method of computing taxable income also applies to the employee's beneficiary if the employee died before receiving any annuity or pension payments.

Example: An employee received $200 a month from an annuity. While he worked, he contributed $4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity for which the employee was not taxed. The retired employee would be paid $7,200 during the first 3 years, which amount exceeds his contribution of $4,925. He would exclude from income all the payments received from the annuity until he has received $4,925. All payments received thereafter are fully taxable.

Amounts Received Under Life-Insurance Policies by Reason of Death.—Generally, a lump sum payable at the death of the insured under a life insurance policy is excludable from the income of the recipient. For more detailed information, call or visit your Internal Revenue Service office.

Part IV—RENTS AND ROYALTIES

If you are not engaged in selling real estate to customers, but receive rent from property owned or controlled by you, or royalties from copyrights, patents, mineral leases, and similar rights, report the total amount received in Part IV. If property other than money was received as rent, its fair market value should be reported.

In the case of buildings you can deduct depreciation, as explained on page B–3. You can also deduct all ordinary and necessary expenditures on the property such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. However, you cannot deduct capital investments or improvements but must add them to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs but not the cost of major improvements such as a new roof or remodeling.

If You Rent Part of Your House.—If you rent out only part of your property, you can deduct only that portion of your expenses which relates to the rented portion. If you cannot determine these expenses exactly, you may figure them on a proportionate basis. For example, if you rent out half of your home, and live in the other half, you can deduct only half of the depreciation and other expenses.

Room rent and other space rentals should be reported as business income in separate Schedule C (Form 1040) if services are rendered to the occupant; otherwise, report such income in Part IV. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

Part V—OTHER INCOME OR LOSSES

Partnerships.—A partnership does not pay income tax unless it elects to be taxed on the same basis as a domestic corporation. It does, however, file an information return on **Form 1065**. Only one **Form 1065** need be filed for each partnership. Each partner must report his share of the partnership's income.

Include in Part V your share of the ordinary income (whether actually received by you or not) or the net loss of a partnership, joint venture, or the like, whose taxable year ends within or with the year covered by your return. Other items of income, deductions, etc., to be carried to the appropriate schedule of your individual return are shown in Schedule K of the partnership return. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends.
Interest on tax-free covenant bonds.
Partially tax-exempt interest.
Gains from the sale or exchange of capital assets and other property.

If the partnership is engaged in a trade or business, the individual partner may be subject to the self-employment tax on his share of the self-employment income from the partnership. In this case the partner's share of partnership self-employment net earnings (or loss) should be entered on line 5(b), separate Schedule C–3. Members of farm partnerships should use Schedule F–1 to figure self-employment tax.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report your taxable portion of its income whether you receive it or not. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends.
Interest on tax-free covenant bonds.
Partially tax-exempt interest.
Gains from the sale or exchange of capital assets and other property.

All other taxable income from estates and trusts should be included in Part V. Any depreciation (on estate or trust property) which is allocable to you may be subtracted from estate or trust income so that only the net income received will be included in your return. Information regarding these items may be obtained from the fiduciary.

Small Business Corporations.—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders, you should report your share of both the distributed and undistributed current taxable income as ordinary income in Part V except that portion which is reportable as a long-term capital gain in separate Schedule D. Neither type of income is eligible for the dividends received credit or the exclusion. Your share of any net operating loss should be treated just as if the loss were from a proprietorship.

e59—16—77173-1

Other Income.—If you cannot find any specific place on your return to list certain types of income, you should report such income in Part V. Income reported in this part must be identified as to its source. This is the proper place to report amounts received as alimony, support and prizes. Recoveries of bad debts and other items which reduced your tax in a prior year should also be reported in Part V. A refund of state income tax should be entered here. The general rule is that a refund of state income taxes is income to the taxpayer if a deduction was taken in a prior year which resulted in a Federal tax benefit. Taxpayers using the cash basis report the refund in the year received; taxpayers using the accrual basis report when the claim is allowed (if no claim is filed, report when the taxing authority notifies you of the overpayment).

Net Operating Loss.— If, in 1962, your business or profession lost money instead of making a profit, if you had a casualty loss, or a loss from the sale or other disposition of depreciable property (or real property) used in your trade or business, you can apply the losses against your 1962 income. If the losses exceed your income, the excess is a "net operating loss" which may be used to offset your income for the 3 years prior to and the 5 years following this year. The loss must be first carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles you to a refund of prior year taxes, ask the District Director for **Form 1045** to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1962, it should be reported on line 3, Part V, and you should attach a statement showing the computation.

Part VI—DEPRECIATION

A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical development added to it.

The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. Similar assets may be grouped together as one item for reporting purposes.

For purposes of computing depreciation the cost or other basis of property which qualifies for the investment credit shall be reduced by an amount equal to 7 percent (3 percent for public utilities) of the qualified investment.

In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10% of the cost or other basis of the property. If the salvage value exceeds 10%, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

New Depreciation Guidelines and Rules.—Revenue Procedure 62–21, dated July 12, 1962, sets forth new standards and procedures for determining depreciation. The new guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. These new guideline lives and rules are applicable to all depreciable property including existing assets as well as new acquisitions; however, they do not supersede existing rules and procedures for any taxpayer who wishes to continue to use them.

Taxpayers who wish to use the new provisions must use them for all assets in a particular guideline class. Taxpayers may use class lives equal to or longer than the guideline lives for 3 years and may continue to use them thereafter if certain standards are met and replacement practices are consistent with the lives used.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62–21 and previously prescribed rules and standards. Although depreciation reported under the revenue procedure should be shown on the basis of group and guideline class, it is not necessary to disturb your present depreciation accounts.

Revenue Procedure 62–21 is contained in IRS Publication No. 456 (9–62), which may be purchased for 25 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D.C.

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62–21 or previously prescribed rules and standards.

Straight-Line Method.—To compute, add the cost of improvements to the cost (or other basis) of the property and deduct both the estimated salvage value and the total depreciation allowed or allowable. The depreciation deduction is this amount divided by the number of years of useful life remaining to the asset.

Declining Balance Method.—A uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year, but depreciation must stop when the unrecovered cost is reduced to salvage value. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

Special Rules for New Assets Acquired After December 31, 1953.—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper before that date; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953.

(a) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(b) *Sum of the years-digits method.*—The deduction for each year is computed by multiplying the cost or other basis of the property (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fifteenths, etc.

(c) *Other methods.*—A taxpayer may use any consistent method which

c59—16—77173-1

B–4

does not result at the end of any year in accumulated allowances greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the property's useful life.

Additional First-Year Depreciation.—You may elect to write off, in the year assets are first subject to depreciation, 20 percent of the cost of the assets if they are tangible personal property (e.g., equipment, machinery, etc.) acquired by purchase for use in a trade or business or to be held for the production of income. If the aggregate cost of these assets exceeds $10,000 ($20,000 for joint return) the additional depreciation is limited to $2,000 ($4,000 for joint return).

The additional depreciation is limited to property with a remaining useful life of 6 years or more and which is not acquired from a person (other than a brother or sister) whose relationship to the taxpayer would result in the disallowance of losses. Normal depreciation may also be taken on the cost of the asset reduced by the first-year depreciation.

The additional first-year depreciation should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

Enter the total depreciation claimed, both additional first-year and other, on the "Total" line of the depreciation schedule. In addition, enter the total additional first-year depreciation in the box provided below the "Total" or "Balance" line.

Part VII—DIVIDENDS RECEIVED CREDIT

The law provides a credit against tax for dividends received from qualifying domestic corporations. This credit is equal to 4 percent of these dividends in excess of those which you may exclude from your income. The credit may not exceed:

(a) the total income tax reduced by the foreign tax credit; or

(b) 4% of the taxable income.

Part VIII—RETIREMENT INCOME CREDIT

You may qualify for this credit which is generally 20 percent of retirement income if you received earned income in excess of $600 in each of any 10 calendar years—not necessarily consecutive—before the beginning of your taxable year.

The term "earned income" means wages, salaries, or professional fees, etc., received as compensation for personal services actually rendered. It does not include any amount received as an annuity or pension. If you were engaged in a trade or business in which both personal services and capital were material income-producing factors, a reasonable allowance as compensation for the personal services rendered by you, not in excess of 30 percent of your share of the net profits of such business, shall be considered as earned income.

If you are a surviving widow (widower) and have not remarried, you may use the earned income of your deceased husband (wife), or you may combine such income with your earned income, for the purpose of determining whether you qualify. If a husband and wife both qualify and each has retirement income, each is entitled to the credit.

Retirement income for the purpose of the credit means—

(a) In the case of an individual who is not 65 before the end of his taxable year, only that income received from pensions and annuities under a public retirement system (one established by the Federal Government, a State, county, city, etc.) which is included in income in his return.

(b) In the case of an individual who is 65 or over before the end of his taxable year, income from pensions, annuities, interest, rents, and dividends, which are included in gross income in his return. (Gross income from rents for this purpose means gross receipts from rents without reduction for depreciation or any other expenses. Royalties are not considered rents for this purpose.)

The amount of the retirement income used for the credit computation may not exceed $1,524 reduced by:

(a) any amount received and excluded from income as a pension or annuity under the Social Security Act and Railroad Retirement Acts and by other tax-exempt pensions or annuities. This reduction does not include (1) that part of a pension or annuity which is excluded from income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts excluded from income received as compensation for injuries or sickness or under accident or health plans; and

(b) by certain adjustments for earned income.

Other Internal Revenue publications containing helpful tax information . . .

They may be obtained from your District Director or by mailing this order blank to the Superintendent of Documents, Washington 25, D.C.

☐ YOUR FEDERAL INCOME TAX, 1963 Edition. Issued each year to help taxpayers in preparing their income tax returns, this useful booklet contains more detailed information than the instructions which accompany Form 1040. 1963. 144 pages with illustrations.
Catalog No. T 22.44:962 40 cents per copy

☐ TAX GUIDE FOR SMALL BUSINESS, 1963 Edition. Published annually, this tax guide answers, in plain layman's language, the Federal tax questions of Corporations, Partnerships, and Sole Proprietorships. 1963. 144 pages with illustrations.
Catalog No. T 22.19/2:Sm 1/962 40 cents per copy

To: Supt. of Documents
Govt. Printing Office
Washington 25, D.C.

ORDER FORM

Enclosed find $..... Please send me the publications I have checked above.

Name ----------

Street address ----------

City, Zone, and State ----------

U.S. GOVERNMENT PRINTING OFFICE
DIVISION OF PUBLIC DOCUMENTS
WASHINGTON 25, D.C.

PENALTY FOR PRIVATE USE TO AVOID PAYMENT OF POSTAGE, $300

OFFICIAL BUSINESS

RETURN AFTER 5 DAYS

Name ----------

Street address ----------

City, Zone, and State ----------

Fill in both parts and mail in envelope

GPO c59—16—77173-1

SCHEDULE C (Form 1040)
U. S. Treasury Department
Internal Revenue Service

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Compute social security self-employment tax on Schedule C–3 (Form 1040))

1962

Attach this schedule to your income tax return, Form 1040 — Partnerships, joint ventures, etc., must file on Form 1065

Name and address as shown on page 1, Form 1040 — **Your Social Security Number**

A. Principal business activity **(See separate instructions)** ✓; product ✓
(For example: retail—grocer, wholesale—tobacco, legal—services, manufacturing—furniture, etc.)

B. Business name — **C. Employer Identification Number**

D. Business location
(Number and street or rural route) (City or post office) (State)

E. Indicate method of accounting: ☐ cash; ☐ accrual; ☐ other.

1. Gross receipts or gross sales $ ____ Less: Returns and allowances $ ____		✓	
2. Inventory at beginning of year (If different than last year's closing inventory attach explanation)	✓		
3. Merchandise purchased $ ____, less cost of any items withdrawn from business for personal use $ ____	✓		
4. Cost of labor (do not include salary paid to yourself)	✓		
5. Material and supplies	✓		
6. Other costs (explain in Schedule C–1)	✓		
7. Total of lines 2 through 6			
8. Inventory at end of this year	✓		
9. Cost of goods sold (line 7 less line 8)		✓	
10. Gross profit (subtract line 9 from line 1)		✓	

OTHER BUSINESS DEDUCTIONS

11. Depreciation (explain in Schedule C–2)	✓		
12. Taxes on business and business property (explain in Schedule C–1)	✓		
13. Rent on business property	✓		
14. Repairs (explain in Schedule C–1)	✓		
15. Salaries and wages not included on line 4 (exclude any paid to yourself)	✓		
16. Insurance			
17. Legal and professional fees			
18. Commissions			
19. Amortization (attach statement)	✓		
20. Interest on business indebtedness	✓		
21. Bad debts arising from sales or services	✓		
22. Losses of business property (attach statement)	✓		
23. Depletion of mines, oil and gas wells, timber, etc. (attach schedule)	✓		
24. Other business expenses (explain in Schedule C–1)			
25. Total of lines 11 through 24			
26. Net profit (or loss) (subtract line 25 from line 10). Enter here; on line 1, Schedule C–3; and on line 6, page 1, Form 1040		✓	

C

SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 24

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

16—77170–1

Schedule C (Form 1040) 1962 Page 2

SCHEDULE C–2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11

This schedule is designed for taxpayers using the new guideline lives and administrative procedures described in Revenue Procedure 62–21 as well as for those taxpayers who wish to continue using previously authorized procedures. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

1. Group and guideline class — OR — Description of property	2. Cost or other basis at beginning of year — OR — Cost or other basis	3. Asset additions in year (amount) — OR — Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62–21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life — OR — Rate (%) or life	8. Depreciation for this year
1. Totals							
2. Less: Amount of depreciation claimed elsewhere in Schedule C							
3. Balance—Enter here and on line 11, page 1							
4. Amount of additional first-year depreciation included above							
5. Cost or other basis of fully depreciated assets still in use							

INVENTORY QUESTIONS

1. Was inventory valued at—Cost ☐; lower of cost or market ☐; other ☐. If other, attach explanation.
2. Have write-downs been made to inventory? Yes ☐ No ☐. If "Yes," were the write-downs computed on the basis of:
   - (a) ☐ Percentage reductions from parts of the inventory
   - (b) ☐ Percentage reductions from the total inventory
   - (c) ☐ Valuation of individual items.

   If "a" or "b" is checked, enter the percentage of write-downs ..... %. For "a," "b," or "c" enter the dollar amount of write-downs $.....
   (If not available, estimate and indicate that the figure is an estimate.)
3. Was the inventory verified by physical count during the year?
   Yes ☐ No ☐. If "No," attach explanation of how the closing inventory was determined.
4. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? Yes ☐ No ☐. If "Yes," attach explanation.

NOTE: If a direct answer cannot be given to a question, attach explanation.

EXPENSE ACCOUNT INFORMATION

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $10,000, or for yourself if your expense account allowance plus line 26, page 1, is less than $10,000. See separate instructions for Schedule C, for definition of "expense account."

Name	Expense account	Salaries and Wages
Owner		XXXXXXXXXXXXX
1.		
2.		
3.		
4.		
5.		

Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)

F. A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was your principal business.) ☐ YES ☐ NO

G. Vacations for you or members of your family, or employees or members of their families? (Other than vacation pay reported on Form W–2.) ☐ YES ☐ NO

H. The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by you, your customers, employees, or members of their families? (Other than use by yourself or employees while in business travel status.) ☐ YES ☐ NO

I. The attendance of members of your family or your employees' families at conventions or business meetings? ☐ YES ☐ NO

16—77170-1

U.S. Treasury Department Internal Revenue Service

INSTRUCTIONS FOR SCHEDULE C (FORM 1040)—1962

If you owned a business, or practiced a profession, fill in Schedule C and enter the net profit (or loss) on line 6, page 1, Form 1040. If you had more than one business, or husband and wife had separate businesses, a separate Schedule C must be completed for each business. Farmers should use separate Schedule F (Form 1040).

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See page 2 of Schedule C-3 (Form 1040).

If some of your expenses are part business and part personal, you can deduct the business portion but not the personal portion. For instance, a businessman who uses his car half for business can deduct only half the operating expenses.

Accounting Methods and Records.—Two of the principal methods of accounting which may be used are the "cash method" and the "accrual method." Other methods are permissible, such as, completed contract, percentage of completion, etc. Any of these methods or a combination of methods may be used provided that the method or methods used properly reflect your income. However, unless you keep books of account your return must be on the "cash method."

"Cash method" means that all items of taxable income actually or constructively received during the year (whether in cash or in property or services) and only those amounts actually paid during the year for deductible expenses are shown. Income is "constructively" received when it is credited to your account or set aside for you and may be drawn upon by you at any time. Uncashed salary or dividend checks, bank interest credited to your account, matured bond coupons, and similar items which you can turn into cash immediately are "constructively received" even though you have not actually converted them into cash.

An "accrual method" means that you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable year.

Item A—Principal business activity.—Give the one business activity that accounts for the largest percentage of gross income included in line 1, page 1, of Schedule C. State the broad field of business activity as well as the specific product or service, such as "wholesale food," "retail apparel," etc.

Item D—Business location.—Do not use home address as business address unless business is actually conducted from home. Enter street address rather than box numbers.

Line 1—Gross receipts or gross sales.—Include all income derived from your trade or business. Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

Installment sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1959, 1960, 1961, and 1962 the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

COST OF GOODS SOLD

Lines 2-9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The method properly adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington 25, D.C. Application for permission to change the method of valuing inventories should be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

OTHER BUSINESS DEDUCTIONS

Line 11—Depreciation and obsolescence.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsolescence of property used in the trade or business. For additional information regarding depreciation, see page B-3 of the instructions for Form 1040. The depreciation instructions discuss the new standards and procedures for use in determining depreciation under a recently issued revenue procedure (Rev. Proc. 62-21). While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

If a deduction is claimed on account of depreciation, fill in Schedule C-2. In case obsolescence is included in this deduction, state separately amount claimed and basis upon which it is computed.

Line 14—Repairs.—You may deduct the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

Line 19—Amortization.—If you elect to amortize an emergency facility and have a certificate of necessity, a statement of the pertinent facts should be filed with your return. (See section 168 of the Internal Revenue Code.)

For the election to amortize research or experimental expenditures, see section 174 of the Code.

For the election to amortize trademark or trade name expenditures, see section 177 of the Code.

Line 21—Bad debts arising from sales or services.—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless; or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

Line 22—Losses of business property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, to the extent not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss.

Line 23—Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, procure from your District Director Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring depletion schedule up to date.

Line 24—Other business expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 3, Part V, of Schedule B (Form 1040).

Expense account information.—Expense account allowance means: (a) amounts, other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business; (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand; and (c) in the case of persons supplying legal, accounting, engineering or other professional services, the expenses which will be billed directly to the client (however, these persons should maintain records reasonably sufficent to establish the business purpose for the expenditure).

c59—16—77170-1 U.S. GOVERNMENT PRINTING OFFICE : 1962—O-646810

SCHEDULE C–3 (Form 1040)	U. S. Treasury Department—Internal Revenue Service **COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX** **(See instructions on page 2)**	1962

▶ If you had wages of $4,800 or more which were subject to social security taxes, do not fill in this page.
▶ Complete only one Schedule C–3; if you had more than one business, combine profits (or losses) from all of your businesses on this Schedule.
▶ Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.

NAME AND ADDRESS (as shown on page 1 of Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card) — Your Social Security Number

1. Net profit (or loss) shown on line 26 Schedule C (Form 1040) **(Enter combined amount if more than one business)**		
2. Add to net profit (or subtract from net loss) losses of business property shown on line 22, Schedule C		
3. Total (or difference)		
4. Net income (or loss) from excluded services or sources included on line 3 (see "Exclusions," page 2)		
Specify excluded services or sources		
5. Net earnings (or loss) from self-employment—		
(a) From business (line 3 less any amount on line 4)		
(b) From partnerships, joint ventures, etc. (other than farming)		
(c) From service as a minister, member of a religious order, or a Christian Science practitioner Enter only if you have filed or are filing Form 2031 (see instructions, page 2).		
(d) From farming reported on line 2 (or line 3 if option used), separate Schedule F–1 (Form 1040)		
(e) From service with a foreign government or international organization		
6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and in item F below **(If line 6 is under $400, you are not subject to self-employment tax. Do not fill in rest of page.)**		
7. The largest amount of combined wages and self-employment earnings subject to social security tax is	$ 4,800 00	
8. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F. I. C. A. Wages" box on Form W–2.) Enter here and in item G, below		
9. Balance (line 7 less line 8)	$	
10. Self-employment income—line 6 or 9, whichever is smaller. Enter here and in item H, below		
11. Self-employment tax—If line 10 is $4,800, enter $225.60; if less, multiply the amount on line 10 by 4.7%... Enter this amount here and on line 13, page 1, Form 1040		

Do not detach

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item **accurately** and **completely.**

SCHEDULE SE (Form 1040)
U. S. Treasury Department
Internal Revenue Service

U. S. REPORT OF SELF-EMPLOYMENT INCOME

For crediting to your social security account

1962

A. Indicate year covered by this return (even though income was received only in part of year):
Calendar year 1962 ☐; or other taxable year beginning ---------- 1962, ending ----------
If less than 12 months, was short year due to (a) ☐ Death, or (b) ☐ Change in accounting period, or (c) ☐ Other.

B. BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery store, restaurant, etc.)

C. BUSINESS ADDRESS (number and street, city or post office, postal zone number, State)

D. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW ➡

E. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD

PRINT OR TYPE HOME ADDRESS (number and street or rural route)

(City or post office, postal zone number, State)

PLEASE DO NOT WRITE IN THIS SPACE

F. ENTER AMOUNT FROM LINE 6 $

G. ENTER AMOUNT FROM LINE 8, IF ANY $

H. ENTER AMOUNT FROM LINE 10 $

SE

16—77170–1 GPO

INSTRUCTIONS FOR SOCIAL SECURITY SELF-EMPLOYMENT TAX

In general, every individual deriving self-employment income during the taxable year from a trade or business carried on by him or from a partnership of which he is a member is subject to the self-employment tax. This computation is made on lines 1 through 11. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Ministers, members of religious orders, and Christian Science practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are not automatically covered by the Social Security Act, but may elect to be covered by filing Form 2031. Copies are available in the office of any district director of Internal Revenue. The instructions on the form set out the provisions of the law which permit these forms under certain conditions to be filed to cover ministers, and others mentioned above. Do not delay filing your income tax return beyond the due date even though you have not obtained a Form 2031. In such case, complete this Schedule, file it with Form 1040, and then file Form 2031 as promptly as possible to make your election.

Ministers and members of religious orders who desire coverage shall in addition to their other items of income include for the purpose of determining net earnings from self-employment (but not for income tax purposes) the rental value of a parsonage or allowance for the rental value of the parsonage, and the value of meals and lodging furnished them for the convenience of their employers.

U. S. citizens employed by foreign governments or international organizations.—A U. S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization which is organized under the International Organizations Immunities Act, is subject to the social security self-employment tax. These employees should report their income from such employment on line 5(e), of this Schedule, compute their self-employment tax, and file the schedule with their Form 1040. In item B of Schedule SE, enter "Employee of foreign government, etc."

Farm income.—Farmers report farm income and net earnings from farm self-employment on separate Schedules F and F–1 (Form 1040).

EXCLUSIONS

Income (or loss) from the following sources and deductions attributable thereto are not taken into account in figuring net earnings from self-employment. Use line 4 to exclude any such amounts reported on separate Schedule C (Form 1040) that should not be taken into account in figuring your self-employment income.

Doctors of medicine.—Income from the performance of service as a doctor of medicine or income from the performance of such service by a partnership.

Christian Science practitioners.—Income from the performance of service as a Christian Science practitioner, unless such Christian Science practitioner elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Religious services.—Income from the performance of service by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order, unless such minister or member of a religious order elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Employees and public officials.—Income (fees, salaries, etc.) from the performance of service as:

(a) a public official, including a notary public;
(b) an employee or employee representative under the railroad retirement system; or
(c) an employee (except as indicated above).

Note.—The income of an employee over the age of 18 from the sale of newspapers or magazines to an ultimate consumer is subject to the self-employment tax if the income consists of retained profits from such sales.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharefarmer. These amounts should be reported in Part IV, Schedule B (Form 1040). However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on separate Schedules F and F–1.

Payments for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps, or homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and are included in determining net earnings from self-employment on this Schedule.

Interest and dividends.—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities. These amounts should be reported in Parts I and II of Schedule B.

Property gains and losses.—Gain or loss: (a) from the sale or exchange of a capital asset; (b) to which sections 631 and 1231 are applicable; or (c) from the sale, exchange, involuntary conversion, or other disposition of property if such property is neither (1) stock in trade or other property of a kind which would properly be includable in inventory if on hand at the close of the taxable year, nor (2) property held primarily for sale to customers in the ordinary course of the trade or business. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be entered on line 3, Part V of Schedule B.

No deductions for personal exemptions.—The deductions for personal exemptions are not allowable in determining net earnings from self-employment.

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in more than one trade or business, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. An individual shall fill in and file only one Schedule C–3, including Schedule SE, for any one year.

JOINT RETURNS

Where husband and wife file a joint income tax return, Schedule C–3 (Form 1040) should show the name of the one with self-employment income. Where husband and wife each have self-employment income, separate Schedules C and C–3 must be attached for each. In such cases the total of amounts shown on line 26 of each separate Schedule C should be entered on line 6, page 1, Form 1040, and the aggregate self-employment tax (line 11) Schedule C–3 should be entered on line 13, page 1, Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment, if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships below.)

If separate income tax returns are filed by husband and wife, Schedules C and C–3 should be attached to the return of the one with self-employment income. Community income included on Schedule C must be allocated between the two returns (on line 6, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. In the case of a husband and wife partnership, like other partnerships, the distributive share of each should be entered in Part V of Schedule B (Form 1040), for income tax purposes. For self-employment tax purposes the distributive share of each partner should be entered on line 5(b), of this Schedule (except that farm partnership earnings are to be reported on line 1(b), Schedule F–1 (Form 1040) rather than on line 5(b) of this schedule).

Note.—If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

SCHEDULE SE (Form 1040)

Schedule SE, which is the lower portion of this Schedule, provides the Social Security Administration with the information on self-employment income necessary for computing benefits.

To assure proper credit to your account, be sure to enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any social security district office. Your local post office will give you the address. Do not delay filing your return beyond the due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with the self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

16—77170–1 U.S. GOVERNMENT PRINTING OFFICE : 1963 O—674199

SCHEDULE D (Form 1040)

U.S. Treasury Department—Internal Revenue Service

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

Attach this schedule to your income tax return. Form 1040

1962

Name and address as shown on page 1 of Form 1040 | **Your Social Security Number**

Part I—CAPITAL ASSETS

Short-term capital gains and losses—assets held not more than 6 months

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1.						

2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries

3. Enter unused capital loss carryover from 5 preceding taxable years (**Attach statement**)

4. Net short-term gain (or loss) from lines 1, 2, and 3 •

Long-term capital gains and losses—assets held more than 6 months

5.						

Total long-term gross sales price. .

6. Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries

7. Capital gain dividends

8. Net long-term gain (or loss) from lines 5, 6, and 7 •

9. Combine the amounts shown on lines 4 and 8, and enter the net gain (or loss) here

10a. If line 9 shows a GAIN—Enter 50% of line 8 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8.) **(See reverse side for computation of alternative tax)**

b. Subtract line 10a from line 9

11. If line 9 shows a LOSS—Enter here the **smallest** of the following: (a) the amount on line 9; (b) taxable income computed without regard to capital gains and losses and the deduction for exemptions; or (c) $1,000 •

Part II—PROPERTY OTHER THAN CAPITAL ASSETS

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
12.						

13. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries

14. Net gain (or loss) from lines 12 and 13 •

Part III—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

15. Net gain (or loss) from either line 10b or 11

16. Net gain (or loss) from line 14

17. Total net gain (or loss), combine lines 15 and 16. Enter here and on line 7, page 1 of Form 1040 •

16—77171-1

Schedule D (Form 1040) 1962 Page 2

COMPUTATION OF ALTERNATIVE TAX

It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding $18,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding $36,000, or (c) as a head of household with taxable income exceeding $24,000.

1. Enter the amount from line 11d, page 1 of Form 1040	
2. Enter amount from line 10a on reverse side	
3. Subtract line 2 from line 1	
4. Enter tax on amount on line 3 (use applicable tax rate schedule on page 9 of Form 1040 instructions)	
5. Enter 50% of line 2	
6. Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on line 11d, page 1 of Form 1040, enter this alternative tax on line 12, page 1 of Form 1040	

INSTRUCTIONS—(References are to the Internal Revenue Code)

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY.—Report details in schedule on other side.

"Capital assets" defined.—The term "capital assets" means property held by the taxpayer (whether or not connected with his trade or business) but does NOT include—

(a) stock in trade or other property of a kind properly includible in his inventory if on hand at the close of the taxable year;

(b) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;

(c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 167;

(d) real property used in the trade or business of the taxpayer;

(e) certain government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding one year from date of issue;

(f) certain copyrights, literary, musical, or artistic compositions, etc.; or

(g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b) above.

Special rules apply to dealers in securities for determining capital gain or ordinary loss on the sale or exchange of securities. Certain real property subdivided for sale may be treated as capital assets. Sections 1236 and 1237.

If the total distributions to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan, which is exempt from tax under section 501(a), are paid to the employee in one taxable year, on account of the employee's separation from service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a long-term capital gain. (See section 402(a)).

Gain on sale of depreciable property between husband and wife or between a shareholder and a "controlled corporation" shall be treated as ordinary gain.

Gains and losses from transactions described in section 1231 (see below) shall be treated as gains and losses from the sale or exchange of capital assets held for more than 6 months if the total of these gains exceeds the total of these losses. If the total of these gains does not exceed the total of these losses, such gains and losses shall not be treated as gains and losses from the sale or exchange of capital assets. Thus, in the event of a net gain, all these transactions should be entered in Part I of Schedule D. In the event of a net loss, all these transactions should be entered in Part II of Schedule D, or in other applicable schedules on Form 1040.

Section 1231 deals with gains and losses arising from—

(a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land) and depreciable property if they are used in the trade or business and held for more than 6 months,

(b) sale, exchange, or involuntary conversion of livestock held for draft, breeding, or dairy purposes (but not including poultry) **and held for 1 year or more,**

(c) the cutting of timber or the disposal of timber or coal to which section 631 applies, and

(d) the involuntary conversion of capital assets held more than 6 months.

See sections 1231 and 631 for specific conditions applicable.

Basis.—In determining gain or loss in case of property acquired after February 28, 1913, use cost, except as specially provided. The basis of property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or the fair market value on date of gift. If a gift tax was paid with respect to property received by gift, see section 1015(d). Generally, the basis of property acquired by inheritance is the fair market value at the date of death. For special cases involving property acquired from a decedent, see section 1014. In the case of sales and exchanges of automobiles and other property not used in your trade or business, or not used for the production of income, the basis for determining gain is the original cost plus the cost of permanent improvements thereto. No losses are recognized for income tax purposes on the sale and exchange of such properties.

Sale of a personal residence—General rule.—You must report any gains from the sale or exchange of your residence or other nonbusiness property, but you may not claim any loss from the sale of a home or other asset which was not held for the purpose of producing income. Your gain is the difference between (1) the sales price and (2) your original cost plus the cost of permanent improvements. If depreciation was allowed or allowable during any period because you rented the house or used part of it for business purposes, the original cost must be reduced by the amount of depreciation which was allowed or allowable.

Special Rule—Deferring gain when buying new residence.—You may defer being taxed on the gain from the sale of your principal residence until the final disposition of the property if all of the following conditions apply:

(a) You sell or exchange your principal residence at a gain,

(b) Within 1 year after (or before) the sale, you purchase another residence and use it as your principal residence,

(c) The cost of the new residence equals or exceeds the adjusted sales price of the old residence.

If, instead of purchasing another residence, you begin construction of a new residence (either 1 year before or within 1 year after the sale of your old residence) and use it as your principal residence not later than 18 months after the sale, the gain on the sale may be deferred until the final disposition of the property if your costs

(Instructions continued on reverse side of duplicate)

16—77171-1

SCHEDULE D (Form 1040)

U.S. Treasury Department– Internal Revenue Service

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

Attach this schedule to your income tax return, Form 1040

1962

Name and address as shown on page 1 of Form 1040 | **Your Social Security Number**

Part I—CAPITAL ASSETS

Short-term capital gains and losses—assets held not more than 6 months

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1.						

2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries . . . . .
3. Enter unused capital loss carryover from 5 preceding taxable years (**Attach statement**) . . . . .
4. Net short-term gain (or loss) from lines 1, 2, and 3 . . . . . •

Long-term capital gains and losses—assets held more than 6 months

5.						

Total long-term gross sales price . .

6. Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries . . . . .
7. Capital gain dividends . . . . .
8. Net long-term gain (or loss) from lines 5, 6, and 7 . . . . . •
9. Combine the amounts shown on lines 4 and 8, and enter the net gain (or loss) here . . . . .
10a. **If line 9 shows a GAIN**—Enter 50% of line 8 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8.) **(See reverse side for computation of alternative tax)** . . . . .
b. Subtract line 10a from line 9 . . . . .
11. **If line 9 shows a LOSS**—Enter here the **smallest** of the following: (a) the amount on line 9; (b) taxable income computed without regard to capital gains and losses and the deduction for exemptions; or (c) $1,000 . . . . . •

Part II—PROPERTY OTHER THAN CAPITAL ASSETS

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
12.						

13. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries . . . . .
14. Net gain (or loss) from lines 12 and 13 . . . . . •

Part III—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

15. Net gain (or loss) from either line 10b or 11 . . . . .
16. Net gain (or loss) from line 14 . . . . .
17. Total net gain (or loss), combine lines 15 and 16. Enter here and on line 7, page 1 of Form 1040 . . . . . •

16—77171-1

Schedule D (Form 1040) 1962 Page 2

COMPUTATION OF ALTERNATIVE TAX

It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding $18,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding $36,000, or (c) as a head of household with taxable income exceeding $24,000.

1. Enter the amount from line 11d, page 1 of Form 1040	
2. Enter amount from line 10a on reverse side	
3. Subtract line 2 from line 1	
4. Enter tax on amount on line 3 (use applicable tax rate schedule on page 9 of Form 1040 instructions)	
5. Enter 50% of line 2	
6. Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on line 11d, page 1 of Form 1040, enter this alternative tax on line 12, page 1 of Form 1040	

INSTRUCTIONS (Continued from reverse side of original)

attributable to construction during, plus the cost of land acquired within, the period beginning 1 year before the sale and ending 18 months after the sale equals or exceeds the adjusted sales price of the old residence. If the adjusted sales price of your old residence exceeds the cost of your new residence, the gain on the sale is taxable to the extent of such excess.

The adjusted sale price is the gross selling price less commissions, selling expenses, and the expenses for work performed on the residence in order to assist in its sale, such as redecorating expenses. Redecorating expenses must be for work performed during the 90-day period ending on the day on which a contract to sell is entered into, and must be paid no later than 30 days after date of sale.

If you have acquired your new residence and used it as your principal residence, enter in column (g) only the amount of taxable gain, if any, and attach statement showing the purchase price, date of purchase, and date of occupancy.

If you have decided to replace, but have not done so, or if you are undecided, you should enter "None" in column (g). When you do replace within the required period, you must advise the District Director, giving full details. When you decide not to replace, or the period has passed, you must file an amended return, if you previously filed a return. Since any additional tax due will bear interest from the due date of the original return until paid, it is advisable to file the amended return for the year of sale as promptly as possible. **Form 2119** is available at any Internal Revenue Service office for reporting the sale or exchange of your residence or for figuring your new basis.

Losses on securities becoming worthless.—If (a) shares of stock become worthless during the year or (b) corporate securities with interest coupons or in registered form become worthless during the year, and are capital assets, the loss therefrom shall be considered as from the sale or exchange of capital assets as of the last day of such taxable year.

Losses on small business stock.—If you had a loss on section 1244 stock which would (but for that section) be treated as a loss from the sale or exchange of a capital asset, it shall be treated as a loss from the sale or exchange of an asset which is not a capital asset to the extent provided in that section.

Nonbusiness debts.—If a debt, such as a personal loan, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column (g) and describe in column (a) in the schedule of short-term capital gains and losses on other side. This does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in your trade or business.

Limitation on allowable capital losses.—If line 9 shows a net loss, the loss shall be allowed as a deduction, only to the extent of the smaller of (1) taxable income of the current year (or adjusted gross income if tax table is used) or (2) $1,000. For this purpose taxable income is computed without regard to capital gains or losses or the deduction for exemptions. The excess of such allowable loss over the lesser of items (1) and (2) above is called "capital loss carryover." The capital loss carryover of each year should be kept separate, since the law limits the use of such carryover to the five succeeding years. In offsetting your capital gain and income of 1962 by prior year loss carryovers, use any capital loss carryover from 1957 before using any such carryover from 1958 or subsequent years. Any 1957 carryover which cannot be used in 1962 must be excluded in determining total loss carryover to 1963 and subsequent years.

"Wash sales" losses.—Losses from the sale or other disposition of stocks or securities are not deductible (unless sustained in connection with the taxpayer's trade or business) if, within 30 days before or after the date of sale or other disposition, the taxpayer has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law), or has entered into a contract or option to acquire, substantially identical stock or securities.

Losses in transactions between certain persons.—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual (or a fiduciary) owning more than 50 percent of the corporation's stock (liquidations excepted), (c) a grantor and fiduciary of any trust, (d) a fiduciary and a beneficiary of the same trust, (e) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor, or (f) an individual and a tax-exempt organization controlled by the individual or his family. Partners and partnerships see Section 707(b).

Long-term capital gains from regulated investment companies.—Include in income as a long-term capital gain the amount you are notified on Form 2439 which constitutes your share of the undistributed capital gains of a regulated investment company. You are entitled to a credit of 25 percent of this amount which should be claimed on line 1, page 1, Form 1040. Enter such amount in column (b) and write "Credit from regulated investment company" in the "Where employed" column. The remaining 75 percent should be added to the basis of your stock.

16—77171-1

U.S. GOVERNMENT PRINTING OFFICE : 1963 O—108393-A

SCHEDULE F (Form 1040)
U.S. Treasury Department
Internal Revenue Service

SCHEDULE OF FARM INCOME AND EXPENSES

(Compute social security self-employment tax on Schedule F–1 (Form 1040))
Attach this schedule to your income tax return, Form 1040

1962

Name and address as shown on Form 1040. | **Your Social Security Number**

Business name and address .....
Location of farm(s) and number of acres in each farm ..... | **Employer identification number**

FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD

PART I. Report receipts from sale of livestock held primarily for sale in the applicable column below. (Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040))

SALES OF MARKET LIVESTOCK AND PRODUCE RAISED AND HELD PRIMARILY FOR SALE

Kind	Quantity	1. Amount	Kind	Quantity	2. Amount
Cattle		$	Eggs		$
			Meat products		
Sheep			Poultry, dressed		
Swine			Wool		
Poultry			Honey		
Bees			Sirup and sugar		
Grain			Other (specify):		
Hay					
Cotton					
Tobacco					
Vegetables					
Fruits and nuts					
Dairy products					

OTHER FARM INCOME

Items	3. Amount
Mdse. rec'd for produce	$
Machine work	
Breeding fees	
Wood and lumber	
Other forest products	
Patronage dividends, rebates or refunds	
Agricultural program payments	
Other (specify):	

Total of columns 1, 2, and 3. Enter here and on line 1 of Part IV below ..... $ ✓

F

PART II. SALES OF PURCHASED LIVESTOCK AND OTHER PURCHASED ITEMS

a. Description	b. Date acquired	c. Amount received	d. Cost or other basis	e. Profit (or loss)
		$	$	$
Totals (enter amount from column e, on line 2 of Part IV below)		$ ✓	$ ✓	$

PART III. FARM EXPENSES FOR TAXABLE YEAR (see instructions)
(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

Items	1. Amount	Items	2. Amount	Items	3. Amount
Labor hired	$ ✓	Veterinary, medicine	$	Other (specify):	$
Repairs, maintenance	✓	Gasoline, fuel, oil		Amortization	✓
Interest	✓	Storage, warehousing		Depletion	✓
Feed purchased		Taxes	✓		
Seed, plants purchased		Insurance			
Fertilizers, lime		Utilities			
Machine hire		Rent of farm, pasture	✓		
Supplies purchased	✓	Freight, trucking			
Breeding fees		Conservation expenses			

BUSINESS RECEIPTS

Total of columns 1, 2, and 3. Enter here and on line 4 of Part IV below (cash method) or line 6, Part VII (accrual method) ..... $ ✓

SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD

PART IV.

1. Sale of livestock and produce raised and other farm income	$ ✓	4. Farm expenses (from Part III)	$ ✓
2. Profit (or loss) on sale of purchased livestock and other purchased items		5. Depreciation (from Part V)	✓
3. Gross profits*	$	6. Other farm deductions (specify):	
		7. Total deductions	$ ✓
		8. Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on line 8, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F–1	$ ✓

* Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F–1 (Form 1040))

c59—16—77169–1

Schedule F (Form 1040) 1962

PART V. DEPRECIATION (see instructions) (Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes) This schedule is designed for taxpayers using the new guideline lives and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using previously authorized procedures. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

1. Group and guideline class — OR — Description of property	2. Cost or other basis at beginning of year — OR — Cost or other basis	3. Asset additions in year (amount) — OR — Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62-21)	5. Depreciation allowed or allowable in prior years	6. Method of Computing Depreciation	7. Class life — OR — Rate (%) or life	8. Depreciation for this year
Total cost or other basis..							

1. Total depreciation (enter on line 5 of Part IV (cash method) or line 7, Part VII (accrual method)) ..... $
2. Amount of additional first-year depreciation included above .....
3. Cost or other basis of fully depreciated assets still in use .....

PART VI. FARM INCOME FOR TAXABLE YEAR—ACCRUAL METHOD

(Do not include sales of livestock held for draft, breeding, or dairy purposes, report such sales on Schedule D (Form 1040), and omit them from "On hand at beginning of year" column)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		$		$				$		$
Totals (enter here and in Part VII below)		$ (Enter on line 3)		$ (Enter on line 4)				$ (Enter on line 1(b))		$ (Enter on line 1(a))

PART VII. SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

1(a). Inventory of livestock, crops, and products at end of year	$		6. Farm expenses (from Part III)	$
(b). Sales of livestock, crops, and products during year			7. Depreciation (from Part V)	
(c). Other farm income (specify): BUSINESS RECEIPTS			8. Other farm deductions (specify):	
Total of line 1(c)			Total of line 8	
2. Total	$		9. Total deductions	$
3. Inventory of livestock, crops, and products at beginning of year	$			
4. Cost of livestock and products purchased during year				
5. Gross profits (subtract the sum of lines 3 and 4 from line 2)*	$			
10. Net farm profit (or loss) (subtract line 9 from line 5). Enter here and on line 8, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F-1				$

* Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040)).

59—16—77169-1

U.S. Treasury Department-Internal Revenue Service

INSTRUCTIONS FOR SCHEDULE F (FORM 1040)—1962

The term "farm" does not include the cultivating or operating of a farm for recreation or pleasure, the result of which is a continual loss from year to year.

CASH RECEIPTS AND DISBURSEMENTS METHOD

A farmer using the cash receipts and disbursements method shall include in his income for the taxable year (1) the amount of cash and the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits received from the sale of any livestock and other items which were purchased, and (3) income received from all other sources. Farm expenses will be the actual amounts paid out during the taxable year plus deductions such as depreciation, depletion, amortization, etc.

ACCRUAL METHOD

For a farmer using an accrual method, the gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses will be the actual expenses incurred during the year, whether paid or not.

Farmers who compute income on an accrual method and use inventories may value their inventories according to the "farm-price method," in addition to other methods, which provides for the valuation of inventories at market price less direct cost of disposition. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

INCOME

All farm income from whatever source must be reported in Schedule F or in Schedule D (Form 1040). Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value.

The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions.

Recoveries from insurance on growing crops should be included.

A farmer, who rents all or a part of his crop land on a crop share basis, under a bona fide rental agreement, and who receives crop shares as rent, shall report the crop shares as rental income only for the year in which they are reduced to money, or the equivalent of money.

If a farmer pledges commodities as security for a loan from the Commodity Credit Corporation, income is not considered received until the pledged commodities are sold. However, a farmer may elect to include in income amounts received during the year as loans from the Corporation. If he does so elect he should file with his return a statement showing details of such loans, and he must continue to report similar loans as income until he receives permission from the Commissioner to change his method of accounting.

Patronage dividends received from cooperatives in cash or its equivalent are to be included in farm income to the extent of their fair market value in the year received. Documents such as negotiable instruments and capital stock are considered to have a fair market value at the time of receipt unless it is clearly established to the contrary. However, any revolving fund certificate, retain certificate, letter of advice, or similar document, which is payable only in the discretion of the cooperative association, or which is otherwise subject to conditions beyond your control, are to be included in income only in the year cash or other property becomes subject to payment on demand, regardless of your accounting method. Dividends received on purchases of capital assets or depreciable property used in farming are not included in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not included in income.

Report gains and losses from sales, exchanges, or involuntary conversions of capital assets and other property in separate Schedule D (Form 1040).

EXPENSES AND OTHER DEDUCTIONS

In general, a farmer is entitled to deduct from gross income as necessary expenses all amounts actually expended in carrying on the business of farming, except those which represent capital investment. Some of these expenses are:

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers.

Repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), of fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary tools of short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Utilities.—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

Fertilizers and lime.—The cost of fertilizer, lime, or other materials used to enrich, neutralize, or condition land used in farming may be either capitalized or deducted as an expense.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, and other similar farm supplies purchased.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Rent of farm, part of farm, or pasture.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Conservation expenses.—You may deduct certain expenditures made by you (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you in your business of farming.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year for which such expenditures are paid by claiming such deduction on your return; or, (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

Other farm expenses.—Fees paid for advertising farm products; expenditures for stamps, stationery, account books, and other office supplies purchased for farm use; expenditures for travel in connection with the farm; and similar expenditures.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of farm land or land on which farm buildings are located. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See page B-3 of the instructions for Form 1040 for methods of computing depreciation. The depreciation instructions also discuss the new standards and procedures for use in determining depreciation under a recently issued revenue procedure (Rev. Proc. 62 21). While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, to the extent not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The total loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible, while in the case of animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible to the extent the loss is not compensated by insurance or otherwise. Do not deduct personal losses.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 3, Part V of Schedule B (Form 1040). See page B-3 of the instructions for Form 1040.

Additional information available.—More information and illustrative examples are contained in I.R.S. Publication No. 225, Farmer's Tax Guide. This booklet may be obtained free of charge from your county agricultural agent or any Internal Revenue Service Office.

U.S. GOVERNMENT PRINTING OFFICE: 1962—O-646813

c59—16—77169-1

SCHEDULE F–1 (Form 1040)
U.S. Treasury Department
Internal Revenue Service

COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX ON FARM EARNINGS (For social security)

(See instructions—page 2)

1962

▶ If you had wages of $4,800 or more which were subject to social security taxes, do not fill in this page.
▶ Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.
▶ If you had net earnings from self-employment from both farm and nonfarm sources, fill in only lines 1 and 2 (line 3, if applicable), and use separate Schedule C–3 to compute your self-employment tax. Net farm earnings from self-employment should be entered on line 5(d) of separate Schedule C–3 (Form 1040).

NAME AND ADDRESS (as shown on page 1, Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card) | **Your Social Security Number**

CHOICE OF METHODS.—A farmer must report his net farm earnings for self-employment tax purposes. Net earnings may be computed under the optional method (line 3, below) by a farmer (1) whose GROSS profits are $1,800 or less, or (2) whose GROSS profits are more than $1,800 and NET profits are less than $1,200. If your GROSS profits from farming are not more than $1,800 and you elect to use the optional method, you need not complete lines 1 and 2.

Computation Under Regular Method

1. Net farm profit (or loss) from:
   (a) Line 8, page 1, Schedule F (cash method), or line 10, page 2 (accrual method) . . . . . $
   (b) Farm partnerships . . . . .
2. Net earnings from self-employment from farming. Add lines 1 (a) and (b) . . . . . $

Computation Under Optional Method

3. If gross profits from farming are:* (a) Not more than $1,800, enter two-thirds of the gross profits . . . . . $
   (b) More than $1,800 and the net farm profit is less than $1,200, enter $1,200 . . . . .

*NOTE.—Gross profits from farming are the total of the gross profits on line 3, Part IV (cash method), or line 5, Part VII of Schedule F (accrual method), plus the distributive share of gross profit from farm partnerships as explained on page 2.

If line 2 (or line 3, if you choose the optional method) is under $400, do not fill in rest of page.

Computation of Social Security Self-Employment Tax

4. The largest amount of combined wages and self-employment earnings subject to social security tax is . . . . . $ 4,800 00
5. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F.I.C.A. Wages" box on Form W–2.) Enter here and in item G of Schedule SE below . . . . .
6. Balance (line 4 less line 5) . . . . . $
7. Self-employment income. Enter here and in item H of Schedule SE below your choice of **EITHER:**
   (a) REGULAR METHOD.—The smaller of line 2 or 6 . . . . .
   (b) OPTIONAL METHOD.—The smaller of line 3 or 6 . . . . .
8. Self-employment tax—if line 7 is $4,800, enter $225.60; if less, multiply the amount on line 7 by 4.7%. Enter this amount here and on line 13, page 1, Form 1040 . . . . . $

Do not detach

c59—16—77169-1

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item **accurately** and **completely.**

SCHEDULE SE (Form 1040)
U.S. Treasury Department
Internal Revenue Service

U.S. REPORT OF SELF-EMPLOYMENT INCOME

For crediting to your social security account

1962

A. Indicate year covered by this return (even though income was received only in part of year):
Calendar year 1962 ☐; or other taxable year beginning _____ _____ 1962, ending _____
If less than 12 months, was short year due to (a) ☐ Death, or (b) ☐ Change in accounting period, or (c) ☐ Other.

B. FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.)

C. FARM ADDRESS (rural route, post office, State)

D. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW ➡

E. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD

PRINT OR TYPE HOME ADDRESS (number and street, or rural route)

(City or town, postal zone number, State)

PLEASE DO NOT WRITE IN THIS SPACE

CHECK HERE IF YOU USE OPTIONAL METHOD . . . . . ☐

F. ENTER AMOUNT FROM LINE 2 (LINE 3 IF OPTION USED) . . . $

G. ENTER AMOUNT FROM LINE 5, IF ANY . . . . . $

H. ENTER AMOUNT FROM LINE 7 . . . . . $

SE

16—77169-1 U.S. GOVERNMENT PRINTING OFFICE

SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Individuals deriving income from farming operations are subject to self-employment tax. See page 1 of this form for computation of earnings from self-employment and self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Optional method for computing net earnings from self-employment from farming.—If a farmer's gross profits for the year from farming are not more than $1,800, he may report two-thirds of his gross farm income instead of his actual net earnings from farming. If his gross profits from farm self-employment are more than $1,800 and his actual net earnings from farming are less than $1,200, he may report $1,200. For the purpose of the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payments plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

SHARE-FARMING ARRANGEMENTS

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds thereof, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedules F and F–1 (Form 1040) for income tax and self-employment tax purposes.

Farm rentals.—Rental income from a farm counts for social security purposes if the arrangement provides for material participation by the landlord and he does participate materially in the production of the crop or livestock or in the management of the production of one or more farm products. Such rental income is farm earnings and should be reported on page 1 or 2 of Schedule F. "Material participation" means the taking of an important part in the actual production or in the making of management decisions. If there was no material participation, report such rental income in Part IV of Schedule B (Form 1040).

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. In such cases, use both Schedule F (Form 1040) and Schedule C (Form 1040) to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on page 1 of Schedule C–3 (Form 1040). Fill in Schedule F–1 (Form 1040) through line 3.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 1 of this Schedule should show the name of the one with self-employment income from farming. Where husband and wife each had self-employment income, a separate Schedule F–1, or a separate Schedule C–3, whichever is appropriate, must be filed by each. However, the total of the amounts shown as profit (or loss) from all businesses should, for income tax purposes, be reported on line 6 or 8, on page 1, Form 1040, and the combined self-employment tax should be entered on line 13, page 1, of Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment (but not for income tax), if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships which follow.)

If separate income tax returns are filed by husband and wife, Schedules F and F–1 or Schedules C and C–3, whichever are appropriate, must be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated, for income tax purposes between the two returns (on line 6 or line 8, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, like other partnerships, the distributive share of each must be entered as partnership income in Part V of Schedule B for income tax purposes, and on line 1(b), page 1, of separate Schedule **F–1** for self-employment tax purposes. (Use separate Schedule **C–3**, to report nonfarm income for social security purposes.)

Note: If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

EXCLUSIONS FROM SELF-EMPLOYMENT

In determining the amount of net farm earnings from self-employment the following items should be excluded:

Real estate rentals.—Rentals from real estate, including any personal property that is leased with the land. This includes rentals received in cash or crop shares. These amounts should be reported in Part IV of Schedule B. See, however, "Farm Rentals" under "Share-Farming Arrangements" on this page.

Property gains and losses.—Gains and losses from the sale, exchange, or involuntary conversion of capital assets and other property which is not held primarily for sale to customers. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed. Such deduction should be entered on line 3, Part V of Schedule B.

Other items.—Any other item of income or expense which was included in line 2 and which does not enter into the computation of net farm earnings from self-employment should be eliminated from line 2 and an explanation attached.

SCHEDULE SE (FORM 1040)

Schedule SE, which is the lower portion of page 1 of Schedule F–1, provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program.

To assure proper credit to your account, enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any Social Security district office. Your local post office will give you the address. Do not delay filing your return beyond its due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

U.S. GOVERNMENT PRINTING OFFICE : 1963 O—675933

FORM 1065

U.S. Treasury Department
Internal Revenue Service

U.S. PARTNERSHIP RETURN OF INCOME

(To be filed also by syndicates, pools, joint ventures, etc.)

FOR CALENDAR YEAR 1962

1962

or other taxable year beginning ..... , 1962, and ending ..... , 19....

(PLEASE TYPE OR PRINT PLAINLY)

A. Date business commenced

B. County in which located

C. Principal business activity (See General Inst. K) ✓

D. Principal product or service ✓

Name

Number and street

City, town, postal zone number, State

E. Employer identification number

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see Instruction R.

Line and instruction No.			
	INCOME		
1.	Gross receipts or gross sales ..... Less: Returns and allowances	✓	
2.	Less: Cost of goods sold (Schedule A) and/or operations (**attach schedule**)	✓	
3.	Gross profit (line 1 less line 2)	✓	
4.	Income (or loss) from other partnerships, syndicates, etc. (**attach statement**)	✓	
5.	Nonqualifying dividends (attach itemized list—see Instruction 5)	✓	
6.	Interest (fully taxable)	✓	
7.	Rents (Schedule B)	✓	
8.	Royalties (**attach schedule**)	✓	
9.	Net farm profit (or loss) (Schedule F, Form 1040)	✓	
10.	Net gain (or loss) from sale or exchange of property other than capital assets (from line 13, Separate Schedule D, Form 1065)	✓	
11.	Other income (**attach schedule**)	✓	
12.	Total income (lines 3 through 11)		✓
	DEDUCTIONS		
13.	Salaries and wages (other than to partners)	✓	
14.	Payments to partners—salaries and interest	✓	
15.	Rent	✓	
16.	Interest (explain in Schedule C)	✓	
17.	Taxes (explain in Schedule C)	✓	
18.	Losses by fire, storm, shipwreck, or other casualty or theft (**attach statement**)	✓	
19.	Bad debts (from Schedule H if reserve method is used)	✓	
20.	Repairs	✓	
21.	Depreciation (Schedule I)	✓	
22.	Amortization (**attach schedule**)	✓	
23.	Depletion of mines, oil and gas wells, timber, etc. (**attach schedule**)	✓	
24.	Other deductions authorized by law (explain in Schedule J)	✓	
25.	Total deductions (lines 13 through 24)		✓
26.	Ordinary income (or loss) (line 12 less line 25)		✓

ADDITIONAL INFORMATION

F. Is any member of the partnership related by blood or marriage to any other member? ☐ Yes ☐ No

G. Is any member of the partnership a trust for the benefit of any person related by blood or marriage to any other member? ☐ Yes ☐ No

H. Did the partnership, during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act of 1951? ☐ Yes ☐ No

If "Yes," see General Instruction P and enter appropriate amount here ..... $.....

I. Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)

1. A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was the partnership's principal business.) ☐ YES ☐ NO

2. Vacations for partners or members of their families or employees or members of their families? (Other than vacation pay reported on Form W-2.) ☐ YES ☐ NO

3. The leasing, renting, or ownership of a hotel room or suite ☐ apartment ☐, or other dwelling ☐, which was used by partners, customers, employees, or members of their families? (Other than use by partners or employees while in business travel status.) ☐ YES ☐ NO

4. The attendance of members of partners' families or your employees' families at conventions or business meetings? ☐ YES ☐ NO

I declare under penalties of perjury that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here ..... (Signature of partner or member) ..... (Date)

Sign here ..... (Signature of preparer other than partner or member) ..... (Address) ..... (Date)

Form 1065—1962 Page 2

Schedule A.—COST OF GOODS SOLD

1. Opening inventory*		✓
2. Purchases		
Less: Cost of items withdrawn for personal use		✓
3. Cost of labor, supplies, etc		✓
4. Total of lines 1, 2, and 3		
5. Less: Closing inventory		✓
6. Cost of goods sold. Enter here and on line 2, page 1		✓

*If different from last year's closing inventory, attach explanation.

1. Was inventory valued at—cost ☐; lower of cost or market ☐; LIFO ☐; other ☐? If other, attach explanation.
2. Have write-downs been made to inventory? Yes ☐ No ☐. If "Yes," were the write-downs computed on the basis of:
   (a) ☐ Percentage reductions from parts of the inventory
   (b) ☐ Percentage reductions from the total inventory
   (c) ☐ Valuation of individual items.
   If "a" or "b" is checked, enter the percentage of write-downs ..... %. For "a," "b," or "c" enter the dollar amount of write-downs $..... (If not available, estimate and indicate that the figure is an estimate.)
3. Was the inventory verified by physical count during the year? Yes ☐ No ☐. If "No," attach explanation of how the closing inventory was determined.
4. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories?
   Yes ☐ No ☐. If "Yes," attach explanation.

NOTE: If a direct answer cannot be given to a question, attach explanation.

Note: Any items specially allocated to the partners should be included in the appropriate column of Schedule K, instead of the lines indicated by Schedules B through J. (See General Instruction Q)

Schedule B.—INCOME FROM RENTS

1. Kind and location of property	2. Amount of rent	3. Depreciation (explain in Schedule I)	4. Repairs (explain in Schedule B-1)	5. Other expenses (explain in Schedule B-1)
1. Totals				
2. Net income (or loss) (column 2 less sum of columns 3, 4, and 5). (Enter on line 7, page 1)				✓

Schedule B-1.—EXPLANATION OF COLUMNS 4 AND 5 OF SCHEDULE B

Column	Explanation	Amount	Column	Explanation	Amount

Schedule C.—EXPLANATION OF INTEREST AND TAXES (Lines 16 and 17, Page 1)

Explanation	Amount	Explanation	Amount

Schedule D.—ATTACH SCHEDULE D (Form 1065) TO REPORT SALES OR EXCHANGES OF PROPERTY

Schedule H.—BAD DEBTS. (See Instruction 19)

1. Taxable year	2. Note and accounts receivable outstanding at end of year	3. Sales on account	4. Gross amount added to reserve	5. Amount charged against reserve	6. Reserve for bad debts at end of year
1959					
1960					
1961					
1962					

NOTE.—Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D, Form 1065.

Form 1065—1962

Schedule I.—DEPRECIATION. (See Instruction 21, page 3)

This schedule is designed for taxpayers using the new guidelines and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using previously authorized procedures. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure. Reduce the basis of property which qualifies for the investment credit by 7 percent of the qualified investment. (3 percent for public utilities.)

1. Group and guideline class — OR — Description of property	2. Cost or other basis at beginning of year — OR — Cost or other basis	3. Asset additions in year (amount) — OR — Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62-21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life — OR — Rate (%) or life	8. Depreciation for this year
1. Totals							
2. Less: (a) Amount of depreciation claimed in Schedules A and B and elsewhere on return							
(b) Amount of additional first-year depreciation included above. Enter here and in col. 5, Sch. K							
3. Balance—Enter here and on line 21, page 1							
4. Cost or other basis of fully depreciated assets still in use							

Schedule J.—OTHER DEDUCTIONS. (See Instruction 24)

Explanation	Amount	Explanation	Amount
		Total (enter here and on line 24, page 1)	

Schedule K.—PARTNERS' SHARES OF INCOME, CREDITS, AND DEDUCTIONS

1. State name and address of each partner. (Designate nonresident aliens, if any.) Where return of partner or member is filed in another internal revenue district, specify district	2. Social Security number	3. Percentage of time devoted to business	4. Ordinary income (or loss) (line 26, page 1)	5. Additional first-year depreciation
(a)				
(b)				
(c)				
(d)				
(e)				
Totals	NUMBER OF PARTNERS ✓			

Continuation of Schedule K

	6. Payments to partners—salaries and interest (line 14, page 1)	7. Qualifying dividends (attach itemized list)	8. Net short-term gain (or loss) from sale or exchange of capital assets (from line 3, Schedule D)	9. Net long-term gain (or loss) from sale or exchange of capital assets (from line 7, Schedule D)	10. Net gain (or loss) under section 1231 (from line 10, Schedule D)	11. Net earnings from self-employment (from line 10, Schedule N)	12. Expense account allowance (see instructions)
(a)							
(b)							
(c)							
(d)							
(e)							
Totals							

NOTE.—See the instructions for other items required to be reported separately including property subject to investment credit.

Form 1065—1962

Schedule L.—BALANCE SHEETS

ASSETS	Beginning of taxable year		End of taxable year	
	Amount	Total	Amount	Total
1. Cash				
2. Notes and accounts receivable				
(a) Less: Reserve for bad debts				
3. Inventories				
4. Investments in Government obligations				
5. Other current assets (attach schedule)				
6. Other investments (attach schedule)				
7. Buildings and other fixed depreciable assets				
(a) Less: Accumulated amortization and depreciation				
8. Depletable assets				
(a) Less: Accumulated depletion				
9. Land (net of any amortization)				
10. Intangible assets (amortizable only)				
(a) Less: Accumulated amortization				
11. Other assets (attach schedule)				✓
12. Total assets				
LIABILITIES AND CAPITAL				
13. Accounts payable				
14. Mortgages, notes, and bonds payable in less than 1 year				
15. Other current liabilities (attach schedule)				
16. Mortgages, notes, and bonds payable in 1 year or more				
17. Other liabilities (attach schedule)				
18. Partners' capital accounts				
19. Total liabilities and capital				

Schedule M.—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS

	1. Capital account at beginning of year	2. Capital contributed during year	3. Income not included in column 4 plus non-taxable income	4. Ordinary income (or loss) from line 26, page 1	5. Losses not included in column 4, plus unallowable deductions	6. Withdrawals and distributions	7. Capital account at end of year
(a)							
(b)							
(c)							
(d)							
(e)							
Totals							

Schedule N.—COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT. (See instruction for Schedule N)

1. Ordinary income increased by casualty losses (line 26 plus line 18, page 1). Do not include income received for the performance of services as a doctor of medicine		
2. Add: Payments to partners—salaries and interest (line 14, page 1)		
3. Net loss from sale or exchange of property other than capital assets (line 10, page 1)		
4. Total		
5. Less: Portion of line 4, page 1, which does not constitute net earnings from self-employment		
6. Nonqualifying dividends (from line 5, page 1)		
7. Interest (see instructions)		
8. Net rentals from real estate		
9. Net gain from sale or exchange of property other than capital assets (line 10, page 1)		
10. Net earnings from self-employment. (Enter in column 11, Schedule K)		

☆ U.S. GOVERNMENT PRINTING OFFICE: 1962—O—646832

INSTRUCTIONS

For the

1962

U.S. Partnership Return

Form 1065

The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not within the meaning of the Internal Revenue Code, a corporation, trust, estate, or a sole proprietorship. The term "partner" means a member of a partnership.

IMPORTANT NOTICE

The Revenue Act of 1962 provides stricter rules, starting January 1, 1963, on deductions for travel, entertainment and similar expenses. All taxpayers having such expenses should maintain detailed records that will enable them to report accurately and substantiate these expenses.

GENERAL INSTRUCTIONS

A. Who must file Form 1065.—Every partnership (see general instruction L for exceptions) shall, for its taxable year, make a return of income on Form 1065. If the return is filed on behalf of a syndicate, pool, joint venture, or similar group, a copy of the agreement, together with all amendments thereto, should be attached to the return, unless a copy has been previously filed.

Only one return is required for each partnership. If copies of the form are furnished to individual partners, they should be clearly identified as "duplicate copy."

B. Period to be covered by return.—The return shall be filed for the calendar year 1962 or other taxable year beginning in 1962. A partnership taxable year shall be determined as though the partnership were a taxpayer.

C. Change in, or adoption of, accounting period.—A change by any partnership from one taxable year to another, or the adoption by a new partnership of an initial taxable year, must meet the provisions of section 706(b) of the Code. A change by a principal partner from one taxable year to another must meet the provisions of sections 706(b) and 442 of the Code. A principal partner is one who has an interest of 5 percent or more in the partnership profits or capital.

For the taxable years of partnerships resulting from a merger or division of other partnerships, see sections 706(b) and 708(b)(2).

D. Time and place for filing.—The return of a resident partnership must be filed on or before the 15th day of the 4th month following the close of the taxable year of the partnership, with the District Director of Internal Revenue for the district in which the partnership has its principal office or principal place of business. The return of a foreign partnership in which all the partners are nonresident aliens shall be filed on or before the 15th day of the 6th month following the close of the taxable year of the partnership with the District Director for the district in which such partnership has a principal office or place of business.

Where the partnership does not have a principal office or place of business in the United States, the return shall be filed with the Director of International Operations, Internal Revenue Service, Washington 25, D.C., U.S.A.

E. Signature.—The return must be signed by one partner or member. If receivers, trustees in bankruptcy, or assignees are in control of the property or business of the organization, such receivers, trustees, or assignees must sign the return.

Any person(s), firm, or corporation who prepares a partnership return for compensation also must sign. If the return is prepared by a firm or corporation, the return should be signed in the name of the firm or corporation. The statement is not required if the return is prepared by a regular, full-time employee of the partnership such as a clerk, secretary, bookkeeper, etc.

c59—16—77182-1

F. Penalties.—Severe penalties are provided by law for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of tax.

G. Accounting methods.—Ordinary income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect income. (See Section 446.) Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

H. Items exempt from tax.—Items exempt from tax are listed in sections 101 through 121, for example:

(1) *Interest on governmental obligations.*—The interest on obligations of a State or a possession of the United States, or any political subdivision of any of the foregoing or of the District of Columbia is exempt.

(2) *Proceeds of insurance policies.*—In general, the proceeds of life insurance policies, paid to the partnership by reason of the death of a partner, are exempt. If any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable.

(3) *Income from improvements by lessee.*—Income, other than rent, derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee, is exempt.

I. Information at source.—Every partnership making payments in the course of its trade or business during the calendar year of (1) interest, rents, commissions, or other fixed or determinable income of $600 or more, or (2) salaries and wages of $600 or more shall make returns on Forms 1096 and 1099. If the partnership makes payments of interest on or after January 1, 1963, aggregating $10 or more it shall make returns on Forms 1096 and 1099. A copy of Form 1099 shall also be furnished the recipient of the interest. *Exceptions*—No report is required of the following: (a) Wages reported on Form W–2, (b) payments of any type to a corporation, (c) distributions or salaries to the partners, (d) rent paid as a tenant to a real estate agent, and (e) payments made as a broker to your customers.

J. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account, otherwise any differences should be explained in

an attached statement. Partnerships reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by said Commission or State or municipal authorities, as at the beginning and end of the taxable year.

K. Principal business activity and principal product or service.—On page 1 of the return, give the one business activity that accounts for the largest percentage of "total receipts." "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 11, page 1). State the broad field of business activity such as "retail," etc., and the principal product or service, such as "food," etc.

L. Elections.—(1) A partnership may elect to be taxed as a domestic corporation if it qualifies under section 1361. In such cases, Form 1120 rather than Form 1065 should be filed.

(2) An unincorporated organization qualifying under section 761(a) as an investing partnership or as participating in the joint production, extraction, or use of property under an operating agreement may elect to be excluded from treatment as a partnership in accordance with section 1.761–1(a)(2) of the Regulations. Such unincorporated organization must make the election in a statement attached to Form 1065 for the first year for which an election to be excluded is desired. For subsequent years such unincorporated organization must file Forms 1096 and 1099 instead of Form 1065. See section 1.761–1(a)(2) of the Regulations.

(3) With one exception, elections affecting the computation of taxable income derived from partnership operations shall be made by the partnership. Such elections might be as to the method of accounting employed, methods of depreciation, etc. The one exception is with regard to the foreign tax credit provided for in section 901, in which case each partner may make a separate election on his individual income tax return.

(4) Information with regard to elections affecting the basis of partnership property, the basis of partners' interests, and the distribution of property and other elections, may be found under the applicable sections of chapter 1, subchapter K of the Code and the Regulations.

M. Section 702(a) items.—Each partner is required by the Code to take into account separately his distributive share of certain specific items enumerated in the Code as follows: (1) Gains and losses from sales and exchanges of capital assets held for not more than 6 months; (2) gains and losses from sales and exchanges of capital assets held for more than 6 months; (3) gains and losses from sales and exchanges of property described in section 1231; (4) charitable contributions; (5) qualifying dividends; (6) taxes described in section 901; (7) partially tax-exempt interest; (8) other items of income, gain, loss, deduction, or credit, to the extent provided by Regulations (see instructions for Schedule K); and (9) taxable income or loss (ordinary income) exclusive of items 1 through 8 above.

N. Distribution of unrealized receivables and inventory items.—Where a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all, or a part, of his interest in other partnership property (including money), the transaction is treated as a sale or exchange of such property between the distributee partner and the partnership. The gain realized by the partnership is treated as ordinary income and reported on line 11 of page 1. See section 751 and the Regulations issued thereunder.

O. Net operating loss deduction.—The benefit of the deduction for net operating losses provided by section 172 shall not be allowed to a partnership. In computing his own net operating loss or his own taxable income for any taxable year for the purposes of the computation required by section 172, however, each partner shall take into account his share of the income and losses of the partnership. The net operating loss deduction shall not be allowed in computing the net earnings from self-employment. (For limitation, see instr. for Sch. K, page 4.)

P. Information regarding renegotiable contracts.—Every partnership which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951, shall, in answer to question H, page 1, state the actual or if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

Q. Specially allocated items.—Distributive shares of items of income, gain, loss, deduction or credit are to be allocated among the partners in accordance with the partnership agreement for sharing income or loss generally. However, where the partners agree, specified items may be allocated among them in a different ratio than that for sharing income or loss generally, and such allocations may be recognized in accordance with the provisions of section 704. For instance, if the net income exclusive of specially allocated items is divided evenly between three partners but some special items are allocated 50 percent to one, 30 percent to another, and 20 percent to the third partner, the special items should be reported in Schedule K, instead of in the other numbered lines on page 1.

R. Attachments.—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachments must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of the form the total need not be entered on the schedule, but must be entered on page 1.

SPECIFIC INSTRUCTIONS

The following instructions correspond with line numbers on the first page of the return, and with schedules appearing on other pages of the return.

1. Gross receipts or gross sales.—Include all income derived from your trade or business. Enter in the space provided such items as returned sales, rebates, and allowances from the sale price or service charge.

2. Cost of goods sold (Schedule A).—If the production, manufacture, purchase, or sale of merchandise is an income-producing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year and may be valued at (*a*) cost, (*b*) cost or market, whichever is lower, or (*c*) any other method approved by the Commissioner. The method of valuing inventory adopted for the first year is controlling, and a change can be made only after permission is secured from the Commissioner. Application for permission to change the method of valuing inventories, must be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

If the partnership desires to adopt the LIFO inventory method provided in section 472, it must file application to do so on Form 970.

Items withdrawn from inventory or purchases for the personal use of individual partners should not be included as part of the cost of goods sold, but should be accounted for in Schedule M.

Installment sales.—If, pursuant to section 453, the installment method is used, attach a schedule showing separately for the years 1959, 1960, 1961, and 1962 the following (*a*) Gross sales; (*b*) cost of goods sold; (*c*) gross profits; (*d*) percentage of gross profits to gross sales; (*e*) amount collected; and (*f*) gross profit on amount collected.

Farmer's income schedule.—For farm income attach separate Schedule F (Form 1040). (See instruction 9.)

4. Income (or loss) from other partnerships, syndicates, etc.—Enter the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses, which should be reported in separate Schedule D (Form 1065). If the distributive share is a loss, such loss must be limited to the amount of the adjusted basis of the interest in the other partnership as of the end of the other partnership's year in which the loss occurred. If the taxable year does not coincide with the annual accounting period of the other partnership, include in the return the distributive share of the net profits (or losses) for the accounting period of such other partnership ending within the period for which the return is filed.

5. Nonqualifying dividends.—Nonqualifying dividends are taxable dividends which are included in ordinary income and for which the individual partner is NOT entitled to an exclusion or credit. Such dividends are derived from the following sources:

(*a*) Corporations organized under the China Trade Act (section 941);

(*b*) Corporations which, for the taxable year of the corporation in which the distribution is made, or for the next preceding taxable year of the corporation, are—

(1) Exempt from tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives); or

(2) Corporations to which section 931 (income from sources within possessions of the United States) applies;

(*c*) Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations, on deposits or withdrawable accounts. Dividends from these organizations must be reported as interest.

(*d*) Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(*e*) Certain real estate investment trusts under sections 856 to 858.

(*f*) Foreign corporations.

Qualifying dividends are taxable dividends received from domestic corporations and not listed above. See instructions for Schedule K.

6. Interest.—Enter total interest from all sources except: (*a*) Interest wholly exempt from tax. (*b*) Interest on tax-free covenant bonds. See instr. for Sch. K. (*c*) Partially tax-exempt interest. See instr. for Sch. K.

8. Royalties.—Enter net income (or loss) as shown on the detailed schedule to be attached to the return.

9. Net farm profit (or loss).—Enter the net profit (or loss) from Schedule F (Form 1040). Do NOT include in such line any amounts reported in Schedule K, Form 1065.

c59—16—77182-1

11. Other income.—Enter any other taxable income and explain its nature in an attached schedule except items requiring separate computation which are required to be reported in Schedule K. (See instr. for Sch. K.) Include taxable income from annuities and insurance proceeds.

DEDUCTIONS

13. Salaries and wages.—Enter all salaries and wages not included as a deduction in line 3 of Schedule A, except salaries to partners.

14. Payments to partners—salaries and interest (guaranteed payments).—In computing ordinary income, a deduction may be taken for payments to a partner for services or the use of capital where such payments are determined without regard to the income of the partnership. Do not include distributive shares of partnership profits. Allocate to the appropriate partners in column 6, Schedule K.

15. Rent.—Enter rent on business property but do not deduct rent for a dwelling occupied by any partner for residential purposes.

16. Interest.—Enter interest on business indebtedness. Amounts paid by a partnership to a partner for the use of capital should be entered on line 14. However, amounts paid as interest by a partnership to a partner as a result of a transaction wherein the partner acts in a capacity other than as a partner should be entered on this line. (The limitations on deductions for unpaid interest are set forth in section 267 of the Code.)

17. Taxes.—Enter taxes paid on business property or incurred for carrying on business if not reflected in cost of goods sold. Federal import duties and Federal excise and stamp taxes are deductible only if paid or incurred in carrying on a trade or business, or in the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income. Do not deduct taxes assessed against local benefits tending to increase the value of the property assessed, as for paving, etc., Federal income taxes, estate, inheritance, legacy, succession, and gift taxes, or taxes reported in Schedule K.

18. Losses by fire, storm, shipwreck, or other casualty, or theft.—Enter losses sustained and not compensated for by insurance in any amount, nor reflected in cost of goods sold. Theft losses can be deducted in the year in which the partnership discovers the loss, and only in that year. Attach a statement setting forth a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss claimed.

19. Bad debts.—Bad debts may be deducted in either of two ways—(1) when they become wholly or partially worthless, or (2) by a reasonable addition to a reserve for bad debts. A partnership filing a first return of income may select either of the two methods, and that method must be followed for subsequent years, unless permission is granted by the Commissioner to change to the other method. Application for permission to change the method must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to effect the change. (See instructions on separate Schedule D (Form 1065) regarding nonbusiness debts.)

20. Repairs.—Enter the cost of incidental repairs, etc., which do not add to the value or appreciably prolong the life of the property repaired. Expenditures for new buildings, machinery, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts.

21. Depreciation.—A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents and copyrights shall be included in Schedule I.

Adjustments to basis of property: (a) Investment credit.—The cost or other basis of property which qualifies for the investment credit shall be reduced by an amount equal to 7 percent (3 percent for public utilities) of the qualified investment. (For additional information on the investment credit see instructions for Schedule K.)

(b) Additional first-year depreciation.—If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be adjusted for the amount of the deduction so claimed.

(c) Salvage value.—In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10 percent of the cost or other basis of the property. If salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

NEW DEPRECIATION GUIDELINES AND RULES

Revenue Procedure 62–21 dated July 12, 1962 sets forth new standards and procedures for determining depreciation. The new guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. These new guideline lives and rules are applicable to all depreciable property including existing assets as well as new acquisitions; however, they do not supersede existing rules and procedures for any taxpayer who wishes to continue to use them.

Taxpayers who wish to use the new provisions must use them for all assets in a particular guideline class. Taxpayers may use class lives equal to or longer than the guideline lives for 3 years and may continue to use them thereafter if certain standards are met and replacement practices are consistent with the lives used.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62–21 and previously prescribed rules and standards. Although depreciation reported under the revenue procedure should be shown on the basis of group and guideline class, it is not necessary to disturb your present depreciation accounts.

Revenue Procedure 62–21 is contained in IRS Publication No. 456 (9–62), which may be purchased for 25 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D.C.

Depreciation Methods

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62–21 or previously prescribed rules and standards:

(1) *Straightline.*—To compute the deduction, add the cost of improvements to the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(2) *Declining balance.*—A uniform rate is applied each year to the remaining cost or other basis of property determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(3) *Special rules for new assets acquired after December 31, 1953.*—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past, or it may be depreciated under any of the following methods provided: (1) That the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the partnership and commenced after December 31, 1953.

(*a*) *Declining balance.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(*b*) *Sum of the years-digits.*—The deduction for each year is computed by multiplying the cost or other basis of the asset by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost would be allowable, for the second year four-fifteenths, etc.

(*c*) *Other methods.*—A partnership may use any reasonable consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(4) *Additional first-year depreciation.*—A partnership may elect to write off part of the cost of its tangible depreciable personal property, which has a useful life of at least 6 years from the date of acquisition. The allowance is in addition to regular depreciation allowable on the balance of the basis of the asset and is deductible in the first year in which the regular depreciation deduction is allowable with respect to the property.

The amount that may be written off is up to 20 percent of the cost of the property but the deduction for each partner may not exceed $2,000 ($4,000 if married and filing a joint return). For example—The A & B Company, a partnership consisting of A and B, purchased an asset which cost $100,000. Each partner is married and each is filing a joint return. The profit and loss sharing ratio is 50 percent to each. The total that may be written off is $8,000 (20 percent of $100,000 limited to $4,000 for each partner). If the asset had been purchased for $30,000 and the profit and loss ratio had been 90 percent to A and 10 percent to B, the total that could be written off would be $4,600 (20 percent of $30,000, limited to $4,600)—$4,000 for A (90 percent of $30,000 × 20 percent, limited to $4,000) and $600 for B (10 percent of $30,000 × 20 percent).

The additional first-year depreciation of an asset should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

Enter the total depreciation, both additional first-year and regular, on the "Total" line of the depreciation schedule.

The amount of additional first-year depreciation is deducted from the total depreciation and allocated to each partner in col. 5, Schedule K. Do not deduct additional first-year depreciation on page 1 of the form.

22. Amortization.—If the partnership elects the deduction with respect to the amortization of (a) the adjusted basis of any emergency facility (section 168) with respect to which the Government has issued a certificate of necessity, or (b) certain expenditures relating to research and experiment (section 174), trademark and trade name expenditures

659—16—77182-1

(section 177), exploration (section 615), and development (section 616), a statement of the pertinent facts should be filed with the return. Do not enter the deductions for amortization of bond premium on this line but include it in Schedule J.

For details which must be furnished in the statements of election required by these sections, consult your District Director.

23. Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, procure from the District Director Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), and file with return. If complete valuation data have been filed in previous years, then file with the return information necessary to bring the depletion schedule up to date, setting forth in full, a statement of all the transactions bearing on the deductions from or additions to the value of physical assets during the taxable year, with an explanation of how the depletion deduction for the taxable year has been determined. (See sections 611 and 612.)

24. Other deductions authorized by law.—Enter any other authorized deductions for which no space is provided elsewhere on page 1 of the return, exclusive of items requiring separate computation and required to be reported in Schedule K. Do not deduct losses incurred in transactions which were neither connected with the trade or business nor entered into for profit. No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income, other than the allowable portion attributable to wholly exempt interest income. Items directly attributable to such exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is attributable both to taxable income and exempt income, a reasonable proportion thereof, shall be allocated to each.

A partnership receiving any exempt income, other than interest, or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Schedule D—Gains and losses from sales or exchanges of capital assets and other property.—The computation of gains and losses from sales or exchanges of capital assets and property other than capital assets should be made on the separate Schedule D (Form 1065). Every sale or exchange of property, even though no gain or loss is indicated, must be reported in detail.

Schedule K—Partners' shares of income, credits, and deductions.—This schedule should show complete information with respect to all the persons who were members of the partnership, syndicate, group, etc., during any portion of the taxable year. Although the partnership is not subject to income tax, the members thereof are liable for income tax in their separate capacities and are taxable upon their distributive shares of the income of the partnership, whether distributed or not, and each is required to include his share in his return. However, a partner may not claim on his separate return a distributive share of loss from a partnership to the extent any such loss exceeds the basis of his interest in the partnership. The excess of such loss may be claimed for later years to the extent that the basis for the partner's interest is increased above zero. Each partner should be advised by the partnership of his share of the income, deductions, and credits as shown in Schedule K (columns 4 to 11 inclusive) and of any other items required to be shown separately by a schedule attachment.

Column 5.—Enter each partner's distributive share of additional first-year depreciation.

Column 7.—Enter the distributive share of dividends received from domestic corporations, with respect to which the partner is entitled to an exclusion (section 116) and, if applicable, a credit (section 34) on his individual income tax return. See also Instruction 5.

Column 12.—EXPENSE ACCOUNT ALLOWANCE.—Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the partnership, for expenses incurred by or on behalf of a partner, including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (*a*) the purchase of goods for resale or use in the business; (*b*) incidental expenses, such as the purchase of office supplies for the partnership or local transportation in connection with an errand; and (*c*) in the case of a partnership supplying legal, accounting, engineering or other professional services, the expenses which will be billed directly to the client. However, the partnership should maintain records reasonably sufficient to establish the business purpose for the expenditure.

Complete this column for the 25 highest paid partners including limited partners. To determine the partners for whom the information is required, all allowances including such expense account allowances and the partner's share of ordinary income must be added to each partner's compensation. This column need not be completed for any partner for whom the combined amount is less than $10,000.

A separate schedule must be attached to the return showing each partner's distributive share of the following:

(*a*) Contributions paid by the partnership within the partnership's taxable year. (An itemized list of the partnership's charitable contributions must also be submitted.)

(*b*) Partially tax-exempt interest received on obligations of the United States or on obligations of instrumentalities of the United States. However, if the partnership elects to amortize premiums on bonds, the amount received on such obligations by the partnership shall be reduced by the amortizable bond premium.

(*c*) The total of the income or gain and the total of the deduction or credit of the following items: Recoveries of bad debts, prior taxes and delinquency amounts (section 111); gains and losses from wagering transactions (section 165(d)); soil and water conservation expenditures (section 175); intangible drilling and development costs (section 263(*c*)); exploration expenditures (section 615); and any items of income, gain, loss, deduction or credit subject to a special allocation under the partnership agreement which differs from the allocation of partnership income or loss generally.

(*d*) Interest on tax-free covenant bonds upon which a Federal tax was paid at source.

(*e*) Taxes described in section 901 which have been paid or accrued by the partnership to foreign countries or to possessions of the U.S.

If you are a shareholder of a regulated investment company and receive notice on Form 2439 that the company paid tax on undistributed capital gains, enter your share of the tax paid by the regulated investment company. Partners should be instructed to claim their part of the credit on their income tax return by following the tax return instructions except that the credit should be identified as a "Regulated Investment Company credit received from a partnership" in lieu of attaching Form 2439. Attach copy B to the partnership return.

(*f*) For taxable years ending after December 31, 1961, a partner is allowed a tax credit based on his pro rata share of the partnership investment in certain depreciable property, acquired after December 31, 1961, having an estimated useful life of 4 years or more. For property which qualifies for the investment credit attach a schedule showing: (*a*) name and address of each partner who receives an allocation; (*b*) basis of new property and "life years" assigned to the property; and (*c*) cost of used property (LIMITED TO AGGREGATE COST OF $50,000) and "life years" assigned to the used property. (FOR INFORMATION AS TO WHETHER THE INVESTMENT IN PROPERTY QUALIFIES FOR THE CREDIT AND FOR OTHER INFORMATION SEE THE INSTRUCTIONS ON THE REVERSE SIDE OF FORM 3468, COMPUTATION OF INVESTMENT CREDIT.)

Schedule N—Computation of net earnings (or loss) from self-employment.—Payments to partners—salaries and interest.—The total of amounts paid to partners which were included on line 14, on page 1 of the return, must be entered on line 2 and added back to the ordinary income in arriving at the net earnings (or loss) from self-employment.

Sale or exchange of property other than capital assets from line 10 page 1.—Net loss from the sale, exchange, or involuntary conversion of business property held for 6 months or less if such property is neither stock in trade nor other property of a kind which would properly be includible in inventory at the close of the taxable year, nor property held primarily for sale to customers in the ordinary course of the trade or business must be entered on line 3. Net gains should be entered on line 9 as an exclusion.

In determining the amount of net earnings from self-employment, there should be excluded income from the following sources and deductions attributable thereto:

Nonqualifying dividends from line 5, page 1;

Interest.—Interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real-estate dealer. Receipts for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boardinghouses, apartment houses furnishing hotel services, tourist camps, tourist homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and therefore are included in determining net earnings from self-employment.

Partnerships with income from farming.—A partner may use the optional method of computing net earnings from self-employment from farming on his individual income tax return. See pages 1 and 2 of Schedule F–1 (Form 1040) for instructions and the computation of net earnings from self-employment from farming. In figuring the gross profits from farming to be included on line 3, page 1 of Schedule F–1 (Form 1040) enter your share of the gross profits shown on either line 3 of page 1 or line 5 of page 2 of the Schedule F (Form 1040) filed with the partnership return.

U.S. GOVERNMENT PRINTING OFFICE c59—16—77182-1

FORM 1120
U.S. Treasury Department
Internal Revenue Service

U.S. CORPORATION INCOME TAX RETURN—1962

or other taxable year beginning ----------, 1962, ending ----------, 19---
(PLEASE TYPE OR PRINT)

Check if this is a—
A. Sole proprietorship ☐ or partnership ☐ electing under sec. 1361 to be taxed as a corporation.
B. Consolidated return. ☐
C. Personal Holding Co. ☐

D. Employer Identification No.

Name

Number and street

City or town, postal zone number, State

E. Business Code No. (see instructions) ✓

F. County in which located.

G. Enter total assets from line 13 Sch. L (see instr. R). $ ✓

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction Q.

GROSS INCOME

1. Gross receipts or gross sales ---------- Less: Returns and allowances ----------		✓
2. **Less:** Cost of goods sold (Schedule A) and/or operations (attach schedule)		✓
3. Gross profit		
4. Dividends (Schedule C)		
5. Interest on obligations of the United States, etc. issued: (Gross amount / Amortizable premium)		
(a) Prior to 3-1-41 SUBJECT TO SURTAX ONLY		✓
(b) After 2-28-41 WHOLLY TAXABLE		✓
6. Other interest		✓
7. Rents		✓
8. Royalties		✓
9. Net gains (losses) (from separate Schedule D)		✓
10. Other income (attach schedule)		✓
11. TOTAL income, lines 3 to 10, inclusive		✓

DEDUCTIONS

12. Compensation of officers (Schedule E)		✓
13. Salaries and wages (not deducted elsewhere)		
14. Repairs (do not include cost of improvements or capital expenditures)		✓
15. Bad debts (from Schedule F if reserve method is used)		✓
16. Rents		✓
17. Taxes (attach schedule)		✓
18. Interest		✓
19. Contributions or gifts paid (attach schedule—see instructions for limitation)		✓
20. Losses by fire, storm, shipwreck, or other casualty, or theft (attach schedule)		
21. Amortization (attach schedule)		✓
22. Depreciation (Schedule G)		✓
23. Depletion (attach schedule)		✓
24. Advertising		✓
25. (a) Pension, profit-sharing, stock bonus, annuity plans (see instructions)		✓
(b) Other employee benefit plans (see instructions)		✓
26. Other deductions (attach schedule)		
27. TOTAL deductions in lines 12 to 26, inclusive		✓
28. Taxable income before net operating loss deduction and special deductions (line 11 less line 27)		✓
29. **Less:** (a) Net operating loss deduction (see instructions—attach schedule) ✓		
(b) Special deductions (Schedule I) ✓		✓
30. Line 28 less line 29		✓

TAX

31. TOTAL income tax (from line 9, Tax Computation Schedule, page 3)		✓
32. Credits: (a) Tax paid with application for extension of time to file (att. Form 7004)		
(b) Payments and credits on 1962 Declaration of Estimated Tax		
(c) Credit from regulated investment companies (attach Form 2439)		
(d) Investment credit (attach Form 3468) ✓		
33. If tax (line 31) is larger than credits (line 32), the balance is TAX DUE. Enter balance here →		
34. If tax (line 31) is less than credits (line 32) ---------- Enter the OVERPAYMENT here →		
35. Enter amount of line 34 you want: Credited on 1963 estimated tax ---------- Refunded ----------		

I declare under the penalties of perjury that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

CORPORATE SEAL

---------- (Date) ---------- (Signature of officer) ---------- (Title)

---------- (Date) ---------- (Individual or firm signature of preparer) ---------- (Address)

Form 1120 (1962) Page 2

Schedule A.—COST OF GOODS SOLD. (See Instruction 2)
(Where inventories are an income-determining factor)

1. Inventory at beginning of year	
2. Merchandise bought for manufacture or sale	
3. Salaries and wages	
4. Other costs per books (attach schedule)	
5. Total	
6. Less: Inventory at end of year	
7. Cost of goods sold (enter here and on line 2, page 1)	✓

1. Was inventory valued at—Cost ☐; lower of cost or market ☐; LIFO ☐; other ☐? If other, attach explanation.
2. Have write-downs been made to inventory? Yes ☐ No ☐. If "Yes," were the write-downs computed on the basis of:
   (a) ☐ Percentage reductions from parts of the inventory
   (b) ☐ Percentage reductions from the total inventory
   (c) ☐ Valuation of individual items.
   If "a" or "b" is checked, enter the percentage of write-downs _____%. For "a," "b," or "c" enter the dollar amount of write-downs $_____. (If not available, estimate and indicate that the figure is an estimate.)
3. Was the inventory verified by physical count during the year? Yes ☐ No ☐. If "No," attach explanation of how the closing inventory was determined.
4. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? Yes ☐ No ☐. If "Yes," attach explanation.

NOTE: If a direct answer cannot be given to a question, attach explanation.

Schedule C.—INCOME FROM DIVIDENDS

1. Name of declaring corporation	2. Domestic corporations taxable under chapter 1, Internal Revenue Code	3. Certain preferred stock of public utilities taxable under chapter 1, Internal Revenue Code	4. Foreign corporations	5. Other corporations
Totals	✓	✓	✓	
Total of columns 2, 3, 4, and 5 (enter here and on line 4, page 1)				

Schedule D.—Separate Schedule D (Form 1120) should be used in reporting sales or exchanges of property. (See Instruction 9)

Schedule E.—COMPENSATION OF OFFICERS. (See page 5 of Instructions)

1. Name and address of officer	2. Official title	3. Time devoted to business	Percent of corporation stock owned		6. Amount of compensation	7. Expense account allowances
			4. Common	5. Preferred		
Total compensation of officers (enter here and on line 12, page 1)						

Schedule F.—BAD DEBTS. (See Instruction 15)

1. Taxable year	2. Notes and accounts receivable outstanding at end of year	3. Sales on account	4. Gross amount added to reserve	5. Amount charged against reserve	6. Reserve for bad debts at end of year
1959					
1960					
1961					
1962					

NOTE: Securities which are capital assets and which became worthless within the taxable year should be reported in separate Schedule D.

Schedule G.—DEPRECIATION. (See Instruction 22, page 3)

This schedule is designed for taxpayers using the new guidelines and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using previously authorized procedures. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

1. Group and guideline class —OR— Description of property	2. Cost or other basis at beginning of year —OR— Cost or other basis	3. Asset additions in year (amount) —OR— Date acquired	4. Asset retirements in year (amount) (applicable only to Rev. Proc. 62-21)	5. Depreciation allowed or allowable in prior years	6. Method of computing depreciation	7. Class life —OR— Rate (%) or life	8. Depreciation for this year
1. Totals							
2. Less: Amount of depreciation claimed in Schedule A and elsewhere on return							
3. Balance—Enter here and on line 22, page 1							
4. Cost or other basis of fully depreciated assets still in use							

Form 1120 (1962)

Schedule H.—SUMMARY OF DEPRECIATION AND AMORTIZATION SCHEDULES

Page 3

DEPRECIATION	Under Rev. Proc. 62-21	Other
1. Straight line method		
2. Declining balance method		
3. Sum of the years-digits method		
4. Based on units of production		
5. Addl. 1st year (Sec. 179)		
6. Other methods		
7. Total depreciation claimed		

AMORTIZATION	
1. Emergency facilities	
2. Research or experimental	
3. Exploration and development	
4. Organizational	
5. Trademark and trade name	
6. Total amortization claimed	

Schedule I.—SPECIAL DEDUCTIONS

1. Partially tax-exempt interest (see Instruction 5)		✓
2. Dividends-received:		
(a) 85 percent of column 2, Schedule C		
(b) 62.115 percent of column 3, Schedule C		
(c) 85 percent of dividends received from certain foreign corporations		
3. Total dividends-received deductions (sum of lines 2(a), (b), and (c) but not to exceed 85 percent of the excess of line 28, page 1 over the sum of lines 1 and 5). (See instructions in case of net operating loss or if the corporation is a small business investment company.)		
4. Dividends paid on certain preferred stock of public utilities (see instructions in case of net operating loss)		
5. Western Hemisphere trade corporations (see instructions in case of net operating loss)		
6. Total special deductions (enter here and on line 29(b), page 1)		

TAX COMPUTATION SCHEDULE

1. (a) Line 30, page 1 (b) plus line 1, Schedule I	Enter total here →	
2. If amount of line 1 is:		
(a) **Not over $25,000**—Enter 30 percent of line 1 (32 percent if a consolidated return)		
(b) **Over $25,000**—Enter 52 percent of line 1 (54 percent if a consolidated return)		
Subtract $5,500, and enter difference	5,500.00	
3. Adjustment for partially tax-exempt interest. Enter 30 percent of line 1 (b), but not in excess of 30 percent of line 1		
4. Normal tax and surtax (line 2 less line 3)		
5. Income tax (line 4, or line 22 of separate Schedule D)		
6. Credit allowed a domestic corporation for income taxes paid to a foreign country or United States possession (attach Form 1118)		
7. Balance of income tax (line 5 less line 6)		
8. Tax under section 541 of the Internal Revenue Code (from Schedule 1120 PH)		
9. Total income tax (line 7 plus line 8). **Enter here and on line 31, page 1**		

H. Date incorporated

I. (1) Did the corporation at the end of the taxable year own directly or indirectly 50 percent or more of the voting stock of a domestic corporation? Yes ☐ No ☐

(2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own directly or indirectly 50 percent or more of the corporation's voting stock? Yes ☐ No ☐

(For rules of attribution, see section 267 (c).)

If the answer to (1) or (2) is "Yes," attach separate schedule showing:

(a) name and address;
(b) percentage owned;
(c) date acquired; and
(d) the District Director's office in which the income tax return of such organization for the last taxable year was filed.

If the answer to (1) above is "Yes," include the income (or loss) from line 30, page 1, Form 1120 of such corporation for the taxable year ending with or within your taxable year.

If the answer to (2) above is "Yes," include (a) the amount of cash or stock dividends paid to such individual or organization and (b) identify form of organization.

J. Were Forms 1096 and 1099 filed for the calendar year 1962 in connection with:

Taxable dividends Yes ☐ No ☐

Other payments Yes ☐ No ☐

K. Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951 Yes ☐ No ☐

If "Yes," see Inst. K. Enter amount here

L. Did you at any time during the year own directly or indirectly any stock of a foreign corporation? Yes ☐ No ☐

If "Yes," attach statement as required by Instruction N.

M. Amount of income (or deficit) for: 1959 .. 1960 .. 1961 ..

N. If a cooperative association, check type:

(1) ☐ farmers' purchasing or marketing; (2) ☐ consumers', or (3) ☐ other.

O. Did you claim a deduction for expenses connected with: (If answer to any question is "Yes," check applicable boxes within that question.)

(1) A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was the principal business.) Yes ☐ No ☐

(2) The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐, which was used by customers or employees or members of their families? (Other than use by employees while in business travel status.) Yes ☐ No ☐

(3) The attendance of your employees' families at conventions or business meetings? Yes ☐ No ☐

(4) Vacations for employees or members of their families? (Other than vacation pay reported on Form W-2.) Yes ☐ No ☐

P. Refer to instructions and state the:

Principal business activity ✓

Principal product or service

Form 1120 (1962) Page 4

Schedule L.—BALANCE SHEETS. (See Instructions)

ASSETS	Beginning of taxable year (A) Amount	Beginning of taxable year (B) Total	End of taxable year (C) Amount	End of taxable year (D) Total
1. Cash				
2. Notes and accounts receivable				
(a) Less: Reserve for bad debts				
3. Inventories				
4. Investments in Government obligations				
5. Other current assets (attach schedule)				
6. Loans to stockholders				
7. Other investments (attach schedule)				
8. Buildings and other fixed depreciable assets				
(a) Less: Accumulated amortization and depreciation				
9. Depletable assets				
(a) Less: Accumulated depletion				
10. Land (net of any amortization)				
11. Intangible assets (amortizable only)				
(a) Less: Accumulated amortization				
12. Other assets (attach schedule)				
13. Total assets				
LIABILITIES AND CAPITAL				
14. Accounts payable				
15. Mortgages, notes, and bonds payable in less than 1 year				
16. Other current liabilities (attach schedule)				
17. Loans from stockholders				
18. Mortgages, notes, and bonds payable in 1 year or more				
19. Other liabilities (attach schedule)				
20. Capital stock:				
(a) Preferred stock				
(b) Common stock				
21. Paid-in or capital surplus				
22. Surplus reserve (attach schedule)				
23. Earned surplus and undivided profits				
24. Total liabilities and capital				

Schedule M.—RECONCILIATION OF TAXABLE INCOME AND ANALYSIS OF EARNED SURPLUS AND UNDIVIDED PROFITS

1. Earned surplus and undivided profits at end of preceding taxable year (Schedule L)		9. Total distributions to stockholders charged to earned surplus during the taxable year: (a) Cash	
2. Taxable income before net operating loss deduction and special deductions (line 28, page 1)		(b) Stock of the corporation	
3. Nontaxable interest		(c) Other property (attach schedule)	
		10. Contributions in excess of 5% limitation	
		11. Federal income and excess profits taxes	
4. Other nontaxable income		12. Income taxes of foreign countries or United States possessions if claimed as a credit in whole or in part on line 6, page 3 Tax Computation	
		13. Insurance premiums paid on the life of any officer or employee where the corporation is directly or indirectly a beneficiary	
5. Charges against surplus reserves deducted from income in this return		14. Unallowable interest incurred to purchase or carry tax-exempt interest obligations	
		15. Excess of capital losses over capital gains	
6. Adjustments for tax purposes not recorded on books		16. Additions to surplus reserves (attach schedule)	
		17. Other unallowable deductions (attach schedule)	
		18. Adjustments for tax purposes not recorded on books (attach schedule)	
7. Sundry credits to earned surplus		19. Sundry debits to earned surplus (attach schedule)	
		20. Total of lines 9 to 19	
8. Total of lines 1 to 7		21. Earned surplus and undivided profits at end of the taxable year (Schedule L) (line 8 less line 20)	

☆ U.S. GOVERNMENT PRINTING OFFICE: 1962—O-646839

Instructions for Form 1120—1962

U.S. Corporation Income Tax Return

(References are to the Internal Revenue Code.)

GENERAL INSTRUCTIONS

A. Taxpayers required to file Form 1120.—

1. Domestic corporations, whether or not having any taxable income, unless exempt under section 501.

2. Real estate investment trusts defined under section 856.

3. Regulated investment companies defined under section 851.

4. Partnerships and proprietorships electing to be taxed as domestic corporations. (See section 1361.)

B. Returns required of certain organizations.—

1. Foreign corporations—file Form 1120F.

2. Life insurance companies subject to tax imposed by section 802—file Form 1120L.

3. Mutual insurance companies subject to tax imposed by section 821—file Form 1120M.

4. Exempt farmers cooperatives subject to tax under section 522—file Form 990–C.

5. Exempt organizations subject to tax imposed by section 511 on income derived from an unrelated trade or business—file Form 990–T.

6. Small business corporations which qualify and elect under section 1372(a) to have their taxable income taxed directly to shareholders—file Form 1120–S.

C. Information returns and other forms which may be required in addition to Form 1120 (other than certain specialized forms described below).—

1. *Forms 1096 and 1099.*—Information returns to be filed concerning certain salaries, fees, compensation, interest, rents, royalties, annuities, pensions, dividends, and foreign items.

2. *Forms 966 and 1099L.*—Information returns regarding dissolution or liquidation, and distributions in liquidation.

3. *Form 2952.*—Information return to be filed by a domestic corporation with respect to certain controlled foreign corporations.

4. *Form 1118.*—Statement in support of credit claimed by a domestic corporation for taxes paid or accrued to foreign countries or possessions of the United States.

5. *Form 2950.*—Statement in support of deductions for payments to an employees' pension, profit-sharing, stock bonus trust or annuity plan and compensation under a deferred payment plan.

6. *Form 3468.*—Computation of investment credit.

7. *Schedule PH (Form 1120).*—Computation of U.S. personal holding company tax.

D. Period to be covered by return.—Returns shall be filed for the calendar year 1962 or fiscal year beginning in 1962 and ending in 1963. For the procedure to follow in changing an established accounting period, see Section 1.442–1, Income Tax Regulations. In cases where prior approval must be obtained, file Form 1128, Application for Change in Accounting Period.

E. Accounting methods.—Taxable income shall be computed in accordance with the method of accounting regularly used by the taxpayer in maintaining its books and records. In all cases the method adopted should clearly reflect taxable income. (See Section 446.) Except in those cases where the law specifically permits it, a taxpayer may not change the method of accounting upon the basis of which it has reported its income in prior years (for its income as a whole or with respect to any separate trade or business) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return and accompanying schedules may be shown as whole-dollar amounts. Eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next highest dollar.

F. Filing of return and payment of tax.—Returns of corporations must be filed on or before the 15th day of the third month following the close of the taxable year with the District Director of Internal Revenue for the district in which the corporation's principal place of business or principal office or agency is located. (Section 6072.)

Request for automatic extension of 3 months for filing of return must be made on Form 7004. (Section 6081(b).)

The balance of tax due must be paid in full when the return is filed or in two installments, 50 percent on or before the 15th day of the third month and 50 percent on or before the 15th day of the sixth month following the close of the taxable year.

The tax may be paid in cash or by check or money order drawn to the order of "Internal Revenue Service." Cash payment should be made only in person at the District Director's office.

G. Declaration of estimated tax (Form 1120–ES).—A declaration of estimated tax must be filed by every corporation if its income tax for the taxable year can reasonably be expected to exceed $100,000 plus the amount of any estimated credits against the tax. In the case of affiliated corporations filing a consolidated return, see section 1502. Underpayment of installments of estimated tax will result in additional charges to the tax. If you have an underpayment of estimated tax and believe the additional charge should not be asserted due to the applicability of any of the "relief provisions" of section 6655(d), attach Form 2220 to your return.

H. Failure to file, etc.—Substantial additions to the tax are imposed for failure to file a return, for late filing, and for filing a false or fraudulent return.

I. Signature and verification.—The return must be signed either by the president, vice president, treasurer, assistant treasurer or chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation.

J. Domestic corporations entitled to benefits of section 931.—Domestic corporations within the possessions of the United States (except the Virgin Islands) may report as gross income only gross income from sources within the United States, provided (*a*) 80 percent or more of the gross income for the 3-year period immediately preceding the close of the taxable year (or such part thereof as may be applicable) was derived from sources within a possession of the United States, and (*b*) 50 percent or more of the gross income for such period or such part thereof was derived from the active conduct of a trade or business within a possession of the United States.

K. Information regarding renegotiable contracts.—Every corporation which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951 shall, in answer to question K, page 3, state the actual or, if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

L. Consolidated returns.—Subject to the provisions of sections 1501 through 1552 and the regulations, an affiliated group of corporations may make a consolidated income tax return in lieu of separate returns. The making of a consolidated return shall be upon the condition that all corporations which at any time during the taxable year have been members of the affiliated group consent to all the consolidated return regulations prescribed under section 1502 prior to the last day prescribed by law for the filing of such return. The common parent corporation, when filing a consolidated return, shall attach thereto a schedule showing the names and addresses of all the corporations included in the return. Form 851, Affiliations Schedule, should be obtained from the District Director of Internal Revenue and filed as a part of the return. Each subsidiary must prepare two signed copies of Form 1122 authorizing the making of the return on its behalf. One such form shall be attached to the consolidated return as a part thereof, and the other shall be filed, at or before the time the consolidated return is filed, in the office of the District Director for the subsidiary's district.

Supporting schedules shall be filed with the consolidated return. These schedules shall be prepared in columnar form, one column being provided for each corporation included in the consolidation, showing in detail the items of gross income and deductions and the computation of taxable income; one column for a total of like items before adjustments are made; one column for intercompany eliminations and adjustments; and one column for a total of like items after giving effect to the eliminations and adjustments. The

e59—16—77179-1

an attached statement. Partnerships reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by said Commission or State or municipal authorities, as at the beginning and end of the taxable year.

K. Principal business activity and principal product or service.—On page 1 of the return, give the one business activity that accounts for the largest percentage of "total receipts." "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 11, page 1). State the broad field of business activity such as "retail," etc., and the principal product or service, such as "food," etc.

L. Elections.—(1) A partnership may elect to be taxed as a domestic corporation if it qualifies under section 1361. In such cases, Form 1120 rather than Form 1065 should be filed.

(2) An unincorporated organization qualifying under section 761(a) as an investing partnership or as participating in the joint production, extraction, or use of property under an operating agreement may elect to be excluded from treatment as a partnership in accordance with section 1.761–1(a)(2) of the Regulations. Such unincorporated organization must make the election in a statement attached to Form 1065 for the first year for which an election to be excluded is desired. For subsequent years such unincorporated organization must file Forms 1096 and 1099 instead of Form 1065. See section 1.761–1(a)(2) of the Regulations.

(3) With one exception, elections affecting the computation of taxable income derived from partnership operations shall be made by the partnership. Such elections might be as to the method of accounting employed, methods of depreciation, etc. The one exception is with regard to the foreign tax credit provided for in section 901, in which case each partner may make a separate election on his individual income tax return.

(4) Information with regard to elections affecting the basis of partnership property, the basis of partners' interests, and the distribution of property and other elections, may be found under the applicable sections of chapter 1, subchapter K of the Code and the Regulations.

M. Section 702(a) items.—Each partner is required by the Code to take into account separately his distributive share of certain specific items enumerated in the Code as follows: (1) Gains and losses from sales and exchanges of capital assets held for not more than 6 months; (2) gains and losses from sales and exchanges of capital assets held for more than 6 months; (3) gains and losses from sales and exchanges of property described in section 1231; (4) charitable contributions; (5) qualifying dividends; (6) taxes described in section 901; (7) partially tax-exempt interest; (8) other items of income, gain, loss, deduction, or credit, to the extent provided by Regulations (see instructions for Schedule K); and (9) taxable income or loss (ordinary income) exclusive of items 1 through 8 above.

N. Distribution of unrealized receivables and inventory items.—Where a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all, or a part, of his interest in other partnership property (including money), the transaction is treated as a sale or exchange of such property between the distributee partner and the partnership. The gain realized by the partnership is treated as ordinary income and reported on line 11 of page 1. See section 751 and the Regulations issued thereunder.

O. Net operating loss deduction.—The benefit of the deduction for net operating losses provided by section 172 shall not be allowed to a partnership. In computing his own net operating loss or his own taxable income for any taxable year for the purposes of the computation required by section 172, however, each partner shall take into account his share of the income and losses of the partnership. The net operating loss deduction shall not be allowed in computing the net earnings from self-employment. (For limitation, see instr. for Sch. K, page 4.)

P. Information regarding renegotiable contracts.—Every partnership which held, during the taxable year, contracts or subcontracts which were subject to the Renegotiation Act of 1951, shall, in answer to question H, page 1, state the actual or if not accurately determinable, its best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and/or subcontracts.

Q. Specially allocated items.—Distributive shares of items of income, gain, loss, deduction or credit are to be allocated among the partners in accordance with the partnership agreement for sharing income or loss generally. However, where the partners agree, specified items may be allocated among them in a different ratio than that for sharing income or loss generally, and such allocations may be recognized in accordance with the provisions of section 704. For instance, if the net income exclusive of specially allocated items is divided evenly between three partners but some special items are allocated 50 percent to one, 30 percent to another, and 20 percent to the third partner, the special items should be reported in Schedule K, instead of in the other numbered lines on page 1.

R. Attachments.—Attachments may be used in the preparation of your return if the lines on the form schedules are not sufficient for your needs. The attachments must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of the form the total need not be entered on the schedule, but must be entered on page 1.

SPECIFIC INSTRUCTIONS

The following instructions correspond with line numbers on the first page of the return, and with schedules appearing on other pages of the return.

1. Gross receipts or gross sales.—Include all income derived from your trade or business. Enter in the space provided such items as returned sales, rebates, and allowances from the sale price or service charge.

2. Cost of goods sold (Schedule A).—If the production, manufacture, purchase, or sale of merchandise is an income-producing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year and may be valued at (*a*) cost, (*b*) cost or market, whichever is lower, or (*c*) any other method approved by the Commissioner. The method of valuing inventory adopted for the first year is controlling, and a change can be made only after permission is secured from the Commissioner. Application for permission to change the method of valuing inventories, must be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

If the partnership desires to adopt the LIFO inventory method provided in section 472, it must file application to do so on Form 970.

Items withdrawn from inventory or purchases for the personal use of individual partners should not be included as part of the cost of goods sold, but should be accounted for in Schedule M.

Installment sales.—If, pursuant to section 453, the installment method is used, attach a schedule showing separately for the years 1959, 1960, 1961, and 1962 the following (*a*) Gross sales; (*b*) cost of goods sold; (*c*) gross profits; (*d*) percentage of gross profits to gross sales; (*e*) amount collected; and (*f*) gross profit on amount collected.

Farmer's income schedule.—For farm income attach separate Schedule F (Form 1040). (See instruction 9.)

4. Income (or loss) from other partnerships, syndicates, etc.—Enter the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses, which should be reported in separate Schedule D (Form 1065). If the distributive share is a loss, such loss must be limited to the amount of the adjusted basis of the interest in the other partnership as of the end of the other partnership's year in which the loss occurred. If the taxable year does not coincide with the annual accounting period of the other partnership, include in the return the distributive share of the net profits (or losses) for the accounting period of such other partnership ending within the period for which the return is filed.

5. Nonqualifying dividends.—Nonqualifying dividends are taxable dividends which are included in ordinary income and for which the individual partner is NOT entitled to an exclusion or credit. Such dividends are derived from the following sources:

(*a*) Corporations organized under the China Trade Act (section 941);

(*b*) Corporations which, for the taxable year of the corporation in which the distribution is made, or for the next preceding taxable year of the corporation, are—

(1) Exempt from tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives); or

(2) Corporations to which section 931 (income from sources within possessions of the United States) applies;

(*c*) Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations, on deposits or withdrawable accounts. Dividends from these organizations must be reported as interest.

(*d*) Regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(*e*) Certain real estate investment trusts under sections 856 to 858.

(*f*) Foreign corporations.

Qualifying dividends are taxable dividends received from domestic corporations and not listed above. See instructions for Schedule K.

6. Interest.—Enter total interest from all sources except: (*a*) Interest wholly exempt from tax. (*b*) Interest on tax-free covenant bonds. See instr. for Sch. K. (*c*) Partially tax-exempt interest. See instr. for Sch. K.

8. Royalties.—Enter net income (or loss) as shown on the detailed schedule to be attached to the return.

9. Net farm profit (or loss).—Enter the net profit (or loss) from Schedule F (Form 1040). Do NOT include in such line any amounts reported in Schedule K, Form 1065.

c59—16—77182-1

beginning of the taxable year for which it is desired to effect the change.

Worthless debts arising from unpaid rents, and similar items of taxable income, will not be allowed as a deduction unless the income such items represents has been included in the return of income for the year for which the bad debt deduction is claimed, or for a previous year.

For treatment of bad debts of a mutual savings bank not having capital stock represented by shares, a domestic building and loan association, and a cooperative bank without capital stock organized and operated for mutual purposes and without profit, see section 593 and the regulations thereunder.

16. Rents.—Enter rent paid or accrued for business property in which the corporation has no equity. With respect to leases entered into prior to January 1, 1954, see instruction No. 7.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax. Do not include Federal income, war-profits, and excess-profits taxes; estate, inheritance, legacy, succession, and gift taxes; foreign or United States possession income taxes if any credit is claimed in line 6 (tax computation); Federal taxes paid on bonds containing a tax-free covenant, nor taxes not imposed upon the taxpayer. See section 164 (d) regarding apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter interest paid or accrued on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations the interest on which is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

19. Contributions or gifts paid.—Enter contributions or gifts actually paid within the taxable year to or for the use of (1) a State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia for exclusively public purposes; (2) a corporation, trust, or community chest, fund, or foundation, created or organized in the United States or in any possession thereof or under the law of the United States, or of any State, or of the District of Columbia, or of any possession of the United States, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes or the prevention of cruelty to children or animals (but in the case of contributions or gifts to a trust, chest, fund, or foundation only if such contributions or gifts are to be used within the United States or any of its possessions exclusively for such purposes), no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; (3) posts or organizations of war veterans, or auxiliary units of, or trusts or foundations for, any such posts or organizations, if such posts, organizations, units, trusts, or foundations are organized in the United States or any of its possessions, and if no part of their net earnings inures to the benefit of any private shareholder or individual; or (4) nonprofit cemetery or burial companies. The amount claimed shall not exceed 5 percent of the corporation's taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 29 (b), and (3) any net operating loss carryback to the taxable year under section 172.

In the case of a corporation on the accrual basis, any contribution or gift will, at the election of the taxpayer made at the time the return is filed, be considered as paid during the taxable year if payment is actually made on or before the fifteenth day of the third month following the close of the taxable year, and if the contribution or gift has during the taxable year been authorized by the board of directors of the corporation. A copy of such authorization must be attached to the return.

Do not deduct as a business expense charitable contributions which come within the above description, but which are unallowable in whole or in part because of the limitation contained in section 170. (Section 162 (b).)

Any contributions paid during the taxable year in excess of the amount deductible may be carried over and deducted in the two succeeding taxable years subject to the 5 percent limitation provided in section 170 (b) (2). In a taxable year to which there is a net operating loss carryover and charitable contributions in excess of the amount deductible (or a charitable contribution carryover from a preceding taxable year), see section 170 (b) (3).

Attach a schedule showing the name and address of each organization and the amount paid. If there is included a contribution carryover, show the amount and how the carryover was determined.

20. Losses by fire, storm, shipwreck, or other casualty, or theft.—Enter losses sustained during the year, arising from fire, storm, shipwreck, or other casualty. For determination of the amount deductible, see section 165 (b). Theft losses are deductible only in the year in which discovered.

21. Amortization.—If a deduction is claimed on account of amortization, attach a schedule showing: (1) A description of the facilities or expenditures being amortized; (2) date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years; (5) amortization period (number of months); (6) amortization for this year; and (7) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return. A summary of the total amortization for each facility or expenditure must be shown in Schedule H.

The law makes special provisions for amortization of the following kinds of assets and expenditures:

(*a*) *Emergency facilities.*—Section 168;

(*b*) *Research and experimental expenditures.*—Section 174;

(*c*) *Exploration expenditures.*—Section 615;

(*d*) *Development expenditures.*—Section 616;

(*e*) *Organizational expenses.*—Section 248; and

(*f*) *Trade-mark and trade-name expenditures.*—Section 177.

For details concerning the information which must be furnished in the statements of election required by these sections, consult your District Director.

22. Depreciation.—If a deduction is claimed on account of depreciation, fill in Schedule G. A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents and copyrights shall be included in Schedule G.

Adjustments to basis of property: (a) Investment credit.—The cost or other basis of property which qualifies for the investment credit shall be reduced by an amount equal to 7 percent (3 percent for public utilities) of the qualified investment.

(b) Additional first-year depreciation.—If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be adjusted for the amount of the deduction so claimed.

(c) Salvage value.—Salvage value must be taken into account in determining the depreciation deduction (except under declining balance method) either by a reduction of the amount subject to depreciation, or by a reduction in the rate of depreciation, but in no event shall an asset (or an account) be depreciated below a reasonable salvage value. In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10 percent of the cost or other basis of the property. If salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

New Depreciation Guidelines and Rules

Revenue Procedure 62–21 dated July 12, 1962, sets forth new standards and procedures for determining depreciation. The new guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. These new guideline lives and rules are applicable to all depreciable property including existing assets as well as new acquisitions; however, they do not supersede existing rules and procedures for any taxpayer who wishes to continue to use them.

Taxpayers who wish to use the new provisions must use them for all assets in a particular guideline class. Taxpayers may use class lives equal to or longer than the guideline lives for 3 years and may continue to use them thereafter if certain standards are met and replacement practices are consistent with the lives used.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62–21 and previously prescribed rules and standards. Although depreciation reported under the revenue procedure should be shown

o59—16—77179–1

on the basis of group and guideline class, it is not necessary to disturb your present depreciation accounts.

Revenue Procedure 62–21 is contained in IRS Publication No. 456 (9–62), which may be purchased for 25 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D.C.

DEPRECIATION METHODS

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62–21 or previously prescribed rules and standards:

(*a*) *Straight line method.*—To compute the deduction, add the cost of improvements to the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(*b*) *Declining balance method.*—A uniform rate is applied each year to the remaining cost or other basis of property determined at the beginning of such year. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(*c*) *Special rules for new assets acquired after December 31, 1953.*—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper in the past; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of three years or more to the taxpayer, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953.

(*1*) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(*2*) *Sum of the years-digits method.*—The deduction for each year is computed by multiplying the cost or other basis of the asset by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 or (5+4+3+2+1). For the first year five-fifteenths of the cost would be allowable, for the second year four-fifteenths, etc.

(*3*) *Other methods.*—A taxpayer may use any consistent method which does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(*d*) *Section 179—Additional first-year depreciation allowance.*—Corporations may elect to write off 20 percent of the cost of tangible personal property, but only to the extent of an aggregate cost of $10,000, for the first taxable year for which a deduction is allowable under section 167. The cost of property does not include so much of the basis of such property as is determined by reference to the basis of other property held at any time by the person acquiring such property. This additional depreciation is limited to property with a remaining useful life of 6 years or more and which is not acquired from an affiliated corporation (as defined in section 1504, except that "more than 50 percent" stock ownership is substituted for "at least 80 percent" wherever it appears in section 1054 (a)). All members of the affiliated group will be treated as one taxpayer, and the $10,000 limitation will be apportioned among the members in the manner prescribed by regulations. Further, for this allowance to apply in any case, the basis of the property must not be determined in whole or in part by reference to the transferor's basis. Depreciation on the remaining cost of the property may be taken under any of the methods indicated above. The additional first-year depreciation of an asset should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

A summary of the total depreciation for each method must be shown in Schedule H.

23. Depletion.—If a deduction is claimed on account of depletion, procure from the District Director: Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring your depletion schedule up to date, setting forth in full a statement of all transactions bearing on deductions from or additions to value of physical assets during the taxable year with explanation of how depletion deduction for the taxable year has been determined. (Sections 611, 612, and 613.) Expenditures to be deferred and deducted ratably under the election provided in sections 616 (b), relating to certain expenditures in the development of mines, and 615 (b), relating to deductions for mine exploration, are not to be taken into account in determining the adjusted basis for property for the purpose of computing a deduction for depletion under section 611.

For details concerning the information which must be furnished in the election to aggregate separate operating mineral interests under section 614 (b), consult your District Director.

24. Advertising.—Enter the total amount paid or incurred during the year for advertising. Expenditures for advertising, to be deductible, must be ordinary and necessary and bear a reasonable relation to the business activities in which the corporation is engaged.

25 (*a*). File Form 2950 to substantiate the deduction claimed for amounts contributed to pension, profit-sharing, stock bonus, and annuity plans under section 404. Form 2950 must be filed for years other than the first year a deduction is claimed and may be used for the first year instead of submitting the information required by Section 1.404 (a)–2 (a), Income Tax Regulations.

25 (*b*). *Other employee benefit plans.*—Enter deductions for contributions to employee benefit plans other than those claimed on line 25 (a), such as insurance, health, or welfare plans. Submit with the return a schedule for each plan showing (1) the nature of benefits, i.e., group term life insurance, group permanent life insurance, noninsured death benefit, hospitalization, surgical, medical, sickness, accident, major medical expense, unemployment benefit, or other welfare benefits; (2) method of financing, i.e., insured, industry or areawide fund, self-insured fund, or direct benefit payments; (3) the amount of deduction; (4) the amount of employee contributions; (5) the number of employees covered; and (6) if a self-insured plan, the amount of benefits paid during the taxable year. Also show the number of employees employed by the corporation.

26. Other deductions authorized by law.—Enter any other authorized deductions for which no space is provided on the return. Any deduction claimed should be explained in an attached schedule.

No deduction is allowable for the amount of any item or part thereof allocable to a class of exempt income other than interest. For nonallowance of interest on indebtedness incurred or continued to purchase or carry tax-exempt securities, see instruction 18. Items directly attributable to wholly exempt income shall be allocated thereto, and items directly attributable to any class of taxable income shall be allocated to such taxable income. If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each. A taxpayer receiving any such exempt income, or holding any property or engaging in any activity the income from which is exempt shall submit with its return as a part thereof an itemized statement, in detail, showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

In the case of mutual savings banks, cooperative banks, and domestic building and loan associations, any amounts paid or credited to the accounts of depositors or holders of accounts as dividends on their deposits or withdrawable accounts, if such amounts may be withdrawn on demand subject only to customary notice of intention to withdraw, are allowable deductions in computing taxable income. (Section 591.)

Under section 592 a special deduction in computing taxable income is allowed a mutual savings bank not having capital stock represented by shares, a domestic building and loan association, or a cooperative bank without capital stock organized and operated for mutual purposes and without profit, for repayment during the taxable year of loans made before September 1, 1951, by the United States or its wholly owned agencies, or by a mutual fund established under the authority of State law.

o59—16—77179-1

29. (a) Net operating loss deduction.—The "net operating loss deduction" is the sum of the net operating loss carryovers and carrybacks to the taxable year. (Section 172 (a).) A net operating loss may be carried back 3 years and carried over 5 years. The net operating loss must first be carried to the earliest of the 8 taxable years to which it may be carried, then to the next earliest year, etc. The portion of such loss which shall be carried to each of the other 7 taxable years shall be the excess, if any, of the amount of such loss over the sum of the taxable income for each of the prior taxable years to which such loss may be carried. (Section 172 (b).)

The term "net operating loss" means the excess of allowable deductions over gross income, computed with the following modifications:

(*a*) No net operating loss deduction is allowed.

(*b*) The special deductions provided in section 242 (partially tax-exempt interest) and section 922 (Western Hemisphere trade corporations) are not allowed.

(*c*) The special deductions allowed by section 243 (dividends received by corporations), section 244 (dividends received on certain preferred stock of public utilities), and section 245 (dividends received from certain foreign corporations) are computed without regard to the 85-percent limitation provided in section 246 (b). See section 1.172–2 of the regulations.

(*d*) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to the provisions of subsection (a) (1) (B) of such section. (Section 172 (d).)

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, the following modifications must be taken into account in determining the taxable income for any year which must be subtracted from a net operating loss to determine the portion of such loss which will still be available to carry to a subsequent year:

(*a*) The special deductions provided in sections 242 (partially tax-exempt interest) and 922 (Western Hemisphere trade corporations) are not allowed.

(*b*) The amount of the net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter.

If the corporation desires prompt adjustment for an overpayment attributable to a net operating loss carryback, an application for a tentative adjustment should be filed on Form 1139 within 12 months after the close of the taxable year in which the net operating loss is sustained. (Section 6411.)

For treatment of net operating loss carryovers in certain corporate acquisitions, see section 381.

For special limitation on net operating loss carryovers in case of a corporate change of ownership, see section 382.

Sections 852 (b) (2) and 857 (b) (2) provide that no net operating loss deduction shall be allowed in the case of a regulated investment company or a real estate investment trust.

Attach a schedule showing your computation.

29. (b) Special deductions.—See the instructions for Schedule I.

32. Credits.—Enter all payments and credits except the credit allowed for income taxes paid to a foreign country or U.S. possession (line 6, Tax Computation Schedule).

35. If you elect to have all or part of the overpayment applied to your estimated tax, no interest shall be allowed on such portion of the overpayment credited.

EXPENSE ACCOUNT ALLOWANCES—SCHEDULE E, COLUMN 7

Expense account allowance means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses incurred by or on behalf of an officer including all amounts charged through any type of credit card.

However, this term does not include amounts paid for: (*a*) the purchase of goods for resale or use in your business; (*b*) incidental expenses, such as the purchase of office supplies for the corporation or local transportation in connection with an errand; and (*c*) such fringe benefits as hospitalization insurance, approved pension trust funds and unemployment insurance.

Column 7 of Schedule E is to be completed for your 25 highest paid officers. To determine the highest paid officers for this purpose all allowances including expense account allowances as described above must be added to each officer's compensation. Column 7 need not be completed for any officer for which the combined amount is less than $10,000.

The information is to be submitted by each member of an affiliated group which files a consolidated return.

For this purpose an officer is a person who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws such as regular officers, chairman of the board, etc.

SCHEDULE I—SPECIAL DEDUCTIONS

1. Partially tax-exempt interest.—Enter the amount received as interest on obligations of the United States or on obligations of corporations organized under Act of Congress which are instrumentalities of the United States, but only if (1) such interest is included in gross income; and (2) such interest is exempt from normal tax under the Act authorizing the issuance of such obligations. This deduction must be reduced by any amortizable bond premium as provided in section 171.

2. Dividends-received deductions.—(*a*) *Dividends received from a domestic corporation.*—Enter an amount equal to 85 percent of the amount received as dividends (except dividends on certain preferred stock of public utilities) from a domestic corporation subject to income tax. Amounts received as dividends from mutual savings banks, cooperative banks, and domestic building and loan associations and allowed as a deduction to such banks or building and loan associations shall not be treated as dividends. In the case of dividends received from a regulated investment company, see section 854 regarding limitations on amount deductible. Any dividend received from a real estate investment trust which, for the taxable year of the trust in which the dividend is paid, qualifies under sections 856–858 shall not be treated as a dividend. For taxable years beginning after September 2, 1958, a small business investment company operating under the Small Business Investment Act of 1958 can take as a deduction an amount equal to 100 percent of the dividends received.

(*b*) *Dividends received on certain preferred stock of public utilities.*—Enter 62.115 percent of the amount received as dividends on the preferred stock of a public utility which is subject to income tax and is allowed a deduction, as provided in section 247, for dividends paid.

(*c*) *Dividends received from certain foreign corporations.*—Enter 85 percent of dividends received from certain foreign corporations. See sections 243 (d) and 245 for qualifications and limitations on the amount of this deduction.

In general, no dividend-received deduction will be allowed on any share of stock (A) which is sold or otherwise disposed of in any case in which the corporation has held such share for 15 days or less, or (B) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or securities. Where the stock has preference in dividends, the holding period is 90 days instead of 15 if the corporation receives dividends with respect to such stock which are attributable to a period or periods aggregating in excess of 366 days.

3. Total dividends-received deductions.—In a year in which a net operating loss occurs, sections 172 (d) and 246 (b) provide that the 85-percent limitation on the amount of these special deductions shall not apply. In the case of a small business investment company, the dividends-received deduction of 100 percent reported on line 3 is not subject to the overall 85-percent limitation.

4. Deduction for dividends paid on certain preferred stock of public utilities.—In the case of a public utility there is allowed in accordance with section 247, an amount equal to 26.923 percent of the lesser of (1) the amount of dividends paid on its preferred stock during the taxable year, or (2) the taxable income for the taxable year computed without regard to the deduction provided in section 247. In a year in which a net operating loss occurs, section 172 (d) provides that this special deduction shall be computed without regard to section 247 (a) (1) (B).

o59—16—77179-1

5. Deductions for Western Hemisphere trade corporations.—In the case of a Western Hemisphere trade corporation, as defined in section 921, there is allowed under section 922, a deduction equal to 26.923 percent of the taxable income of such corporation computed without regard to the deduction provided in section 922. Under the provisions of section 172 (d), this special deduction is not allowed in a year in which a net operating loss occurs.

TAX COMPUTATION INSTRUCTIONS

1. Normal tax.—Section 11 provides a normal tax for taxable years beginning before July 1, 1963, equal to 30 percent of taxable income. In the case of a taxable year beginning after June 30, 1963, the normal tax is equal to 25 percent of taxable income.

2. Surtax.—Section 11 provides a surtax equal to 22 percent of the amount by which the taxable income (computed without regard to the deduction, if any, provided in section 242 for partially tax-exempt interest) exceeds $25,000.

3. Exceptions.—The tax imposed by section 11 shall not apply to a corporation subject to a tax imposed by—(1) section 594 (relating to mutual savings banks conducting life insurance business), (2) subchapter L (section 801 and following, relating to insurance companies), (3) subchapter M (section 851 and following, relating to regulated investment companies), or (4) section 881 (a) (relating to foreign corporations not engaged in business in United States).

4. Change in accounting period.—Under the provisions of section 443 (b) (1) if a corporation changes its accounting period, the taxable income for the short period beginning on the day after the close of the former taxable year and ending at the close of the day before the day designated as the first day of the new taxable year shall be placed on an annual basis by multiplying the amount thereof by 12 and dividing by the number of months in the short period. The tax shall be that same part of the tax computed on the annual basis which the number of months in the short period is of 12 months.

However, taxpayers may elect to compute the tax for the short period according to the method described below if an application to do so is filed not later than the date when (giving effect to any extensions granted) the return for the first full taxable year after the beginning of the short period must be filed. (Section 443 (b) (2).) For details concerning the form and content of such an application, consult your District Director.

If a proper application is filed, the taxpayer may elect to pay whichever tax under the following two methods is greater, in place of the short period tax under section 443 (b) (1): (1) Establish the actual taxable income for the 12 months beginning with the first day of the short period; then compute the tax on that income. Then determine as a short period tax that part of the tax so computed which bears the same proportion to the total tax so computed as the taxable income of the short period bears to the taxable income of the 12 months. However, a taxpayer which distributes substantially all its assets before the end of the 12-month period described above, shall employ in the above computation the 12-month period ending with the last day of the short period. (2) Compute a tax on the taxable income of the short period as if the short period were a full taxable year.

In annualizing income of a short period consisting of 7 days or more, but less than 359 days, by reason of a change to a 52–53-week fiscal year, the annualization is made on a daily basis as provided in section 441 (f) (2) (B) (iii).

5. Consolidated returns.—Section 1503 provides that the tax imposed under section 11 (c) or section 831 shall be increased for any taxable year for which an affiliated group of includible corporations makes or is required to make a consolidated return by 2 percent of the consolidated taxable income (computed without regard to the deduction, if any, provided in section 242 for partially tax-exempt interest). If the affiliated group includes one or more Western Hemisphere trade corporations or one or more regulated public utilities, the increase of 2 percent shall be applied only on the amount by which the consolidated taxable income of the affiliated group exceeds the portion (if any) of the consolidated taxable income attributable to the Western Hemisphere trade corporations and regulated public utilities included in such group.

6. Insurance companies other than life or mutual.—All insurance companies (other than life or mutual insurance companies), including mutual marine insurance companies and mutual fire insurance companies exclusively issuing either perpetual policies or policies for which the sole premium charged is a single deposit, are subject to the taxes imposed by section 11. The taxable income of such insurance companies is defined in section 832 and differs from the taxable income of other corporations. This paragraph does not apply to foreign insurance companies not carrying on an insurance business within the United States. (Section 831.)

7. Life insurance departments of mutual savings banks.—A mutual savings bank not having capital stock represented by shares, authorized under State law to conduct a life insurance business and which conducts such business in a separate department the accounts of which are maintained separately from the accounts of other departments of the bank is taxable under section 594 provided the life insurance department would, if it were treated as a separate corporation, qualify as a life insurance company under section 801.

The tax consists of the sum of—(1) a partial tax computed under section 11 upon the taxable income of the bank determined without regard to any items of gross income or deductions properly allocable to the business of the life insurance department; and (2) a partial tax upon the taxable income (computed as provided in section 802) of the life insurance department determined without regard to any items of gross income or deductions not properly allocable to such department, at the rates and in the manner provided in subchapter L with respect to life insurance companies.

Tax computation.—For the purpose of computing the first partial tax, a mutual savings bank should use Form 1120, filling in all applicable items (except lines 5 and 7) and schedules. The first partial tax should be computed by using lines 1 to 5. For the purpose of computing the second partial tax Form 1120L should be used. The first partial tax should be added to the second partial tax and the sum thereof entered on line 5 as the total income tax. Subtract from line 5 the sum of any credits on line 6 and enter on line 7 the balance of income tax. Form 1120L properly filled in should be attached to and made a part of Form 1120 and properly identified as an accompanying schedule. However, any Form 1120L so used need not be separately executed under the penalty of perjury.

8. Credit for taxes.—If, in accordance with section 901, a credit is claimed by a domestic corporation on line 6 (Tax Computation), page 3, on account of income, war profits and excess profits taxes paid or accrued to a foreign country or a possession of the United States, Form 1118 should be submitted with the return. In case credit is sought for taxes accrued but not paid, the District Director may require a bond on Form 1117 as a condition precedent to the allowance of the credit. For carryback and carryover of a foreign tax credit, see sections 904 (d) and 904 (e).

9. Regulated investment companies.—For provisions relating to the method of taxation of regulated investment companies, see sections 851 through 855.

10. Real estate investment trusts.—For provisions relating to the method of taxation of real estate investment trusts, see sections 856 through 858.

11. Personal holding companies.—Section 541 imposes a tax upon the undistributed personal holding company income (as defined in section 545) of corporations classified as personal holding companies. Every personal holding company must file a schedule 1120PH with its return on Form 1120.

Under the provisions of section 542, a corporation is a "personal holding company" if at least 80 percent of its gross income for the taxable year is personal holding company income as defined in section 543, and if at any time during the last half of the taxable year more than 50 percent in value of its outstanding stock is owned, directly or indirectly, by or for not more than five individuals. (Sections 541–547.)

e59—16—77179-1

PRINCIPAL BUSINESS ACTIVITY AND PRINCIPAL PRODUCT OR SERVICE PAGE 7

In reporting the business code number on page 1, under E, use the list below. Enter the code for the specific industry group from which the largest percentage of "total receipts" is derived. "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 10, page 1). Where receipts are derived from two or more of the detailed industry groups listed, code only the one which is the major source of receipts. Use the appropriate code under the heading "FINANCE" if over 50 percent of "total receipts" normally consists of investment income.

On page 3, under P, state the principal business activity and principal product or service which account for the largest percentage of total receipts. For example, if the principal business activity is "construction, special trade contractors," the principal product or service may be "structural steel erectors."

AGRICULTURE, FORESTRY, and FISHERIES

Code

011 Agriculture, forestry, and fisheries.

MINING

Metal mining:
101 Iron ores.
102 Copper, lead, zinc, gold, silver ores.
109 Other metal mining.

121 Bituminous coal and lignite mining.

Crude petroleum and natural gas:
131 Crude petroleum, natural gas, and natural gas liquids.
138 Oil and gas field services.

Nonmetallic mineral and anthracite mining:
141 Stone, sand, gravel.
149 Other nonmetallic minerals, including anthracite mining.

CONSTRUCTION

151 General building contractors.
152 Highway and street construction and heavy construction.
155 Special trade contractors.

MANUFACTURING

Beverage industries:
191 Soft drinks, carbonated waters, and flavoring extracts and sirups.
192 Malt liquors and malt.
194 Wines, brandy, and brandy spirits.
195 Distilled, rectified, blended liquors.

Food and kindred products:
200 Meat products.
201 Dairy products.
202 Canning and preserving fruits, vegetables, and seafoods.
203 Grain mill products.
204 Bakery products.
205 Sugar.
206 Confectionery and related products.
207 Vegetable oil mills and animal, marine, and edible fats and oils.
208 Other food preparations and kindred products.

211 Tobacco manufactures.

Textile mill products:
220 Yarn and thread mills.
221 Broad woven fabric mills, cotton.
222 Broad woven fabric mills, man-made fiber and silk.
223 Broad woven fabric mills, wool: including dyeing and finishing.
224 Narrow fabrics and other small wares mills: cotton, wool, silk, and man-made fiber.
225 Knitting mills.
226 Dyeing and finishing textiles, except wool fabrics and knit goods.
227 Floor covering mills.
228 Other textile goods.

Apparel and other finished products made from fabrics and similar materials:
231 Men's, youths', and boys' suits, coats, overcoats, furnishings, work clothing, and allied garments.
233 Women's, misses', children's, and infants' outerwear and undergarments.
237 Hats, caps, and millinery, fur goods, and other apparel and accessories.
238 Other fabricated textile products.

Lumber and wood products except furniture:
241 Logging camps, logging contractors, and sawmills and planing mills.
243 Millwork, veneer, plywood, and prefabricated structural wood products.
249 Wooden containers and other wood products.

Furniture and fixtures:
251 Household furniture.
259 Office, public building, and other furniture and fixtures.

Paper and allied products:
261 Pulp mills.
262 Paper, paperboard, building paper, and building board mills.
265 Paperboard containers and boxes.
269 Converted paper and paperboard products, except containers and boxes.

Printing, publishing, and allied industries:
271 Newspapers: publishing, publishing and printing.
272 Periodicals: publishing, publishing and printing.
273 Books.
275 Commercial printing, manifold business forms, and greeting cards.
278 Other publishing, bookbinding and related industries, and service industries for the printing trade.

Chemicals and allied products:
280 Industrial inorganic and organic chemicals.
281 Plastics materials and synthetic resins, synthetic rubber, synthetic and other man-made fibers, except glass.
282 Drugs.
283 Soap, detergents, and cleaning preparations.
284 Paints, varnishes, lacquers, enamels, and allied products.
285 Perfumes, cosmetics, and other toilet preparations.
286 Agricultural chemicals.
288 Gum and wood chemicals and other chemical products.

Petroleum refining and related industries:
291 Petroleum refining.
299 Paving and roofing materials and other products of petroleum and coal.

Rubber and miscellaneous plastics products:
301 Tires and inner tubes.
306 Rubber footwear, reclaimed rubber, and other fabricated rubber products.
307 Miscellaneous plastics products.

Leather and leather products:
314 Footwear, except rubber.
319 Leather and other leather products.

Stone clay and glass products:
321 Flat glass, glass and glassware, pressed or blown, and glass products made of purchased glass.
324 Cement, hydraulic.
325 Structural clay products.
326 Pottery and related products.
327 Concrete, gypsum, and plaster prod.
329 Cut stone and stone products and abrasive, asbestos, and other nonmetallic mineral products.

Primary metal industries:
331 Blast furnaces, steelworks, and rolling and finishing mills.
332 Iron and steel foundries.
333 Primary and secondary smelting, refining, rolling, drawing, and extruding of nonferrous metals and alloys.
336 Nonferrous foundries.
338 Other primary metal industries.

Fabricated metal products (incl. ordnance), except machinery and transportation equip.:
340 Metal cans.
341 Cutlery, hand tools, general hardware.
342 Heating apparatus (except electric) and plumbing fixtures.
343 Fabricated structural metal prod.
344 Screw machine products, bolts, nuts, screws, rivets and washers.
345 Metal stampings.
346 Coating, engraving, and allied services.
347 Ordnance and accessories.
348 Miscellaneous fabricated wire products and other fabricated metal prod.

Machinery, except electrical and transportation equipment:
350 Engines and turbines.
351 Farm machinery and equipment.
352 Construction, mining, and materials handling machinery and equip.
353 Metalworking machinery and equip.
354 Special industry machinery, except metalworking machinery.
355 General industrial machinery and equipment.
356 Office, computing, and accounting machines.
357 Service industry machines.
358 Other machinery, except electrical and transportation equipment.

Electrical machinery, equipment, and supplies:
361 Electric transmission and distribution equipment.
362 Electrical industrial apparatus.
363 Household appliances.
364 Electric lighting and wiring equipment.
365 Radio and television receiving sets, except communication types.
366 Communication equipment.
367 Electronic components and accessories.
368 Other electrical machinery, equipment, and supplies.

Transportation equip., except motor vehicles:
371 Aircraft.
372 Aircraft parts.
373 Ship and boatbuilding and repairing.
374 Railroad equipment.
379 Motorcycles, bicycles, and parts and other transportation equipment.

Motor vehicles and motor vehicle equipment:
381 Motor vehicles, passenger car bodies, truck and bus bodies, truck trailers.
384 Motor vehicle parts, accessories.

Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks:
391 Engineering, laboratory, scientific and research, and measuring and controlling instruments and equip.
393 Optical instruments and lenses, surgical, medical, and dental instruments and supplies, ophthalmic goods.
396 Photographic equip. and supplies.
397 Watches, clocks, clockwork operated devices, and parts.

Other manufacturing industries:
401 Jewelry, silverware, and plated ware.
402 Costume jewelry and costume novelties, except precious metal.
404 Toys, amusement, sporting and athletic goods.
408 Manufacturing not elsewhere classified.

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, and SANITARY SERVICES

Transportation:
411 Railroad transportation.
412 Local and suburban transit.
413 Motor freight transportation and warehousing.
414 Taxicabs, intercity passenger transportation, school busses, and other local and interurban passenger transportation.
415 Pipe line transportation.
416 Water transportation.
417 Transportation by air.
418 Transportation services.

Communication:
421 Telephone communication (wire or radio).
422 Telegraph communication (wire and radio).
423 Radio broadcasting and television.
429 Communication services, not elsewhere classified.

Electric and gas companies and systems:
431 Electric companies and systems and combination companies and systems.
432 Gas companies and systems.

441 Water supply and other sanitary services.

WHOLESALE TRADE

Groceries and related products:
477 Meats and meat products.
479 Poultry and poultry products, fish and seafoods, and other groceries and related products.

Electrical goods, hardware, plumbing, heating equipment and supplies:
486 Electrical goods.
487 Hardware, and plumbing and heating equipment and supplies.

Other wholesalers:
491 Beer, wine, and distilled alcoholic beverages.
492 Dry goods and apparel.
493 Drugs, chemicals, allied products.
494 Lumber and construction materials.
495 Machinery, equip., and supplies.
496 Motor vehicles and equipment.
497 Farm products—raw materials.
498 Wholesalers, not elsewhere classified.

RETAIL TRADE

521 Food.

General merchandise:
531 Department stores.
532 Mail order houses.
533 Limited price variety stores.
539 Merchandise vending machine operators, direct selling organizations, and other general merchandise stores.

541 Apparel and accessories.

551 Furniture, home furnishings, equipment.

Automotive dealers and gasoline service stas.:
561 Motor vehicle dealers.
563 Tires, batteries, accessories; aircraft, marine, and other automotive dealers.
564 Gasoline service stations.

581 Eating and drinking places.

Building materials, hardware, farm equip.:
591 Building materials.
595 Hardware and farm equipment.

Other retail stores:
601 Drug stores and proprietary stores.
602 Liquor stores.
607 Jewelry stores.
608 Secondhand, book, sporting goods, farm supply, fuel and ice dealers, and other retail stores.

FINANCE, INSURANCE, and REAL ESTATE

Banking:
621 Commercial and stock savings banks, trust companies, and establishments related to banking.
622 Mutual savings banks.

Credit agencies other than banks:
632 Savings and loan associations.
634 Personal credit institutions.
635 Business credit institutions.
638 Other credit agencies.

Holding and other investment companies:
641 Operating holding companies (companies which derived less than 90 percent but more than 50 percent of "total receipts" from investments).
642 Regulated investment companies.
643 Small business investment companies, 1958 Act.
644 Real estate investment trusts.
649 Other investment and holding companies (other companies which derived 90 percent or more of "total receipts" from investments).

651 Security and commodity brokers, dealers exchanges, and services.

Insurance carriers:
661 Life insurance.
662 Mutual insurance, except life or marine, and except mutual fire insurance companies issuing perpetual policies.
669 Other insurance carriers.

671 Insurance agents, brokers, and service.

Real estate:
681 Real estate operators (except developers), and lessors of buildings.
683 Subdividers and developers and operative builders.
684 Agents, brokers, and managers.
685 Title abstract companies.
689 Combinations of real estate, insurance, loans, law offices.

Lessors of real property, except buildings:
692 Mining, oil, and similar properties.
693 Railroad property.
699 Other real property, except bldgs.

SERVICES

701 Hotels, camps, other lodging places.

Personal services:
721 Laundries, cleaning and dyeing.
723 Photographic studios, including commercial photography.
729 Beauty, barber, shoe repair, and pressing shops, funeral and other personal services.

Business services:
731 Advertising.
739 Credit reporting and employment agencies, news syndicates, duplicating, mailing, stenographic, building, and other business services.

Automobile and other repair services:
751 Auto repair services and garages.
759 Other repair services.

Motion pictures:
781 Motion picture production, distribution, and service industries.
783 Motion picture theaters.

791 Amusement and recreation services, except motion pictures.

800 Physicians and surgeons.

801 Other services.

U.S. GOVERNMENT PRINTING OFFICE c59—16—77179-1

FORM 3468
U.S. Treasury Department
Internal Revenue Service

COMPUTATION OF INVESTMENT CREDIT—1962

or taxable year beginning ....., 1962, ending ....., 19...

TO BE ATTACHED TO YOUR TAX RETURN

Name (as shown on page 1 of your tax return)

Your social security number (if other than individual, give employer identification number)

Address (number and street)

City or town, postal zone number, State

1. Qualified investment in new or used property

NOTE: Include your share of investment in property by partnerships, estates, trusts or small business corporations.

Type of property	Line	(1) Life years	(2) Cost or basis	(3) Applicable percentage	(4) Qualified investment (column 2 x column 3)
NEW PROPERTY	(a)	4 to 6		33⅓	
	(b)	6 to 8		66⅔	
	(c)	8 or more	✓ PARTNERSHIPS	100	
USED PROPERTY (for dollar limitation see instructions)	(d)	4 to 6		33⅓	
	(e)	6 to 8		66⅔	
	(f)	8 or more		100	

2. Total qualified investment—add lines 1(a) through (f) .....
3. Tentative investment credit—7% of line 2 (for public utility property, enter 3% of line 2) PARTNERSHIPS ✓

COMPUTATION OF TAX FOR PURPOSES OF LIMITATION

4. (a) Individuals (enter amount from line 12, page 1, Form 1040) .....
   (b) Estates and trusts (enter amount from line 25 or 26, page 1, Form 1041) .....
   (c) Corporations (enter amount from line 7, Tax Computation Schedule, Form 1120) .....
5. Individuals, estates and trusts:
   Less: (a) Foreign tax credit .....
   (b) Dividend received credit .....
   (c) Partially tax exempt interest credit .....
   (d) Retirement income credit .....
   (e) Total (add lines (a), (b), (c) and (d)) .....
6. Balance (line 4 less line 5(e)) .....

LIMITATION BASED ON AMOUNT OF TAX

(Married persons filing separately, affiliated groups, estates and trusts—see instructions)

7. (a) Enter amount on line 6 or $25,000, whichever is lesser .....
   (b) If line 6 is in excess of $25,000, enter 25% of the excess .....
   (c) Total (add lines (a) and (b)) .....
8. Investment credit (enter amount on line 3 or 7(c), whichever is lesser) CORPORATIONS ✓

SCHEDULE A

If any part of the investment in 1 above was made by a partnership, estate, trust, small business corporation, or lessor complete the following:

Name (Partnership, estate, trust, etc.)	Address	Property		
		New	Used	Life years
		$	$	

c59—16—77178-1

GENERAL INSTRUCTIONS

A. Who Must File.—Any individual, estate, trust, or corporation claiming an investment credit against its tax must attach this form to its income tax return. Partnerships and small business corporations are not required to file this form because the credit is claimed by the partner or shareholder. However, partnerships and small business corporations should attach a statement to their returns showing the allocation of investment to the partners or shareholders by amount, type and life of property as shown in item 1 of this form. Estates and trusts which apportion the investment between the estate or trust and the beneficiaries should in addition to filing this form attach a statement showing the allocation of the investment among the beneficiaries.

B. Effective Date.—For taxable years ending after December 31, 1961, a credit is allowed against your tax for investment in certain depreciable property, acquired after December 31, 1961, having an estimated useful life of 4 years or more. The credit is allowed for the first year property is placed in service, even though under the depreciation convention used you may not be able to claim a deduction for depreciation on the property until the following year.

C. Property Defined.—The investment credit is applicable to (a) tangible personal property and (b) real property (except for buildings and their structural components) if used as an integral part of manufacturing, production or extraction, or used as a research or storage facility in connection with these activities.

The investment credit is not applicable to (1) certain property which is used predominantly outside the United States; (2) property used for lodging or in connection with furnishing lodging, except (a) property used in certain commercial facilities located therein (such as a restaurant) or (b) property used by a hotel or motel; (3) property used by a tax-exempt organization (other than in a business to which the unrelated business income tax applies); (4) property used by governmental units; (5) livestock (including racehorses).

D. Election for Leased Property.—A lessor may elect to treat an investment in new property as if made by the lessee instead of the lessor. If the lessor makes this election, then the lessee is treated as if he had acquired the property for the lessor's cost or other basis or the fair market value of the property if it was constructed by the lessor. Where the lessee is allowed the investment credit there is no adjustment of the lessor's basis for depreciation (see K below) but a reduction of the lessee's deduction for rent must be made.

E. Replacement Property.—Where insured property is lost or destroyed as a result of a casualty or is stolen, reinvestment of the insurance proceeds in replacement property may not be eligible for investment credit.

F. Disposition of Property.—Where property is disposed of prior to the life used in computing the investment credit, the tax for the year in which the property is so disposed of must be increased by the difference between the credit taken on such property and the credit which would have been allowed had the actual life been used.

G. Limitations With Respect to Certain Persons.—In the case of (1) mutual savings banks, building and loan associations and cooperative banks, (2) a regulated investment company or a real estate investment trust subject to taxation under Subchapter M, and (3) a cooperative organization described in section 1381(a), the qualified investment and the $25,000 limitation shall equal such person's ratable share of such items.

H. Carryback and Carryover of Unused Credits.—If the amount of the investment credit for any taxable year exceeds the limitation, the excess shall be an investment credit carryback to each of the 3 preceding taxable years and an investment credit carryover to each of the 5 succeeding taxable years and shall be added to the amount allowable as a credit for such years. However, such excess may be a carryback only to a taxable year ending after December 31, 1961.

The amount which may be carried to this year and added to line 8 is limited to the excess of line 7(c) over line 3.

I. Deduction for Certain Unused Investment Credit.—If after applying the carryback and carryover provisions the unused credit has not been completely absorbed, the balance may be allowed as a deduction in the first taxable year following the last taxable year in which it could have been used as a credit except for the limitations.

J. Basis and Cost.—The credit for new property applies to the basis of the property. The credit for used property applies to the cost of the property. The cost (of used property) does not include the basis of any property traded in.

K. Adjustments to Basis of Property.—For purposes of computing depreciation the basis of any property which qualifies for the investment credit shall be reduced by an amount equal to 7 percent (3 percent in the case of a public utility) of the qualified investment.

SPECIFIC INSTRUCTIONS

Line 1. New Property.—Enter the basis of property as described in General Instructions C and J placed in service during the taxable year. In the case of property constructed, reconstructed or erected by you, enter only that portion of the basis which is properly attributable to construction, reconstruction or erection after December 31, 1961.

Used Property.—Enter the cost (subject to dollar limitation below) of used property placed in service during the taxable year.

Dollar Limitation on Used Property.—In general, the amount of used property taken into account may not exceed $50,000. In the case of a husband and wife filing separate returns, and each has used property taken into account on their returns, the amount may not exceed $25,000. In the case of a partnership, the $50,000 limitation shall apply with respect to the partnership and with respect to each partner. In the case of affiliated groups, the $50,000 limitation shall be reduced for each member of the group by apportioning $50,000 among the members of such group in accordance with their respective amounts of used property which may be taken into account.

Estates and Trusts.—In the case of an estate or trust the amount of the investment is apportioned between the estate or trust and the beneficiaries on the basis of the income of the estate or trust allocable to each.

Line 7. Limitation Based on Amount of Tax.—In the case of a husband and wife filing separate returns and both have qualified investments, the amount specified on lines 7(a) and (b) shall be $12,500 instead of $25,000. In the case of affiliated groups, the $25,000 specified on lines 7(a) and (b) shall be reduced for each member of the group by apportioning the $25,000 among the members of such group. In the case of an estate or trust the $25,000 limitation specified on lines 7(a) and (b) shall be reduced to an amount which bears the same ratio to $25,000 as the amount of qualified investment allocated to the estate or trust bears to the entire qualified investment.

U.S. GOVERNMENT PRINTING OFFICE 1959—16—77178-1

THIS PAGE IS INTENTIONALLY BLANK.

INDEX

A

Adjusted gross income, 6, 104-115
Advertising, 6, 276-317
Amortization, 6, 7, 26-30, 58-80, 162-199, 276-317

B

Bad debts, 7, 26-30, 58-80, 162-199, 276-319
Business deductions - Sole proprietorships. (See Total deductions.)
Business receipts, 1-6, 7
  Corporations, 1, 5, 7, 26-30, 230-324
  Partnerships, 1, 4, 7, 26-30, 118-205, 207-224
  Sole proprietorships, 1, 7, 26-30, 32-87, 89-103

C

Casualty losses, 7, 58-80, 162-199
Charitable contributions or gifts, 7, 276-317
Compensation of officers, 7, 276-317
Compiled net profit or loss, 7, 276-317
Cost of goods sold, 7, 26-30, 58-80, 89-103, 162-199, 207-224, 276-317
Cost of sales and operations. (See Cost of goods sold.)
Cost of eligible property, 5

D

Deficit. (See Net income.)
Deductions. (See Total deductions.)
Depletion, 8, 26-30, 58-80, 162-199, 276-317
Depreciable assets, 8, 276-285
Depreciation, 1, 8
  Corporations, 26-30, 230-317
  Partnerships, 26-30, 118-199, 207-224
  Sole proprietorships, 26-30, 32-80, 89-103
Distribution to stockholders, 8, 276-317
Dividends received, 276-317
Dividend income, 9, 104-115, 276-317

E

Explanation of terms, 6-12

F

Facsimiles of forms and instructions:
  Corporations, 391-401
  Individuals, 351-368, 374-377
  Partnerships, 383-390
  Sole proprietorships, 369-373, 378-382
Form 1120-S, 9

G

Geographic data. (See State data.)
Gifts deduction paid. (See Contributions of gifts.)
Gross loss. (See Gross profit)
Gross profit, 9
  Partnerships, 162-199
  Sole proprietorships, 58-80
Gross receipts. (See Business receipts.)
Gross sales and gross receipts. (See Business receipts, corporations.)
Guide to basic tables, vi

H

Historical data, 329
  Corporations, 343-348
  Partnerships, 337-342
  Sole proprietorships, 330-336

I

Income. (See Net income for corporations, and net profit for partnerships and Sole proprietorships.)
Income (or loss) from other partnerships, etc., 9, 162-199
Income statements:
  Corporations, 276-317
  Partnerships, 162-199
  Sole proprietorships, 58-80
Income subject to tax, 9, 276-317
Income tax, 9, 276-317
Income tax after credits, 104-115
Industrial classification, 9
Interest income, 9,104-115, 162-199, 276-317
Interest on government obligations, 9, 276-317
Interest paid, 9, 26-30, 58-80, 162-199, 276-317
Inventory:
  Corporations, 1, 10, 230-285, 322-324
  Partnerships, 10, 118-199, 204-205
  Sole proprietorships, 10, 32-80, 86-87
Internal revenue Districts, 104-113
Inventory valuation methods, 88, 206, 325
Investment credit (for partnerships—tentative investment credit, 4, 5, 6, 10

L

Liabilities. (See Total assets and liabilities.)
Limitations of the data, 14-22
Loss from other partnerships, syndicates, etc. (See Income (or loss) from other partnerships, syndicates, etc.)
Labor, 58-80, 162-199

M

Material and supplies, 58-80
Merchandise purchases. (See Purchases.)
Method of estimation, 14

N

Net farm loss. (See Net farm profit (or loss).)
Net farm profit (or loss), 10, 104-115
Net gain (or loss), sales other than capital assets, 10, 162-199, 276-317
Net income (or deficit)—Corporations, 1, 5, 10, 230-321
Net loss. (See Net profit.)
Net loss, sales other than capital assets. (See Net gain (or loss), sales other than capital assets.)
Net operating loss deduction, 276-317
Net profit (or loss), 1, 4, 10
  Corporations. (See Net income or deficit.)
  Partnerships, 118-203, 207-224, 226
  Sole proprietorships, 32-85, 89-103
Nonqualifying dividends, 10, 162-199
Number of business organizations, 1, 4, 5, 11
  Corporations, 230-326
  Partnerships, 118-224
  Sole proprietorships, 32-103

O

Other deductions, 11
  Corporations, 276-317
  Partnerships, 162-199
  Sole proprietorships, 58-80
Other income, Partnerships. (See Other receipts.)
Ordinary income or loss, partnership. (See Net profit (or loss), partnerships.)
Other costs, 58-80, 162-199
Other employee benefit plans, 11, 276-317
Other interest--Corporations. (See Interest income (fully taxable).)
Other receipts, 11
  Corporations, 276-317
  Partnerships, 162-199

P

Profit. (See Gross profit; net profit.)
Purchases (for sole proprietorships merchandise purchased), 58-80, 162-199
Profitability data, 326

R

Ratio of business receipts, to inventory, beginning-of-year, 86, 87, 204, 205, 322-324
Ratio of net profit (income) to business receipts, 81-85, 200-203, 318-321
Receipts. (See Business receipts; total compiled receipts; and total receipts.)
Rental income, 11, 162-199, 276-317
Rent paid, 11, 26-30, 58-80, 162-199, 276-317
Repairs, 11, 26-30, 58-80, 162-199, 276-317
Response and other nonsampling errors, 14, 16
Returns and schedules used, 13-14
Royalties, 11, 276-317

S

Salaries and wages, 58-80, 162-199, 276-317
Sales and receipts. (See Business receipts.)
Sample, description of, and limitations of data, 12-22
Sampling variability, 15-18, 19-22
Small business corporations, (Form 1120-S)
State data, 12, 89-113, 207-225
Statutory special deductions, 12, 276-317

T

Taxes paid (or accrued), 12, 26-30, 58-80, 89-103, 162-199, 207-224, 276-317
Total assets and liabilities:
  Corporations, 12, 266-285, 312-317
  Partnerships, 12, 152-161, 187-199
Total compiled receipts - Corporations, 12, 230-317
Total deductions, 12
  Corporations - (Total compiled deductions), 276-317
  Partnerships, 162-199
  Sole proprietorships, 58-80
Total receipts - Partnerships, 12, 118-199, 207-224
Tax after investment credit, 276-317

☆ U.S. GOVERNMENT PRINTING OFFICE : 1965 O—785-136