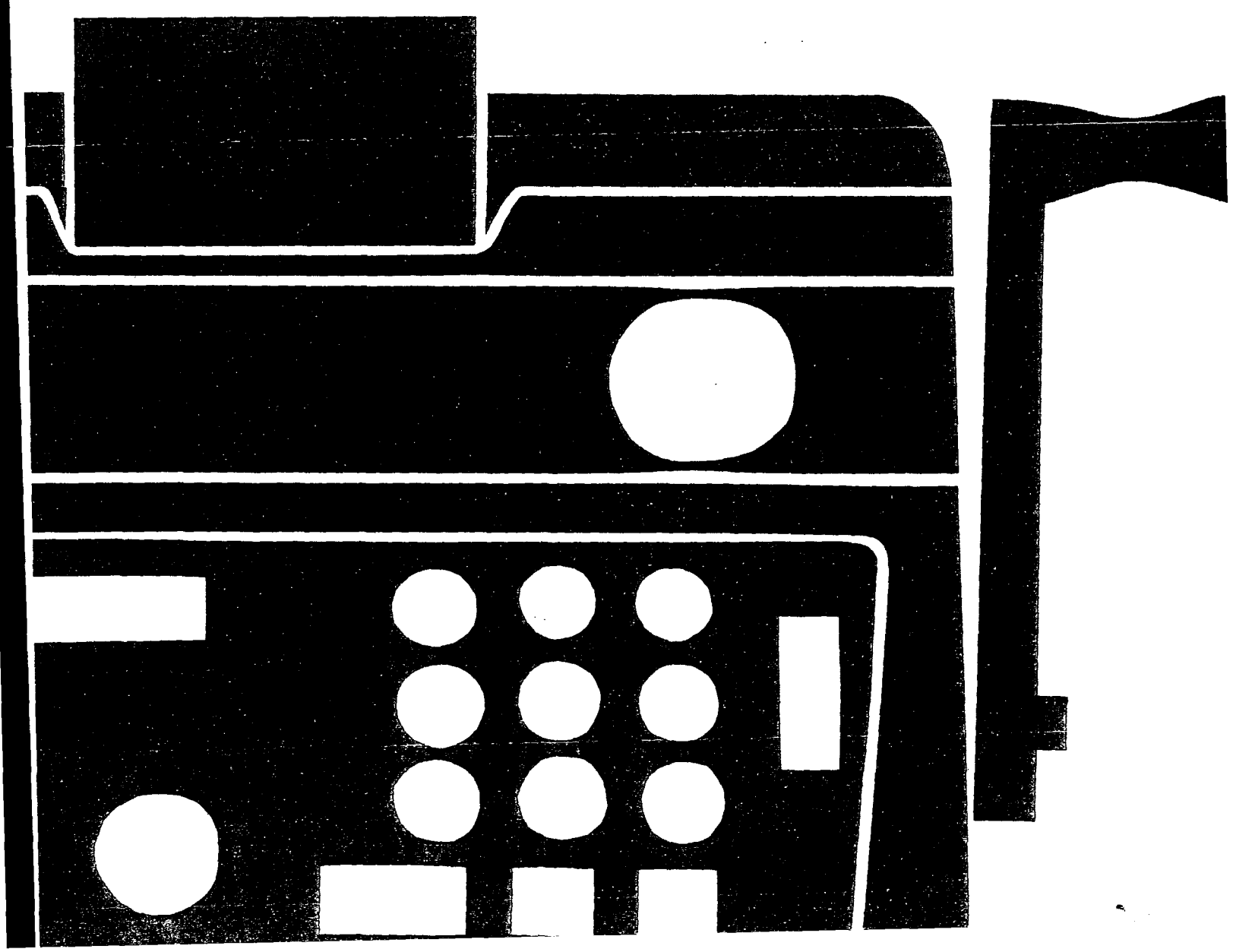
STATISTICS OF INCOME 1969

BUSINESS INCOME TAX RETURNS

Department of the Treasury
Internal Revenue Service

Publication 438 (10-72



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STATISTICS OF INCOME 1969

BUSINESS INCOME TAX RETURNS

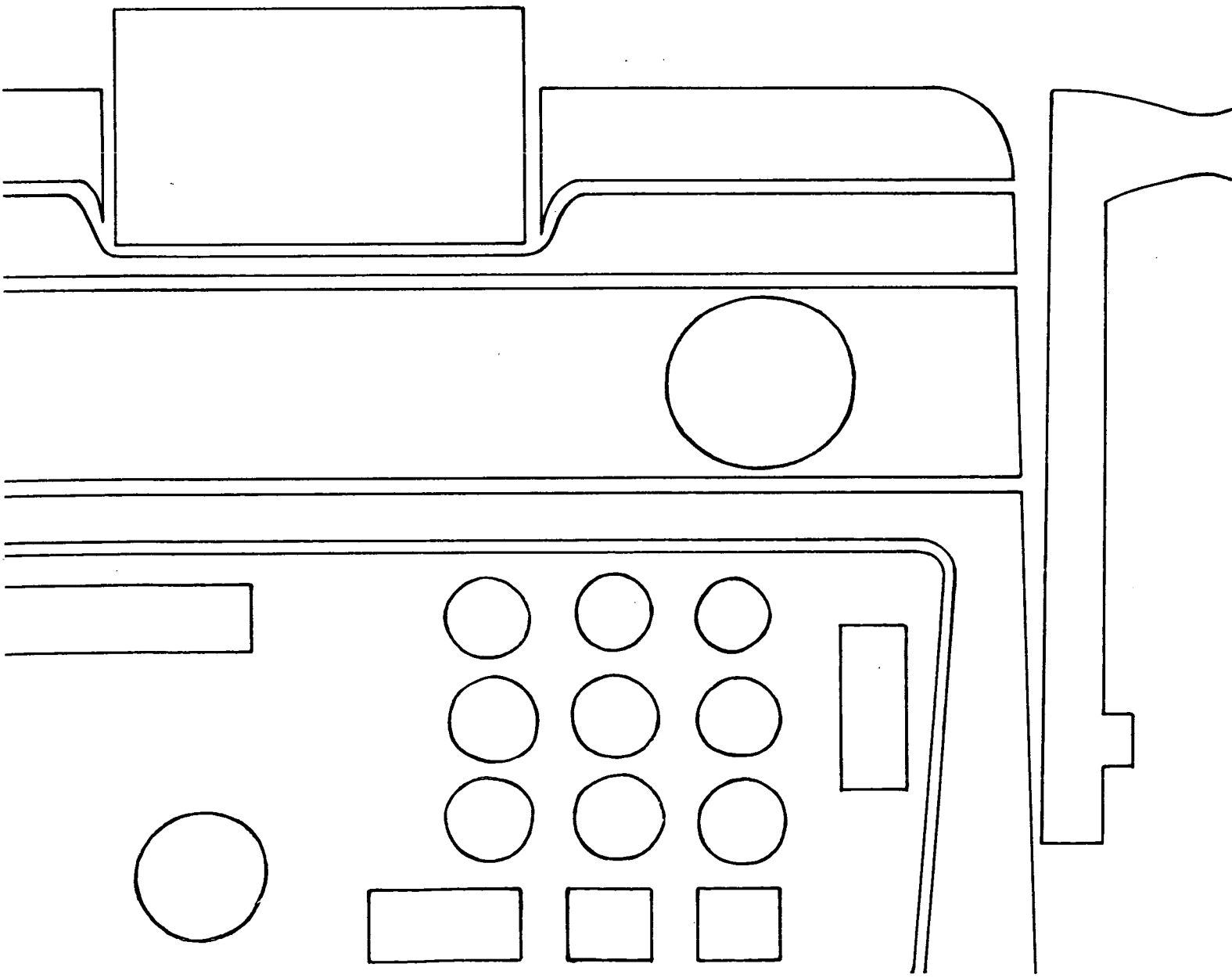
Department of the Treasury
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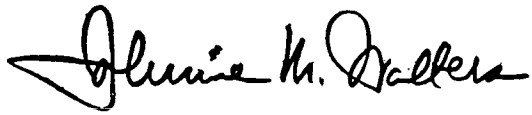
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conducted computer processing of the



Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D.C., September 5, 1972.

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we are sending you the following report, *Statistics of Income—1969, Business Income Tax Returns*. This report includes financial and economic data from the returns of proprietorships, partnerships, and corporations. New features this year include data on proprietorships according to Standard Metropolitan Statistical Area, proprietors' nonbusiness income, professional proprietorships and partnerships, and partnership balance sheet data.



Commissioner of Internal Revenue.

Hon. George P. Shultz,
Secretary of the Treasury.

Guide to tables by subjects, v

Section 1
Total business activity, 1

Section 2
Proprietorships, 17

Section 3
Partnerships, 101

Section 4
Small business corporations, 169

Section 5
All corporations, 203

Section 6
Law and terminology, 223

Section 7
Sample design and limitations, 233

Section 8
1969 Forms and instructions, 245

Section 9
Historical summary, 289

Section 10
Index, 301

Accounting Methods
Farm proprietorships (table 2A), 21

Accounting Periods
Small business corporations (table 4.5), 183

Agricultural Program Payments
Farm proprietorships (table 2.15), 98

Balance Sheets
Partnerships (tables 3.8, 3.9), 149, 157
Small business corporations (tables 4.7, 4.8), 187, 191

Conservation Expenses
Farm proprietorships (table 2.16), 99

Depreciation and Depreciable Assets
Proprietorships (table 2.8), 65
Partnerships (table 3.6), 137
Small business corporations (table 4.4), 179

Farms and Farm Proprietors
Proprietorships (tables 2.3, 2.12, 2.13, 2.14, 2.15), 33, 88, 95, 96, 98

Historical
Proprietorships (table 9.1), 290
Partnerships (table 9.2), 292
Small business corporations (table 9.3), 295
All corporations (table 9.4), 298

Income Statements
Proprietorships (tables 2.2, 2.3), 26, 33
Partnerships (tables 3.2, 3.8, 3.9), 107, 149, 157
Small business corporations (tables 4.2, 4.8), 172, 191
All corporations (table 5.2), 208

Industry Classification, Maximum Detail
Proprietorships (table 2.1), 22
Partnerships (table 3.1), 103
Small business corporations (table 4.1), 171
All corporations (table 5.1), 204

Nonbusiness Income
Farm proprietors (tables 2.12, 2.13, 2.14), 88, 95, 96
Nonfarm proprietors (tables 2.10, 2.11), 80, 87

Number of Stockholders
Small business corporations (table 4.6), 184

Size Classifications
Business receipts:
- Proprietorships (tables 2.4, 2.8), 34, 65
- Partnerships (table 3.3), 115
- Small business corporations (table 4.3), 178
- All corporations (table 5.3), 213

Depreciation:
- Proprietorships (table 2.8), 65
- Partnerships (table 3.6), 137
- Small business corporations (table 4.4), 179

Net profit:
- Farm proprietors (tables 2.12, 2.13, 2.14, 2.15, 2.16), 88, 95, 96, 98, 99
- Nonfarm proprietors (tables 2.10, 2.11), 80, 87
- Professional partnerships (table 3.7), 148
- Professional proprietorships (table 2.9), 78

Nonfarm income:
- Farm proprietors (table 2.14), 96

Total assets:
- Partnerships (table 3.9), 157
- Small business corporations (table 4.8), 191

Standard Metropolitan Statistical Areas
Proprietorships (table 2.7), 57

State Data
Proprietorships (tables 2.5, 2.6), 45, 55
Partnerships (tables 3.4, 3.5), 126, 134

Total Business Activity
All business summary (table 1.1), 3

Wages and Other Compensation (Form W-2)
Farm proprietors (table 2.12), 88
Nonfarm proprietors (table 2.10), 80

Contents

Chart

1A Number of businesses and receipts, by industrial division, 1969, 2

Basic table

1.1 Receipts and selected deductions for selected industries, 1968 and 1969, 3

The financial and economic data in this report are weighted estimates derived from samples of the tax and information returns of 9.2 million proprietorships, 900 thousand partnerships, and 1.7 million corporations. The samples were designed to give complete coverage of all business returns filed for 1969. The returns of almost all proprietorships, around 90 percent of the partnerships, and nearly half of the corporations were for the calendar year ending December 31, 1969; the remainder of the returns were for accounting periods ending July 1969 through June 1970.

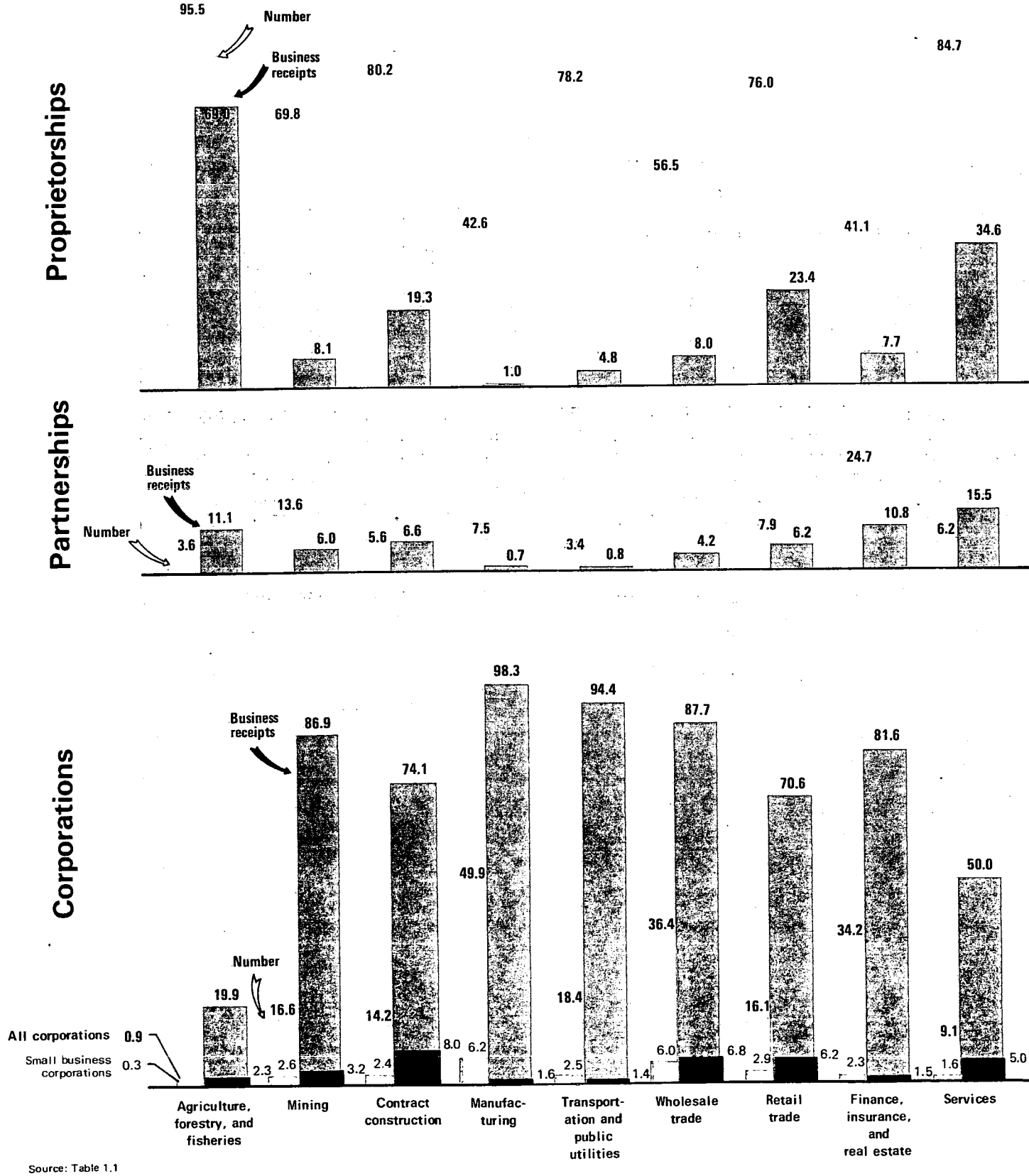
Type of industrial activity is a primary feature of this report, and nearly every table contains some industry classification. In some tables, the industry data are cross-classified by various size categories, such as business receipts, depreciation deduction, or total assets, or by the geographic area where the returns were filed. Chart 1A summarizes the relative importance of the forms of business organization in each industrial division.

Table 1.1 shows business receipts and selected deductions for industries important in one or another of the corporate and noncorporate forms of business. The items selected for presentation in this table are not strictly comparable for all the forms, but they are comparable enough for purposes of rough comparisons within an industry. Limitations on the comparability of these items are mentioned under the item headings in the "Explanation of Terms."

Chart 1A

Number of businesses and receipts, by industrial divisions, 1969

Percent distribution by business organization ***(Each division totals 100 percent.)***



Source: Table 1.1

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES,

[Money amounts in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes		Interest paid		Rent paid	
	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIES														
All businesses, total	11,670,750	12,009,397	1,706,136,759	1,879,326,303	1,159,651,216	1,280,066,083	56,760,932	62,784,047	47,934,160	54,283,234	47,035,961	58,802,294	25,788,807	29,373,066
Corporations, total	1,541,637	1,658,744	1,403,499,593	1,560,830,321	989,550,267	1,104,571,988	44,384,154	49,139,399	40,979,690	46,476,582	41,205,972	51,717,379	18,635,744	21,463,085
Small business corporations	217,134	233,747	60,467,277	71,472,075	43,976,948	51,781,393	1,070,015	1,238,223	1,143,429	1,368,202	457,647	634,792	966,347	1,148,650
Noncorporate businesses, total	10,129,113	10,350,653	302,637,166	318,495,982	170,100,949	175,494,095	12,376,778	13,644,648	6,954,470	7,806,652	5,829,989	7,084,915	7,153,063	7,909,981
Proprietorships	9,211,613	9,429,822	222,105,222	234,334,588	127,206,770	132,215,825	9,050,068	9,685,927	4,588,981	5,027,172	3,169,092	3,433,248	5,236,200	5,718,477
Partnerships	917,500	920,831	80,531,944	84,161,394	42,894,179	43,278,270	3,326,710	3,958,721	2,365,489	2,779,480	2,660,897	3,651,667	1,916,863	2,191,504
AGRICULTURE, FORESTRY, AND FISHERIES														
All businesses, total	3,357,686	3,410,489	51,722,341	58,269,931	31,892,955	36,432,525	5,059,120	5,512,546	1,672,813	1,909,669	2,156,366	2,391,393	1,495,529	1,752,960
Corporations, total	31,244	31,974	9,016,517	11,568,926	6,631,692	8,703,651	363,360	433,834	197,528	251,914	207,011	279,367	184,279	236,250
Small business corporations	8,579	9,329	1,196,337	1,318,461	842,903	898,642	71,516	97,043	36,146	49,561	43,271	56,315	21,364	46,759
Noncorporate businesses, total	3,326,442	3,378,515	42,705,824	46,701,005	25,261,263	27,728,874	4,695,760	5,078,712	1,475,285	1,657,755	1,949,355	2,112,026	1,311,250	1,516,710
Proprietorships	3,205,683	3,258,696	37,361,795	40,213,513	22,097,507	23,439,097	4,275,452	4,603,523	1,316,604	1,469,507	1,740,633	1,864,935	1,099,649	1,268,619
Partnerships	120,759	119,819	5,344,029	6,487,492	3,163,756	4,289,777	420,308	475,189	158,681	188,248	208,722	247,091	211,601	248,091
Farms														
All businesses, total	3,172,391	3,218,752	45,269,480	50,896,315	27,881,669	31,810,330	4,771,681	5,203,909	1,562,057	1,780,998	2,079,815	2,305,018	1,417,602	1,668,324
Corporations, total	19,978	20,466	5,745,317	7,750,474	4,021,392	5,620,830	259,118	324,193	141,941	190,497	173,747	235,790	152,843	197,067
Small business corporations	6,162	6,503	768,910	886,785	518,940	594,603	56,276	79,544	25,690	40,230	40,150	50,381	16,627	39,944
Noncorporate businesses, total	3,152,413	3,198,286	39,524,163	43,145,841	23,860,277	26,189,500	4,512,563	4,879,716	1,420,116	1,590,501	1,906,068	2,069,228	1,264,759	1,471,257
Proprietorships	3,042,564	3,089,486	35,017,457	37,613,067	21,234,737	22,509,436	4,126,359	4,438,629	1,273,598	1,415,436	1,708,134	1,833,556	1,065,475	1,235,030
Partnerships	109,849	108,800	4,506,706	5,532,774	2,625,540	3,680,064	386,204	441,087	146,518	175,065	197,934	235,672	199,284	236,227
Other Agriculture, Forestry, and Fisheries														
All businesses, total	185,295	191,737	6,452,861	7,373,616	4,011,286	4,622,195	287,439	308,637	110,756	128,671	76,551	86,375	77,927	84,636
Corporations, total	11,266	11,508	3,271,200	3,818,452	2,610,300	3,082,821	104,242	109,641	55,587	61,417	33,264	43,577	31,436	39,183
Small business corporations	2,416	2,826	427,427	431,676	323,963	304,039	15,240	17,499	10,456	9,331	3,121	5,934	4,737	6,815
Noncorporate businesses, total	174,029	180,229	3,181,661	3,555,164	1,400,986	1,539,374	183,197	198,996	55,169	67,254	43,287	42,798	46,491	45,453
Proprietorships	163,119	169,210	2,344,338	2,600,446	862,770	929,661	149,093	164,894	43,006	54,071	32,499	31,379	34,174	33,589
Partnerships	10,910	11,019	837,323	954,718	538,216	609,713	34,104	34,102	12,163	13,183	10,788	11,419	12,317	11,864
MINING														
All businesses, total	69,528	84,310	15,985,242	17,896,404	8,736,556	10,071,250	1,109,893	1,188,064	459,415	507,803	288,402	366,922	172,833	202,620
Corporations, total	12,813	14,027	13,794,849	15,366,731	8,052,484	9,224,886	911,208	977,471	387,024	426,840	246,181	307,390	110,936	132,441
Small business corporations	2,075	2,182	372,552	569,431	204,594	343,813	26,596	33,490	12,824	17,798	4,161	8,051	4,705	11,471
Noncorporate businesses, total	56,715	70,283	2,190,393	2,529,673	684,072	846,364	198,685	210,593	72,391	80,963	42,221	59,532	61,897	70,179
Proprietorships	43,488	58,808	1,219,968	1,450,329	267,159	316,197	118,096	122,414	41,793	46,810	26,814	35,472	33,885	34,840
Partnerships	13,227	11,475	970,425	1,079,344	416,913	530,167	80,589	88,179	30,598	34,153	15,407	24,060	28,012	35,339
Metal Mining														
All businesses, total	3,110	4,522	2,435,862	2,980,035	1,485,005	1,924,259	187,350	213,627	101,362	112,260	57,386	68,624	8,816	11,905
Corporations, total	971	1,312	2,380,158	2,947,545	1,465,415	1,906,790	180,086	209,874	99,831	111,581	56,928	67,867	8,148	10,849
Small business corporations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Noncorporate businesses, total	2,139	3,210	55,704	32,490	19,590	17,469	7,264	3,753	1,531	679	458	757	668	1,056
Proprietorships	1,680	2,832	10,798	7,279	3,286	1,229	2,588	1,714	228	241	265	459	384	262
Partnerships	459	378	44,906	25,211	16,304	16,240	4,676	2,039	1,303	438	193	298	284	794
Coal Mining														
All businesses, total	3,325	4,517	2,472,287	2,756,880	1,783,850	2,064,555	154,647	151,233	77,564	83,255	39,276	39,553	35,665	45,936
Corporations, total	1,570	1,674	2,213,717	2,464,920	1,655,433	1,929,776	139,038	125,910	70,189	74,318	37,405	37,251	27,667	36,148
Small business corporations	273	262	127,091	68,590	77,284	39,161	8,286	3,870	4,375	2,645	1,403	607	1,086	219
Noncorporate businesses, total	1,755	2,843	258,570	291,960	128,417	134,779	15,609	25,323	7,375	8,937	1,871	2,302	7,998	9,788
Proprietorships	790	1,927	81,773	104,212	30,569	26,533	4,629	8,824	3,076	2,650	640	600	1,997	3,892
Partnerships	965	916	176,797	187,748	97,848	108,246	10,980	16,499	4,299	6,287	1,231	1,702	6,001	5,896

Footnotes at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1968 AND 1969—Continued

[Money amounts in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes		Interest paid		Rent paid	
	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MINING—Continued														
Crude Petroleum and Natural Gas														
All businesses, total	53,499	67,699	8,163,994	9,215,897	3,745,312	4,363,313	521,117	568,217	186,676	217,708	149,687	205,468	96,060	118,574
Corporations, total	6,966	7,819	6,567,017	7,275,491	3,311,875	3,774,364	374,594	416,219	133,209	156,038	114,061	156,536	52,930	64,900
Small business corporations	1,140	1,343	117,904	341,168	59,235	216,514	8,744	18,950	3,292	8,430	1,317	4,259	2,084	8,995
Noncorporate businesses, total	46,533	59,880	1,596,977	1,940,406	433,437	588,949	146,523	151,998	53,467	61,670	35,626	48,932	43,130	53,674
Proprietorships	35,738	50,976	966,444	1,225,665	189,534	251,766	90,272	101,718	32,299	39,196	22,745	31,541	26,070	29,134
Partnerships	10,795	8,904	630,533	714,741	243,903	337,183	56,251	50,280	21,168	22,474	12,881	17,391	17,060	24,540
Other Mining														
All businesses, total	9,594	7,572	2,913,099	2,943,592	1,722,389	1,719,123	246,779	254,987	93,813	94,580	42,053	53,277	32,292	26,205
Corporations, total	3,306	3,222	2,633,957	2,678,775	1,619,761	1,613,956	217,490	225,468	83,795	84,903	37,787	45,736	22,191	20,544
Small business corporations	499	525	117,794	156,281	64,079	86,524	8,619	10,499	4,159	6,190	1,325	3,181	1,079	1,850
Noncorporate businesses, total	6,288	4,350	279,142	264,817	102,628	105,167	29,289	29,519	10,018	9,677	4,266	7,541	10,101	5,661
Proprietorships	5,280	3,073	160,953	113,173	43,770	36,669	20,607	10,158	6,190	4,723	3,164	2,872	5,434	1,552
Partnerships	1,008	1,277	118,189	151,644	58,858	68,498	8,682	19,361	3,828	4,954	1,102	4,669	4,667	4,109
CONTRACT CONSTRUCTION														
All businesses, total	838,988	900,832	97,530,126	111,067,799	75,837,747	86,341,460	2,099,933	2,308,716	1,801,638	2,088,561	669,945	800,187	654,604	732,775
Corporations, total	125,999	127,666	70,831,186	82,290,720	58,532,534	68,274,975	1,364,466	1,529,799	1,353,140	1,579,668	495,863	593,850	400,738	435,035
Small business corporations	20,882	21,355	6,658,281	8,893,298	5,243,438	7,147,594	110,950	160,541	136,468	177,722	29,590	54,764	33,384	36,246
Noncorporate businesses, total	712,989	773,166	26,698,940	28,777,079	17,305,213	18,066,485	735,467	778,917	448,498	508,893	174,082	206,337	253,866	297,740
Proprietorships	663,301	722,604	19,333,780	21,484,393	11,783,574	12,575,645	546,404	633,947	336,758	393,703	133,157	156,060	163,399	191,097
Partnerships	49,688	50,562	7,365,160	7,292,686	5,521,639	5,490,840	189,063	144,970	111,740	115,190	40,925	50,277	90,467	106,643
General Contractors														
All businesses, total	197,832	203,631	57,242,018	66,235,912	47,869,699	55,498,414	1,249,717	1,327,042	872,143	990,918	463,896	556,139	332,507	371,178
Corporations, total	56,966	55,223	44,336,311	52,996,827	38,040,039	45,734,525	940,919	1,039,973	701,616	803,956	366,718	442,084	218,783	236,280
Small business corporations	7,862	8,854	3,228,277	5,209,748	2,693,150	4,416,806	56,391	88,685	51,481	72,121	18,169	33,817	11,401	12,149
Noncorporate businesses, total	140,066	148,408	12,905,707	13,239,085	9,829,660	9,763,889	308,798	287,069	170,527	186,962	97,178	114,055	113,724	134,898
Proprietorships	123,540	130,302	8,169,018	8,680,802	5,995,535	6,039,665	185,763	206,585	116,025	131,647	69,359	76,481	53,472	61,587
Partnerships	17,326	18,106	4,736,689	4,558,283	3,834,125	3,724,224	123,035	80,484	54,502	55,315	27,819	37,574	60,252	73,311
Building construction														
All businesses, total	165,356	170,912	38,253,472	45,063,721	32,883,968	38,834,132	441,877	469,284	513,762	548,978	314,953	350,700	170,093	181,327
Corporations, total	45,042	42,597	28,109,199	34,227,375	24,901,444	30,579,211	301,036	315,880	387,702	409,649	235,835	261,402	117,034	120,518
Small business corporations	6,722	6,947	2,618,606	3,997,193	2,264,981	3,498,933	22,174	31,585	37,933	42,724	12,781	20,913	7,060	6,858
Noncorporate businesses, total	120,314	128,315	10,144,273	10,836,346	7,982,524	8,254,921	140,841	153,404	126,060	139,329	79,118	89,298	53,059	60,809
Proprietorships	105,938	113,797	7,118,354	7,433,179	5,443,534	5,430,764	107,601	115,900	90,926	103,291	56,761	59,538	27,069	29,751
Partnerships	14,376	14,518	3,025,919	3,403,167	2,538,990	2,824,157	33,240	37,504	35,134	36,038	22,357	29,760	25,990	31,058
Other general contractors														
All businesses, total	32,476	32,719	18,988,546	21,172,191	14,985,731	16,664,282	807,840	857,758	358,381	441,940	148,943	205,439	162,414	189,851
Corporations, total	11,924	12,626	16,227,112	18,769,452	13,138,595	15,155,314	639,883	724,093	313,914	394,307	130,883	180,682	101,749	115,762
Small business corporations	1,139	1,907	609,671	1,212,555	428,169	917,873	34,217	57,100	13,548	29,397	5,388	12,904	4,341	5,291
Noncorporate businesses, total	20,552	20,093	2,761,434	2,402,739	1,847,136	1,508,968	167,957	133,665	44,467	47,633	18,060	24,757	60,665	74,089
Proprietorships	17,602	16,505	1,050,664	1,247,623	552,001	608,901	78,162	90,685	25,099	28,356	12,598	16,943	26,403	31,836
Partnerships	2,950	3,588	1,710,770	1,155,116	1,295,135	900,067	89,795	42,980	19,368	19,277	5,462	7,814	34,262	42,253
Special Trade Contractors														
All businesses, total	641,156	697,201	40,288,108	44,831,887	27,968,048	30,843,046	850,216	981,674	929,495	1,097,643	206,049	244,048	322,097	361,597
Corporations, total	69,033	72,443	26,494,875	29,293,893	20,492,495	22,540,450	423,547	489,826	651,524	775,712	129,145	151,766	181,955	198,755
Small business corporations	13,021	12,501	3,430,004	3,683,550	2,550,288	2,730,788	54,559	71,856	84,987	105,601	11,421	20,947	21,983	24,097
Noncorporate businesses, total	572,123	624,758	13,793,233	15,537,994	7,475,553	8,302,596	426,669	491,848	277,971	321,931	76,904	92,282	140,142	162,842
Proprietorships	539,761	592,302	11,164,762	12,803,591	5,788,039	6,535,980	360,641	427,362	220,733	262,056	63,798	79,579	109,927	129,510
Partnerships	32,362	32,456	2,628,471	2,734,403	1,687,514	1,766,616	66,028	64,486	57,238	59,875	13,106	12,703	30,215	33,332

Footnotes at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1968 AND 1969—Continued

[Money amounts in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes		Interest paid		Rent paid	
	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING														
All businesses, total	396,908	404,993	645,128,726	701,859,467	449,775,698	492,391,240	20,205,085	21,966,601	19,492,815	22,074,343	7,042,530	9,881,628	5,731,186	6,551,495
Corporations, total	191,910	202,066	632,925,330	689,906,327	442,193,190	485,101,441	19,757,114	21,533,661	19,237,835	21,818,750	6,945,304	9,771,271	5,529,717	6,343,923
Small business corporations	25,951	25,128	10,690,081	10,927,972	7,848,644	7,730,293	211,689	215,994	222,180	246,199	56,828	66,483	122,104	145,240
Noncorporate businesses, total	204,998	202,927	12,203,396	11,953,140	7,582,508	7,289,799	447,971	432,940	254,980	255,593	97,226	110,357	201,469	207,572
Proprietorships	172,333	172,432	6,672,726	6,881,128	3,756,727	3,809,464	279,170	284,608	146,939	149,295	61,288	58,766	120,134	127,280
Partnerships	32,665	30,495	5,530,670	5,072,012	3,825,781	3,480,335	168,801	148,332	108,041	106,298	35,938	51,591	81,335	80,292
Food and Kindred Products														
All businesses, total	27,660	27,719	88,356,906	98,764,428	67,142,295	75,220,305	1,686,010	1,870,869	2,809,194	3,136,409	686,323	967,072	535,339	605,923
Corporations, total	16,015	16,103	86,341,785	96,852,989	65,598,887	73,751,478	1,644,005	1,833,199	2,780,344	3,110,615	675,196	956,318	517,775	588,104
Small business corporations	2,087	1,610	2,422,642	1,307,384	2,048,177	1,041,307	35,620	23,513	26,564	24,928	8,036	8,836	10,129	8,416
Noncorporate businesses, total	11,645	11,616	2,015,121	1,911,439	1,543,408	1,468,827	42,005	37,670	28,850	25,794	11,127	10,754	17,564	17,819
Proprietorships	9,075	9,148	969,542	1,006,838	720,190	772,651	22,251	20,016	14,385	11,987	6,396	5,641	6,914	7,276
Partnerships	2,570	2,468	1,045,579	904,601	823,218	696,176	19,754	17,654	14,465	13,807	4,731	5,113	10,650	10,543
Textile Mill Products														
All businesses, total	7,827	10,009	21,117,335	22,395,433	16,558,946	17,480,067	553,922	606,542	421,869	474,303	263,453	368,727	145,268	167,770
Corporations, total	5,900	6,909	20,821,964	22,052,919	16,327,838	17,231,299	543,263	601,314	417,484	468,063	262,384	366,831	142,754	162,673
Small business corporations	441	731	251,437	295,066	189,066	203,674	3,106	6,856	5,067	8,713	1,088	1,952	3,494	7,169
Noncorporate businesses, total	1,927	3,100	295,371	342,514	231,108	248,768	10,659	5,228	4,385	6,240	1,069	1,896	2,514	5,097
Proprietorships	1,285	2,307	64,141	128,612	42,153	83,397	1,182	2,421	1,137	2,214	154	433	887	2,592
Partnerships	642	793	231,230	213,902	188,955	165,371	9,477	2,807	3,248	4,026	915	1,463	1,627	2,505
Apparel and Other Textile Products														
All businesses, total	27,684	27,987	23,834,783	25,085,641	18,178,877	19,250,512	197,246	206,243	465,142	511,489	205,486	246,410	254,864	283,411
Corporations, total	18,253	19,056	22,661,325	24,140,675	17,332,707	18,582,559	185,704	195,703	437,957	487,749	200,950	242,550	233,267	266,452
Small business corporations	3,481	4,340	1,848,818	2,470,512	1,442,251	1,903,747	10,007	11,812	32,873	41,311	5,288	8,326	21,372	35,786
Noncorporate businesses, total	9,431	8,931	1,173,458	944,966	846,170	667,953	11,542	10,540	27,185	23,740	4,536	3,860	21,597	16,959
Proprietorships	7,208	7,246	519,775	420,264	350,310	265,864	6,619	6,602	13,691	11,574	1,609	1,301	11,264	8,998
Partnerships	2,223	1,685	653,683	524,702	495,860	402,089	4,923	3,938	13,494	12,166	2,927	2,559	10,333	7,961
Lumber and Wood Products, Except Furniture														
All businesses, total	60,642	56,328	13,979,110	15,610,214	9,893,742	11,152,098	507,905	590,933	339,652	409,518	163,969	218,385	114,173	134,271
Corporations, total	9,182	8,898	11,698,371	13,308,533	8,698,270	9,972,634	367,981	441,863	285,393	348,973	133,711	181,205	75,303	90,929
Small business corporations	1,557	1,176	635,025	708,482	470,237	519,180	18,963	29,624	14,272	20,045	5,937	7,225	2,845	3,824
Noncorporate businesses, total	51,460	47,430	2,280,739	2,301,681	1,195,472	1,179,464	139,924	149,070	54,259	60,545	30,258	37,180	38,870	43,342
Proprietorships	45,947	42,053	1,485,927	1,458,404	668,566	623,853	103,796	110,378	35,598	38,506	19,258	17,962	24,769	24,166
Partnerships	5,513	5,377	794,812	843,277	526,906	555,611	36,128	38,692	18,661	22,039	11,000	19,218	14,101	19,176
Furniture and Fixtures														
All businesses, total	14,979	15,759	7,518,795	9,103,326	5,363,992	6,467,996	124,280	151,856	171,622	222,907	48,153	81,659	78,967	105,509
Corporations, total	6,197	6,926	7,096,354	8,614,509	5,084,992	6,167,333	114,521	141,223	162,395	213,144	45,095	78,005	71,231	93,850
Small business corporations	833	928	318,484	505,913	220,764	368,432	4,489	7,380	5,824	13,734	1,724	1,755	6,105	7,144
Noncorporate businesses, total	8,782	8,833	422,441	488,817	279,000	300,663	9,759	10,633	9,227	9,763	3,058	3,654	7,736	11,659
Proprietorships	7,511	7,462	264,026	332,301	168,234	194,198	7,415	8,320	5,989	6,886	2,241	2,744	5,058	8,486
Partnerships	1,271	1,371	158,415	156,516	110,766	106,465	2,344	2,313	3,238	2,877	817	910	2,678	3,173
Printing and Publishing														
All businesses, total	59,267	60,216	23,688,641	27,158,922	15,109,669	17,305,700	658,770	762,621	577,505	679,860	216,577	283,208	323,338	374,762
Corporations, total	23,633	25,813	22,400,841	25,770,300	14,463,474	16,620,028	609,514	714,484	547,615	648,625	204,059	271,387	288,534	343,594
Small business corporations	3,613	3,797	964,815	836,827	612,741	491,596	26,355	23,759	24,024	21,872	8,786	5,525	13,814	14,332
Noncorporate businesses, total	35,634	34,403	1,287,800	1,388,622	646,195	685,672	49,256	48,137	29,890	31,235	12,518	11,821	34,804	31,168
Proprietorships	30,141	29,569	808,679	896,305	374,194	404,597	37,074	36,118	18,451	19,617	9,709	9,269	24,611	21,331
Partnerships	5,493	4,834	479,121	492,317	272,001	281,075	12,182	12,019	11,439	11,618	2,809	2,552	10,193	9,837

Footnotes at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1968 AND 1969—Continued

[Money amounts in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes		Interest paid		Rent paid	
	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING--Continued														
Chemicals and Allied Products														
All businesses, total	14,319	14,060	51,493,527	56,116,489	31,206,051	34,501,927	2,237,988	2,417,175	956,185	1,138,051	570,242	716,772	404,963	469,333
Corporations, total	10,750	10,146	51,080,634	55,845,735	30,935,254	34,317,787	2,202,607	2,389,979	950,333	1,132,624	566,343	708,010	398,344	465,547
Small business corporations	1,194	525	477,870	226,983	332,135	171,343	10,675	2,924	9,037	3,564	2,656	1,942	5,491	1,474
Noncorporate businesses, total	3,569	3,914	412,893	270,754	270,797	184,140	35,381	27,196	5,852	5,427	3,899	8,762	6,619	3,786
Proprietorships	3,029	3,316	124,092	77,722	76,690	46,094	3,602	2,487	1,967	1,496	1,040	952	2,841	1,766
Partnerships	540	598	288,801	193,032	194,107	138,046	31,779	24,709	3,885	3,931	2,859	7,810	3,778	2,020
Leather and Leather Products														
All businesses, total	4,491	3,917	5,777,505	6,237,788	4,259,170	4,680,106	65,981	79,271	131,981	145,708	59,505	80,914	88,239	101,962
Corporations, total	2,729	2,103	5,664,919	6,124,069	4,182,565	4,601,984	64,709	77,338	129,975	143,865	58,815	80,408	86,443	100,107
Small business corporations	273	209	87,857	112,405	67,678	84,321	704	873	2,805	2,603	253	1,056	1,035	2,786
Noncorporate businesses, total	1,762	1,814	112,586	113,719	76,605	78,122	1,272	1,933	2,006	1,843	690	506	1,796	1,855
Proprietorships	1,466	1,507	51,855	47,576	31,541	31,562	810	1,232	1,049	535	488	163	959	1,034
Partnerships	296	307	60,731	66,143	45,064	46,560	462	701	957	1,308	202	343	837	821
Stone, Clay, and Glass Products														
All businesses, total	18,592	17,238	14,787,051	17,321,463	9,733,041	11,598,389	754,950	862,046	433,823	517,056	181,784	234,599	131,863	146,872
Corporations, total	8,396	8,928	14,227,657	16,820,309	9,424,161	11,321,490	722,345	837,096	417,095	503,397	175,465	229,751	124,264	140,070
Small business corporations	1,290	985	386,352	434,208	262,249	302,911	16,250	14,510	10,881	11,458	2,240	2,518	3,403	1,603
Noncorporate businesses, total	10,196	8,310	559,394	501,154	308,880	276,899	32,605	24,950	16,728	13,659	6,319	4,848	7,599	6,802
Proprietorships	8,501	6,871	346,114	289,178	182,510	144,694	22,021	14,781	10,403	7,767	4,791	2,360	3,604	3,742
Partnerships	1,695	1,439	213,280	211,976	126,370	132,205	10,584	10,169	6,325	5,892	1,528	2,488	3,995	3,060
Primary Metal Industries														
All businesses, total	6,371	6,617	43,811,545	45,113,866	31,400,171	32,765,504	2,230,115	2,278,021	1,130,563	1,200,356	619,238	941,601	267,429	285,703
Corporations, total	4,124	4,384	43,564,459	44,885,126	31,221,828	32,598,836	2,223,230	2,269,875	1,125,345	1,196,761	617,962	941,073	265,570	283,269
Small business corporations	265	570	204,927	214,684	133,527	141,104	3,729	6,133	8,616	4,195	578	4,445	773	1,426
Noncorporate businesses, total	2,247	2,233	247,086	228,740	178,343	166,668	6,885	8,146	5,218	3,595	1,276	528	1,859	2,434
Proprietorships	1,561	1,752	113,419	132,937	82,686	98,560	3,074	3,383	2,511	1,639	890	260	707	1,334
Partnerships	686	481	133,667	95,803	95,657	68,108	3,811	4,763	2,707	1,956	386	268	1,152	1,100
Fabricated Metal Products														
All businesses, total	34,270	32,056	37,152,210	38,336,638	26,253,926	27,117,633	928,559	1,006,331	893,069	952,985	332,474	439,650	333,490	357,215
Corporations, total	23,346	22,239	36,428,652	37,606,424	25,807,834	26,677,999	908,925	987,139	876,701	937,266	327,527	434,922	322,711	345,511
Small business corporations	3,226	2,248	862,915	964,563	566,676	629,205	22,904	23,924	24,329	24,326	4,276	4,068	15,046	12,089
Noncorporate businesses, total	10,924	9,817	723,558	730,214	446,092	439,634	19,634	19,192	16,368	15,719	4,947	4,728	10,779	11,704
Proprietorships	8,781	7,743	361,422	364,222	209,514	202,797	11,765	11,206	8,721	8,417	3,454	2,335	6,440	6,774
Partnerships	2,143	2,074	362,136	365,992	236,578	236,837	7,869	7,986	7,647	7,302	1,493	2,393	4,339	4,930
Machinery, Except Electrical														
All businesses, total	45,602	50,623	50,019,437	55,832,162	31,885,045	36,175,403	1,870,289	2,095,297	1,340,020	1,558,762	586,818	793,428	468,028	555,439
Corporations, total	22,893	25,212	48,781,844	54,585,279	31,208,412	35,509,916	1,817,638	2,041,221	1,312,778	1,532,044	577,540	781,503	448,776	534,198
Small business corporations	2,557	2,793	799,920	1,113,539	520,342	706,514	27,300	32,601	27,343	32,556	5,444	6,379	14,826	22,164
Noncorporate businesses, total	22,709	25,411	1,237,593	1,246,883	676,633	665,487	52,651	54,076	27,242	26,718	9,278	11,925	19,252	21,241
Proprietorships	18,780	21,517	769,230	839,358	396,154	419,688	38,715	42,121	17,199	18,513	6,175	9,242	11,803	16,203
Partnerships	3,929	3,894	468,363	407,525	280,479	245,799	13,936	11,955	10,043	8,205	3,103	2,683	7,449	5,038
Electrical Machinery, Equipment, and Supplies														
All businesses, total	13,692	16,194	46,546,975	52,737,282	32,263,432	36,679,853	1,271,446	1,505,361	1,124,795	1,346,190	598,629	876,308	427,500	499,817
Corporations, total	10,516	11,500	46,362,206	52,580,246	32,146,380	36,577,433	1,262,185	1,501,689	1,121,612	1,343,271	597,496	875,660	423,279	497,419
Small business corporations	854	1,593	186,766	302,021	122,731	191,853	3,745	5,379	4,704	6,734	1,731	1,886	1,792	6,191
Noncorporate businesses, total	3,176	4,694	184,769	157,036	117,052	102,420	9,261	3,672	3,183	2,919	1,133	648	4,221	2,398
Proprietorships	2,487	4,110	94,402	76,030	55,815	44,133	3,057	2,247	1,557	1,805	849	316	2,918	1,512
Partnerships	689	584	90,367	81,006	61,237	58,287	6,204	1,425	1,626	1,114	284	332	1,303	886

Footnotes at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS

[Money amounts in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes		Interest paid		Rent paid	
	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
MANUFACTURING--Continued														
Transportation Equipment														
All businesses, total	9,214	10,883	92,176,721	94,483,112	68,734,346	71,084,028	2,335,213	2,348,310	2,637,971	3,151,353	1,110,522	1,650,299	596,105	598,387
Corporations, total	4,957	5,636	91,957,703	94,198,469	68,589,052	70,886,630	2,330,125	2,341,387	2,632,333	3,144,423	1,108,822	1,648,073	592,027	593,015
Small business corporations	657	720	145,339	242,656	97,819	181,137	3,251	4,192	3,318	6,144	777	569	4,402	2,665
Noncorporate businesses, total	4,257	5,247	219,018	284,643	145,294	197,398	5,088	6,923	5,638	6,930	1,700	2,226	4,078	5,372
Proprietorships	3,513	4,445	132,765	193,025	83,840	129,686	3,063	4,939	3,433	4,686	1,119	1,631	3,065	3,703
Partnerships	744	802	86,253	91,618	61,454	67,712	2,025	1,984	2,205	2,244	581	595	1,013	1,669
Miscellaneous Manufacturing														
All businesses, total	52,297	55,387	124,868,185	137,562,703	81,792,995	90,911,719	4,782,411	5,185,725	6,059,424	6,629,396	1,399,357	1,982,596	1,561,620	1,865,121
Corporations, total	25,018	28,213	123,836,616	136,520,745	81,171,536	90,284,035	4,760,362	5,160,151	6,040,475	6,607,930	1,393,939	1,975,575	1,539,439	1,839,185
Small business corporations	3,622	2,903	1,096,914	1,192,729	762,251	793,969	24,591	22,514	22,523	24,016	8,014	10,001	17,577	18,171
Noncorporate businesses, total	27,279	27,174	1,031,569	1,041,958	621,459	627,684	22,049	25,574	18,949	21,466	5,418	7,021	22,181	25,936
Proprietorships	23,048	22,386	567,337	618,356	314,330	347,690	14,726	18,357	10,848	13,653	3,115	4,157	14,294	18,363
Partnerships	4,231	3,788	464,232	423,602	307,129	279,994	7,323	7,217	8,101	7,813	2,303	2,864	7,887	7,573
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
All businesses, total	366,667	366,212	116,537,354	129,091,823	66,008,551	73,338,624	12,072,208	13,114,785	7,621,294	8,370,562	4,936,687	6,066,196	2,836,966	3,183,454
Corporations, total	65,551	66,944	109,132,172	121,669,836	64,005,891	71,346,721	11,386,819	12,410,656	7,317,244	8,072,485	4,816,195	5,936,437	2,643,327	2,961,591
Small business corporations	10,009	9,157	1,731,667	1,776,628	1,079,902	1,132,893	102,033	91,937	77,361	74,293	23,729	22,553	35,473	30,133
Noncorporate businesses, total	301,116	299,268	7,405,182	7,421,987	2,002,660	1,991,903	685,389	704,129	304,050	298,077	120,492	129,759	193,639	221,863
Proprietorships	285,910	284,708	6,174,955	6,174,338	1,322,468	1,316,047	607,306	610,228	260,673	251,397	104,688	107,284	161,647	177,794
Partnerships	15,206	14,560	1,230,227	1,247,649	680,192	675,856	78,083	93,901	43,377	46,680	15,804	22,475	31,992	44,069
Transportation														
All businesses, total	334,054	330,441	56,319,059	61,823,255	35,386,364	39,393,000	4,989,848	5,310,488	2,812,873	2,970,710	1,612,139	1,971,599	2,351,247	2,605,253
Corporations, total	51,263	51,967	49,400,081	54,932,363	33,491,198	37,534,836	4,347,564	4,657,485	2,525,044	2,694,392	1,498,094	1,851,043	2,164,999	2,394,468
Small business corporations	7,838	7,760	1,529,571	1,626,714	976,149	1,061,359	80,689	75,118	68,338	67,265	17,639	17,907	32,221	27,688
Noncorporate businesses, total	282,791	278,474	6,918,978	6,890,892	1,895,166	1,858,164	642,284	653,003	287,829	276,318	114,045	120,556	186,248	210,785
Proprietorships	270,145	266,276	5,831,769	5,816,074	1,276,901	1,254,620	575,422	575,000	248,956	238,122	100,085	100,931	157,548	170,465
Partnerships	12,646	12,198	1,087,209	1,074,818	618,265	603,544	66,862	78,003	38,873	38,196	13,960	19,625	28,700	40,320
Railroad transportation														
All businesses, total	417	391	12,086,719	13,511,888	8,332,335	9,434,853	1,336,339	1,421,163	995,392	1,056,433	588,552	681,876	1,084,044	1,152,642
Corporations, total	417	391	12,086,719	13,511,888	8,332,335	9,434,853	1,336,339	1,421,163	995,392	1,056,433	588,552	681,876	1,084,044	1,152,642
Small business corporations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)
Noncorporate businesses, total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proprietorships	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnerships	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local transportation														
All businesses, total	62,917	61,632	3,015,396	2,989,359	1,601,041	1,540,490	289,374	269,831	161,120	148,810	65,804	82,783	70,382	78,033
Corporations, total	8,999	8,575	2,487,793	2,392,836	1,530,281	1,454,631	238,605	213,748	144,518	129,308	56,242	74,119	45,614	52,078
Small business corporations	1,165	1,173	148,506	202,795	93,160	118,850	9,301	12,576	6,924	9,226	1,372	3,288	1,963	4,028
Noncorporate businesses, total	53,918	53,057	527,603	596,523	70,760	85,859	50,769	56,083	16,602	19,502	9,562	8,664	24,768	25,955
Proprietorships	53,010	52,337	480,868	551,907	49,327	67,735	45,682	50,569	14,591	16,798	8,385	7,414	23,938	24,947
Partnerships	908	720	46,735	44,616	21,433	18,124	5,087	5,514	2,011	2,704	1,177	1,250	830	1,008
Trucking and warehousing														
All businesses, total	233,275	231,521	22,467,997	24,506,866	12,795,028	14,081,142	1,377,640	1,538,774	1,196,636	1,275,812	289,007	379,562	605,909	711,017
Corporations, total	26,128	27,349	16,983,877	19,039,020	11,451,631	12,759,104	836,089	984,073	946,298	1,030,790	196,707	280,766	467,887	555,415
Small business corporations	3,891	3,812	997,008	1,063,970	607,471	702,017	50,312	51,622	53,378	50,330	11,526	11,584	19,259	14,412
Noncorporate businesses, total	207,147	204,172	5,484,120	5,467,846	1,343,397	1,322,038	541,551	554,701	250,338	245,022	92,300	98,796	138,022	155,602
Proprietorships	197,601	195,039	4,703,755	4,697,159	931,524	908,548	488,860	499,359	218,956	213,249	82,401	87,365	113,663	131,946
Partnerships	9,546	9,133	780,365	770,687	411,873	413,490	52,691	55,342	31,382	31,773	9,899	11,431	24,359	23,656

Footnotes at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1968 AND 1969—Continued

[Money amounts in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes		Interest paid		Rent paid	
	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES--Continued														
Transportation--Continued														
Water transportation														
All businesses, total	13,653	13,912	4,825,497	4,452,572	3,379,292	3,205,554	360,841	315,721	101,061	90,675	137,916	148,293	116,526	76,047
Corporations, total	4,763	5,051	4,601,763	4,244,480	3,312,161	3,132,068	334,382	297,880	96,604	86,302	131,343	142,332	105,277	64,604
Small business corporations	761	623	89,267	64,303	59,351	45,004	9,499	4,512	2,339	1,624	2,162	1,237	2,437	1,118
Noncorporate businesses, total	8,890	8,861	223,734	208,092	67,131	73,486	26,459	17,841	4,457	4,373	6,573	5,961	11,249	11,443
Proprietorships	7,965	7,965	169,142	128,034	41,237	41,632	22,546	11,636	3,127	3,230	5,707	2,548	10,319	3,835
Partnerships	925	896	54,592	80,058	25,894	31,854	3,913	6,205	1,330	1,143	866	3,413	930	7,608
Air transportation														
All businesses, total	8,356	7,186	8,837,199	10,207,031	5,876,018	6,962,659	1,229,750	1,343,308	189,495	227,772	319,479	424,338	379,973	483,014
Corporations, total	4,069	3,317	8,726,151	10,128,410	5,822,835	6,928,916	1,216,212	1,333,031	187,669	226,446	316,845	421,791	377,885	479,954
Small business corporations	1,172	769	68,506	61,676	45,446	39,831	9,037	4,372	1,330	1,894	2,316	1,507	2,771	2,075
Noncorporate businesses, total	4,287	3,869	111,048	78,621	53,183	33,743	13,538	10,277	1,826	1,326	2,634	2,547	2,088	3,060
Proprietorships	4,048	3,424	79,495	59,734	28,021	25,460	13,238	7,035	1,698	1,042	2,551	1,962	1,523	2,248
Partnerships	239	445	31,553	18,887	25,162	8,283	300	3,242	128	284	83	585	565	812
Other transportation														
All businesses, total	15,436	15,799	5,086,251	6,155,539	3,402,650	4,168,302	395,904	421,691	169,169	171,208	211,381	254,747	94,413	104,500
Corporations, total	6,887	7,284	4,513,778	5,615,729	3,041,955	3,825,264	385,937	407,590	154,563	165,113	208,405	250,159	84,292	89,775
Small business corporations	847	1,331	225,564	232,237	170,230	155,209	2,529	2,001	4,296	4,108	263	288	5,376	5,487
Noncorporate businesses, total	8,549	8,515	572,473	539,810	360,695	343,038	9,967	14,101	14,606	6,095	2,976	4,588	10,121	14,725
Proprietorships	7,521	7,511	398,509	379,240	226,792	211,245	5,096	6,401	10,584	3,803	1,041	1,642	8,105	7,489
Partnerships	1,028	1,004	173,964	160,570	133,903	131,793	4,871	7,700	4,022	2,292	1,935	2,946	2,016	7,236
Communication														
All businesses, total	10,084	9,386	27,038,870	30,545,446	13,687,331	15,158,340	2,966,308	3,240,318	1,889,878	2,148,090	1,058,662	1,316,138	336,808	389,291
Corporations, total	7,479	6,871	26,926,511	30,423,926	13,650,645	15,122,188	2,959,930	3,232,220	1,886,562	2,143,905	1,057,256	1,314,185	334,085	385,755
Small business corporations	1,322	830	106,317	88,128	50,048	43,619	11,335	12,758	4,946	4,013	3,754	3,865	2,308	1,750
Noncorporate businesses, total	2,605	2,515	112,359	121,520	36,686	36,152	6,378	8,098	3,316	4,185	1,406	1,953	2,723	3,536
Proprietorships	2,024	2,054	66,169	70,901	14,894	11,135	3,821	4,334	2,033	2,365	838	1,071	1,443	1,870
Partnerships	581	461	46,190	50,619	21,792	25,017	2,557	3,764	1,283	1,820	568	882	1,280	1,666
Electric, Gas, and Sanitary Services														
All businesses, total	22,530	26,385	33,179,425	36,723,122	16,934,856	18,787,284	4,116,052	4,563,979	2,918,543	3,251,762	2,265,886	2,778,459	148,911	188,910
Corporations, total	6,810	8,106	32,805,580	36,313,547	16,864,048	18,689,697	4,079,325	4,520,951	2,905,638	3,234,188	2,260,845	2,771,209	144,243	181,368
Small business corporations	849	567	95,779	61,786	53,705	27,915	10,009	4,061	4,077	3,015	2,336	781	944	695
Noncorporate businesses, total	15,720	18,279	373,845	409,575	70,808	97,587	36,727	43,028	12,905	17,574	5,041	7,250	4,668	7,542
Proprietorships	13,741	16,378	277,017	287,363	30,673	50,292	28,063	30,894	9,684	10,910	3,765	5,282	2,656	5,459
Partnerships	1,979	1,901	96,828	122,212	40,135	47,295	8,664	12,134	3,221	6,664	1,276	1,968	2,012	2,083
WHOLESALE AND RETAIL TRADE														
All businesses, total	2,590,943	2,689,379	583,828,137	641,715,742	449,065,408	492,322,913	5,572,617	6,209,111	8,152,728	9,273,784	3,384,647	4,388,878	8,545,481	9,577,614
Corporations, total	471,979	524,567	442,509,642	497,415,390	343,742,205	385,199,829	3,865,414	4,422,832	6,009,315	6,960,939	2,752,319	3,710,790	6,138,955	7,062,619
Small business corporations	81,579	92,525	33,440,597	40,654,541	25,625,360	31,138,155	273,505	365,103	433,578	531,189	148,309	221,957	447,886	547,354
Noncorporate businesses, total	2,118,964	2,164,812	141,318,495	144,300,352	105,323,203	107,123,084	1,707,203	1,786,279	2,143,413	2,312,845	632,328	678,088	2,406,526	2,514,995
Proprietorships	1,909,640	1,958,469	106,886,227	110,286,226	79,331,819	81,530,616	1,356,218	1,430,499	1,640,229	1,782,940	481,473	523,127	1,909,248	2,021,576
Partnerships	209,324	206,343	34,432,268	34,014,126	25,991,384	25,592,468	350,985	355,780	503,184	529,905	150,855	154,961	497,278	493,419
Wholesale Trade														
All businesses, total	453,664	472,509	235,450,346	261,196,662	195,259,179	215,507,335	1,638,880	1,854,805	2,684,252	2,988,944	1,266,229	1,650,410	1,503,315	1,726,265
Corporations, total	153,110	172,138	204,041,662	229,180,568	170,796,173	190,596,872	1,322,902	1,511,992	2,382,728	2,658,606	1,148,695	1,525,702	1,264,963	1,473,833
Small business corporations	23,358	28,375	14,447,938	17,262,447	11,709,926	13,883,202	93,170	126,613	152,225	175,945	54,502	84,454	103,255	131,004
Noncorporate businesses, total	300,554	300,371	31,408,684	32,016,094	24,463,006	24,910,463	315,978	342,813	301,524	330,338	117,534	124,708	238,352	252,432
Proprietorships	268,392	267,180	20,432,113	20,961,098	15,459,021	15,906,687	233,568	251,131	195,316	206,553	76,738	78,839	162,914	176,841
Partnerships	32,162	33,191	10,976,571	11,054,996	9,003,985	9,003,776	82,410	91,682	106,208	123,785	40,796	45,869	75,438	75,591

Footnotes at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1968 AND 1969—Continued

[Money amounts in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes		Interest paid		Rent paid	
	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE--Continued														
Wholesale Trade--Continued														
Motor vehicles and automotive equipment														
All businesses, total	27,493	27,382	11,667,214	13,957,138	9,248,528	10,962,544	68,931	89,358	111,851	147,172	46,780	70,594	98,996	117,224
Corporations, total	11,618	13,265	10,194,941	12,194,558	8,167,908	9,644,764	55,115	72,498	97,266	125,753	39,766	63,316	86,520	102,212
Small business corporations	1,964	2,004	929,222	779,582	734,822	579,794	7,580	7,265	9,650	10,605	3,703	3,753	9,050	7,030
Noncorporate businesses, total	15,875	14,117	1,472,273	1,762,580	1,080,620	1,317,780	13,816	16,860	14,585	21,419	7,014	7,278	12,476	15,012
Proprietorships	13,904	11,639	1,074,227	1,243,642	799,873	946,373	10,804	12,558	9,967	15,056	4,849	5,260	8,059	9,960
Partnerships	1,971	2,478	398,046	518,938	280,747	371,407	3,012	4,302	4,618	6,363	2,165	2,018	4,417	5,052
Drugs, chemicals, and allied products														
All businesses, total	13,243	19,266	9,877,481	12,909,810	7,970,002	10,446,426	78,022	100,742	74,927	114,131	52,331	97,200	59,497	75,945
Corporations, total	6,909	7,626	9,453,662	12,471,990	7,686,121	10,150,204	72,723	95,820	70,908	108,300	50,804	94,887	55,262	69,367
Small business corporations	804	1,080	354,327	849,937	297,355	739,978	1,151	2,659	2,762	4,065	2,284	5,578	1,455	4,766
Noncorporate businesses, total	6,334	11,640	423,819	437,820	283,881	296,222	5,299	4,922	4,019	5,831	1,527	2,313	4,235	6,578
Proprietorships	5,260	10,406	252,249	295,522	159,132	189,600	3,920	3,847	2,418	4,398	1,057	1,916	2,548	4,941
Partnerships	1,074	1,234	171,570	142,298	124,749	106,622	1,379	1,075	1,601	1,433	470	397	1,687	1,637
Dry goods and apparel														
All businesses, total	20,849	25,070	10,533,926	11,487,578	8,522,630	9,032,166	46,889	57,542	100,743	125,578	79,291	120,550	79,401	103,531
Corporations, total	7,732	9,878	9,558,023	10,483,141	7,859,091	8,367,190	39,752	49,138	92,442	117,046	75,764	117,184	65,729	85,636
Small business corporations	1,561	2,165	1,264,840	1,158,781	1,073,031	897,426	1,864	3,589	7,433	10,099	4,387	12,878	7,770	10,686
Noncorporate businesses, total	13,117	15,192	975,903	1,004,437	663,539	664,976	7,137	8,404	8,301	8,532	3,527	3,366	13,672	17,895
Proprietorships	11,330	13,723	465,081	590,363	271,025	344,374	5,237	6,841	3,042	4,358	1,800	1,724	7,418	13,161
Partnerships	1,787	1,469	510,822	414,074	392,514	320,602	1,900	1,563	5,259	4,174	1,727	1,642	6,254	4,734
Groceries and related products														
All businesses, total	63,403	59,046	47,134,783	55,551,381	41,332,140	48,926,863	255,644	294,340	287,424	347,675	137,983	183,139	232,095	272,648
Corporations, total	16,553	19,636	39,268,921	47,906,457	34,680,411	42,457,955	195,743	232,452	241,254	297,586	121,067	164,617	193,352	233,453
Small business corporations	2,968	2,956	2,731,455	3,177,325	2,295,327	2,719,947	12,444	16,215	19,958	19,331	5,973	6,621	13,007	20,214
Noncorporate businesses, total	46,850	39,410	7,865,862	7,644,924	6,651,729	6,468,908	59,901	61,888	46,170	50,089	16,916	18,522	38,743	39,195
Proprietorships	42,070	34,072	4,782,051	4,559,164	4,002,074	3,827,175	41,173	41,318	27,007	29,833	10,074	10,693	23,816	24,339
Partnerships	4,780	5,338	3,083,811	3,085,760	2,649,655	2,641,733	18,728	20,570	19,163	20,256	6,842	7,829	14,927	14,856
Farm products--raw materials														
All businesses, total	24,364	24,423	21,279,049	22,177,512	19,823,190	20,485,589	144,134	157,175	83,012	93,388	140,896	152,145	49,089	60,718
Corporations, total	5,417	6,664	15,902,907	16,262,042	14,887,712	15,016,151	110,501	124,116	67,777	79,243	117,842	129,995	35,540	47,924
Small business corporations	1,093	1,659	1,621,545	1,631,312	1,524,683	1,483,177	7,162	16,848	7,080	8,758	3,674	10,525	2,880	5,224
Noncorporate businesses, total	18,947	17,759	5,376,142	5,915,470	4,935,478	5,469,438	33,633	33,059	15,235	14,145	23,054	22,150	13,549	12,794
Proprietorships	16,574	15,829	3,551,951	4,150,569	3,245,839	3,820,788	24,092	23,517	10,200	10,070	14,244	12,867	8,644	8,695
Partnerships	2,373	1,930	1,824,191	1,764,901	1,689,639	1,648,650	9,541	9,542	5,035	4,075	8,810	9,283	4,905	4,099
Electrical goods														
All businesses, total	15,558	18,892	11,603,160	12,770,920	9,243,787	10,065,817	50,732	64,085	107,639	133,101	55,765	73,477	75,948	96,407
Corporations, total	8,925	10,626	10,972,357	12,168,169	8,800,587	9,648,262	45,228	57,167	101,461	127,336	53,168	70,631	70,556	89,328
Small business corporations	1,445	1,956	627,813	1,100,230	442,092	802,975	4,746	5,398	8,270	19,001	4,210	4,486	8,458	14,849
Noncorporate businesses, total	6,633	8,266	630,803	602,751	443,200	417,555	5,504	6,918	6,178	5,765	2,597	2,846	5,392	7,079
Proprietorships	5,873	7,167	380,535	350,576	248,245	224,568	4,182	5,209	4,000	3,356	1,940	1,621	3,536	4,660
Partnerships	760	1,099	250,268	252,175	194,955	192,987	1,322	1,709	2,178	2,409	657	1,225	1,856	2,419
Hardware, and plumbing and heating equipment														
All businesses, total	14,254	17,454	9,926,262	11,110,672	7,778,273	8,655,792	56,586	66,430	105,852	127,132	52,955	64,224	71,804	88,371
Corporations, total	7,925	9,681	9,277,683	10,428,626	7,334,247	8,187,977	49,905	58,347	98,779	118,597	50,496	61,311	65,278	80,601
Small business corporations	1,055	1,301	537,205	577,303	419,404	431,224	2,628	2,918	5,993	6,996	1,638	3,117	3,783	5,320
Noncorporate businesses, total	6,329	7,773	648,579	682,046	444,026	467,815	6,681	8,083	7,073	8,535	2,459	2,913	6,526	7,770
Proprietorships	5,277	6,786	363,577	419,946	233,363	275,524	4,748	6,332	3,749	5,389	1,416	1,845	4,331	5,247
Partnerships	1,052	987	285,002	262,100	210,663	192,291	1,933	1,751	3,324	3,146	1,043	1,068	2,195	2,523

Footnotes at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1968 AND 1969—Continued

[Money amounts in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes		Interest paid		Rent paid	
	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969
	(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														
All businesses, total	50,719	49,163	20,726,086	24,144,031	15,809,092	18,241,403	199,765	246,597	217,761	265,616	163,782	214,649	167,198	200,707
Corporations, total	22,885	25,695	18,624,981	22,230,303	14,374,013	16,961,681	171,880	219,264	198,431	246,426	152,501	204,534	144,582	178,016
Small business corporations	3,212	3,509	1,357,619	1,580,067	1,026,521	1,189,401	11,191	17,928	10,517	14,242	8,250	9,597	10,938	11,189
Noncorporate businesses, total	27,834	23,468	2,101,105	1,913,728	1,435,079	1,279,722	27,885	27,333	19,330	19,190	11,281	10,115	22,616	22,691
Proprietorships	23,683	20,416	1,401,750	1,273,812	920,782	829,126	19,836	18,520	12,424	11,875	6,727	6,643	16,002	15,709
Partnerships	4,151	3,052	699,355	639,916	514,297	450,596	8,049	8,813	6,906	7,315	4,554	3,472	6,614	6,982
Alcoholic beverages														
All businesses, total	8,148	7,555	13,400,691	13,126,240	11,048,522	10,755,081	53,120	56,422	545,247	569,479	26,418	38,044	45,987	48,440
Corporations, total	4,615	3,789	12,138,432	11,856,402	10,003,670	9,707,487	43,596	46,539	522,071	539,457	23,481	34,716	39,495	42,724
Small business corporations	861	896	999,664	1,111,933	799,715	903,169	5,826	8,562	32,424	14,566	2,801	2,710	5,746	3,842
Noncorporate businesses, total	3,533	3,766	1,262,259	1,269,838	1,044,852	1,047,594	9,524	9,883	23,176	30,022	2,937	3,328	6,492	5,716
Proprietorships	2,788	2,926	781,831	710,685	642,691	581,010	6,675	6,907	15,495	15,214	2,039	2,200	3,998	2,985
Partnerships	745	840	480,428	559,153	402,161	466,584	2,849	2,976	7,681	14,808	898	1,128	2,494	2,731
Lumber and construction materials														
All businesses, total	15,031	16,028	10,494,451	10,833,638	8,813,108	8,986,706	72,670	90,476	88,130	109,124	57,886	83,195	55,684	66,892
Corporations, total	7,779	7,753	9,417,994	9,657,656	7,949,687	8,075,062	61,281	73,586	80,278	98,437	53,558	76,178	49,803	61,155
Small business corporations	932	1,042	749,115	708,827	606,458	568,022	5,015	3,841	6,622	10,617	3,036	4,659	3,888	5,352
Noncorporate businesses, total	7,252	8,275	1,076,457	1,175,982	863,421	911,644	11,389	16,890	7,852	10,687	4,328	7,017	5,881	5,737
Proprietorships	6,421	7,054	636,163	682,649	497,451	504,319	6,589	11,843	4,058	6,792	1,973	3,946	3,851	4,129
Partnerships	831	1,221	440,294	493,333	365,970	407,325	4,800	5,047	3,794	3,895	2,355	3,071	2,030	1,608
Other wholesale trade														
All businesses, total	200,602	208,230	68,807,243	73,127,742	55,669,907	58,948,948	612,387	631,638	961,666	956,548	452,142	553,193	567,616	595,382
Corporations, total	52,752	57,525	59,231,761	63,521,224	49,052,726	52,380,139	477,178	483,065	812,061	800,425	410,248	508,333	458,846	483,417
Small business corporations	7,462	9,806	3,275,133	4,587,150	2,490,518	3,568,089	33,563	41,390	41,516	57,665	14,546	20,530	36,280	42,532
Noncorporate businesses, total	147,850	150,705	9,575,482	9,606,518	6,617,181	6,568,809	135,209	148,573	149,605	156,123	41,894	44,860	108,770	111,965
Proprietorships	135,212	137,162	6,742,698	6,684,170	4,438,546	4,363,830	106,312	114,239	102,956	100,212	30,619	30,124	80,711	83,015
Partnerships	12,638	13,543	2,832,784	2,922,348	2,178,635	2,204,979	28,897	34,334	46,649	55,911	11,275	14,736	28,059	28,950
Retail Trade														
All businesses, total	2,112,041	2,188,660	343,933,366	379,194,906	250,429,107	275,891,983	3,883,224	4,327,802	5,404,891	6,262,064	2,097,908	2,727,343	6,983,361	7,823,731
Corporations, total	314,602	351,810	235,504,058	267,615,317	170,669,086	194,151,310	2,512,364	2,898,450	3,585,485	4,290,187	1,589,087	2,178,189	4,838,249	5,571,910
Small business corporations	58,001	63,997	18,946,530	23,340,372	13,880,470	17,223,745	180,009	238,032	280,716	354,766	93,771	137,489	343,947	415,859
Noncorporate businesses, total	1,797,439	1,836,850	108,429,308	111,579,589	79,760,021	81,740,673	1,370,860	1,429,352	1,819,406	1,971,877	508,821	549,154	2,145,112	2,251,821
Proprietorships	1,622,676	1,664,037	85,489,751	88,649,279	63,156,453	65,173,511	1,108,087	1,165,535	1,430,927	1,566,045	400,639	440,140	1,728,663	1,834,353
Partnerships	174,763	172,813	22,939,557	22,930,310	16,603,568	16,567,162	262,773	263,817	388,479	405,832	108,182	109,014	416,449	417,468
Building materials, hardware, and farm equipment														
All businesses, total	96,421	97,607	20,556,457	22,748,201	15,615,558	17,156,267	233,859	250,562	324,435	376,844	136,688	172,507	193,871	222,444
Corporations, total	29,281	31,716	14,128,693	16,249,560	10,743,313	12,293,440	150,732	167,831	217,345	266,105	93,629	129,094	133,667	160,439
Small business corporations	5,892	6,674	2,247,399	2,752,889	1,734,465	2,078,261	18,018	27,708	31,236	47,885	10,528	17,017	16,636	23,366
Noncorporate businesses, total	67,140	65,891	6,427,764	6,498,641	4,872,245	4,862,827	83,127	82,731	107,090	110,739	43,059	43,413	60,204	62,005
Proprietorships	55,903	55,103	4,450,918	4,556,493	3,387,643	3,402,847	60,600	61,148	76,043	78,502	31,832	33,591	42,917	45,727
Partnerships	11,237	10,788	1,976,846	1,942,148	1,484,602	1,459,980	22,527	21,583	31,047	32,237	11,227	9,822	17,287	16,278
General merchandise stores														
All businesses, total	336,920	383,540	54,144,527	59,879,033	34,330,717	38,057,052	789,272	903,048	1,138,781	1,379,571	664,835	915,139	1,297,636	1,485,414
Corporations, total	16,616	19,992	48,194,252	54,102,208	30,153,645	34,020,323	673,227	783,451	1,053,500	1,288,551	636,394	882,371	1,204,176	1,390,753
Small business corporations	2,495	2,415	742,599	548,950	516,587	360,370	9,744	7,548	12,305	9,547	5,149	2,129	12,955	12,516
Noncorporate businesses, total	320,304	363,548	5,950,275	5,776,825	4,177,072	4,036,729	116,045	119,597	85,281	91,020	28,441	32,768	93,460	94,661
Proprietorships	310,381	354,871	4,707,953	4,680,226	3,289,489	3,259,919	94,386	102,069	64,034	71,815	22,437	27,480	72,168	74,570
Partnerships	9,923	8,677	1,242,322	1,096,599	887,583	776,810	21,659	17,528	21,247	19,205	6,004	5,288	21,292	20,091

Footnotes at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1968 AND 1969—Continued

[Money amounts in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes		Interest paid		Rent paid	
	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE--Continued														
Retail Trade--Continued														
Food stores														
All businesses, total	285,793	282,790	75,161,720	81,588,268	60,015,413	65,077,012	738,979	784,222	841,938	940,495	167,773	186,419	1,034,075	1,153,218
Corporations, total	22,574	25,414	53,044,617	58,943,891	41,968,847	46,664,766	515,778	559,691	544,374	624,774	105,739	121,691	792,567	875,896
Small business corporations	4,035	5,136	2,434,202	3,543,052	1,904,877	2,812,273	26,425	30,074	26,796	35,041	7,359	6,706	28,958	44,113
Noncorporate businesses, total	263,219	257,376	22,117,103	22,644,377	18,046,566	18,412,246	223,201	224,531	297,564	315,721	62,034	64,728	241,508	277,322
Proprietorships	236,493	231,718	17,221,888	17,919,498	14,124,790	14,644,116	179,584	181,075	232,893	247,469	50,211	51,389	187,287	224,460
Partnerships	26,726	25,658	4,895,215	4,724,879	3,921,776	3,768,130	43,617	43,456	64,671	68,252	11,823	13,339	54,221	52,862
Automotive dealers and service stations														
All businesses, total	372,498	382,117	91,327,923	102,967,879	75,567,585	85,190,394	561,405	660,734	896,010	1,056,149	515,392	704,259	1,106,175	1,254,975
Corporations, total	51,327	59,105	57,712,594	68,636,859	48,617,627	57,717,699	326,397	414,164	493,951	638,785	376,044	556,700	520,053	651,518
Small business corporations	9,045	9,793	6,045,698	7,583,439	5,050,281	6,391,360	32,438	39,616	58,919	65,491	35,358	54,144	53,434	63,362
Noncorporate businesses, total	321,171	323,012	33,615,329	34,331,020	26,949,958	27,472,695	235,008	246,570	402,059	417,364	139,348	147,559	586,122	603,457
Proprietorships	286,291	288,131	27,698,023	28,303,861	22,209,182	22,653,245	195,060	205,053	329,592	343,017	108,590	115,654	504,446	515,737
Partnerships	34,880	34,881	5,917,306	6,027,159	4,740,776	4,819,450	39,948	41,517	72,467	74,347	30,758	31,905	81,676	87,720
Automobile and truck dealers														
All businesses, total	80,090	78,598	58,480,312	66,097,448	50,252,238	56,810,078	260,073	304,588	412,614	495,288	379,652	525,912	426,113	495,582
Corporations, total	28,518	31,223	48,749,341	57,026,633	41,912,427	49,078,001	218,778	265,718	346,832	422,220	308,714	454,035	358,281	440,706
Small business corporations	5,271	4,929	5,143,579	6,317,401	4,441,887	5,453,570	19,865	23,917	35,087	45,509	30,726	42,474	33,153	41,281
Noncorporate businesses, total	51,572	47,375	9,730,971	9,070,815	8,339,811	7,732,077	41,295	38,870	65,782	73,068	70,938	71,877	67,832	54,876
Proprietorships	44,224	40,139	6,958,464	6,375,533	5,973,279	5,432,222	28,047	26,782	46,726	53,804	50,524	51,272	51,085	38,460
Partnerships	7,348	7,236	2,772,507	2,695,282	2,366,532	2,299,855	13,248	12,088	19,056	19,264	20,414	20,605	16,747	16,416
Gasoline service stations														
All businesses, total	237,426	244,589	23,995,280	26,060,104	18,755,673	20,357,915	190,187	217,351	356,325	399,753	50,827	59,741	534,717	587,013
Corporations, total	9,366	10,160	3,573,417	4,398,556	2,732,465	3,327,528	40,828	56,646	69,580	108,958	13,512	20,099	62,602	89,051
Small business corporations	1,624	1,998	459,932	526,704	329,666	391,094	4,779	5,930	16,502	9,191	806	1,782	12,564	12,597
Noncorporate businesses, total	228,060	234,429	20,421,863	21,661,548	16,023,208	17,030,387	149,359	160,705	286,745	290,795	37,315	39,642	472,115	497,962
Proprietorships	206,298	212,329	17,948,276	19,005,609	14,133,784	15,009,118	130,987	139,626	243,929	245,609	32,659	34,615	418,403	437,545
Partnerships	21,762	22,100	2,473,587	2,655,939	1,889,424	2,021,269	18,372	21,079	42,816	45,186	4,656	5,027	53,712	60,417
Other automotive dealers														
All businesses, total	54,981	58,931	8,852,331	10,810,327	6,559,674	8,022,4[illegible]	111,145	138,795	127,071	161,108	84,913	118,606	145,345	172,380
Corporations, total	13,442	17,723	5,389,836	7,211,670	3,972,735	5,312,170	66,791	91,800	77,539	107,607	53,818	82,566	99,170	121,761
Small business corporations	2,151	2,866	442,187	739,334	278,728	546,696	7,803	9,769	7,330	10,791	3,826	9,888	7,712	9,484
Noncorporate businesses, total	41,539	41,208	3,462,495	3,598,657	2,586,939	2,710,231	44,354	46,995	49,532	53,501	31,095	36,040	46,175	50,619
Proprietorships	35,769	35,663	2,791,283	2,922,719	2,102,119	2,211,905	36,026	38,645	38,937	43,604	25,407	29,767	34,958	39,732
Partnerships	5,770	5,545	671,212	675,938	484,820	498,326	8,328	8,350	10,595	9,897	5,688	6,273	11,217	10,887
Apparel and accessory stores														
All businesses, total	103,292	99,489	17,901,244	18,732,400	11,545,336	11,887,884	159,365	162,187	307,140	331,477	81,361	86,515	803,237	894,966
Corporations, total	34,429	35,483	13,446,845	14,397,742	8,603,093	9,049,666	115,663	121,702	231,904	252,774	57,523	65,295	645,006	739,282
Small business corporations	6,746	6,028	1,318,116	1,357,011	830,220	837,119	12,092	11,944	23,444	24,636	4,314	5,678	53,918	56,027
Noncorporate businesses, total	68,863	64,006	4,454,399	4,334,658	2,942,243	2,838,218	43,702	40,485	75,236	78,703	23,838	21,220	158,231	155,684
Proprietorships	57,697	53,550	3,188,590	3,113,386	2,125,606	2,062,269	32,372	30,236	54,002	55,855	17,970	16,708	114,214	112,911
Partnerships	11,166	10,456	1,265,809	1,221,272	816,637	775,949	11,330	10,249	21,234	22,848	5,868	4,512	44,017	42,773
Furniture, home furnishings, and equipment														
All businesses, total	119,866	131,477	17,259,776	19,041,486	11,514,970	12,564,035	175,144	198,287	293,106	343,600	121,029	152,237	410,368	480,901
Corporations, total	29,097	32,227	11,231,259	12,555,934	7,421,142	8,124,663	92,123	108,742	190,245	230,497	83,875	107,969	287,599	350,161
Small business corporations	6,144	6,553	1,682,382	1,762,238	1,126,079	1,147,004	12,981	17,261	26,579	32,839	7,320	12,656	45,713	48,482
Noncorporate businesses, total	90,769	99,250	6,028,517	6,485,552	4,093,828	4,439,372	83,021	89,545	102,861	113,103	37,154	44,268	122,769	130,740
Proprietorships	79,454	87,986	4,573,290	5,021,376	3,134,333	3,460,894	66,110	72,877	77,101	87,872	28,244	35,488	93,079	104,406
Partnerships	11,315	11,264	1,455,227	1,464,176	959,495	978,478	16,911	16,668	25,760	25,231	8,910	8,780	29,690	26,334

Footnotes at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1968 AND 1969—Continued

[Money amounts in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes		Interest paid		Rent paid	
	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
WHOLESALE AND RETAIL TRADE--Continued														
Retail Trade—Continued														
Eating and drinking places														
All businesses, total	387,880	390,012	25,521,701	28,247,797	12,668,211	13,831,950	672,504	767,319	889,594	1,018,101	187,498	239,867	1,143,654	1,245,735
Corporations, total	58,289	65,853	12,760,818	14,353,542	5,842,817	6,433,736	341,802	395,930	436,862	502,184	99,286	131,043	645,813	699,561
Small business corporations	9,153	10,327	1,308,095	1,891,188	567,385	880,494	33,247	51,267	47,805	69,690	9,518	15,132	60,535	89,849
Noncorporate businesses, total	329,591	324,159	12,760,883	13,894,255	6,825,394	7,398,214	330,702	371,389	452,732	515,917	88,212	108,824	497,841	546,174
Proprietorships	294,459	289,463	10,309,271	11,436,477	5,629,940	6,191,293	271,802	308,841	367,899	425,390	70,619	90,920	405,927	454,809
Partnerships	35,132	34,696	2,451,612	2,457,778	1,195,454	1,206,921	58,900	62,548	84,833	90,527	17,593	17,904	91,914	91,365
Drug and proprietary stores														
All businesses, total	49,818	48,449	12,292,948	13,240,532	8,509,877	9,170,987	115,219	125,191	198,214	207,103	46,018	55,576	319,518	360,173
Corporations, total	17,236	18,033	8,437,589	9,365,730	5,910,249	6,552,902	73,671	85,728	133,142	138,727	31,777	42,128	239,070	278,351
Small business corporations	4,413	3,582	966,101	1,029,582	659,229	687,823	8,341	11,269	17,932	16,261	3,283	4,393	20,027	25,298
Noncorporate businesses, total	32,582	30,416	3,855,359	3,874,802	2,599,628	2,618,085	41,548	39,463	65,072	68,376	14,241	13,448	80,448	81,822
Proprietorships	27,407	25,069	2,944,666	2,920,917	1,997,461	1,989,155	33,208	31,556	49,134	51,237	11,855	11,310	60,219	60,693
Partnerships	5,175	5,347	910,693	953,885	602,167	628,930	8,340	7,907	15,938	17,139	2,386	2,138	20,229	21,129
Liquor stores														
All businesses, total	39,214	41,679	5,322,810	6,900,776	4,238,076	5,609,564	46,713	51,138	105,636	128,372	20,691	22,052	99,698	112,138
Corporations, total	7,656	9,659	2,064,069	3,391,137	1,621,080	2,774,795	17,335	21,226	36,688	50,948	7,839	9,540	48,207	61,096
Small business corporations	1,315	2,296	500,775	662,758	369,456	523,439	4,014	6,050	7,037	12,391	1,730	2,906	16,349	12,022
Noncorporate businesses, total	31,558	32,020	3,258,741	3,509,639	2,616,996	2,834,769	29,378	29,912	68,948	77,424	12,852	12,512	51,491	51,042
Proprietorships	26,321	26,914	2,479,622	2,770,103	2,007,140	2,254,377	21,762	22,408	52,314	60,579	10,076	9,810	39,308	39,353
Partnerships	5,237	5,106	779,119	739,536	609,856	580,392	7,616	7,504	16,634	16,845	2,776	2,702	12,183	11,689
Other retail trade														
All businesses, total	320,339	331,500	24,444,260	25,848,534	16,423,364	17,346,838	390,764	425,114	410,037	480,352	156,623	192,772	575,129	613,767
Corporations, total	48,097	54,328	14,483,322	15,618,714	9,787,273	10,519,320	205,636	239,985	247,474	296,842	96,981	132,358	322,091	364,853
Small business corporations	8,763	11,194	1,701,163	2,209,265	1,121,891	1,505,602	22,709	35,295	28,663	40,985	9,212	16,728	35,422	40,824
Noncorporate businesses, total	272,242	277,172	9,960,938	10,229,820	6,636,091	6,827,518	185,128	185,129	162,563	183,510	59,642	60,414	253,038	248,914
Proprietorships	248,270	251,232	7,915,530	7,926,942	5,250,869	5,255,396	153,203	150,272	127,915	144,309	48,805	47,790	209,098	201,687
Partnerships	23,972	25,940	2,045,408	2,302,878	1,385,222	1,572,122	31,925	34,857	34,648	39,201	10,837	12,624	43,940	47,227
Wholesale and Retail Trade not Allocable														
All businesses, total	25,238	28,210	4,444,425	1,324,174	3,377,122	923,595	50,513	26,504	63,585	22,776	20,510	11,125	58,805	27,618
Corporations, total	4,267	619	2,963,922	619,505	2,276,946	451,647	30,148	12,390	41,102	12,146	14,537	6,899	35,743	16,876
Small business corporations	221	153	46,129	51,722	34,964	31,208	326	458	637	478	36	14	684	491
Noncorporate businesses, total	20,971	27,591	1,480,503	704,669	1,100,176	471,948	20,365	14,114	22,483	10,630	5,973	4,226	23,062	10,742
Proprietorships	18,572	27,252	964,363	675,849	716,345	450,418	14,563	13,833	13,986	10,342	4,096	4,148	17,671	10,382
Partnerships	2,399	339	516,140	28,820	383,831	21,530	5,802	281	8,497	288	1,877	78	5,391	360
FINANCE, INSURANCE, AND REAL ESTATE														
All businesses, total	1,221,595	1,254,325	93,793,673	104,336,067	40,805,590	45,954,013	5,295,332	6,364,202	5,951,045	6,849,347	26,901,989	32,811,263	2,100,470	2,548,424
Corporations, total	407,192	428,969	76,636,579	85,124,705	38,352,934	43,634,213	3,531,061	4,065,452	4,760,934	5,341,210	24,651,531	29,685,926	1,704,715	2,031,799
Small business corporations	25,749	28,606	1,021,199	1,592,735	278,851	454,308	33,140	43,966	43,165	68,965	69,122	98,554	26,909	39,116
Noncorporate businesses, total	814,403	825,356	17,157,094	19,211,362	2,452,656	2,319,800	1,764,271	2,298,750	1,190,111	1,508,137	2,250,458	3,125,337	395,755	516,625
Proprietorships	515,872	515,688	7,759,614	7,986,239	1,951,035	1,834,971	275,527	286,001	130,154	144,618	237,665	252,923	170,114	177,296
Partnerships	298,531	309,668	9,397,480	11,225,123	501,621	484,829	1,488,744	2,012,749	1,059,957	1,363,519	2,012,793	2,872,414	225,641	339,329
Finance														
All businesses, total	202,781	213,477	12,811,578	13,296,390	1,612,506	1,668,849	1,126,649	1,341,178	1,512,198	1,655,948	22,179,075	26,740,182	888,858	1,044,285
Corporations, total	105,430	108,504	9,215,921	10,232,530	927,889	1,262,894	1,081,507	1,291,026	1,375,430	1,522,006	21,752,833	26,218,293	792,042	933,242
Small business corporations	3,910	4,118	34,256	76,412	375	567	1,269	1,793	3,815	9,969	5,145	10,349	2,606	3,923
Noncorporate businesses, total	97,351	104,973	3,595,657	3,063,860	684,617	405,955	45,142	50,152	136,768	133,942	426,242	521,889	96,816	111,043
Proprietorships	31,586	32,454	965,488	689,837	564,916	320,801	11,246	12,902	5,620	7,006	21,817	20,701	14,311	14,160
Partnerships	65,765	72,519	2,630,169	2,374,023	119,701	85,154	33,896	37,250	131,148	126,936	404,425	501,188	82,505	96,883

Footnotes at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1968 AND 1969—Continued

[Money amounts in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes		Interest paid		Rent paid	
	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE--Continued														
Finance--Continued														
Credit agencies other than banks														
All businesses, total	62,640	68,656	4,370,225	4,971,649	774,828	995,604	280,999	377,178	314,711	369,699	8,487,059	9,943,599	181,920	198,647
Corporations, total	54,717	58,956	4,219,001	4,804,380	749,406	965,029	277,334	367,736	311,288	364,176	8,467,936	9,916,523	178,546	193,886
Small business corporations	2,711	2,468	24,178	17,524	375	567	850	1,209	2,181	6,102	3,289	5,730	1,358	1,436
Noncorporate businesses, total	7,923	9,700	151,224	167,269	25,422	30,575	3,665	9,442	3,423	5,523	19,123	27,076	3,374	4,761
Proprietorships	4,886	6,118	89,669	97,561	12,850	8,469	2,669	3,810	1,731	2,788	6,154	10,512	1,823	2,799
Partnerships	3,037	3,582	61,555	69,708	12,572	22,106	996	5,632	1,692	2,735	12,969	16,564	1,551	1,962
Security and commodity brokers, dealers, exchanges, and services														
All businesses, total	36,195	39,520	4,065,483	3,480,703	622,316	443,355	52,384	67,211	220,817	198,566	543,783	665,984	179,083	225,060
Corporations, total	3,390	4,015	908,612	854,945	8,252	107,863	27,525	38,228	118,762	106,755	270,038	337,595	95,916	125,967
Small business corporations	330	567	9,164	57,486	-	-	363	516	1,031	1,848	407	1,665	1,139	2,335
Noncorporate businesses, total	32,805	35,505	3,156,871	2,625,758	614,064	335,492	24,859	28,983	102,055	91,811	273,745	328,389	83,167	99,093
Proprietorships	26,044	25,364	845,829	569,786	536,305	302,674	8,158	8,518	3,720	4,009	15,257	8,605	11,620	10,978
Partnerships	6,761	10,141	2,311,042	2,055,972	77,759	32,818	16,701	20,465	98,335	87,802	258,488	319,784	71,547	88,115
Other finance														
All businesses, total	103,946	105,301	4,375,870	4,844,038	215,362	229,890	793,266	896,789	976,670	1,087,683	13,148,233	16,130,599	527,855	620,578
Corporations, total	47,323	45,533	4,088,308	4,573,205	170,231	190,002	776,648	885,062	945,380	1,051,075	13,014,859	15,964,175	517,580	613,389
Small business corporations	868	1,083	914	1,402	-	-	56	68	603	2,019	1,449	2,954	109	152
Noncorporate businesses, total	56,623	59,768	287,562	270,833	45,131	39,888	16,618	11,727	31,290	36,608	133,374	166,424	10,275	7,189
Proprietorships	656	972	29,990	22,490	15,761	9,658	419	574	169	209	406	1,584	868	383
Partnerships	55,967	58,796	257,572	248,343	29,370	30,230	16,199	11,153	31,121	36,399	132,968	164,840	9,407	6,806
Insurance Carriers														
All businesses, total	5,113	5,883	56,812,345	63,486,368	34,694,192	39,246,097	353,609	456,519	1,441,408	1,686,457	261,105	460,961	320,061	416,717
Corporations, total	5,113	5,883	56,812,345	63,486,368	34,694,192	39,246,097	353,609	456,519	1,441,408	1,686,457	261,105	460,961	320,061	416,717
Small business corporations	270	514	16,138	151,356	1,216	107,483	1,291	557	569	1,085	70	199	928	1,059
Noncorporate businesses, total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proprietorships	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Partnerships	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Agents, Brokers, and Service														
All businesses, total	219,197	216,385	6,455,137	7,092,504	1,277,479	1,497,100	121,223	138,213	108,324	117,715	48,945	72,396	176,043	184,582
Corporations, total	28,771	30,342	3,143,565	3,553,763	778,379	977,274	53,007	60,630	80,725	85,156	26,472	42,616	93,523	94,816
Small business corporations	6,048	6,704	463,472	696,038	120,201	216,579	5,951	9,827	8,768	11,626	2,575	2,406	12,452	14,104
Noncorporate businesses, total	190,426	186,043	3,311,572	3,538,741	499,100	519,826	68,216	77,583	27,599	32,559	22,473	29,780	82,520	89,766
Proprietorships	179,125	175,879	2,553,975	2,802,765	362,594	399,269	59,189	63,031	18,538	23,606	18,642	22,671	64,125	71,640
Partnerships	11,301	10,164	757,597	735,976	136,506	120,557	9,027	14,552	9,061	8,953	3,831	7,109	18,395	18,126
Real Estate														
All businesses, total	794,505	818,580	17,714,613	20,460,805	3,221,413	3,541,967	3,693,851	4,428,292	2,889,115	3,389,227	4,412,864	5,537,724	715,508	902,840
Corporations, total	267,879	284,240	7,464,748	7,852,044	1,952,474	2,147,948	2,042,938	2,257,277	1,863,371	2,047,591	2,611,121	2,964,056	499,089	587,024
Small business corporations	15,521	17,270	507,333	668,929	157,059	129,679	24,629	31,789	30,013	46,285	61,332	85,600	10,923	20,030
Noncorporate businesses, total	526,626	534,340	10,249,865	12,608,761	1,268,939	1,394,019	1,650,913	2,171,015	1,025,744	1,341,636	1,801,743	2,573,668	216,419	315,816
Proprietorships	305,161	307,355	4,240,151	4,493,637	1,023,525	1,114,901	205,092	210,068	105,996	114,006	197,206	209,551	91,678	91,496
Partnerships	221,465	226,985	6,009,714	8,115,124	245,414	279,118	1,445,821	1,960,947	919,748	1,227,630	1,604,537	2,364,117	124,741	224,320
Operators, except developers, and lessors of buildings														
All businesses, total	386,233	397,303	10,185,086	11,973,517	1,317,684	1,282,275	3,279,586	3,937,689	2,472,093	2,876,528	3,500,191	4,421,004	491,396	639,326
Corporations, total	185,549	195,793	4,622,484	4,506,150	1,202,079	1,189,778	1,808,642	1,973,675	1,579,951	1,686,845	1,964,878	2,180,975	374,091	420,040
Small business corporations	2,935	2,567	20,223	22,757	4,007	7,351	5,810	6,756	4,904	5,747	10,107	8,450	1,769	1,793
Noncorporate businesses, total	200,684	201,510	5,562,602	7,467,367	115,605	92,497	1,470,944	1,964,014	892,142	1,189,683	1,535,313	2,240,029	117,305	219,286
Proprietorships	18,213	17,897	437,195	412,474	61,956	34,347	81,811	81,960	50,595	48,709	92,675	85,791	11,691	19,479
Partnerships	182,471	183,613	5,125,407	7,054,893	53,649	58,150	1,389,133	1,882,054	841,547	1,140,974	1,442,638	2,154,238	105,614	199,807

Footnotes at end of table.

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1968 AND 1969—Continued

[Money amounts in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes		Interest paid		Rent paid	
	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE--Continued														
Real Estate--Continued														
Lessors of real property other than buildings														
All businesses, total	45,640	40,388	282,771	211,207	49,896	60,106	75,072	87,147	63,986	79,856	136,463	173,129	17,525	21,505
Corporations, total	8,569	7,955	199,864	139,205	33,822	45,545	46,634	50,868	32,223	42,994	98,150	113,767	11,454	18,974
Small business corporations	324	463	613	21,801	546	15,887	586	1,874	81	634	293	1,458	19	13
Noncorporate businesses, total	37,071	32,433	82,907	72,002	16,074	14,561	28,438	36,279	31,763	36,862	38,313	59,362	6,071	2,531
Proprietorships	19,669	13,766	41,393	24,766	7,941	1,296	6,661	5,682	4,336	4,128	4,335	4,358	666	84
Partnerships	17,402	18,667	41,514	47,236	8,133	13,265	21,777	30,597	27,427	32,734	33,978	55,004	5,405	2,447
Other real estate														
All businesses, total	362,631	380,890	7,246,756	8,276,081	1,853,833	2,199,586	339,193	403,456	353,036	432,843	776,210	943,591	206,587	242,009
Corporations, total	73,760	80,493	2,642,400	3,206,689	716,573	912,625	187,662	232,734	251,197	317,752	548,093	669,314	113,544	148,010
Small business corporations	12,263	14,240	486,497	624,371	152,506	106,441	18,233	23,159	25,028	39,904	50,932	75,692	9,135	18,224
Noncorporate businesses, total	288,871	300,397	4,604,356	5,069,392	1,137,260	1,286,961	151,531	170,722	101,839	115,091	228,117	274,277	93,043	93,999
Proprietorships	267,279	275,692	3,761,563	4,056,397	953,628	1,079,258	116,620	122,426	51,065	61,169	100,196	119,402	79,321	71,933
Partnerships	21,592	24,705	842,793	1,012,995	183,632	207,703	34,911	48,296	50,774	53,922	127,921	154,875	13,722	22,066
SERVICES														
All businesses, total	2,795,421	2,864,941	101,316,950	114,528,839	37,393,668	42,835,862	5,337,172	6,107,061	2,775,306	3,197,566	1,651,752	2,090,155	4,243,265	4,815,449
Corporations, total	228,898	261,633	48,542,750	57,217,736	27,970,369	32,861,148	3,202,060	3,761,680	1,712,680	2,018,844	1,089,622	1,429,672	1,920,391	2,256,550
Small business corporations	42,150	45,308	5,309,927	5,693,824	2,824,425	2,895,295	240,176	230,006	180,347	202,249	82,380	106,042	273,476	291,811
Noncorporate businesses, total	2,566,523	2,603,308	52,774,200	57,311,103	9,423,299	9,974,714	2,135,112	2,345,381	1,062,626	1,178,722	562,130	660,483	2,322,874	2,558,899
Proprietorships	2,390,247	2,426,599	36,547,905	39,611,478	6,642,851	7,263,430	1,585,763	1,706,907	713,883	784,495	382,128	432,830	1,572,898	1,715,687
Partnerships	176,276	176,709	16,226,295	17,699,625	2,780,448	2,711,284	549,349	638,474	348,743	394,227	180,002	227,653	749,976	843,212
Hotels, Rooming Houses, Camps, and Other Lodgings														
All businesses, total	138,921	139,721	7,426,441	8,246,798	2,940,252	3,354,568	760,442	828,473	485,536	530,982	450,496	523,333	430,258	453,226
Corporations, total	16,851	17,525	4,872,092	5,457,407	2,330,254	2,667,379	403,264	439,497	305,507	340,990	263,017	305,043	334,632	341,834
Small business corporations	3,782	3,740	656,574	696,757	298,959	292,990	65,666	63,355	40,113	45,858	37,308	48,753	63,750	65,947
Noncorporate businesses, total	122,070	122,196	2,554,349	2,789,391	609,998	687,189	357,178	388,976	180,029	189,992	187,479	218,290	95,626	111,392
Proprietorships	110,064	110,243	1,711,001	1,812,306	308,961	374,326	254,501	260,063	121,755	121,314	122,494	129,552	48,678	54,730
Partnerships	12,006	11,953	843,348	977,085	301,037	312,863	102,677	128,913	58,274	68,678	64,985	88,738	46,948	56,662
Personal Services														
All businesses, total	617,481	609,746	12,900,552	13,010,734	5,103,117	5,061,262	625,588	619,496	376,637	396,544	132,138	142,247	681,891	706,179
Corporations, total	36,490	36,582	5,983,878	6,016,723	3,262,727	3,285,224	266,191	265,896	203,337	214,652	59,527	66,652	250,156	254,027
Small business corporations	8,626	7,604	996,873	838,126	509,659	440,353	46,273	32,271	32,454	27,508	7,363	7,123	53,838	59,793
Noncorporate businesses, total	580,991	573,164	6,916,674	6,994,011	1,840,390	1,776,038	359,397	353,600	173,300	181,892	72,611	75,595	431,735	452,152
Proprietorships	550,469	544,170	5,707,238	5,850,810	1,326,628	1,337,989	296,964	295,270	137,289	147,534	59,321	63,149	371,150	388,655
Partnerships	30,522	28,994	1,209,436	1,143,201	513,762	438,049	62,433	58,330	36,011	34,358	13,290	12,446	60,585	63,497
Business Services														
All businesses, total	400,429	423,089	22,092,129	25,775,404	12,622,337	14,811,443	1,170,712	1,554,263	535,063	626,839	360,114	531,811	553,072	720,253
Corporations, total	69,888	86,067	17,673,073	20,838,664	11,263,610	13,337,450	906,692	1,203,006	456,135	528,066	298,017	444,965	418,910	560,621
Small business corporations	11,726	13,506	1,440,157	1,464,579	859,182	860,249	28,427	34,496	33,499	41,762	6,101	11,348	39,785	50,357
Noncorporate businesses, total	330,541	337,022	4,419,056	4,936,740	1,358,727	1,473,993	264,020	351,257	78,928	98,773	62,097	86,846	134,162	159,632
Proprietorships	304,613	306,070	3,242,507	3,593,570	824,634	928,155	137,328	151,399	52,562	67,966	28,052	33,309	101,340	113,512
Partnerships	25,928	30,952	1,176,549	1,343,170	534,093	545,838	126,692	199,858	26,366	30,807	34,045	53,537	32,822	46,120
Advertising														
All businesses, total	28,236	27,566	6,263,279	7,296,563	4,511,904	5,476,611	64,021	60,236	78,858	91,423	16,175	18,477	110,929	120,154
Corporations, total	9,240	9,315	5,709,264	6,764,623	4,234,151	5,202,294	54,855	52,288	74,775	86,485	14,598	16,886	98,056	108,990
Small business corporations	1,463	1,696	551,689	462,660	404,621	320,038	3,739	5,043	6,621	7,535	956	2,013	7,488	8,807
Noncorporate businesses, total	18,996	18,251	554,015	531,940	277,753	274,317	9,166	7,948	4,083	4,938	1,577	1,591	12,873	11,164
Proprietorships	17,771	17,092	437,347	419,945	199,915	202,637	7,871	6,655	2,917	3,308	1,113	1,074	10,019	8,187
Partnerships	1,225	1,159	116,668	111,995	77,838	71,680	1,295	1,293	1,166	1,630	464	517	2,854	2,977

Table 1.1—RECEIPTS AND SELECTED DEDUCTIONS FOR SELECTED INDUSTRIES, 1968 AND 1969—Continued

[Money amounts in thousands of dollars]

Selected industry	Number of businesses		Business receipts		Cost of sales and operations		Depreciation		Taxes		Interest paid		Rent paid	
	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969	1968	1969
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SERVICES--Continued														
Business Services—Continued														
Other business services														
All businesses, total	372,193	395,522	15,828,850	18,478,841	8,110,433	9,334,832	1,106,691	1,494,027	456,205	535,416	343,939	513,334	442,143	600,099
Corporations, total	60,648	76,751	11,963,809	14,074,041	7,029,459	8,135,156	851,837	1,150,718	381,360	441,581	283,419	428,079	320,854	451,631
Small business corporations	10,263	11,810	888,468	1,001,919	454,561	540,211	24,688	29,453	26,878	34,227	5,145	9,335	32,297	41,550
Noncorporate businesses, total	311,545	318,771	3,865,041	4,404,800	1,080,974	1,199,676	254,854	343,309	74,845	93,835	60,520	85,255	121,289	148,468
Proprietorships	286,842	288,978	2,805,160	3,173,625	624,719	725,518	129,457	144,744	49,645	64,658	26,939	32,235	91,321	105,325
Partnerships	24,703	29,793	1,059,881	1,231,175	456,255	474,158	125,397	198,565	25,200	29,177	33,581	53,020	29,968	43,143
Automobile Services and Miscellaneous Repair Services														
All businesses, total	395,256	397,970	11,526,766	12,862,682	5,823,943	6,274,180	1,099,061	1,283,037	333,534	373,042	216,715	279,302	458,905	538,585
Corporations, total	32,990	37,810	5,346,976	6,033,922	2,797,872	2,986,680	852,536	997,643	188,674	218,308	160,082	208,815	245,324	283,613
Small business corporations	5,287	6,083	553,028	711,044	334,038	415,846	30,281	30,149	17,144	19,591	6,715	6,243	27,955	36,441
Noncorporate businesses, total	362,266	360,160	6,179,790	6,828,760	3,026,071	3,287,500	246,525	285,394	144,860	154,734	56,633	70,487	213,581	254,972
Proprietorships	336,819	336,240	5,072,655	5,680,286	2,413,219	2,717,204	197,847	238,077	116,097	124,840	43,368	54,652	175,332	194,118
Partnerships	25,447	23,920	1,107,135	1,148,474	612,852	570,296	48,678	47,317	28,763	29,894	13,265	15,835	38,249	60,854
Motion Pictures														
All businesses, total	19,854	18,890	4,044,357	4,040,597	2,244,306	2,223,871	356,723	357,207	94,579	106,809	100,301	114,581	154,397	158,774
Corporations, total	8,530	9,331	3,531,963	3,552,676	2,083,650	2,061,970	308,905	332,452	83,273	94,752	94,097	108,451	109,629	102,994
Small business corporations	1,207	1,388	116,367	117,076	59,588	56,557	2,000	2,920	2,189	3,755	434	741	3,357	5,346
Noncorporate businesses, total	11,324	9,559	512,394	487,921	160,656	161,901	47,818	24,755	11,306	12,057	6,204	6,130	44,768	55,780
Proprietorships	9,580	7,677	244,901	203,951	72,546	64,318	11,526	10,962	5,123	4,942	3,236	3,213	10,253	15,811
Partnerships	1,744	1,882	267,493	283,970	88,110	97,583	36,292	13,793	6,183	7,115	2,968	2,917	34,515	39,969
Amusement and Recreation Services														
All businesses, total	183,171	194,857	5,553,015	6,075,655	2,469,844	2,577,911	452,348	463,918	288,194	311,199	133,028	162,203	327,362	389,860
Corporations, total	23,328	26,202	3,604,118	4,037,053	1,932,266	2,060,565	282,269	273,132	229,638	249,234	104,740	130,630	220,993	265,897
Small business corporations	4,258	3,707	536,278	375,722	257,800	163,583	41,889	32,183	24,312	19,036	11,657	15,240	39,416	19,727
Noncorporate businesses, total	159,843	168,655	1,948,897	2,038,602	537,578	517,346	170,079	190,786	58,556	61,965	28,288	31,573	106,369	123,963
Proprietorships	148,113	158,273	1,473,914	1,493,469	324,336	324,473	125,187	138,361	37,999	38,510	17,676	20,898	73,818	90,588
Partnerships	11,730	10,382	474,983	545,133	213,242	192,873	44,892	52,425	20,557	23,455	10,612	10,675	32,551	33,375
Medical and Health Services														
All businesses, total	446,130	446,992	20,375,868	23,503,402	2,859,960	3,746,692	526,660	596,538	355,563	441,614	159,393	209,912	887,350	980,695
Corporations, total	12,121	17,524	3,225,070	4,817,656	1,817,017	2,638,431	95,099	136,804	124,122	178,578	66,092	107,165	178,090	224,908
Small business corporations	2,527	4,108	542,232	705,506	278,501	286,690	15,411	20,406	18,396	22,434	10,007	12,417	31,755	23,605
Noncorporate businesses, total	434,009	429,468	17,150,798	18,685,746	1,042,943	1,108,261	431,561	459,734	231,441	263,036	93,301	102,747	709,260	755,787
Proprietorships	410,294	406,653	13,060,548	14,406,840	869,423	948,868	380,294	408,476	168,245	194,138	74,012	84,770	517,020	554,100
Partnerships	23,715	22,815	4,090,250	4,278,906	173,520	159,393	51,267	51,258	63,196	68,898	19,289	17,977	192,240	201,687
Educational Services														
All businesses, total	103,455	110,500	1,340,518	1,511,322	462,286	564,274	52,628	53,152	36,859	45,364	17,705	16,719	95,678	79,407
Corporations, total	6,120	6,204	881,695	979,753	413,943	504,792	23,660	23,022	25,268	32,891	12,645	10,448	74,978	51,191
Small business corporations	1,004	1,124	55,083	165,918	23,303	78,627	2,306	4,550	1,631	6,562	934	1,858	2,456	9,026
Noncorporate businesses, total	97,335	104,296	458,823	531,569	48,343	59,482	28,968	30,130	11,591	12,473	5,060	6,271	20,700	28,216
Proprietorships	94,852	102,403	403,356	470,566	41,081	55,118	26,843	27,408	10,293	10,589	4,175	5,453	16,788	25,296
Partnerships	2,483	1,893	55,467	61,003	7,262	4,364	2,125	2,722	1,298	1,884	885	818	3,912	2,920
Other Services														
All businesses, total	490,726	523,176	16,057,304	19,502,245	2,867,623	4,221,661	293,010	350,977	269,341	365,173	81,862	110,047	654,352	788,470
Corporations, total	22,582	24,388	3,423,885	5,483,882	2,069,030	3,318,657	63,444	90,228	96,726	161,373	31,405	47,503	87,679	171,465
Small business corporations	3,731	4,048	413,335	619,096	203,395	300,400	7,923	9,676	10,609	15,743	1,861	2,319	11,164	21,569
Noncorporate businesses, total	468,144	498,788	12,633,419	14,018,363	798,593	903,004	229,566	260,749	172,615	203,800	50,457	62,544	566,673	617,005
Proprietorships	425,443	454,870	5,631,785	6,099,680	462,023	512,979	155,273	176,891	64,520	74,662	29,794	37,834	258,519	278,877
Partnerships	42,701	43,918	7,001,634	7,918,683	336,570	390,025	74,293	83,858	108,095	129,138	20,663	24,710	308,154	338,128

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals. Estimates may differ from those in other tables because of rounding. Not shown separately, but included in the appropriate totals are data for "Nature of business not allocable."

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

Contents

States and metropolitan areas, 18
Proprietorships in selected professions, 19
Sources of income of nonfarm proprietors, 20
Farms and farm proprietors, 20
  Farm income and expenses, 21
  Accounting methods, 21
  Sources of farmers' income, 21

Charts

2A Place of wages and salaries in proprietors' income, 18
2B Selected professions by size of net profit, 19
2C Sources of income of farm and nonfarm proprietors, 20
2D Farmers by size of nonfarm income, 20

Text table

2A Farm proprietorships: Receipts, total deductions, and net profit, by accounting method and farm industry, 21

Basic tables

2.1 Receipts, selected deductions, and net profit, by industry, 22
2.2 Income statement for selected industries, 26
2.3 Income statement for farm industries, 33
2.4 Receipts, selected deductions, and net profit, by selected industries and size of business receipts, 34
2.5 Proprietorships in 36 States: Receipts, payroll, and net profit for selected industries, 45
2.6 Proprietorships in 14 States and District of Columbia: Receipts, payroll, and net profit for selected industries, 55
2.7 Selected Standard Metropolitan Statistical Areas: Receipts, payroll, and net profit for selected industries, 57
2.8 Receipts, total business deductions, depreciation, and cost of depreciable property, by size of depreciation and selected industries, 65
2.9 Professional proprietorships: Receipts, selected deductions, and net profit, by size of net profit, 78

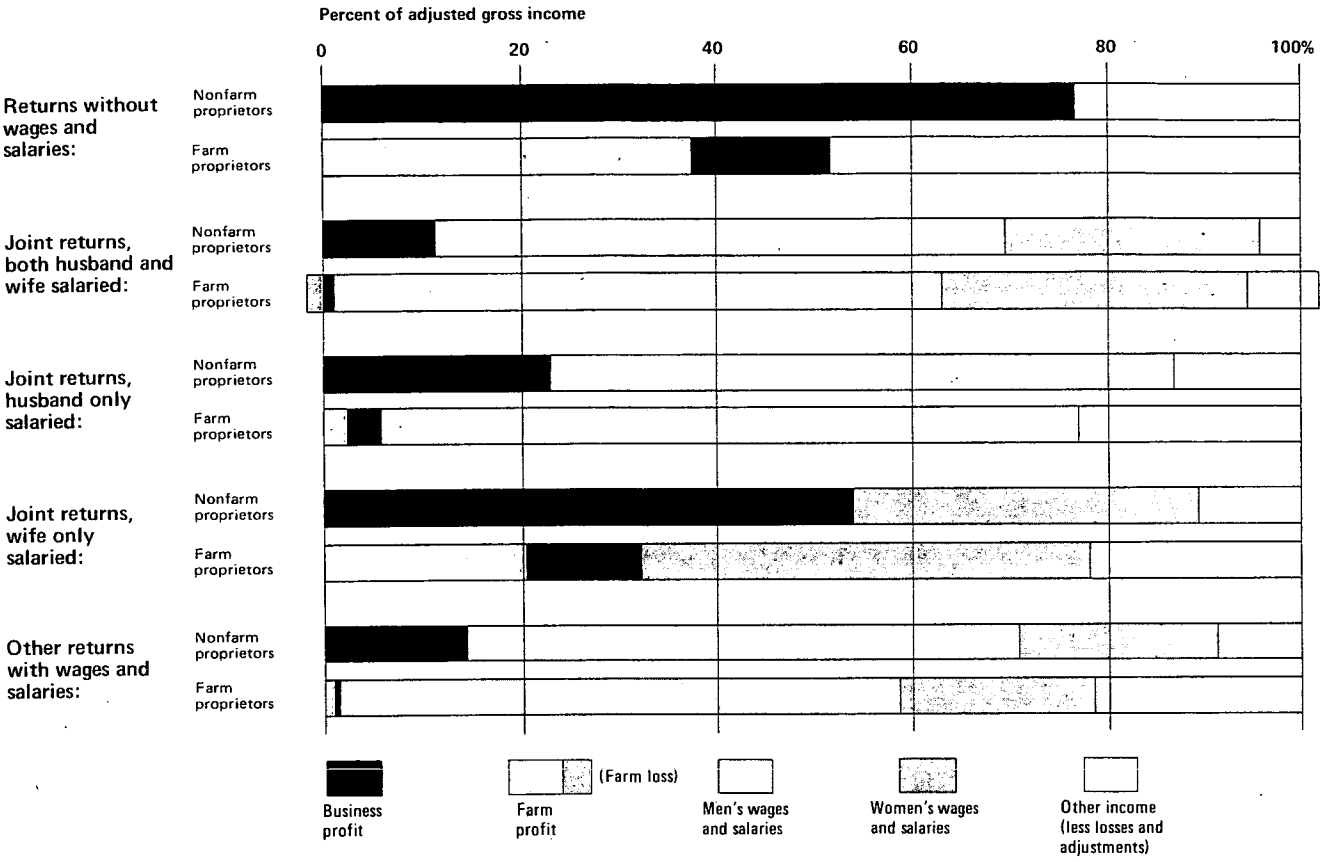
Nonfarm proprietors

2.10 Wage income as a source of nonbusiness income, by size of adjusted gross income and nonfarm business net profit or loss, 80
2.11 Selected sources of income by size of nonfarm business net profit or loss, 87

Farm proprietors

2.12 Wage income as a source of nonfarm income, by size of adjusted gross income and farm net profit or loss, 88
2.13 Selected sources of income, by size of farm profit or loss, 95
2.14 Farm and nonfarm income and income tax, by size of nonfarm income and size of farm profit or loss, 96
2.15 Farms with agricultural program payments, by size of payment and size of net profit or loss, 98
2.16 Farms with conservation expenses, by size of expenses and size of net profit or loss, 99

Chart 2A
Place of wages and salaries in proprietors' income



Source: tables 2.10 and 2.12

This section presents statistics derived from business schedules filed by individuals who were proprietors of their own business organizations. The term "proprietor" extended to anyone with income from a single-owner business who had $400 or more self-employment income or $600 or more gross income during the year. Thus the proprietorship statistics in this report cover the farmers, businessmen, and professionals who were in business for themselves on a full-time or part-time basis.

The extent to which these proprietors were primarily businessmen is difficult to measure. As chart 2A illustrates, much of their adjusted gross income was derived from wages and salaries received (by themselves or their spouses) as employees of others. However, 3.7 million returns showed no such income (top two bars on chart), and over half of the adjusted gross income of this group came from business and farm profits. For all categories of returns covered, business profits were a much more important source of income than farm profits. (Data on sources of proprietors' income, such as those in chart 2A, are included in this report for the first time; see the discussion below on "Sources of Income of Nonfarm Proprietors" and "Sources of Farmers' Income.")

Generally, a proprietor corresponded to a "self-employed" person (other than partners). However, some types of persons defined as "self-employed" in the Internal Revenue Code were not considered as businessmen in this rep The most important of these were clergymen and pul officials, such as sheriffs, notaries public, etc.

There are many gray areas in the definition of "prop tor" and "proprietorship." Often whether someone classified as a proprietor depended entirely on how he ported his income. Income subject to withholding never considered business income; however, income subject to withholding might have been reported in m different ways and normally got classified as business come only if it was so identified or if there was an inc statement that seemed to be for a business. Thus s types of activities, such as party sales, door-to-door sa or the like, may or may not have been included as b nesses in these statistics, depending on the exact natur the financial arrangements of the proprietor and also the way he made out his income tax return.

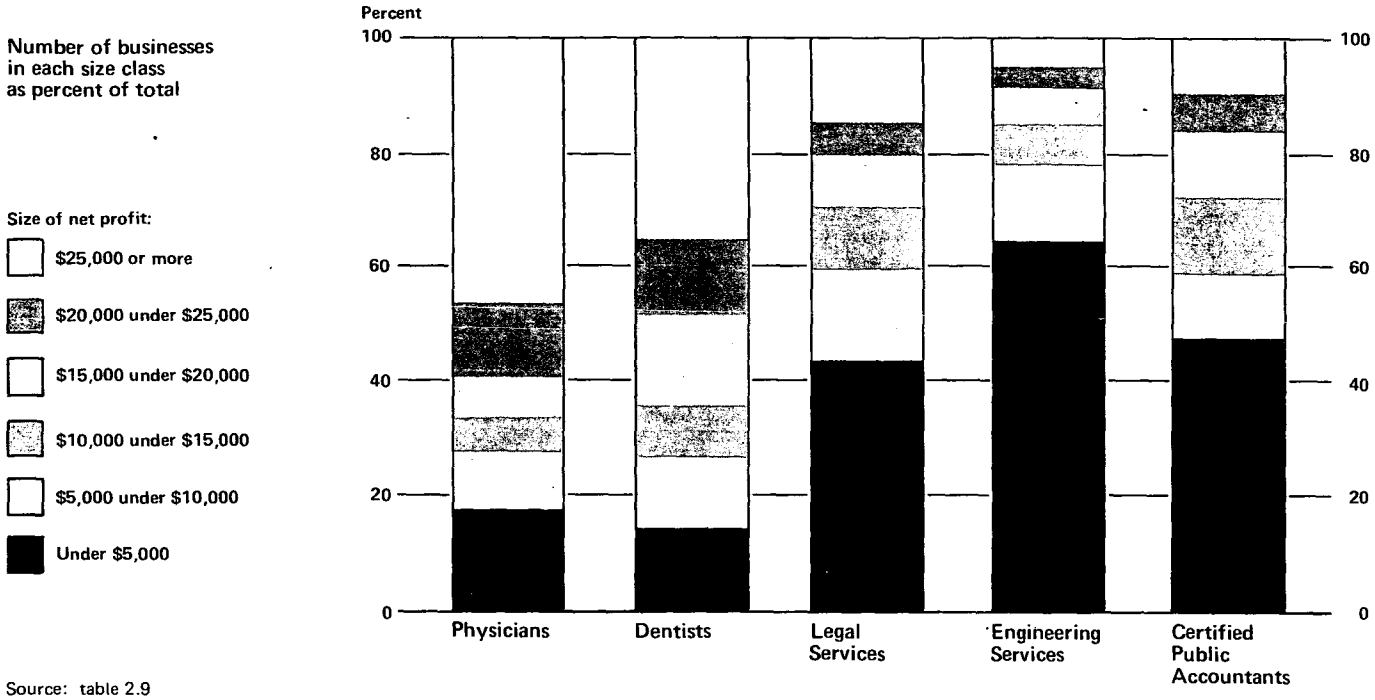
States and Metropolitan Areas

Tables 2.5–2.7 show proprietorship data classified by dustry and by geographic area. Within certain limitati these tables offer measures of business activity in States some selected standard metropolitan statistical areas.

The primary geographic classifier in these tables was district office code assigned to the proprietors' returns

Chart 2B

Selected professions by size of net profit



Source: table 2.9

ing processing at the Internal Revenue regional service centers. This code was based on the address shown on the proprietor's return, which was usually the proprietor's place of residence. A few returns were filed in States other than the taxpayer's place of residence because, for example, he used his accountant's address or simply misunderstood the filing instructions. In these cases, or if the proprietor's business was located in a different State, the business activity was tabulated in the wrong State. Most such mis-filings probably tended to balance each other from State to State; however, if the return was filed in the wrong Internal Revenue region, the problem was more serious. Each regional service center used a particular district office code to classify filers from out of the region, and State data based on these codes was somewhat overstated. The States affected were California, Connecticut, Florida, Illinois, Maryland, Ohio, and Texas. A special study of this problem covering all individual returns (not just returns of proprietors) indicated that the overstatement was significant only in Maryland, where many returns erroneously filed in Washington, D. C., were classified.

The standard metropolitan statistical areas shown in table 2.7 were selected from those designated by the Office of Management and Budget in March, 1967. These particular areas were selected for presentation because they showed the best industry coverage possible from the statistical sample. Standard metropolitan statistical area was determined by classifying the returns within a district based on the address of the taxpayer. If the address was outside the district office area, the return was classified as belonging in no metropolitan area. For example, if a return with a New York City address was coded for the Maryland district office, it would have been classified as a non-metropolitan-area return. Generally, within the limitations mentioned, the data in table 2.7 are for those businesses whose proprietors resided in the specified standard metropolitan statistical areas.

The sample of proprietors' returns was designed to yield national rather than area estimates, so reliable State or metropolitan area estimates were not possible for many industry classes. Separate weights for the State and metropolitan area data were computed by Internal Revenue district to increase the reliability of the subnational estimates, so the United States totals in these tables differ from the totals in other tables. The sampling variability of these statistics is generally higher than that of the figures in the national tables.

Proprietorships in Selected Professions

The income and expenses reported on returns of proprietors in a few selected professions are shown in table 2.9 classified by size of business net profit. The receipts, deductions, and profit were taken from the professionals' schedule C income statements; adjusted gross income, taxable income, and income tax were taken from page 1 of their Forms 1040.

In some cases a return included more than one business schedule in the same industry either because a professional had more than one office or because on a joint return both husband and wife had offices. If the businesses were in the same size class, the data from each business were included in the figures for that class. The Form 1040 data were included once in that size class and once in the totals. If

the businesses were in different size classes the Form 1040 data were included in the figures for each size class but only once in the totals. For this reason, number of returns, adjusted gross income, taxable income, and income tax after credits for an industry class will not equal the sum of the figures in each size class.

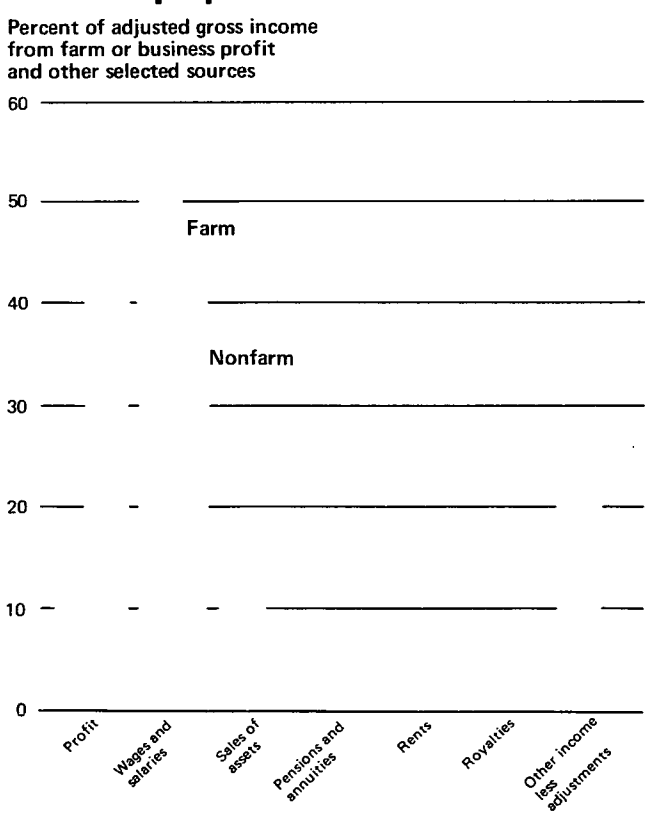
Sources of Income of Nonfarm Proprietors

Some of the sources of the adjusted gross income reported on the returns of proprietors of nonfarm businesses are shown in tables 2.10 and 2.11.

Table 2.10 gives information about proprietors who also received wages and other compensation as reported on the Form W–2 withholding statements, classified by size of adjusted gross income and size of the net profit or loss of the nonfarm business. The table also classifies the data by marital status (joint returns of married couples and other returns) and, for joint returns, by whether the wages were received by the husband, by the wife, or by both. In addition to wages, the other components of adjusted gross income included in table 2.10 are business profit (less loss), profit (less loss) from farming for those businessmen who also owned farms, and "Other income or loss," which includes all sources of income not specified separately, less any losses or adjustments of income.

Chart 2C

Sources of income of farm and nonfarm proprietors



Source: tables 2.11 and 2.13

Table 2.11 shows some additional components of t other income, including gains and losses from the sales assets, the total amount of pensions and annuities (bef excluding the nontaxable portion), and the net profits (l losses) from rents and royalties, also classified by size of business net profit or loss.

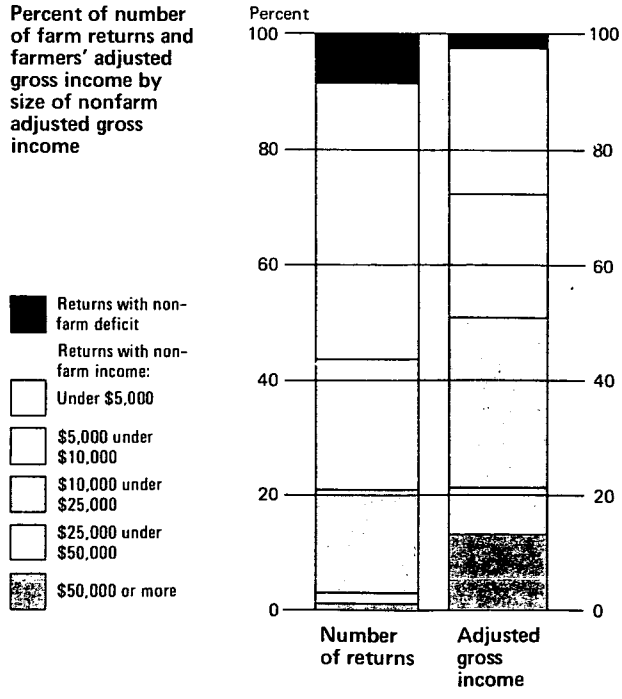
Farms and Farm Proprietors

Generally, anyone who filed a schedule F, Farm Inco and Expenses, with his Form 1040 Individual Income T Return was classified as a "farm proprietor" in this repo and each such schedule F filed was counted as a far Some farm proprietors who owned more than one fa property filed more than one schedule F, either because farms were at separate locations, or because separate boo were kept for different operations. Each such schedule v counted as a separate farm. However, most proprietors several farms probably filed only one schedule F for their farm operations. Also, if the operation of a fa property was split under a crop-share rental arrangeme there might be two schedules F filed for the same far one reporting the tenant's share of the income and expen and one reporting the share of a landlord who "materia participated" in the operation of the farm. (If there was "material participation," or if the farm was rented for ca the landlord is not included in these farm statistics.)

Income and expense data on farms and farmers are sho in tables 2.3 and 2.12–2.16. Table 2.3 covers the farm come statement data classified by farm industry. Tab

Chart 2D

Farmers by size of nonfarm income



Source: table 2.14

2.12–2.14 give information about the nonfarm income of farm proprietors. Table 2.15 shows farms with agricultural program payments by size of payment, and table 2.16 shows farms with deductions for conservation expenses by size of the expenses.

Farm Income and Expenses

The format of the schedule F profit-and-loss statement used by farmers differed from that of the schedule C used by other businessmen and professionals. Table 2.3 shows a few items of farm income and all farm expenses in this schedule F format. In most tables in this report, as in most tables in the reports in this series for previous years, the schedule F items were edited and presented under their equivalent schedule C titles. See the schedule C item headings in the Explanation of Terms for more information.

The farm receipts and profits shown in table 2.3 do not include some income from the sale of livestock which would be included in most farm income surveys. This is because sales of livestock held for draft, breeding, dairy, or sporting purposes were reported on schedule D (gains and losses from the sale or exchange of property) rather than on schedule F. This means that the farm receipts in table 2.3 are somewhat less than they would otherwise be. On the other hand, expenses connected with raising or maintaining these animals, such as feed purchased, and depreciation of their cost are included in farm expenses.

Accounting Methods

When the cash method of accounting was used, all farm proceeds were includable in income in the year actually received, and expenses were deductible only to the extent of their actual outlay. This is in contrast to the accrual method, which allowed farmers to report their proceeds as income in the year in which they were earned, regardless of when payment was received; expenses were deductible in the year in which they occurred, whether payment was actually made or not. Crops and livestock were inventoried under the accrual method; and, unlike inventories in other businesses, farm inventories could be valued at approximate cost (unit livestock method) or estimated market price (farm price method).

The accounting method used could also affect the farm profits shown in the table. As with other business, the use of the accrual rather than the cash method of accounting affected the timing of reported receipts and expenses for farmers. In addition, however, the special methods of valuing inventories that were allowed farmers using the accrual method could result in additions to net profit due entirely to an increase in the value of inventory (growing livestock valued by the farm-price method, for example). This could have some leveling effect on profits from year to year, since it could show a farmer to have a profit in a year when he had sold nothing and reduce the amount of profit shown in the year he finally sold his inventory.

Table 2A shows the number of farms reporting on the cash or accrual basis in each of the farm industries, together with their receipts, deductions, and profits. Because of the small number of accrual farms, the distinction between cash and accrual farms is not shown in the more detailed tables in this report.

Table 2A.—FARM PROPRIETORSHIPS: RECEIPTS, TOTAL DEDUCTIONS, AND NET PROFIT, BY ACCOUNTING METHOD AND FARM INDUSTRY

[Money amounts in thousands of dollars]

Accounting method, item	All farms	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Animal specialty farms	Other farms
ALL FARMS	(1)	(2)	(3)	(4)	(5)	(6)
Number of farms	3,089,486	1,188,853	150,699	1,524,155	52,022	173,757
Farm receipts	37,613,067	11,092,001	1,978,020	23,610,237	154,460	778,349
Total deductions	34,056,360	9,266,280	1,887,290	21,767,645	257,045	878,100
Net profit (less loss)	3,556,707	1,825,721	90,730	1,842,592	[1]102,585	[1]99,751
Cash Basis Farms						
Number of farms	3,008,682	1,177,107	149,472	1,466,241	48,617	167,245
Farm receipts	34,792,121	10,707,009	1,929,023	21,424,273	136,654	595,162
Total deductions	31,407,977	8,939,150	1,840,112	19,687,314	234,042	707,359
Net profit (less loss)	3,384,144	1,767,859	88,911	1,736,959	[1]97,388	[1]112,197
Accrual Basis Farms						
Number of farms	80,804	11,746	1,227	57,914	3,405	6,512
Farm receipts	2,820,946	384,992	48,997	2,185,964	17,806	183,187
Total deductions	2,648,383	327,130	47,178	2,080,331	23,003	170,741
Net profit (less loss)	172,563	57,862	1,819	105,633	[1]5,197	12,446

[1]Net loss exceeds net profit.

Sources of Farmers' Income

Tables 2.12–2.14 give information about some of the sources of the adjusted gross income reported on the returns of persons who filed farm schedules. Table 2.12 concentrates on wages subject to tax withholding and other compensation of employees reported on Form W–2; table 2.13 shows several selected sources of income for farmers with net profits from farming and those with net losses, classified by size of the net profit or loss; and table 2.14 cross-classifies the returns of farmers by size of farm profit or loss and size of the nonfarm portion of their adjusted gross income.

Tables 2.12 and 2.13 give for the owners of farms data similar to those shown in tables 2.10 and 2.11 for nonfarm business proprietors. (See "Sources of Income of Nonfarm Proprietors," above.) Table 2.12 includes the amount of nonfarm business profit for the 344,669 farm proprietors who also owned nonfarm businesses.

Table 2.14 shows adjusted gross income, farm profit or loss, total long-term capital gain (before deducting short-term losses or exclusions), and income tax, classified by size of farm net profit or loss and by size of nonfarm adjusted gross income. "Nonfarm income" (or deficit) for this table was computed by taking the algebraic sum of adjusted gross income or deficit minus farm net profit or loss. If the result was zero or negative, the return was classified as having a "nonfarm deficit."

Table 2.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY

[Money amounts in thousands of dollars]

Industry	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts	Depreciation	Taxes	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes	Interest paid	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries	9,429,822	234,334,588	9,685,927	5,027,172	3,433,248	25,206,852	33,867,537	6,972,915	208,454,770	7,188,938	4,040,611	2,274,455	21,840,619	39,316,237
Agriculture, forestry, and fisheries	3,258,696	40,213,513	4,603,523	1,469,507	1,864,935	2,867,988	4,054,037	2,044,383	32,475,860	3,141,385	1,022,970	1,147,190	2,018,868	6,727,738
Farms	3,089,486	37,613,067	4,438,629	1,415,436	1,833,556	2,456,715	3,556,707	1,922,959	30,189,191	3,026,015	979,517	1,125,023	1,658,935	6,125,049
Field crop farms	1,188,853	11,092,001	1,583,954	537,241	625,243	816,498	1,825,721	849,002	9,208,773	1,164,284	398,221	398,371	586,633	2,407,158
Fruit, tree nut, and vegetable farms	150,699	1,978,020	220,349	108,483	101,398	465,081	90,730	82,959	1,497,934	127,680	58,978	48,295	318,719	301,671
Livestock farms	1,524,155	23,610,237	2,466,968	712,413	1,055,338	1,039,576	1,842,592	930,331	18,791,471	1,680,970	495,193	664,313	673,239	3,265,729
Animal specialty farms	52,022	154,460	43,056	5,823	7,930	22,409	[1]102,585	9,038	77,188	8,025	1,965	2,029	4,486	17,123
Other farms	173,757	778,349	124,302	51,476	43,647	113,151	[1]99,751	51,629	613,825	45,056	25,160	12,015	75,858	133,368
Agricultural services and hunting and trapping	124,920	2,278,292	130,388	47,866	25,655	361,902	440,670	93,840	2,002,041	91,796	39,352	18,812	321,912	521,476
Miscellaneous agricultural services	22,427	554,507	45,259	10,304	7,876	73,130	48,554	16,398	421,225	27,983	6,302	4,860	54,984	63,316
Offices of veterinarians and animal hospitals	17,455	553,452	24,572	12,146	7,400	81,483	212,976	14,581	550,880	24,104	12,072	7,346	81,300	215,144
Other animal husbandry services	26,305	490,963	23,104	7,445	5,056	51,047	1,871	12,773	383,532	7,628	4,463	2,864	39,461	55,066
Horticultural services	57,254	670,549	37,146	17,894	5,226	155,976	175,143	48,784	638,180	31,915	16,466	3,741	146,105	185,642
Hunting and trapping, and game propagation	1,479	8,821	307	77	97	266	2,126	1,304	8,224	166	49	1	62	2,308
Forestry	9,023	83,935	7,818	2,183	1,480	15,735	5,416	4,415	72,152	5,361	1,029	632	9,723	13,695
Fisheries	35,267	238,219	26,688	4,022	4,244	33,636	51,244	23,169	212,476	18,213	3,072	2,723	28,298	67,518
Mining	58,808	1,450,329	122,414	46,810	35,472	160,998	[1]96,630	32,063	935,388	62,939	26,736	11,547	117,009	167,427
Metal mining	2,832	7,279	1,714	241	459	1,232	[1]5,766	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Coal mining	1,927	104,212	8,824	2,650	600	26,300	7,666	1,727	94,292	8,413	2,200	516	22,372	9,467
Crude petroleum and natural gas	50,976	1,225,665	101,718	39,196	31,541	102,413	[1]101,204	28,512	750,738	47,336	21,680	9,458	71,575	146,973
Quarrying and mining, not elsewhere classified	3,073	113,173	10,158	4,723	2,872	31,053	2,674	1,702	87,325	6,978	2,795	1,569	22,178	10,242
Contract construction	722,604	21,484,393	633,947	393,703	156,060	4,448,035	3,232,592	644,346	19,634,121	543,476	350,370	120,584	4,001,866	3,434,078
General contractors	130,302	8,680,802	206,585	131,647	76,481	1,623,807	757,017	112,357	7,648,673	170,512	111,523	55,389	1,410,175	851,144
Building construction	113,797	7,433,179	115,900	103,291	59,538	1,351,356	639,431	98,821	6,600,729	94,753	87,671	41,567	1,192,206	711,244
Heavy construction, except buildings	10,013	766,779	45,538	16,260	9,415	159,046	66,125	8,128	609,633	37,230	12,652	6,866	118,638	80,177
General contractors not allocable	6,492	480,844	45,147	12,096	7,528	113,405	51,461	5,408	438,311	38,529	11,200	6,956	99,331	59,723
Special trade contractors	561,182	12,207,475	401,967	250,041	74,227	2,719,768	2,364,227	505,325	11,428,660	351,622	227,965	61,214	2,498,447	2,460,765
Plumbing, heating, and air conditioning	67,853	2,642,590	57,817	55,298	12,170	505,049	395,951	60,803	2,452,143	51,487	49,941	10,270	458,315	413,348
Painting, paperhanging, and decorating	113,169	1,371,197	29,345	28,984	7,139	373,854	380,468	107,153	1,307,726	26,933	27,311	6,379	353,702	389,763
Electrical work	41,727	1,412,974	28,230	29,355	6,156	315,716	223,458	35,646	1,321,433	26,201	27,340	5,326	287,445	234,929
Masonry, stonework, and plastering	48,363	1,356,366	28,592	28,234	4,322	402,154	246,097	45,951	1,296,630	27,247	26,073	4,065	368,827	251,740
Carpentering and flooring	169,237	1,756,094	42,508	25,298	6,796	278,945	549,488	157,030	1,681,715	38,339	23,432	4,824	260,858	560,184
Roofing and sheet metal work	29,072	857,652	18,970	16,017	3,354	199,469	149,367	26,209	823,571	17,501	15,033	3,109	190,121	155,142
Concrete work	10,334	542,197	15,974	11,971	3,361	154,785	66,568	8,291	525,479	14,929	11,294	2,931	149,779	69,004
Water well drilling	8,625	217,858	14,611	4,497	2,271	31,107	30,830	5,629	203,675	12,002	4,243	2,067	30,492	35,640
Miscellaneous special trade contractors	72,802	2,050,547	165,920	50,387	28,658	458,689	322,000	58,613	1,816,288	136,983	43,298	22,243	398,908	351,015
Contractors not allocable	31,120	596,116	25,395	12,015	5,352	104,460	111,348	26,664	556,788	21,342	10,882	3,981	22,244	122,169
Manufacturing	172,432	6,881,128	284,608	149,295	58,766	1,522,138	805,536	128,320	6,141,433	233,798	129,323	46,336	1,340,877	912,841
Food and kindred products	9,148	1,006,838	20,016	11,987	5,641	106,360	45,600	7,839	845,988	16,487	9,640	4,100	81,220	55,019
Textile mill products	2,307	128,612	2,421	2,214	433	27,266	14,926	1,707	125,930	2,319	2,038	324	25,935	15,511
Apparel and other textile products	7,246	420,264	6,602	11,574	1,301	162,224	46,530	5,881	398,655	6,237	10,505	1,265	149,763	48,532
Lumber and wood products, except furniture	42,053	1,458,404	110,378	38,506	17,962	334,525	135,201	34,130	263,728	88,801	32,157	13,510	280,994	158,639
Furniture and fixtures	7,462	332,301	8,320	6,886	2,744	75,832	39,899	6,263	298,767	6,376	5,914	2,397	67,267	41,666
Printing, publishing, and allied industries	29,569	896,305	36,118	19,617	9,269	215,517	149,157	21,860	831,111	31,232	17,742	7,876	197,938	162,375
Chemicals and allied products	3,316	77,722	2,487	1,496	952	7,968	7,774	1,825	72,129	1,787	1,104	583	6,204	11,711
Leather and leather products	1,507	47,576	1,232	535	163	7,485	4,547	990	46,027	623	503	163	7,225	5,986
Stone, clay, and glass products	6,871	289,178	14,781	7,767	2,360	61,544	30,317	3,493	260,364	13,090	6,887	1,820	57,785	34,177
Primary metal industries	1,752	132,937	3,383	1,639	260	16,153	14,974	1,698	96,256	3,305	1,573	255	15,766	16,036
Fabricated metal products	7,743	364,222	11,206	8,417	2,335	94,185	64,093	6,680	345,750	10,225	7,842	2,040	86,352	65,177
Machinery, except electrical	21,517	839,358	42,121	18,513	9,242	211,482	153,912	16,416	784,311	36,885	16,795	7,752	192,036	167,323
Electrical machinery, equipment, and supplies	4,110	76,030	2,247	1,805	316	15,162	11,139	2,519	68,174	1,283	1,653	248	11,747	16,067
Transportation equipment	4,445	193,025	4,939	4,686	1,631	40,608	6,046	2,009	152,716	2,787	3,827	1,119	33,854	13,546
Manufacturing, not elsewhere classified	22,012	564,701	16,566	12,459	3,674	129,098	74,703	13,821	499,140	10,976	9,972	2,513	110,701	93,277
Manufacturing not allocable	1,374	53,655	1,791	1,194	483	16,729	6,718	1,189	52,387	1,385	1,171	371	16,090	7,799
Transportation, communication, electric, gas, and sanitary services	284,708	6,174,338	610,228	251,397	107,284	994,683	921,872	228,749	5,322,969	476,732	199,781	81,664	832,576	1,055,095
Local transportation	52,337	551,907	50,569	16,798	7,414	103,892	134,790	45,437	489,404	40,102	13,470	6,436	83,380	143,704
Taxicabs	37,840	325,189	26,646	10,542	3,181	59,469	77,181	31,988	282,593	20,536	7,766	2,918	43,215	84,220
Other	14,497	226,718	23,923	6,256	4,233	44,423	57,609	13,449	206,811	19,566	5,704	3,518	40,165	59,484
Trucking and warehousing	195,039	4,697,159	499,359	213,249	87,365	743,014	644,975	154,633	4,015,418	391,735	168,636	66,454	618,283	740,755
Trucking, local and long distance	191,434	4,523,464	492,019	209,230	85,619	725,268	632,731	152,080	3,880,362	386,786	166,124	65,414	605,353	720,982
Public warehousing and motor freight terminals	3,605	173,695	7,340	4,019	1,746	17,746	12,244	2,553	135,056	4,949	2,512	1,040	12,930	19,773

Footnotes at end of table.

Table 2.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY [illegible]

[Money amounts in thousands of dollars]

Industry	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts	Depreciation	Taxes	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes	Interest paid	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, communication, electric, gas, and sanitary services—Continued														
Water transportation	7,965	128,034	11,636	3,230	2,548	17,204	15,907	4,357	107,105	5,684	2,436	1,518	14,082	28,968
Air transportation	3,424	59,734	7,035	1,042	1,962	4,893	3,016	2,162	44,813	2,709	635	605	3,265	11,022
Pipeline transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	-	(*)	(*)
Transportation services	7,501	378,568	6,385	3,799	1,615	38,171	46,206	6,463	342,577	5,516	2,879	1,429	35,678	48,520
Arrangement of transportation, except travel agencies	2,035	78,537	3,219	1,339	860	7,063	14,239	1,865	72,172	2,848	720	825	6,526	14,499
Travel agencies	3,928	227,235	1,647	1,557	261	21,868	23,967	3,127	203,008	1,477	1,348	219	20,007	25,725
Other transportation services	1,538	72,796	1,519	903	494	9,240	8,000	1,471	67,397	1,191	811	385	9,145	8,296
Communication	2,054	70,901	4,334	2,365	1,071	28,820	6,432	1,240	49,154	1,604	1,447	494	19,355	10,265
Electric, gas, and sanitary services	16,378	287,363	30,894	10,910	5,282	58,676	70,608	14,454	274,326	29,382	10,276	4,728	58,529	71,832
Wholesale and retail trade	1,958,469	110,286,226	1,430,499	1,782,940	523,127	8,464,444	7,694,711	1,471,127	99,355,360	1,193,378	1,548,215	416,814	7,390,277	8,641,136
Wholesale trade	267,180	20,961,098	251,131	206,553	78,839	1,034,141	1,791,497	212,718	19,137,152	215,401	185,140	61,037	928,424	1,932,402
Motor vehicles and automotive equipment	11,639	1,243,642	12,558	15,056	5,260	91,342	90,509	9,002	1,148,578	10,578	13,869	3,565	83,582	96,782
Drugs, chemicals, and allied products	10,406	295,522	3,847	4,398	1,916	14,866	30,548	5,011	250,711	2,752	3,998	672	14,245	38,359
Piece goods, notions, and apparel	13,723	590,363	6,841	4,358	1,724	31,084	100,751	10,913	546,104	6,281	4,071	1,515	28,347	106,002
Groceries and related products	34,072	4,559,164	41,318	29,833	10,693	213,805	215,804	28,457	4,176,971	35,949	26,675	8,196	189,885	234,061
Farm products--raw materials	15,829	4,150,569	23,517	10,070	12,867	62,949	78,519	11,941	3,566,920	20,452	8,725	8,868	54,709	93,145
Electrical goods	7,167	350,576	5,209	3,356	1,621	30,956	40,625	4,803	323,015	4,338	2,780	1,387	26,120	47,699
Hardware, and plumbing and heating equipment and supplies	6,786	419,946	6,332	5,389	1,845	45,673	51,488	5,666	387,688	5,965	4,753	1,632	38,082	53,461
Machinery, equipment, and supplies	20,416	1,273,812	18,520	11,875	6,643	82,501	181,149	17,253	1,201,557	15,951	10,606	5,972	73,867	189,801
Alcoholic beverages	2,926	710,685	6,907	15,214	2,200	38,425	33,690	2,674	674,652	6,602	14,138	1,870	35,864	36,744
Lumber and construction materials	7,054	682,649	11,843	6,792	3,946	44,361	63,108	5,031	640,077	9,207	6,416	3,029	40,281	68,656
Wholesale trade, not elsewhere classified	102,368	5,849,784	98,031	92,850	27,075	350,224	648,146	84,163	5,439,282	84,158	82,310	21,870	316,257	697,021
Wholesale trade not allocable	34,794	834,386	16,208	7,362	3,049	27,955	257,160	27,804	781,597	13,168	6,799	2,461	27,185	270,671
Retail trade	1,664,037	88,649,279	1,165,535	1,566,045	440,140	7,392,857	5,828,477	1,239,307	79,595,810	967,252	1,354,311	352,220	6,427,514	6,621,191
Building materials, hardware, and farm equipment	55,103	4,556,493	61,148	78,502	33,591	383,792	312,834	42,887	4,154,946	53,023	67,936	26,714	347,962	350,379
Building materials dealers	20,665	1,505,949	26,442	28,315	11,397	157,427	121,959	16,194	1,360,650	21,911	24,100	7,893	141,547	134,761
Hardware stores	22,016	1,498,628	19,692	33,375	11,735	128,923	138,920	17,987	1,405,934	17,439	29,744	10,377	120,327	150,522
Farm equipment dealers	12,422	1,551,916	15,014	16,812	10,459	97,442	51,955	8,706	1,388,362	13,673	14,092	8,444	86,088	65,096
General merchandise stores	354,871	4,680,226	102,069	71,815	27,480	242,732	404,884	234,019	4,104,247	78,725	60,360	20,061	201,222	510,688
Mail order houses	9,210	156,087	1,500	1,322	1,311	9,166	1,150	4,416	113,058	971	984	661	7,340	11,810
Automatic merchandising machine operators	19,228	528,127	41,051	13,072	6,244	27,300	47,141	11,305	469,398	30,889	11,950	4,141	23,261	56,344
Direct selling establishments	276,002	1,379,996	27,211	10,896	6,298	52,138	184,339	179,679	1,170,271	19,315	7,669	4,504	38,956	245,761
Variety and other general merchandise stores	50,431	2,616,016	32,307	46,525	13,627	154,128	172,254	38,619	2,351,520	27,550	39,757	10,755	131,665	196,773
Food stores	231,718	17,919,498	181,075	247,469	51,389	996,724	847,448	186,645	16,083,034	153,612	215,021	41,473	880,002	941,577
Grocery stores	173,171	14,912,134	138,804	199,961	43,009	700,576	602,903	139,019	13,345,621	117,885	173,780	34,175	617,432	676,622
Meat and fish markets	15,200	1,245,718	10,527	13,426	1,997	76,301	77,918	12,916	1,147,362	9,308	11,257	1,716	69,453	81,188
Fruit stores and vegetable markets	10,216	393,653	4,666	5,651	1,082	20,589	21,047	7,755	342,286	4,103	4,594	1,020	16,186	26,193
Candy, nut, and confectionery stores	10,791	334,017	3,378	4,399	625	18,614	30,408	9,038	305,341	2,856	3,866	619	14,855	33,932
Retail bakeries	12,229	629,737	16,117	18,715	3,236	152,585	80,400	10,001	589,423	13,219	17,166	2,702	138,254	84,900
Dairy products and other food stores	10,111	404,239	7,583	5,317	1,440	28,059	34,772	7,916	353,001	6,241	4,358	1,241	23,822	38,742
Automotive dealers and service stations	288,131	28,303,861	205,053	343,017	115,654	1,937,574	1,275,296	225,788	25,569,486	175,549	304,740	95,280	1,734,929	1,427,232
Motor vehicle dealers	40,139	6,375,533	26,782	53,804	51,272	311,683	163,411	27,807	5,542,445	21,744	43,763	40,691	268,222	210,988
Tire, battery, and accessory dealers	19,751	1,350,583	19,507	24,260	10,020	136,537	115,886	15,930	1,236,321	16,768	21,548	8,510	122,518	127,548
Gasoline service stations	212,329	19,005,609	139,626	245,609	34,615	1,414,641	934,699	171,949	17,409,148	123,114	222,171	30,099	1,278,428	1,011,182
Other automotive dealers	15,912	1,572,136	19,138	19,344	19,747	74,713	61,300	10,102	1,381,572	13,923	17,258	15,980	65,761	77,514
Apparel and accessory stores	53,550	3,113,386	30,236	55,855	16,708	279,327	319,595	39,882	2,859,734	25,623	49,297	13,121	254,411	352,702
Women's ready-to-wear and accessory stores, and fur shops	20,911	1,058,252	10,696	19,356	4,290	101,674	103,055	15,582	979,261	9,002	17,645	3,751	94,579	116,162
Other apparel and accessory stores	32,639	2,055,134	19,540	36,499	12,418	177,653	216,540	24,300	1,880,473	16,621	31,652	9,370	159,832	236,540
Furniture, home furnishings, and equipment	87,986	5,021,376	72,877	87,872	35,488	496,662	404,122	68,406	4,527,529	63,075	77,211	29,048	435,166	461,324
Furniture stores	25,742	1,883,200	25,204	34,401	12,887	161,733	142,259	18,779	1,683,863	22,063	29,067	10,838	139,760	167,235
Home furnishings and equipment stores, except appliances	19,434	896,591	13,492	15,403	4,580	118,542	85,281	15,655	803,637	11,457	13,802	3,197	101,270	96,583
Household appliances, radio, TV, and music stores	42,810	2,241,585	34,181	38,068	18,021	216,387	176,582	33,972	2,040,029	29,555	34,342	15,013	194,136	197,506
Eating and drinking places	289,463	11,436,477	308,841	425,390	90,920	1,980,146	1,014,820	221,054	9,913,255	245,590	351,434	69,883	1,622,732	1,176,670
Eating places	188,570	7,901,098	217,614	259,862	60,439	1,549,484	651,642	141,335	6,806,810	172,566	214,093	44,543	1,269,672	765,606
Drinking places	100,893	3,535,379	91,227	165,528	30,481	430,662	363,178	79,719	3,106,445	73,024	137,341	25,340	353,060	411,064
Drug and proprietary stores	25,069	2,920,917	31,556	51,237	11,310	323,057	298,922	21,435	2,719,085	28,491	46,771	9,971	286,485	318,245
Liquor stores	26,914	2,770,103	22,408	60,579	9,810	119,251	164,654	23,674	2,570,299	20,367	55,765	8,647	105,754	176,912
Antique and secondhand stores	40,786	507,483	10,788	9,382	3,624	30,338	43,144	23,485	419,387	6,758	6,440	2,397	25,750	68,522
Sporting goods stores and bicycle shops	22,706	749,577	13,644	14,991	5,665	50,005	69,918	17,045	679,528	11,828	14,029	4,736	46,747	78,297
Jewelry stores	17,036	608,949	7,265	12,065	3,352	46,673	105,662	15,180	576,087	6,752	10,309	2,914	42,767	110,960

Footnotes at end of table.

Table 2.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued

[Money amounts in thousands of dollars]

Industry	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts	Depreciation	Taxes	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes	Interest paid	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued														
Retail trade—Continued														
Fuel and ice dealers	13,471	783,715	20,701	17,012	4,530	67,649	71,196	10,672	724,293	18,585	15,548	3,895	58,661	74,718
Florists	18,273	667,135	16,279	16,725	5,075	89,294	77,507	14,342	638,242	15,203	15,999	4,513	85,763	82,314
Cigar stores and stands	2,501	122,633	1,010	1,973	204	5,963	14,196	1,830	117,988	933	1,763	174	5,729	14,341
Newsstands	5,603	180,308	965	1,324	183	9,987	19,326	5,598	180,175	961	1,322	182	9,968	19,347
Retail trade, not elsewhere classified	115,560	3,873,735	65,990	63,010	21,724	301,921	355,132	76,528	3,405,225	51,490	53,976	17,061	260,821	418,202
Retail trade not allocable	15,296	433,407	13,630	7,827	3,433	31,762	29,821	10,837	353,270	10,687	6,390	2,150	22,645	38,761
Wholesale and retail trade not allocable	27,252	675,849	13,833	10,342	4,148	37,446	74,737	19,102	622,398	10,725	8,764	3,557	34,339	87,543
Finance, insurance, and real estate	515,688	7,986,239	286,001	144,618	252,923	511,055	2,570,646	411,726	7,157,610	197,650	92,511	131,658	438,048	2,860,929
Finance	32,454	689,837	12,902	7,006	20,701	30,688	126,821	22,219	558,977	10,202	4,587	9,345	25,010	185,557
Banking	972	22,490	574	209	1,584	1,373	4,811	539	21,005	489	182	252	1,051	6,319
Credit agencies other than banks	6,118	97,561	3,810	2,788	10,512	9,828	21,197	3,894	88,171	3,295	2,166	6,150	8,295	37,519
Security and commodity brokers, dealers, exchanges, and services	25,364	569,786	8,518	4,009	8,605	19,487	100,813	17,786	449,801	6,418	2,239	2,943	15,664	141,719
Security brokers, dealers, and flotation companies	20,016	466,953	5,744	2,242	6,708	11,209	84,894	14,351	375,873	4,133	1,459	2,449	8,408	108,873
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	5,348	102,833	2,774	1,767	1,897	8,278	15,919	3,435	73,928	2,285	780	494	7,256	32,846
Insurance agents, brokers, and service	175,879	2,802,765	63,031	23,606	22,671	247,290	1,190,780	154,981	2,698,017	55,562	21,384	18,057	227,666	1,240,395
Real estate	307,355	4,493,637	210,068	114,006	209,551	233,077	1,253,045	234,526	3,900,616	131,886	66,540	104,256	185,372	1,434,977
Operators, except developers, and lessors of buildings	17,897	412,474	81,960	48,709	85,791	24,414	[1]1,503	9,827	234,658	35,841	22,457	28,306	8,636	49,210
Lessors of real property other than buildings	13,766	24,766	5,682	4,128	4,358	122	5,272	8,666	19,230	2,598	1,842	1,127	9	10,964
Agents, brokers, and managers	237,974	2,550,983	92,211	42,595	72,522	88,474	1,017,027	185,170	2,350,129	68,396	27,316	43,838	71,688	1,108,059
Title abstract companies	1,546	26,565	725	630	526	5,929	9,256	1,524	26,261	705	622	526	5,790	9,268
Subdividers and developers	5,343	148,066	5,377	3,101	13,431	7,579	17,249	3,867	116,488	3,964	2,091	6,736	4,595	29,218
Operative builders	8,650	850,353	8,085	8,093	18,915	68,187	47,692	6,851	705,640	6,639	6,357	12,730	59,483	60,286
Combinations of real estate, insurance, loans, and law offices	22,179	480,430	16,028	6,750	14,008	38,372	158,052	18,621	448,210	13,743	5,855	10,993	35,171	167,972
Services	2,426,599	39,611,478	1,706,907	784,495	432,830	6,213,086	14,634,558	1,988,904	37,213,294	1,334,875	667,305	317,633	5,679,858	15,456,224
Hotels, rooming houses, camps, and other lodgings	110,243	1,812,306	260,063	121,314	129,552	237,222	116,276	67,264	1,361,699	164,506	78,565	77,488	160,943	237,775
Hotels	9,842	307,554	22,588	15,725	11,420	57,883	13,833	5,763	213,985	12,451	8,967	5,557	35,798	30,950
Tourist courts and motels	35,898	857,276	142,098	63,157	75,928	125,157	73,104	22,064	660,345	97,490	44,342	47,871	89,125	120,805
Trailer parks and camps	35,870	486,112	76,093	30,226	35,270	38,532	21,080	20,389	371,940	44,612	19,442	21,715	26,222	61,983
Other lodging places	28,633	161,364	19,284	12,206	6,934	15,650	8,259	19,048	115,429	9,953	5,814	2,345	9,798	24,037
Personal services	544,170	5,850,810	295,270	147,534	63,149	1,313,795	1,539,347	471,454	5,438,966	240,214	131,167	50,100	1,199,669	1,627,098
Coin-operated laundries and dry cleaning	33,104	391,917	65,183	11,132	13,610	35,889	42,943	20,338	295,854	37,159	7,852	7,654	26,519	68,878
Other laundries and dry cleaning plants	55,680	1,341,579	67,053	39,248	17,416	401,939	215,827	46,418	1,229,764	58,685	34,217	13,987	358,825	230,404
Photographic studios	37,157	424,780	22,876	6,838	3,249	36,283	92,429	24,051	390,327	18,111	6,062	2,484	32,496	106,714
Beauty shops	196,187	1,664,344	59,190	44,523	9,582	504,988	437,953	174,203	1,556,557	51,503	40,381	7,647	461,746	453,933
Barber shops	128,242	950,743	18,365	16,990	3,103	214,995	471,174	122,860	938,958	17,395	16,706	3,086	209,914	472,838
Shoe repair shops, shoe shine parlors, and hat cleaning shops	18,748	159,422	4,309	2,893	538	19,980	49,467	17,911	149,307	3,909	2,610	324	16,454	49,944
Funeral service and crematories	14,730	715,767	51,268	21,697	14,790	72,607	154,658	13,013	687,875	47,733	19,561	14,313	68,217	161,971
Garment pressing, alteration, and repair	12,738	57,746	1,120	1,416	127	8,229	21,494	11,838	57,123	1,072	1,412	127	8,229	21,863
Other personal services	47,584	144,512	5,906	2,797	734	18,885	53,402	40,822	133,201	4,647	2,366	478	17,269	60,553
Business services	306,070	3,593,570	151,399	67,966	33,309	605,901	992,666	240,837	3,234,135	105,848	51,990	22,370	518,723	1,120,632
Advertising	17,092	419,945	6,655	3,308	1,074	33,028	71,708	14,188	398,164	5,928	2,970	932	28,856	76,682
Services to buildings	53,186	537,360	22,257	12,898	4,040	141,324	160,099	46,614	513,613	17,905	12,354	3,787	133,901	167,148
Consulting services	77,449	767,096	24,955	8,506	8,837	51,250	310,606	56,177	702,075	17,697	6,693	5,840	43,223	356,188
Other business services	158,343	1,869,169	97,532	43,254	19,358	380,299	450,253	123,858	1,620,283	64,318	29,973	11,811	312,743	520,614
Automobile parking, repair, and services	143,092	3,551,145	160,991	85,556	39,587	629,346	501,234	114,446	3,230,105	116,785	75,210	29,301	568,494	554,852
Automobile parking	2,662	95,789	1,506	2,273	662	17,384	14,899	2,381	86,726	1,128	1,982	124	15,231	15,969
Top and body repair shops	28,828	821,439	20,859	19,276	5,364	183,521	128,884	23,685	749,106	17,174	17,319	4,582	165,572	139,327
General repair shops	72,584	1,777,036	54,415	41,251	16,800	284,590	244,176	59,724	1,651,584	44,945	36,832	13,640	261,885	263,341
Tire, paint, and other repair shops	16,087	477,813	11,635	9,845	3,365	90,269	78,190	13,822	452,435	10,427	9,356	2,655	85,320	82,813
Other automobile services, except repair	22,931	379,068	72,576	12,911	13,396	53,582	35,085	14,834	290,254	43,111	9,721	8,300	40,486	53,402
Repair services, except automobile	193,148	2,129,141	77,086	39,284	15,065	259,566	538,845	158,329	2,046,136	67,821	36,474	13,510	251,547	563,416
Radio and TV repair shops	40,297	443,939	15,262	8,321	2,785	48,791	91,807	30,068	417,193	12,464	7,355	2,294	45,944	98,258
Electrical repair shops, except radio and TV	23,812	311,795	9,816	5,066	1,266	33,861	70,760	18,087	295,979	8,858	4,560	1,184	33,276	75,470
Reupholstery and furniture repair	24,526	295,585	9,083	5,405	2,410	47,186	76,554	22,557	286,941	8,476	5,246	2,215	45,025	77,878
Other repair services, except automobile	104,513	1,077,822	42,925	20,492	8,604	129,728	299,724	87,617	1,046,023	38,023	19,313	7,817	127,302	311,810

Footnotes at end of table.

Table 2.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued

[Money amounts in thousands of dollars]

Industry	Businesses with and without net profit							Businesses with net profit						
	Number of businesses	Business receipts	Depreciation	Taxes	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes	Interest paid	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services--Continued														
Motion pictures	7,677	203,951	10,962	4,942	3,213	28,247	13,985	3,910	157,479	6,545	3,677	1,522	23,169	28,697
Production, distribution, and related services	5,262	92,183	2,685	1,021	613	11,206	8,947	2,278	76,399	1,648	869	207	9,805	19,475
Theaters	2,415	111,768	8,277	3,921	2,600	17,041	5,038	1,632	81,080	4,897	2,808	1,315	13,364	9,222
Amusement and recreation services, except motion pictures	158,273	1,493,469	138,361	38,510	20,898	203,594	75,097	90,802	1,156,641	65,627	25,832	11,534	139,571	292,943
Theatrical producers, bands, orchestras, and entertainers	59,152	374,509	16,602	3,949	1,772	54,643	95,877	42,798	329,753	10,722	3,347	1,265	44,720	118,348
Bowling alleys and billiard and pool parlors	11,557	181,738	15,365	7,924	5,233	28,759	12,098	8,269	145,534	11,255	5,644	3,665	21,729	20,665
Other amusement and recreation services	87,564	937,222	106,394	26,637	13,893	120,192	[1]32,878	39,735	681,354	43,650	16,841	6,604	73,122	153,930
Medical and health services	406,653	14,406,840	408,476	194,138	84,770	1,941,627	7,854,603	384,256	14,229,929	389,978	185,228	77,416	1,883,825	7,893,759
Offices of physicians and surgeons	162,431	8,154,542	212,846	90,890	30,488	944,475	4,955,103	152,509	8,100,299	206,569	89,206	28,635	933,805	4,975,271
Offices of dentists and dental surgeons	88,987	3,821,970	108,718	51,309	26,714	537,763	1,921,138	85,922	3,814,758	107,487	50,848	26,393	535,753	1,926,009
Offices of osteopathic physicians	5,533	253,703	7,395	3,216	1,110	33,543	135,455	5,449	253,588	7,353	3,201	1,110	33,510	135,763
Offices of chiropractors	16,300	242,007	15,854	4,155	3,624	15,671	128,655	13,935	236,734	14,452	3,767	3,527	15,552	130,403
Hospitals	134	49,631	1,175	1,645	388	20,848	5,976	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical laboratories	2,346	89,440	2,779	1,493	104	27,659	24,090	1,652	86,909	2,439	1,480	95	26,726	25,038
Dental laboratories	7,341	191,901	4,516	3,879	867	44,600	60,222	7,005	190,076	4,245	3,857	867	44,600	60,262
Sanatoria, and convalescent and rest homes	13,253	599,209	31,451	28,380	17,471	245,600	70,231	10,544	504,716	24,473	22,277	12,519	202,161	78,229
Registered and practical nurses	79,266	297,224	3,495	1,291	147	3,789	241,509	78,199	296,632	3,300	1,278	130	3,642	241,768
Other medical services	31,062	707,213	20,247	7,880	3,857	67,679	312,224	28,910	697,309	18,535	7,694	3,790	67,228	314,922
Legal services	129,851	2,925,940	70,463	29,884	15,020	367,934	1,559,730	111,415	2,865,789	64,389	28,447	11,525	352,358	1,597,446
Educational services	102,403	470,566	27,408	10,589	5,453	70,285	155,541	87,763	438,429	22,225	8,572	3,171	61,926	168,668
Engineering services	42,196	714,112	22,725	11,117	5,947	171,708	252,334	33,357	678,915	19,857	10,279	5,575	151,164	267,433
Architectural services	16,085	503,270	10,151	7,743	4,278	117,294	150,948	12,922	488,372	9,483	7,410	3,668	114,313	158,824
Certified public accountants	21,637	471,998	14,932	7,274	3,793	112,495	219,937	19,700	462,282	14,061	7,025	3,623	107,017	221,392
Other accounting, auditing, and bookkeeping services	104,551	695,024	32,255	10,932	4,808	116,511	325,870	96,797	682,281	29,480	10,613	4,462	114,193	331,972
Other services	140,550	789,336	26,365	7,712	3,988	37,561	338,145	95,652	742,136	18,056	6,816	2,368	32,946	391,317
Nature of business not allocable	31,818	246,944	7,800	4,407	1,851	24,425	50,215	23,297	218,735	4,705	3,400	1,029	21,240	60,769

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Loss exceeds profit.

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

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES

[Money amounts in thousands of dollars]

Item	All industries	Agriculture, forestry, and fisheries									Mining	Contract construction			
		Total	Farms						Horticultural services	Other agriculture, forestry, and fisheries		Total	General contractors		
			Total	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Animal specialty farms	Other farms					Total	Building construction	Other general contractors
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
BUSINESS WITH AND WITHOUT NET PROFIT															
Number of businesses	9,429,822	3,258,696	3,089,486	1,188,853	150,699	1,524,155	52,022	173,757	57,254	111,956	58,808	722,604	130,302	113,797	16,505
Business receipts	234,334,588	40,213,513	37,613,067	11,092,001	1,978,020	23,610,237	154,460	778,349	670,549	1,929,897	1,450,329	21,484,393	8,680,802	7,433,179	1,247,623
Business deductions, total	200,467,051	36,159,476	34,056,360	9,266,280	1,887,290	21,767,645	257,045	878,100	495,406	1,607,710	1,546,959	18,251,801	7,923,785	6,793,748	1,130,037
Cost of sales and operations, total	132,215,825	23,439,097	22,509,436	4,967,936	1,255,916	15,540,716	180,572	564,296	214,140	715,521	316,197	12,575,645	6,039,665	5,430,764	608,901
Inventory, beginning-of-year	11,689,500	1,124,970	1,076,023	124,015	10,246	891,401	13,067	37,294	3,774	45,173	7,233	510,087	259,397	242,393	17,004
Merchandise purchased	94,681,006	6,660,861	6,134,654	334,516	35,879	5,615,612	20,050	128,807	53,968	472,029	79,727	4,076,726	1,457,723	1,312,787	144,936
Cost of labor	10,110,562	2,617,057	2,456,715	816,498	465,081	1,039,576	22,409	113,151	80,928	79,414	55,089	2,827,248	1,114,825	962,641	152,184
Material and supplies	7,533,287	954,552	818,022	228,375	87,108	456,493	9,592	36,454	58,015	78,515	23,382	3,341,258	1,781,096	1,606,117	174,979
Other costs	20,373,078	13,342,713	13,244,189	3,595,206	667,732	8,567,208	130,261	283,782	22,591	75,933	155,526	2,336,829	1,704,237	1,566,253	137,984
Less: Inventory, end-of-year	12,171,608	1,261,056	1,220,377	130,674	10,130	1,029,574	14,807	35,192	5,136	35,543	4,760	516,503	277,613	259,427	18,186
Depreciation	9,685,927	4,603,523	4,438,629	1,583,954	220,349	2,466,968	43,056	124,302	37,146	127,748	122,414	633,947	206,585	115,900	90,685
Taxes	5,027,172	1,469,507	1,415,436	537,241	108,483	712,413	5,823	51,476	17,894	36,177	46,810	393,703	131,647	103,291	28,356
Rent	5,718,477	1,268,619	1,235,030	539,554	63,684	604,416	5,254	22,122	9,291	24,298	34,840	191,097	61,587	29,751	31,836
Repairs	4,207,854	2,053,623	1,969,022	746,332	98,787	1,062,752	8,830	52,321	25,799	58,802	29,386	271,356	89,735	37,455	52,280
Salaries and wages	15,096,290	250,931	-	-	-	-	-	-	75,048	175,883	105,909	1,620,787	508,982	388,715	120,267
Insurance	2,802,079	697,665	648,927	262,063	38,298	323,197	5,546	19,823	15,819	32,919	16,097	334,996	103,549	78,879	24,670
Legal and professional fees	763,776	10,441	-	-	-	-	-	-	2,659	7,782	14,078	58,175	22,716	18,910	3,806
Commissions	1,196,411	12,335	-	-	-	-	-	-	1,089	11,246	3,861	72,172	44,613	41,535	3,078
Amortization	31,182	854	519	251	56	175	21	16	134	201	297	680	40	40	-
Retirement plans, etc	73,650	3,966	2,963	1,438	236	1,214	13	62	91	912	1,185	14,279	4,185	3,341	844
Interest	3,433,248	1,864,935	1,833,556	625,243	101,398	1,055,338	7,930	43,647	5,226	26,153	35,472	156,060	76,481	59,538	16,943
Bad debts	345,010	2,686	-	-	-	-	-	-	430	2,256	4,323	23,107	4,101	3,139	962
Casualty losses	134,239	4,300	-	-	-	-	-	-	92	4,208	2,428	9,163	4,030	2,955	1,075
Depletion	198,141	3,013	2,842	2,268	83	456	-	35	42	129	178,546	750	198	48	150
Other business deductions	19,537,770	473,981	-	-	-	-	-	-	90,506	383,475	635,116	1,895,884	625,671	479,487	146,184
Gross profit (less loss)	102,118,763	16,774,416	15,103,631	6,124,065	722,104	8,069,521	[1]26,112	214,053	456,409	1,214,376	1,134,132	8,908,748	2,641,137	2,002,415	638,722
Gross profit	102,954,859	17,428,163	15,751,801	6,201,963	775,857	8,431,163	38,823	303,995	457,215	1,219,147	1,146,977	8,930,703	2,656,153	2,015,368	640,785
Gross loss	836,096	653,747	648,170	77,898	53,753	361,642	64,935	89,942	806	4,771	12,845	21,955	15,016	12,953	2,063
Net profit (less loss)	33,867,537	4,054,037	3,556,707	1,825,721	90,730	1,842,592	[1]102,585	[1]99,751	175,143	322,187	[1]96,630	3,232,592	757,017	639,431	117,586
Net profit	39,316,237	6,727,738	6,125,049	2,407,158	301,671	3,265,729	17,123	133,368	185,642	417,047	167,427	3,434,078	851,144	711,244	139,900
Net loss	5,448,700	2,673,701	2,568,342	581,437	210,941	1,423,137	119,708	233,119	10,499	94,860	264,057	201,486	94,127	71,813	22,314
BUSINESS WITH NET PROFIT															
Number of businesses	6,972,915	2,044,383	1,922,959	849,002	82,959	930,331	9,038	51,629	48,784	72,640	32,063	644,346	112,357	98,821	13,536
Business receipts	208,454,770	32,475,860	30,189,191	9,208,773	1,497,934	18,791,471	77,188	613,825	638,180	1,648,489	935,388	19,634,121	7,648,673	6,600,729	1,047,944
Business deductions, total	169,138,533	25,748,122	24,064,142	6,801,615	1,196,263	15,525,742	60,065	480,457	452,538	1,231,442	767,961	16,200,043	6,797,529	5,889,485	908,044
Cost of sales and operations, total	113,637,465	16,993,523	16,232,529	3,702,288	830,193	11,301,653	44,346	354,049	199,046	561,948	201,097	11,224,667	5,198,671	4,726,461	472,210
Inventory, beginning-of- year	9,761,496	862,776	826,666	106,301	5,705	687,084	6,429	21,147	2,478	33,632	2,772	431,196	216,604	202,200	14,404
Merchandise purchased	83,559,807	5,018,607	4,602,158	273,092	24,153	4,189,115	8,571	107,227	50,820	365,629	76,327	3,673,178	1,284,777	1,164,571	120,206
Cost of labor	8,409,975	1,794,149	1,658,935	586,633	318,719	673,239	4,486	75,858	75,334	59,880	43,788	2,531,393	953,265	840,395	112,870
Material and supplies	6,544,776	703,737	583,030	167,203	67,689	319,581	3,374	25,183	54,166	66,541	19,413	2,990,738	1,528,555	1,408,059	120,496
Other costs	15,625,120	9,559,840	9,478,519	2,680,479	419,971	6,203,910	28,074	146,085	20,064	61,257	60,848	2,042,764	1,450,567	1,331,281	119,286
Less: Inventory, end-of-year	10,263,709	945,586	916,779	111,420	6,044	771,276	6,588	21,451	3,816	24,991	2,051	444,602	235,097	220,045	15,052
Depreciation	7,188,938	3,141,385	3,026,015	1,164,284	127,680	1,680,970	8,025	45,056	31,915	83,455	62,939	543,476	170,512	94,753	75,759
Taxes	4,040,611	1,022,970	979,517	398,221	58,978	495,193	1,965	25,160	16,466	26,987	26,736	350,370	111,523	87,671	23,852
Rent	4,693,570	900,589	872,778	393,565	44,453	422,323	639	11,798	8,150	19,661	15,431	154,428	45,675	21,306	24,369
Repairs	3,184,697	1,433,510	1,369,543	544,992	61,844	738,192	1,821	22,694	21,429	42,538	21,762	231,018	75,432	29,950	45,482
Salaries and wages	13,430,644	224,719	-	-	-	-	-	-	70,771	153,948	73,221	1,470,473	456,910	351,811	105,099
Insurance	2,298,368	491,877	453,482	196,399	24,552	221,645	1,229	9,657	14,181	24,214	12,193	297,665	88,177	67,742	20,435
Legal and professional fees	645,833	8,683	-	-	-	-	-	-	2,510	6,173	6,632	50,121	18,147	14,975	3,172
Commissions	1,047,160	11,845	-	-	-	-	-	-	1,031	10,814	2,026	59,552	34,835	32,573	2,262
Amortization	22,407	400	169	44	25	100	-	-	134	97	130	601	19	19	-
Retirement plans, etc.	66,441	3,399	2,556	1,402	160	957	11	26	91	752	937	12,010	3,700	2,999	701
Interest	2,274,455	1,147,190	1,125,023	398,371	48,295	664,313	2,029	12,015	3,741	18,426	11,547	120,584	55,389	41,567	13,822
Bad debts	243,504	1,909	-	-	-	-	-	-	430	1,479	1,179	18,037	2,909	2,315	594
Casualty losses	49,713	1,181	-	-	-	-	-	-	25	1,156	833	3,372	1,479	1,326	153
Depletion	112,294	2,592	2,530	2,049	83	396	-	2	42	20	99,177	693	161	20	141
Other business deductions	16,202,433	362,350	-	-	-	-	-	-	82,576	279,774	232,121	1,662,976	533,990	413,997	119,993
Gross profit	94,817,305	15,482,337	13,956,662	5,506,485	667,741	7,489,818	32,842	259,776	439,134	1,086,541	734,291	8,409,454	2,450,002	1,874,268	575,734
Net profit	39,316,237	6,727,738	6,125,049	2,407,158	301,671	3,265,729	17,123	133,368	185,642	417,047	167,427	3,434,078	851,144	711,244	139,900

Footnote at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Contract construction—Continued								Manufacturing					Transportation, communication, electric, gas, and sanitary services	
	Special trade contractors							Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Manufacturing, not elsewhere classified	Total	Local transportation
	Total	Plumbing, heating, and air conditioning	Painting, paperhanging, and decorating	Electrical work	Masonry, stonework, and plastering	Carpentering and flooring	Contractors, not elsewhere classified								
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
BUSINESSES WITH AND WITHOUT NET PROFIT															
Number of businesses	561,182	67,853	113,169	41,727	48,363	169,237	120,833	31,120	172,432	42,053	29,569	21,517	79,293	284,708	52,337
Business receipts	12,207,475	2,642,590	1,371,197	1,412,974	1,356,366	1,756,094	3,668,254	596,116	6,881,128	1,458,404	896,305	839,358	3,687,061	6,174,338	551,907
Business deductions, total	9,843,248	2,246,639	990,729	1,189,516	1,110,269	1,206,606	3,099,489	484,768	6,075,592	1,323,203	747,148	685,446	3,319,795	5,252,466	417,117
Cost of sales and operations, total	6,256,184	1,598,299	564,307	852,530	770,099	782,401	1,688,548	279,796	3,809,464	623,853	404,597	419,688	2,361,326	1,316,047	67,735
Inventory, beginning-of-year	242,648	102,322	14,591	44,863	13,950	21,590	45,332	8,042	315,297	41,500	30,798	36,308	206,691	29,941	979
Merchandise purchased	2,524,863	927,088	131,439	397,615	205,870	264,459	598,392	94,140	2,166,232	315,637	158,390	164,197	1,528,008	560,079	15,529
Cost of labor	1,648,827	294,315	233,440	190,229	275,638	174,482	480,723	63,596	913,979	167,728	118,142	146,954	481,155	295,266	27,987
Material and supplies	1,487,806	259,972	137,378	189,409	214,912	248,101	438,034	72,356	438,538	65,574	66,853	59,409	246,702	95,812	3,586
Other costs	582,724	114,365	54,681	79,944	69,984	89,982	173,768	49,868	324,276	81,758	63,652	56,004	122,862	360,878	20,884
Less: Inventory, end-of-year	230,684	99,763	7,222	49,530	10,255	16,213	47,701	8,206	348,858	48,344	33,238	43,184	224,092	25,929	1,230
Depreciation	401,967	57,817	29,345	28,230	28,592	42,508	215,475	25,395	284,608	110,378	36,118	42,121	95,991	610,228	50,569
Taxes	250,041	55,298	28,984	29,355	28,234	25,298	82,872	12,015	149,295	38,506	19,617	18,513	72,659	251,397	16,798
Rent	121,618	17,993	13,204	8,787	8,570	12,832	60,232	7,892	127,280	24,166	21,331	16,203	65,580	177,794	24,947
Repairs	166,672	15,825	9,579	6,630	9,267	13,137	112,234	14,949	147,457	93,787	8,796	5,555	39,319	531,888	39,878
Salaries and wages	1,070,941	210,734	140,414	125,487	126,516	104,463	363,327	40,864	608,159	166,797	97,375	64,528	279,459	699,417	75,905
Insurance	220,975	42,043	26,988	20,782	20,727	24,755	85,680	10,472	99,429	31,380	12,930	12,145	42,974	227,892	28,290
Legal and professional fees	33,656	7,866	4,515	4,249	2,880	3,254	10,892	1,803	23,899	3,298	3,870	3,778	12,953	22,107	2,239
Commissions	26,277	4,015	1,135	1,214	1,185	5,007	13,721	1,282	37,035	2,642	6,915	5,375	22,103	37,233	2,630
Amortization	626	8	380	1	24	106	107	14	780	289	101	58	332	987	126
Retirement plans, etc.	10,043	2,448	1,737	312	2,669	1,007	1,870	51	2,599	187	772	289	1,351	2,274	136
Interest	74,227	12,170	7,139	6,156	4,322	6,796	37,644	5,352	58,766	17,962	9,269	9,242	22,293	107,284	7,414
Bad debts	18,594	6,612	366	4,326	1,923	1,389	3,978	412	16,166	2,024	4,250	1,644	8,248	5,480	472
Casualty losses	4,652	758	1,987	310	48	480	1,069	481	4,480	1,246	265	1,348	1,621	6,697	71
Depletion	450	-	-	-	384	20	46	102	5,948	5,819	-	-	129	3,220	2,717
Other business deductions	1,186,325	214,753	160,649	101,147	104,829	183,153	421,794	83,888	700,227	200,869	120,942	84,959	293,457	1,252,521	97,190
Gross profit (less loss)	5,951,291	1,044,291	806,890	560,444	586,267	973,693	1,979,706	316,320	3,071,664	834,551	491,708	419,670	1,325,735	4,858,291	484,172
Gross profit	5,957,355	1,046,345	808,056	561,214	587,505	973,753	1,980,482	317,195	3,080,126	835,151	492,100	420,330	1,332,545	4,860,643	484,175
Gross loss	6,064	2,054	1,166	770	1,238	60	776	875	8,462	600	392	660	6,810	2,352	3
Net profit (less loss)	2,364,227	395,951	380,468	223,458	246,097	549,488	568,765	111,348	805,536	135,201	149,157	153,912	367,266	921,872	134,790
Net profit	2,460,765	413,348	389,763	234,929	251,740	560,184	610,801	122,169	912,841	158,639	162,375	167,323	424,504	1,055,095	143,704
Net loss	96,538	17,397	9,295	11,471	5,643	10,696	42,036	10,821	107,305	23,438	13,218	13,411	57,238	133,223	8,914
BUSINESSES WITH NET PROFIT															
Number of businesses	505,325	60,803	107,153	35,646	45,951	157,030	98,742	26,664	128,320	34,130	21,860	16,416	55,914	228,749	45,437
Business receipts	11,428,660	2,452,143	1,307,726	1,321,433	1,296,630	1,681,715	3,369,013	556,788	6,141,433	1,263,728	831,111	784,311	3,262,283	5,322,969	489,404
Business deductions, total	8,967,895	2,038,795	917,963	1,086,504	1,044,890	1,121,531	2,758,212	434,619	5,228,592	1,105,089	668,736	616,988	2,837,779	4,267,874	345,700
Cost of sales and operations, total	5,772,170	1,461,320	529,224	782,261	728,517	732,172	1,538,676	253,826	3,315,630	541,805	373,069	382,969	2,017,787	1,112,770	57,171
Inventory, beginning-of-year	207,562	85,808	14,495	39,496	13,750	14,885	39,128	7,030	261,295	31,990	27,350	32,306	169,649	22,081	963
Merchandise purchased	2,301,032	841,085	107,589	370,535	193,285	244,903	543,635	87,369	1,870,150	278,587	142,390	152,589	1,296,584	456,095	15,318
Cost of labor	1,522,364	270,036	229,582	175,838	253,361	164,602	428,945	55,764	792,554	140,674	109,131	131,665	411,084	256,788	18,825
Material and supplies	1,399,045	244,488	133,425	167,612	209,762	237,545	406,213	63,138	390,614	59,767	63,191	53,313	214,343	81,878	3,531
Other costs	544,757	106,561	50,923	72,436	68,271	84,896	161,670	47,440	290,198	69,904	61,079	51,566	107,649	312,596	19,747
Less: Inventory, end-of-year	202,590	86,658	6,790	43,656	9,912	14,659	40,915	6,915	289,181	39,117	30,072	38,470	181,522	16,668	1,213
Depreciation	351,622	51,487	26,933	26,201	27,247	38,339	181,415	21,342	233,798	88,801	31,232	36,885	76,880	476,732	40,102
Taxes	227,965	49,941	27,311	27,340	26,073	23,432	73,868	10,882	129,323	32,157	17,742	16,795	62,629	199,781	13,470
Rent	102,049	15,478	12,239	7,757	7,985	11,017	47,573	6,704	103,620	18,182	19,180	13,185	53,073	137,915	20,888
Repairs	141,848	14,151	9,054	5,913	8,901	11,747	92,082	13,738	120,109	75,667	7,679	4,822	31,941	428,187	31,650
Salaries and wages	976,083	188,279	124,120	111,607	115,466	96,256	340,355	37,480	548,323	140,320	88,807	60,371	258,825	575,788	64,555
Insurance	200,369	38,080	25,907	18,750	19,450	22,852	75,330	9,119	84,149	24,549	11,612	10,785	37,203	181,616	22,456
Legal and professional fees	30,296	7,287	4,234	3,333	2,741	2,922	9,779	1,678	20,495	2,746	3,227	3,382	11,140	16,899	1,909
Commissions	23,503	3,384	1,108	1,157	810	4,780	12,264	1,214	31,851	2,261	6,002	4,696	18,892	30,784	2,608
Amortization	568	8	380	1	24	50	105	14	382	20	24	58	280	704	126
Retirement plans, etc.	8,259	1,457	1,737	296	2,015	891	1,863	51	2,058	153	731	230	944	1,784	136
Interest	61,214	10,270	6,379	5,326	4,065	4,824	30,350	3,981	46,336	13,510	7,876	7,752	17,198	81,664	6,436
Bad debts	14,716	4,949	239	2,972	1,858	1,240	3,458	412	14,491	1,928	3,861	1,264	7,438	3,218	411
Casualty losses	1,529	253	144	162	48	480	442	364	1,378	557	51	306	464	1,358	71
Depletion	430	-	-	-	384	-	46	102	2,073	1,945	-	-	128	3,211	2,717
Other business deductions	1,055,274	192,451	148,954	93,428	99,306	170,529	350,606	73,712	574,576	160,488	97,643	73,488	242,957	1,015,463	80,994
Gross profit	5,656,490	990,823	778,502	539,172	568,113	949,543	1,830,337	302,962	2,825,803	721,923	458,042	401,342	1,244,496	4,210,199	432,233
Net profit	2,460,765	413,348	389,763	234,929	251,740	560,184	610,801	122,169	912,841	158,639	162,375	167,323	424,504	1,055,095	143,704

Footnote at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Transportation, communication, electric, gas, and sanitary services--Continued			Wholesale and retail trade										
				Total	Wholesale trade					Retail trade				
												General merchandise stores		
	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services		Total	Groceries and related products	Farm products--raw materials	Machinery, equipment, and supplies	Other wholesale trade	Total	Building materials, hardware, and farm equipment	Total	Direct selling establishments	Other general merchandise stores
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
BUSINESSES WITH AND WITHOUT NET PROFIT														
Number of businesses	195,039	18,900	18,432	1,958,469	267,180	34,072	15,829	20,416	196,863	1,664,037	55,103	354,871	276,002	78,869
Business receipts	4,697,159	567,008	358,264	110,286,226	20,961,098	4,559,164	4,150,569	1,273,812	10,977,553	88,649,279	4,556,493	4,680,226	1,379,996	3,300,230
Business deductions, total	4,052,184	501,941	281,224	102,591,515	19,169,601	4,343,360	4,072,050	1,092,663	9,661,528	82,820,802	4,243,659	4,275,342	1,195,657	3,079,685
Cost of sales and operations, total	908,548	278,337	61,427	81,530,616	15,906,687	3,827,175	3,820,788	829,126	7,429,598	65,173,511	3,402,847	3,259,919	816,084	2,443,835
Inventory, beginning-of-year	16,678	9,947	2,337	9,057,544	1,077,450	105,028	138,438	109,831	724,153	7,908,712	988,869	590,504	43,342	547,162
Merchandise purchased	393,092	141,875	9,583	77,053,510	14,920,684	3,659,240	3,615,364	758,645	6,887,435	61,702,925	3,218,291	3,104,107	725,495	2,378,612
Cost of labor	225,947	10,075	31,257	1,702,838	270,310	50,969	15,470	18,373	185,498	1,425,588	102,991	54,282	28,298	25,984
Material and supplies	63,172	25,197	3,857	1,069,423	185,910	43,978	19,202	27,702	95,028	877,356	53,510	55,267	36,031	19,236
Other costs	220,378	102,316	17,300	2,018,060	556,703	70,596	169,280	23,571	293,256	1,449,930	72,533	71,352	37,889	33,463
Less: Inventory, end-of-year	10,719	11,073	2,907	9,370,759	1,104,370	102,636	136,966	108,996	755,772	8,191,000	1,033,347	615,593	54,971	560,622
Depreciation	499,359	25,072	35,228	1,430,499	251,131	41,318	23,517	18,520	167,776	1,165,535	61,148	102,069	27,211	74,858
Taxes	213,249	8,075	13,275	1,782,940	206,553	29,833	10,070	11,875	154,775	1,566,045	78,502	71,815	10,896	60,919
Rent	131,946	13,572	7,329	2,021,576	176,841	24,339	8,695	15,709	128,098	1,834,353	45,727	74,570	18,229	56,341
Repairs	457,437	15,569	19,004	612,272	109,970	22,375	14,600	5,827	67,168	496,139	23,073	29,422	12,072	17,350
Salaries and wages	517,067	50,206	56,239	6,761,606	763,831	162,836	47,479	64,128	489,388	5,967,269	280,801	188,450	23,840	164,610
Insurance	175,513	11,557	12,532	789,291	118,758	22,547	9,099	8,607	78,505	664,708	44,169	30,035	8,902	21,133
Legal and professional fees	14,076	3,100	2,692	240,558	36,559	4,573	1,809	3,654	26,523	201,286	8,997	8,346	2,174	6,172
Commissions	30,307	2,727	1,569	343,281	154,126	9,668	8,825	20,382	115,251	184,302	4,317	47,854	20,067	27,787
Amortization	607	190	64	10,532	987	290	49	175	473	9,483	61	987	94	893
Retirement plans, etc.	1,887	58	193	12,637	3,975	843	77	427	2,628	8,628	491	347	111	236
Interest	87,365	6,152	6,353	523,127	78,839	10,693	12,867	6,643	48,636	440,140	33,591	27,480	6,298	21,182
Bad debts	2,529	1,650	829	186,690	34,055	3,905	2,313	1,679	26,158	151,008	14,543	10,571	5,203	5,368
Casualty losses	6,457	139	30	54,160	12,171	846	227	422	10,676	41,925	1,140	2,352	1,275	1,077
Depletion	503	-	-	2,052	807	2	7	79	719	947	-	104	18	86
Other business deductions	1,005,334	85,537	64,460	6,289,678	1,314,311	182,117	111,628	105,410	915,156	4,915,523	244,252	421,021	243,183	177,838
Gross profit (less loss)	3,788,611	288,671	296,837	28,755,610	5,054,411	731,989	329,781	444,686	3,547,955	23,475,768	1,153,646	1,420,307	563,912	856,395
Gross profit	3,790,418	289,204	296,846	28,855,930	5,068,802	734,609	332,363	445,158	3,556,672	23,558,736	1,158,101	1,432,059	569,991	862,068
Gross loss	1,807	533	9	100,320	14,391	2,620	2,582	472	8,717	82,968	4,455	11,752	6,079	5,673
Net profit (less loss)	644,975	65,067	77,040	7,694,711	1,791,497	215,804	78,519	181,149	1,316,025	5,828,477	312,834	404,884	184,339	220,545
Net profit	740,755	88,539	82,097	8,641,136	1,932,402	234,061	93,145	189,801	1,415,395	6,621,191	350,379	510,688	245,761	264,927
Net loss	95,780	23,472	5,057	946,425	140,905	18,257	14,626	8,652	99,370	792,714	37,545	105,804	61,422	44,382
BUSINESSES WITH NET PROFIT														
Number of businesses	154,633	12,985	15,694	1,471,127	212,718	28,457	11,941	17,253	155,067	1,239,307	42,887	234,019	179,679	54,340
Business receipts	4,015,418	494,667	323,480	99,355,360	19,137,152	4,176,971	3,566,920	1,201,557	10,191,704	79,595,810	4,154,946	4,104,247	1,170,271	2,933,976
Business deductions, total	3,274,663	406,128	241,383	90,714,224	17,204,750	3,942,910	3,473,775	1,011,756	8,776,309	72,974,619	3,804,567	3,593,559	924,510	2,669,049
Cost of sales and operations, total	767,488	230,896	57,215	72,718,018	14,347,533	3,480,566	3,261,578	778,357	6,827,032	57,964,949	3,066,709	2,811,792	669,696	2,142,096
Inventory, beginning-of-year	12,879	6,632	1,607	7,669,796	929,301	93,857	102,574	99,959	632,911	6,679,927	868,560	447,937	23,573	424,364
Merchandise purchased	321,482	110,514	8,781	68,938,603	13,473,981	3,343,952	3,085,278	708,174	6,336,577	55,075,987	2,928,784	2,695,148	588,667	2,106,481
Cost of labor	199,400	7,320	31,243	1,468,470	238,708	39,796	12,814	17,428	168,670	1,223,476	90,585	42,056	23,120	18,936
Material and supplies	53,167	21,880	3,300	913,860	163,808	39,356	17,081	27,052	80,319	744,388	45,674	45,609	27,643	17,966
Other costs	188,444	90,046	14,359	1,788,382	504,674	58,365	151,339	23,052	271,918	1,274,160	57,804	56,920	32,481	24,439
Less: Inventory, end-of-year	7,884	5,496	2,075	8,061,093	962,939	94,760	107,508	97,308	663,363	7,032,989	924,698	475,878	25,788	450,090
Depreciation	391,735	13,909	30,986	1,193,378	215,401	35,949	20,452	15,951	143,049	967,252	53,023	78,725	19,315	59,410
Taxes	168,636	5,952	11,723	1,548,215	185,140	26,675	8,725	10,606	139,134	1,354,311	67,936	60,360	7,669	52,691
Rent	101,298	10,891	4,838	1,728,073	153,266	21,721	7,332	13,104	111,109	1,566,044	42,007	59,092	12,227	46,865
Repairs	369,050	10,424	17,063	516,558	95,368	19,889	11,764	5,057	58,658	416,185	18,869	23,995	9,628	14,367
Salaries and wages	418,883	45,709	46,641	5,921,807	689,716	150,089	41,895	56,439	441,293	5,204,038	257,377	159,166	15,836	143,330
Insurance	140,716	7,334	11,110	686,424	104,858	20,112	7,631	7,521	69,594	576,636	38,375	25,137	7,160	17,977
Legal and professional fees	11,364	1,675	1,951	203,193	30,344	3,760	1,497	2,927	22,160	170,393	7,816	6,432	1,626	4,806
Commissions	24,789	2,330	1,057	291,728	136,879	9,309	7,777	18,382	101,411	151,131	3,970	37,008	13,885	23,123
Amortization	528	26	24	8,369	873	283	41	135	414	7,434	23	846	83	763
Retirement plans, etc.	1,400	55	193	11,152	3,474	831	77	333	2,233	7,644	487	286	111	175
Interest	66,454	3,552	5,222	416,814	61,037	8,196	8,868	5,972	38,001	352,220	26,714	20,061	4,504	15,557
Bad debts	1,633	420	754	143,447	27,981	3,526	2,110	1,515	20,830	114,380	11,509	7,722	3,678	4,044
Casualty losses	1,142	115	30	24,336	2,679	476	131	269	1,803	21,624	442	1,065	239	826
Depletion	494	-	-	1,345	675	2	7	79	587	372	-	6	-	6
Other business deductions	809,053	72,840	52,576	5,301,367	1,149,526	161,526	93,890	95,109	799,001	4,100,006	209,310	301,866	158,853	143,013
Gross profit	3,247,930	263,771	266,265	26,637,342	4,789,619	696,405	305,342	423,200	3,364,672	21,630,861	1,088,237	1,292,455	500,575	791,880
	740,755	88,539	82,097	8,641,136	1,932,402	234,061	93,145	189,801	1,415,395	6,621,191	350,379	510,688	245,761	264,927

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Wholesale and retail trade--Continued															
	Retail trade--Continued															
	Food stores			Automotive dealers and service stations				Apparel and accessory stores	Furniture, home furnishings, and equipment	Eating places	Drinking places	Drug and proprietary stores	Liquor stores	Antique and second-hand stores	Other retail trade	Wholesale and retail trade not allocable
	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers									
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
BUSINESSES WITH AND WITHOUT NET PROFIT																
Number of businesses	231,718	173,171	58,547	288,131	40,139	212,329	35,663	53,550	87,986	188,570	100,893	25,069	26,914	40,786	210,446	27,252
Business receipts	17,919,498	14,912,134	3,007,364	28,303,861	6,375,533	19,005,609	2,922,719	3,113,386	5,021,376	7,901,098	3,535,379	2,920,917	2,770,103	507,483	7,419,459	675,849
Business deductions, total	17,072,050	14,309,231	2,762,819	27,028,565	6,212,122	18,070,910	2,745,533	2,793,791	4,617,254	7,249,456	3,172,201	2,621,995	2,605,449	464,339	6,676,701	601,112
Cost of sales and operations, total	14,644,116	12,496,500	2,147,616	22,653,245	5,432,222	15,009,118	2,211,905	2,062,269	3,460,894	4,221,010	1,970,283	1,989,155	2,254,377	322,126	4,933,270	450,418
Inventory, beginning-of-year	1,025,714	946,201	79,513	1,721,440	670,039	575,195	476,206	750,292	736,663	115,463	117,274	479,484	278,946	137,510	966,553	71,382
Merchandise purchased	14,283,595	12,288,755	1,994,840	21,247,754	4,729,659	14,463,113	2,054,982	1,988,126	3,190,104	3,694,953	1,854,430	1,942,789	2,242,042	314,534	4,622,200	429,901
Cost of labor	175,680	100,420	75,260	368,666	100,168	219,215	49,283	32,132	155,864	315,579	57,304	20,174	6,396	7,624	128,896	6,940
Material and supplies	88,349	41,078	47,271	276,652	91,592	133,683	51,377	22,771	58,690	129,171	32,948	9,454	8,054	10,897	131,593	6,157
Other costs	111,791	87,011	24,780	803,746	523,632	209,712	70,402	36,668	101,763	74,630	22,665	19,315	11,370	13,486	110,611	11,427
Less: Inventory, end-of-year	1,041,013	966,965	74,048	1,765,013	682,868	591,800	490,345	767,720	782,190	108,786	114,338	482,061	292,431	161,925	1,026,583	75,389
Depreciation	181,075	138,804	42,271	205,053	26,782	139,626	38,645	30,236	72,877	217,614	91,227	31,556	22,408	10,788	139,484	13,833
Taxes	247,469	199,961	47,508	343,017	53,804	245,609	43,604	55,855	87,872	259,862	165,528	51,237	60,579	9,382	134,927	10,342
Rent	224,460	146,841	77,619	515,737	38,460	437,545	39,732	112,911	104,406	335,738	119,071	60,693	39,353	19,326	182,361	10,382
Repairs	83,921	61,778	22,143	95,669	39,999	41,276	14,394	11,752	22,483	98,187	45,575	10,920	10,325	6,128	58,684	6,163
Salaries and wages	821,044	600,156	220,888	1,568,908	211,515	1,195,426	161,967	247,195	340,798	1,233,905	373,358	302,883	112,855	22,714	474,358	30,506
Insurance	87,782	66,084	21,698	173,813	34,387	114,114	25,312	28,345	50,388	91,255	43,359	21,739	14,652	6,340	72,831	5,825
Legal and professional fees	25,615	18,349	7,266	49,178	8,731	33,552	6,895	10,702	13,019	31,342	18,472	8,575	6,290	1,607	19,143	2,713
Commissions	5,953	5,287	666	44,646	25,961	8,956	9,729	2,139	24,918	11,138	5,238	686	936	2,387	34,090	4,853
Amortization	769	666	103	498	122	227	149	398	860	2,527	1,387	149	681	81	1,085	62
Retirement plans, etc	2,207	1,132	1,075	1,873	622	1,102	149	537	773	404	307	399	190	66	1,034	34
Interest	51,389	43,009	8,380	115,654	51,272	34,615	29,767	16,708	35,488	60,439	30,481	11,310	9,810	3,624	44,166	4,148
Bad debts	11,778	10,714	1,064	59,800	18,035	31,241	10,524	6,689	17,406	1,698	6,767	5,679	1,492	1,668	12,917	1,627
Casualty losses	7,987	5,255	2,732	8,157	1,739	4,741	1,677	744	4,007	5,475	6,365	532	699	1,357	3,110	64
Depletion	79	79	-	388	199	189	-	-	5	368	-	-	-	-	3	298
Other business deductions	676,406	514,616	161,790	1,192,929	268,272	773,573	151,084	207,311	381,060	678,494	294,783	126,482	70,802	56,745	565,238	59,844
Gross profit (less loss)	3,275,382	2,415,634	859,748	5,650,616	943,311	3,996,491	710,814	1,051,117	1,560,482	3,680,088	1,565,096	931,762	515,726	185,357	2,486,189	225,431
Gross profit	3,288,934	2,426,564	862,370	5,672,538	951,940	4,005,905	714,693	1,055,591	1,566,278	3,682,677	1,565,893	936,032	517,191	188,894	2,494,548	228,392
Gross loss	13,552	10,930	2,622	21,922	8,629	9,414	3,879	4,474	5,796	2,589	797	4,270	1,465	3,537	8,359	2,961
Net profit (less loss)	847,448	602,903	244,545	1,275,296	163,411	934,699	177,186	319,595	404,122	651,642	363,178	298,922	164,654	43,144	742,758	74,737
Net profit	941,577	676,622	264,955	1,427,232	210,988	1,011,182	205,062	352,702	461,324	765,606	411,064	318,245	176,912	68,522	836,940	87,543
Net loss	94,129	73,719	20,410	151,936	47,577	76,483	27,876	33,107	57,202	113,964	47,886	19,323	12,258	25,378	94,182	12,806
BUSINESSES WITH NET PROFIT																
Number of businesses	186,645	139,019	47,626	225,788	27,807	171,949	26,032	39,882	68,406	141,335	79,719	21,435	23,674	23,485	152,032	19,102
Business receipts	16,083,034	13,345,621	2,737,413	25,569,486	5,542,445	17,409,148	2,617,893	2,859,734	4,527,529	6,806,810	3,106,445	2,719,085	2,570,299	419,387	6,674,808	622,398
Business deductions, total	15,141,457	12,668,999	2,472,458	24,142,254	5,331,457	16,397,966	2,412,831	2,507,032	4,066,205	6,041,204	2,695,381	2,400,840	2,393,387	350,865	5,837,868	534,855
Cost of sales and operations, total	13,033,587	11,099,991	1,933,596	20,292,373	4,689,367	13,646,452	1,956,554	1,366,870	3,078,276	3,571,308	1,715,734	1,835,908	2,078,743	254,274	4,359,375	405,536
Inventory, beginning-of-year	864,372	797,489	66,883	1,449,216	533,995	512,979	402,242	655,835	623,928	90,522	97,981	427,640	250,240	89,922	813,774	60,568
Merchandise purchased	12,724,014	10,920,291	1,803,723	19,089,547	4,109,757	13,166,258	1,813,532	1,797,986	2,842,913	3,141,909	1,635,461	1,809,800	2,068,472	242,652	4,099,301	388,635
Cost of labor	154,238	91,013	63,225	334,496	90,387	196,115	47,994	29,906	137,689	253,977	40,966	17,834	5,263	6,481	109,985	6,286
Material and supplies	83,530	38,548	44,982	225,507	66,695	108,748	50,064	20,232	55,073	112,001	23,421	9,159	7,953	7,431	108,798	5,664
Other costs	96,965	78,758	18,207	714,842	457,729	194,499	62,614	30,888	96,233	61,253	17,302	19,260	11,130	9,281	102,282	9,548
Less: Inventory, end-of-year	889,532	826,108	63,424	1,521,235	569,196	532,147	419,892	667,977	677,560	88,354	99,397	447,785	264,315	101,493	874,765	65,165
Depreciation	153,612	117,885	35,727	175,549	21,744	123,114	30,691	25,623	63,075	172,566	73,024	28,491	20,367	6,758	116,439	10,725
Taxes	215,021	173,780	41,241	304,740	43,763	222,171	38,806	49,297	77,211	214,093	137,341	46,771	55,765	6,440	119,336	8,764
Rent	193,756	127,674	66,082	461,741	30,798	395,820	35,123	97,037	88,130	278,122	92,672	53,424	35,288	13,510	151,265	8,763
Repairs	73,109	54,530	18,579	83,611	34,991	36,248	12,372	9,972	19,088	77,792	37,681	10,113	9,358	3,555	49,042	5,005
Salaries and wages	725,764	526,419	199,345	1,400,433	177,835	1,082,313	140,285	224,505	297,477	1,015,695	312,094	268,651	100,491	19,269	423,116	28,053
Insurance	75,704	56,983	18,721	152,773	28,553	102,519	21,701	24,960	44,135	75,858	37,731	19,692	13,702	4,650	63,919	4,930
Legal and professional fees	22,461	16,106	6,355	42,786	6,727	30,035	6,024	9,009	10,766	25,625	14,571	7,839	5,840	1,182	16,066	2,456
Commissions	4,947	4,493	454	39,260	22,690	7,895	8,675	1,678	22,230	10,697	3,094	559	782	1,129	25,777	3,718
Amortization	746	643	103	346	109	181	56	306	353	2,249	923	142	527	6	967	62
Retirement plans, etc	2,002	963	1,039	1,673	541	1,011	121	473	724	275	307	399	188	64	766	34
Interest	41,473	34,175	7,298	95,280	40,691	30,099	24,490	13,121	29,048	44,543	25,340	9,971	8,647	2,397	35,625	3,557
Bad debts	9,517	9,042	475	46,768	12,631	25,962	8,175	5,651	14,342	1,289	1,744	3,375	1,327	936	10,200	1,086
Casualty losses	5,280	3,070	2,210	5,028	1,000	3,407	621	616	2,822	2,235	1,588	532	406	59	1,551	33
Depletion	79	79	-	203	14	189	-	-	5	76	-	-	-	-	3	298
Other business deductions	584,399	443,166	141,233	1,039,690	220,003	690,550	129,137	177,914	318,523	548,781	241,537	114,973	61,956	36,636	464,421	51,835
Gross profit	3,049,447	2,245,630	803,817	5,277,113	853,078	3,762,696	661,339	992,864	1,449,253	3,235,502	1,390,711	883,177	491,556	165,113	2,315,433	216,862
Net profit	941,577	676,622	264,955	1,427,232	210,988	1,011,182	205,062	352,702	461,324	765,606	411,064	318,245	176,912	68,522	836,940	87,543

Footnote at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Finance, insurance, and real estate								Services				
				Real estate						Hotels, rooming houses, camps, and other lodgings			
	Total	Finance	Insurance agents, brokers, and service	Total	Operators, except developers, and lessors of buildings	Lessors of real property other than buildings	Agents, brokers, and managers	Other real estate	Total	Total	Tourist courts and motels	Trailer parks and camps	Other lodging places
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
BUSINESSES WITH AND WITHOUT NET PROFIT													
Number of businesses	515,688	32,454	175,879	307,355	17,897	13,766	237,974	37,718	2,426,599	110,243	35,898	35,870	38,475
Business receipts	7,986,239	689,837	2,802,765	4,493,637	412,474	24,766	2,550,983	1,505,414	39,611,478	1,812,306	857,276	486,112	468,918
Business deductions, total	5,415,593	563,016	1,611,985	3,240,592	413,977	19,494	1,533,956	1,273,165	24,976,920	1,696,030	784,172	465,032	446,826
Cost of sales and operations, total	1,834,971	320,801	399,269	1,114,901	34,347	1,296	228,449	850,809	7,263,430	374,326	114,591	139,165	120,570
Inventory, beginning-of-year	136,665	10,149	7,938	118,578	2,241	444	30,981	84,912	491,780	13,609	5,340	6,366	1,903
Merchandise purchased	658,932	286,901	99,136	272,895	10,797	-	70,054	192,044	3,332,784	235,498	59,661	96,848	78,989
Cost of labor	112,874	1,348	25,790	85,736	3,073	-	20,594	62,069	1,570,888	52,297	25,478	6,330	20,489
Material and supplies	261,475	2,131	9,710	249,634	5,143	754	27,727	216,010	1,343,068	41,965	22,942	8,507	10,516
Other costs	790,450	32,315	257,025	501,110	14,533	522	106,270	379,785	1,036,693	48,966	7,823	29,574	11,569
Less: Inventory, end-of-year	125,425	12,043	330	113,052	1,440	424	27,177	84,011	511,783	18,009	6,653	8,460	2,896
Depreciation	286,001	12,902	63,031	210,068	81,960	5,682	92,211	30,215	1,706,907	260,063	142,098	76,093	41,872
Taxes	144,618	7,006	23,606	114,006	48,709	4,128	42,595	18,574	784,495	121,314	63,157	30,226	27,931
Rent	177,296	14,160	71,640	91,496	19,479	84	57,764	14,169	1,715,687	54,730	17,597	6,644	30,489
Repairs	72,291	2,775	13,174	56,342	23,042	379	24,200	8,721	484,009	90,117	42,860	26,953	20,304
Salaries and wages	398,181	29,340	221,500	147,341	21,341	122	67,880	57,998	4,642,198	184,925	99,679	32,202	53,044
Insurance	74,317	3,871	21,388	49,058	9,527	576	22,814	16,141	559,392	46,521	22,834	11,714	11,973
Legal and professional fees	60,114	9,353	11,847	38,914	4,065	187	25,681	8,981	333,435	11,076	4,883	3,471	2,722
Commissions	519,509	16,324	164,949	338,236	10,396	6	292,337	35,497	170,491	2,478	887	701	890
Amortization	7,535	31	3,677	3,827	480	-	3,296	51	9,510	632	543	11	78
Retirement plans, etc	2,951	109	1,632	1,210	371	-	594	245	33,754	586	558	27	1
Interest	252,923	20,701	22,671	209,551	85,791	4,358	72,522	46,880	432,830	129,552	75,928	35,270	18,354
Bad debts	50,949	17,943	16,246	16,760	707	21	6,147	9,885	55,186	2,309	543	728	1,038
Casualty losses	14,127	8,835	1,057	4,235	910	267	2,368	690	38,855	2,396	108	809	1,479
Depletion	1,584	1,516	7	61	3	27	31	-	3,028	9	9	-	-
Other business deductions	1,518,226	97,349	576,291	844,586	72,849	2,361	595,067	174,309	6,743,713	414,996	197,897	101,018	116,081
Gross profit (less loss)	6,151,268	369,036	2,403,496	3,378,736	378,127	23,470	2,322,534	654,605	32,348,048	1,437,980	742,685	346,947	348,348
Gross profit	6,161,003	373,440	2,404,283	3,383,280	378,495	23,470	2,324,461	656,854	32,374,375	1,439,503	742,692	348,378	348,433
Gross loss	9,735	4,404	787	4,544	368	-	1,927	2,249	26,327	1,523	7	1,431	85
Net profit (less loss)	2,570,646	126,821	1,190,780	1,253,045	[1]1,503	5,272	1,017,027	232,249	14,634,558	116,276	73,104	21,080	22,092
Net profit	2,860,929	185,557	1,240,395	1,434,977	49,210	10,964	1,108,059	266,744	15,456,224	237,775	120,805	61,983	54,987
Net loss	290,283	58,736	49,615	181,932	50,713	5,692	91,032	34,495	821,666	121,499	47,701	40,903	32,895
BUSINESSES WITH NET PROFIT													
Number of businesses	411,726	22,219	154,981	234,526	9,827	8,666	185,170	30,863	1,988,904	67,264	22,064	20,389	24,811
Business receipts	7,157,610	558,977	2,698,017	3,900,616	234,658	19,230	2,350,129	1,296,599	37,213,294	1,361,699	660,345	371,940	329,414
Business deductions, total	4,296,681	373,420	1,457,622	2,465,639	185,448	8,266	1,242,070	1,029,855	21,757,070	1,123,924	539,540	309,957	274,427
Cost of sales and operations, total	1,488,499	214,920	377,882	895,697	22,332	1,296	173,121	698,948	6,469,411	252,955	77,923	103,828	71,204
Inventory, beginning-of-year	98,188	4,661	7,938	85,589	60	444	22,775	62,310	399,045	8,540	2,804	4,257	1,479
Merchandise purchased	501,889	192,705	88,627	220,557	10,547	-	49,276	160,734	2,945,179	156,201	41,036	66,256	48,909
Cost of labor	98,623	1,319	24,494	72,810	400	-	16,115	56,295	1,410,615	32,115	17,042	4,026	11,047
Material and supplies	214,403	1,961	9,458	202,984	1,685	754	18,371	182,174	1,224,673	26,768	13,753	5,700	7,315
Other costs	660,430	18,947	247,683	393,800	9,716	522	81,543	302,019	905,128	37,581	6,272	26,856	4,453
Less: Inventory, end-of-year	85,034	4,673	318	80,043	76	424	14,959	64,584	415,229	8,250	2,984	3,267	1,999
Depreciation	197,650	10,202	55,562	131,886	35,841	2,598	68,396	25,051	1,334,875	164,506	97,490	44,612	22,404
Taxes	92,511	4,587	21,384	66,540	22,457	1,842	27,316	14,925	667,305	78,565	44,342	19,442	14,781
Rent	140,160	10,667	64,204	65,289	6,590	45	46,223	12,431	1,510,321	42,613	14,364	5,446	22,803
Repairs	50,468	2,354	12,014	36,100	10,929	189	17,690	7,292	380,484	57,440	29,184	15,091	13,165
Salaries and wages	339,425	23,691	203,172	112,562	8,236	9	55,573	48,744	4,269,243	128,828	72,083	22,196	34,549
Insurance	54,370	3,035	19,289	32,046	4,334	232	17,007	10,473	487,497	30,118	15,982	7,305	6,831
Legal and professional fees	42,836	3,894	10,962	27,980	1,530	141	19,291	7,018	296,252	5,815	2,790	1,559	1,466
Commissions	471,265	13,711	144,321	313,233	8,111	6	272,388	32,728	147,670	1,664	649	412	603
Amortization	5,787	17	2,335	3,435	132	-	3,266	37	6,027	489	458	8	23
Retirement plans, etc	2,446	78	1,574	794	13	-	551	230	32,650	63	43	20	-
Interest	131,658	9,345	18,057	104,256	28,306	1,127	43,838	30,985	317,633	77,488	47,871	21,715	7,902
Bad debts	25,400	4,217	13,168	8,015	238	21	2,459	5,297	35,740	575	322	38	215
Casualty losses	3,556	233	1,056	2,267	180	-	1,867	220	13,670	234	62	103	69
Depletion	1,049	995	7	47	-	25	22	-	2,154	9	9	-	-
Other business deductions	1,249,601	71,474	512,635	665,492	36,219	735	493,062	135,476	5,786,138	282,562	135,968	68,182	78,412
Gross profit	5,669,111	344,057	2,320,135	3,004,919	212,326	17,934	2,177,008	597,651	30,743,883	1,108,744	582,422	268,112	258,210
Net profit	2,860,929	185,557	1,240,395	1,434,977	49,210	10,964	1,108,059	266,744	15,456,224	237,775	120,805	61,983	54,987

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Services--Continued														
	Personal services						Business services				Automobile parking, repair, and services				
												Automobile repair shops			Automobile parking and other services
	Total	Coin-operated laundries and dry cleaning	Other laundries and dry cleaning plants	Beauty shops	Barber shops	Other personal services	Total	Services to buildings	Consulting services	Other business services	Total	Total	General automobile repair shops	Other automobile repair	
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
BUSINESSES WITH AND WITHOUT NET PROFIT															
Number of businesses	544,170	33,104	55,680	196,187	128,242	130,957	306,070	53,186	77,449	175,435	143,092	117,499	72,584	44,915	25,593
Business receipts	5,850,810	391,917	1,341,579	1,664,344	950,743	1,502,227	3,593,570	537,360	767,096	2,289,114	3,551,145	3,076,288	1,777,036	1,299,252	474,857
Business deductions, total	4,311,463	348,974	1,125,752	1,226,391	479,569	1,130,777	2,600,904	377,261	456,490	1,767,153	3,049,911	2,625,038	1,532,860	1,092,178	424,873
Cost of sales and operations, total	1,337,989	46,965	341,675	365,816	109,817	473,716	928,155	131,156	131,827	665,172	1,787,317	1,700,053	1,038,706	661,347	87,264
Inventory, beginning-of-year	96,360	924	5,666	14,520	1,842	73,408	50,684	2,457	12,579	35,648	121,730	117,714	81,664	36,050	4,016
Merchandise purchased	408,260	11,181	46,054	76,982	4,902	269,141	335,394	14,990	80,339	240,065	1,226,043	1,183,658	774,526	409,132	42,385
Cost of labor	433,307	12,952	141,019	159,607	82,613	37,116	203,899	60,125	6,163	137,611	285,855	268,661	147,370	121,291	17,194
Material and supplies	315,227	15,502	80,345	119,082	19,269	81,029	129,051	32,070	8,267	88,714	230,989	218,880	96,937	121,943	12,109
Other costs	179,901	7,437	73,870	12,052	4,328	82,214	249,592	23,482	33,049	193,061	58,297	43,279	25,957	17,322	15,018
Less: Inventory, end-of-year	95,066	1,031	5,279	16,427	3,137	69,192	40,465	1,968	8,570	29,927	135,597	132,139	87,748	44,391	3,458
Depreciation	295,270	65,183	67,053	59,190	18,365	85,479	151,399	22,257	24,955	104,187	160,991	86,909	54,415	32,494	74,082
Taxes	147,534	11,132	39,248	44,523	16,990	35,641	67,966	12,898	8,506	46,562	85,556	70,372	41,251	29,121	15,184
Rent	388,655	41,224	74,401	113,960	95,433	63,637	113,512	7,412	32,387	73,713	141,055	79,915	42,806	37,109	61,140
Repairs	91,356	18,328	25,746	18,520	7,148	21,614	44,725	7,485	3,614	33,626	44,688	20,515	12,356	8,159	24,173
Salaries and wages	880,488	22,937	260,920	345,381	132,382	118,868	402,002	81,199	45,087	275,716	343,491	289,719	137,220	152,499	53,772
Insurance	84,338	8,447	27,571	19,729	5,350	23,241	49,922	14,047	6,531	29,344	63,214	50,997	28,177	22,820	12,217
Legal and professional fees	26,559	1,546	6,208	8,054	2,398	8,353	34,666	2,440	14,292	17,934	12,084	10,072	5,388	4,684	2,012
Commissions	23,863	5,102	2,572	7,766	2,612	5,811	43,706	4,134	7,120	32,452	7,080	5,183	3,325	1,858	1,897
Amortization	2,273	101	271	155	64	1,682	552	131	78	343	41	31	28	3	10
Retirement plans, etc	1,025	55	327	4	391	248	2,134	298	442	1,394	454	270	183	87	184
Interest	63,149	13,610	17,416	9,582	3,103	19,438	33,309	4,040	8,837	20,432	39,587	25,529	16,800	8,729	14,058
Bad debts	7,272	236	1,479	525	31	5,001	11,121	958	3,442	6,721	7,708	7,342	3,818	3,524	366
Casualty losses	3,846	1,657	1,797	108	147	137	11,652	770	497	10,385	5,301	2,791	1,150	1,641	2,510
Depletion	67	-	-	67	-	-	775	-	1	774	277	277	277	-	-
Other business deductions	957,779	112,451	259,068	233,011	85,338	267,911	705,308	88,036	168,874	448,398	351,067	275,063	146,960	128,103	76,004
Gross profit (less loss)	4,512,821	344,952	999,904	1,298,528	840,926	1,028,511	2,665,415	406,204	635,269	1,623,942	1,763,828	1,376,235	738,330	637,905	387,593
Gross profit	4,515,227	345,292	1,000,589	1,298,636	840,926	1,029,784	2,670,142	406,216	636,715	1,627,211	1,767,295	1,378,744	739,645	639,099	388,551
Gross loss	2,406	340	685	108	-	1,273	4,727	12	1,446	3,269	3,467	2,509	1,315	1,194	958
Net profit (less loss)	1,539,347	42,943	215,827	437,953	471,174	371,450	992,666	160,099	310,606	521,961	501,234	451,250	244,176	207,074	49,984
Net profit	1,627,098	68,878	230,404	453,933	472,838	401,045	1,120,632	167,148	356,188	597,296	554,852	485,481	263,341	222,140	69,371
Net loss	87,751	25,935	14,577	15,980	1,664	29,595	127,966	7,049	45,582	75,335	53,618	34,231	19,165	15,066	19,387
BUSINESSES WITH NET PROFIT															
Number of businesses	471,454	20,338	46,418	174,203	122,860	107,635	240,837	46,614	56,177	138,046	114,446	97,231	59,724	37,507	17,215
Business receipts	5,438,966	295,854	1,229,764	1,556,557	938,958	1,417,833	3,234,135	513,613	702,075	2,018,447	3,230,105	2,853,125	1,651,584	1,201,541	376,980
Business deductions, total	3,811,868	226,976	999,360	1,102,624	466,120	1,016,788	2,113,503	346,465	345,887	1,421,151	2,675,253	2,367,644	1,388,243	979,401	307,609
Cost of sales and operations, total	1,221,089	34,859	302,605	336,106	107,994	439,525	764,691	121,227	103,025	540,439	1,620,689	1,555,432	957,731	597,701	65,257
Inventory, beginning-of-year	77,796	622	5,420	10,660	1,759	59,335	32,057	2,371	9,858	19,828	104,176	102,146	70,605	31,541	2,030
Merchandise purchased	365,411	7,649	37,878	64,311	4,386	251,187	281,004	13,079	64,009	203,916	1,109,253	1,074,233	708,627	365,606	35,020
Cost of labor	404,417	11,118	125,019	151,620	81,539	35,121	164,148	55,440	4,843	103,865	266,029	253,675	141,214	112,461	12,354
Material and supplies	286,967	12,339	71,138	111,910	19,089	72,491	112,738	28,695	6,138	77,905	212,216	201,966	92,851	109,115	10,250
Other costs	163,470	3,817	68,186	10,273	4,328	76,866	202,584	23,480	24,895	154,209	45,447	37,595	21,882	15,713	7,852
Less: Inventory, end-of-year	76,972	686	5,036	12,668	3,107	55,475	27,840	1,838	6,718	19,284	116,432	114,183	77,448	36,735	2,249
Depreciation	240,214	37,159	58,685	51,503	17,395	75,472	105,848	17,905	17,697	70,246	116,785	72,546	44,945	27,601	44,239
Taxes	131,167	7,852	34,217	40,381	16,706	32,011	51,990	12,354	6,693	32,943	75,210	63,507	36,832	26,675	11,703
Rent	333,355	23,282	62,913	100,858	92,845	53,457	84,623	6,382	21,420	56,821	117,309	70,185	38,341	31,844	47,124
Repairs	77,381	11,040	23,529	16,407	7,068	19,337	33,044	6,532	2,889	23,623	34,817	17,801	10,351	7,450	17,016
Salaries and wages	795,252	15,401	233,806	310,126	128,375	107,544	354,575	78,461	38,380	237,734	302,465	259,102	120,671	138,431	43,363
Insurance	74,720	5,949	24,981	17,704	5,210	20,876	40,963	12,951	4,896	23,116	55,146	45,594	25,512	20,082	9,552
Legal and professional fees	23,647	1,105	5,285	7,194	2,318	7,745	26,067	2,365	10,466	13,236	10,056	8,706	4,663	4,043	1,350
Commissions	18,395	3,103	2,563	5,210	2,612	4,907	38,622	3,343	6,284	28,995	5,768	4,161	2,868	1,293	1,607
Amortization	1,955	51	209	86	64	1,545	406	122	59	225	39	30	28	2	9
Retirement plans, etc	1,014	55	316	4	391	248	2,092	298	429	1,365	270	270	183	87	-
Interest	50,100	7,654	13,987	7,647	3,086	17,726	22,370	3,787	5,840	12,743	29,301	20,877	13,640	7,237	8,424
Bad debts	6,467	206	1,074	498	16	4,673	4,147	791	431	2,925	6,294	5,973	3,013	2,960	321
Casualty losses	795	299	194	103	63	136	1,540	767	37	736	4,382	1,926	285	1,641	2,456
Depletion	67	-	-	67	-	-	775	-	1	774	277	277	277	-	-
Other business deductions	836,250	78,961	234,996	208,730	81,977	231,586	581,750	79,180	127,340	375,230	296,445	241,257	128,903	112,354	55,188
Gross profit	4,217,877	260,995	927,159	1,220,451	830,964	978,308	2,469,444	392,386	599,050	1,478,008	1,609,416	1,297,693	693,853	603,840	311,723
Net profit	1,627,098	68,878	230,404	453,933	472,838	401,045	1,120,632	167,148	356,188	597,296	554,852	485,481	263,341	222,140	69,371

Footnote at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Services--Continued															
	Repair services, except automobile	Amusement and recreation services, including motion pictures			Medical and health services			Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	Nature of business not allocable
		Total	Theatrical producers, bands, orchestras, and entertainers	Other amusement and recreation services	Total	Offices of physicians and surgeons	Other medical and health services				Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
BUSINESSES WITH AND WITHOUT NET PROFIT															
Number of businesses	193,148	165,950	59,152	106,798	406,653	162,431	244,222	129,851	102,403	58,281	126,188	21,637	104,551	140,550	31,818
Business receipts	2,129,141	1,697,420	374,509	1,322,911	14,406,840	8,154,542	6,252,298	2,925,940	470,566	1,217,382	1,167,022	471,998	695,024	789,336	246,944
Business deductions, total	1,590,296	1,608,338	278,632	1,329,706	6,552,237	3,199,439	3,352,798	1,366,210	315,025	814,100	621,215	252,061	369,154	451,191	196,729
Cost of sales and operations, total	929,887	388,791	52,667	336,124	948,868	245,869	702,999	105,193	55,118	264,517	40,171	10,363	29,808	103,098	130,358
Inventory, beginning-of-year	131,557	38,510	219	38,291	17,150	1,780	15,370	580	9,673	6,275	110	-	110	5,542	15,983
Merchandise purchased	626,112	192,226	10,465	181,761	209,662	40,223	169,439	3,179	21,323	41,523	2,375	-	2,375	31,189	92,155
Cost of labor	126,092	62,767	22,515	40,252	204,781	58,748	146,033	29,098	12,589	123,833	21,357	7,884	13,473	15,013	15,323
Material and supplies	164,434	40,071	4,019	36,052	338,292	100,963	237,329	13,742	7,348	21,571	5,694	546	5,148	34,684	5,779
Other costs	29,572	91,323	15,847	75,476	197,064	46,424	150,640	59,768	14,707	73,572	10,799	1,933	8,866	23,132	7,653
Less: Inventory, end-of-year	147,880	36,106	398	35,708	18,081	2,269	15,812	1,174	10,522	2,257	164	-	164	6,462	6,535
Depreciation	77,086	149,323	16,602	132,721	408,476	212,846	195,630	70,463	27,408	32,876	47,187	14,932	32,255	26,365	7,800
Taxes	39,284	43,452	3,949	39,503	194,138	90,890	103,248	29,884	10,589	18,860	18,206	7,274	10,932	7,712	4,407
Rent	53,063	106,399	9,450	96,949	554,100	318,287	235,813	147,382	25,296	34,863	51,944	21,527	30,417	44,688	4,288
Repairs	23,334	49,106	4,047	45,059	92,737	44,648	48,089	13,866	7,842	8,728	9,864	2,519	7,345	7,646	5,572
Salaries and wages	133,474	169,074	32,128	136,946	1,736,846	885,727	851,119	338,836	57,696	165,169	207,649	104,611	103,038	22,548	9,102
Insurance	33,362	33,132	2,058	31,074	186,097	124,391	61,706	21,842	5,464	16,308	13,540	5,534	8,006	5,652	3,000
Legal and professional fees	6,965	14,529	5,649	8,880	124,277	79,774	44,503	44,239	2,318	37,136	7,114	2,651	4,463	12,472	969
Commissions	8,084	30,049	16,405	13,644	21,964	10,387	11,577	5,398	9,511	3,644	5,687	436	5,251	9,027	494
Amortization	124	692	14	678	1,939	786	1,153	334	235	457	340	180	160	1,891	7
Retirement plans, etc	358	585	114	471	23,591	17,173	6,418	2,455	19	1,402	874	588	286	271	5
Interest	15,065	24,111	1,772	22,339	84,770	30,488	54,282	15,020	5,453	10,225	8,601	3,793	4,808	3,988	1,851
Bad debts	4,612	2,004	500	1,504	5,063	2,141	2,922	9,016	196	3,564	1,252	373	879	1,069	423
Casualty losses	893	9,028	308	8,720	2,707	769	1,938	587	107	604	31	5	26	1,703	29
Depletion	83	524	524	-	803	42	761	41	-	1	33	1	32	415	-
Other business deductions	264,622	587,539	132,445	455,094	2,165,861	1,135,221	1,030,640	561,654	107,773	215,746	208,722	77,274	131,448	202,646	28,424
Gross profit (less loss)	1,199,254	1,308,629	321,842	986,787	13,457,972	7,908,673	5,549,299	2,820,747	415,448	952,865	1,126,851	461,635	665,216	686,238	116,586
Gross profit	1,201,230	1,314,839	321,971	992,868	13,458,217	7,908,809	5,549,408	2,821,216	416,018	953,794	1,126,880	461,646	665,234	690,014	116,939
Gross loss	1,976	6,210	129	6,081	245	136	109	469	570	929	29	11	18	3,776	353
Net profit (less loss)	538,845	89,082	95,877	[1]6,795	7,854,603	4,955,103	2,899,500	1,559,730	155,541	403,282	545,807	219,937	325,870	338,145	50,215
Net profit	563,416	321,640	118,348	203,292	7,893,759	4,975,271	2,918,488	1,597,446	168,668	426,257	553,364	221,392	331,972	391,317	60,769
Net loss	24,571	232,558	22,471	210,087	39,156	20,168	18,988	37,716	13,127	22,975	7,557	1,455	6,102	53,172	10,554
BUSINESSES WITH NET PROFIT															
Number of businesses	158,329	94,712	42,798	51,914	384,256	152,509	231,747	111,415	87,763	46,279	116,497	19,700	96,797	95,652	23,297
Business receipts	2,046,136	1,314,120	329,753	984,367	14,229,929	8,100,299	6,129,630	2,865,789	438,429	1,167,287	1,144,563	462,282	682,281	742,136	218,735
Business deductions, total	1,482,720	992,480	211,405	781,075	6,336,170	3,125,028	3,211,142	1,268,343	269,761	741,030	591,199	240,890	350,309	350,819	157,966
Cost of sales and operations, total	877,097	298,088	45,603	252,485	912,179	238,466	673,713	100,796	52,009	243,141	35,928	9,819	26,109	90,749	113,850
Inventory, beginning-of-year	117,389	23,541	108	23,433	16,773	1,780	14,993	395	8,800	5,924	109	-	109	3,545	14,347
Merchandise purchased	588,881	150,173	10,284	139,889	198,778	39,171	159,607	3,175	19,752	40,448	2,373	-	2,373	29,730	79,779
Cost of labor	121,542	47,439	17,048	30,391	192,148	57,521	134,627	26,920	11,966	109,426	20,687	7,354	13,333	13,778	13,595
Material and supplies	154,838	28,668	3,816	24,852	331,222	97,638	233,584	13,126	6,502	18,637	5,433	546	4,887	27,558	5,460
Other costs	25,916	69,336	14,540	54,796	190,264	43,998	146,266	58,354	14,025	70,643	7,489	1,919	5,570	20,019	4,934
Less: Inventory, end-of-year	131,469	21,069	193	20,876	17,006	1,642	15,364	1,174	9,036	1,937	163	-	163	3,881	4,265
Depreciation	67,821	72,172	10,722	61,450	389,978	206,569	183,409	64,389	22,225	29,340	43,541	14,061	29,480	18,056	4,705
Taxes	36,474	29,509	3,347	26,162	185,228	89,206	96,022	28,447	8,572	17,689	17,638	7,025	10,613	6,816	3,400
Rent	48,332	78,592	6,533	72,059	539,077	311,080	227,997	133,365	21,707	31,497	49,066	20,441	28,625	30,785	3,033
Repairs	20,317	28,135	2,672	25,463	87,590	42,488	45,102	12,732	6,740	7,337	9,141	2,356	6,785	5,810	2,601
Salaries and wages	130,005	115,301	27,672	87,629	1,691,677	876,284	815,393	325,438	49,960	156,051	200,523	99,663	100,860	19,168	7,645
Insurance	30,348	18,654	1,613	17,041	179,608	121,195	58,413	20,657	4,553	15,253	12,989	5,393	7,596	4,488	2,577
Legal and professional fees	5,969	9,619	3,958	5,661	120,816	77,946	42,870	40,034	2,061	35,207	5,961	2,540	3,421	11,000	722
Commissions	7,951	24,644	13,184	11,460	20,852	9,503	11,359	4,522	9,216	3,300	5,564	345	5,219	7,162	439
Amortization	123	76	13	63	1,912	782	1,130	332	193	139	334	174	160	29	7
Retirement plans, etc	358	572	114	458	23,442	17,068	6,374	2,413	19	1,262	874	588	286	271	5
Interest	13,510	13,056	1,265	11,791	77,416	28,635	48,781	11,525	3,171	9,243	8,085	3,623	4,462	2,368	1,029
Bad debts	4,329	1,408	123	1,285	4,829	2,096	2,733	3,363	137	2,154	1,114	373	741	923	83
Casualty losses	845	3,414	134	3,280	1,506	769	737	280	44	595	31	5	26	4	29
Depletion	83	524	524	-	109	33	76	38	-	1	33	1	32	238	-
Other business deductions	239,158	298,716	93,928	204,788	2,099,941	1,102,908	997,033	520,012	89,154	188,821	200,377	74,483	125,894	152,952	17,841
Gross profit	1,169,039	1,016,032	284,150	731,882	13,317,750	7,861,833	5,455,917	2,764,993	386,420	924,146	1,108,635	452,463	656,172	651,387	104,885

PROPRIETORSHIPS

Table 2.3—INCOME STATEMENT FOR FARM INDUSTRIES

[Money amounts in thousands of dollars]

Item	Total farms	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Animal specialty farms	Other farms
	(1)	(2)	(3)	(4)	(5)	(6)
FARMS WITH AND WITHOUT NET PROFIT						
Number of farms	3,089,486	1,188,853	150,699	1,524,155	52,022	173,757
Farm business receipts, total	37,613,067	11,092,001	1,978,020	23,610,237	154,460	778,349
Sale of livestock, crops, and products during year	32,370,327	8,442,608	1,748,481	21,579,812	115,990	483,436
Livestock	20,938,815	1,259,779	116,535	19,326,575	110,939	124,987
Produce and other items	11,431,512	7,182,829	1,631,946	2,253,237	5,051	358,449
Agricultural program payments	2,737,524	1,629,113	52,746	1,025,894	3,064	26,707
Commodity credit loans	231,040	129,398	1,885	98,755	5	997
Other farm income	2,274,176	890,882	174,908	905,776	35,401	267,209
Farm deductions, total	34,056,360	9,266,280	1,887,290	21,767,645	257,045	878,100
Cost of farm products sold	5,990,510	327,857	35,995	5,477,439	18,310	130,909
Cost of livestock and products purchased	6,134,864	334,516	35,879	5,615,612	20,050	128,807
Livestock	5,854,351	273,208	16,818	5,475,695	18,352	70,278
Produce and other items	280,513	61,308	19,061	139,917	1,698	58,529
Inventory, beginning-of-year	1,076,023	124,015	10,246	891,401	13,067	37,294
Less: Inventory, end-of-year	1,220,377	130,674	10,130	1,029,574	14,807	35,192
Labor hired	2,456,715	816,498	465,081	1,039,576	22,409	113,151
Repairs, maintenance	1,969,022	746,332	98,787	1,062,752	8,830	52,321
Interest	1,833,556	625,243	101,398	1,055,338	7,930	43,647
Rent of farm, pasture	1,235,030	539,554	63,684	604,416	5,254	22,122
Feed purchased	4,589,812	321,807	24,656	4,168,399	38,917	36,033
Seed, plants purchased	810,210	373,939	45,677	360,199	845	29,550
Fertilizers, lime	1,991,301	966,583	148,984	847,153	1,255	27,326
Machine hire	861,962	374,554	54,859	414,271	1,536	16,742
Supplies purchased	818,022	228,375	87,108	456,493	9,592	36,454
Breeding fees	60,920	3,539	323	51,643	4,536	879
Veterinary, medicine	214,381	22,428	1,211	180,620	8,149	1,973
Gasoline, fuel, oil	1,552,113	651,891	64,538	801,705	5,561	28,418
Storage, warehousing	52,610	18,100	24,706	9,112	59	633
Taxes	1,415,436	537,241	108,483	712,413	5,823	51,476
Insurance	648,927	262,063	38,298	323,197	5,546	19,823
Utilities	552,705	155,034	39,239	330,513	6,266	21,653
Freight, trucking	263,849	45,953	18,500	190,900	1,593	6,903
Conservation expenses	70,811	27,086	2,356	37,509	217	3,643
Retirement plans, etc	2,963	1,438	236	1,214	13	62
Depreciation	4,438,629	1,583,954	220,349	2,466,968	43,056	124,302
Amortization	519	251	56	175	21	16
Depletion	2,842	2,268	83	456	-	35
Other farm expenses	2,223,515	634,292	242,683	1,175,184	61,327	110,029
Gross farm profit (less loss)	31,622,557	10,764,144	1,942,025	18,132,798	136,150	647,440
Gross farm profit	31,629,657	10,764,450	1,942,264	18,138,409	137,027	647,507
Gross farm loss	7,100	306	239	5,611	877	67
Net farm profit (less loss)	3,556,707	1,825,721	90,730	1,842,592	[1]102,585	[1]99,751
Net farm profit	6,125,049	2,407,158	301,671	3,265,729	17,123	133,368
Net farm loss	2,568,342	581,437	210,941	1,423,137	119,708	233,119
FARMS WITH NET PROFIT						
Number of farms	1,922,959	849,002	82,959	930,331	9,038	51,629
Farm business receipts, total	30,189,191	9,208,773	1,497,934	18,791,471	77,188	613,825
Sale of livestock, crops, and products during year	26,073,048	7,058,676	1,326,074	17,232,244	61,861	394,193
Livestock	16,663,434	1,054,600	75,213	15,372,073	60,017	101,531
Produce and other items	9,409,614	6,004,076	1,250,861	1,860,171	1,844	292,662
Agricultural program payments	2,175,510	1,326,212	36,308	795,836	868	16,286
Commodity credit loans	201,957	115,529	1,197	84,905	-	326
Other farm income	1,738,676	708,356	134,355	678,486	14,459	203,020
Farm deductions, total	24,064,142	6,801,615	1,196,263	15,525,742	60,065	480,457
Cost of farm products sold	4,512,045	267,973	23,814	4,104,923	8,412	106,923
Cost of livestock and products purchased	4,602,158	273,092	24,153	4,189,115	8,571	107,227
Livestock	4,363,811	216,810	6,382	4,073,672	8,416	58,531
Produce and other items	238,347	56,282	17,771	115,443	155	48,696
Inventory, beginning-of-year	826,666	106,301	5,705	687,084	6,429	21,147
Less: Inventory, end-of-year	916,779	111,420	6,044	771,276	6,588	21,451
Labor hired	1,658,935	586,633	318,719	673,239	4,486	75,858
Repairs, maintenance	1,369,543	544,992	61,844	738,192	1,821	22,694
Interest	1,125,023	398,371	48,295	664,313	2,029	12,015
Rent of farm, pasture	872,778	393,565	44,453	422,323	639	11,798
Feed purchased	3,361,947	230,923	11,994	3,100,144	9,356	9,530
Seed, plants purchased	604,208	282,795	34,887	269,103	163	17,260
Fertilizers, lime	1,462,675	725,517	100,640	621,327	266	14,925
Machine hire	624,119	281,420	37,568	296,004	231	8,896
Supplies purchased	583,030	167,203	67,689	319,581	3,374	25,183
Breeding fees	41,296	2,065	189	38,172	758	112
Veterinary, medicine	145,313	15,825	486	127,135	1,534	333
Gasoline, fuel, oil	1,141,348	503,252	44,540	576,480	1,876	15,200
Storage, warehousing	38,540	14,923	16,783	6,326	-	508
Taxes	979,517	398,221	58,978	495,193	1,965	25,160
Insurance	453,482	196,399	24,552	221,645	1,229	9,657
Utilities	379,106	109,660	22,453	233,271	1,883	11,839
Freight, trucking	200,126	37,105	13,426	144,529	240	4,826
Conservation expenses	37,679	16,019	1,315	19,281	40	1,024
Retirement plans, etc.	2,556	1,402	160	957	11	26
Depreciation	3,026,015	1,164,284	127,680	1,680,970	8,025	45,056
Amortization	169	44	25	100	-	-
Depletion	2,530	2,049	83	396	-	2
Other farm expenses	1,442,162	460,975	135,690	772,138	11,727	61,632
Gross farm profit	25,677,146	8,940,800	1,474,120	14,686,548	68,776	506,902
Net farm profit	6,125,049	2,407,158	301,671	3,265,729	17,123	133,368

[1]Loss exceeds profit.

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

Table 2.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

[Money amounts in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profi (less los
	All industries						Agriculture, forestry, and fisheries					
							Total					
Total	9,429,822	234,334,588	132,215,825	9,685,927	25,206,852	33,867,537	3,258,696	40,213,513	23,439,097	4,603,523	2,867,988	4,054,
Under $1,000	1,655,434	699,810	557,840	296,799	59,482	[1]943,395	752,373	300,473	437,838	194,980	41,957	[1]576,
$1,000 under $2,500	1,380,445	2,304,856	890,225	320,495	98,158	74,619	578,963	964,525	623,665	199,273	62,493	[1]187,
$2,500 under $5,000	1,259,765	4,548,431	1,536,192	445,256	204,297	913,186	466,998	1,659,332	895,066	263,884	102,867	50,
$5,000 under $10,000	1,339,571	9,664,864	3,203,158	801,174	457,355	2,569,337	487,424	3,512,663	1,760,733	493,703	183,791	423,
$10,000 under $25,000	1,685,369	27,347,978	10,285,607	2,121,380	2,094,813	6,822,783	583,530	9,455,265	4,487,099	1,302,853	518,441	1,662,
$25,000 under $50,000	981,903	34,722,549	15,237,339	1,976,778	3,681,109	7,705,452	254,561	8,705,695	4,400,658	1,066,596	584,211	1,485,
$50,000 under $100,000	654,665	45,795,900	23,527,514	1,627,377	5,724,623	8,587,750	94,958	6,478,869	3,822,592	617,420	579,022	784,
$100,000 under $200,000	313,514	43,123,837	27,103,158	1,031,336	5,574,060	4,933,720	28,326	3,788,455	2,553,797	282,791	386,610	276,
$200,000 under $500,000	130,368	37,651,360	26,759,718	715,364	4,777,063	2,464,675	9,269	2,665,504	2,044,533	130,057	276,635	113,
$500,000 under $1,000,000	21,403	14,460,094	11,259,573	208,038	1,542,779	522,710	1,546	1,050,483	899,251	32,895	80,032	10,
$1,000,000 under $5,000,000	7,113	11,655,676	9,733,679	126,039	899,350	201,198	711	1,282,613	1,179,770	16,586	45,999	9,
$5,000,000 or more	272	2,359,233	2,121,822	15,891	93,763	15,502	37	349,636	334,095	2,485	5,930	1,
	Agriculture, forestry, and fisheries--Continued											
	Farms											
	Total						Field crop farms					
Total	3,089,486	37,613,067	22,509,436	4,438,629	2,456,715	3,556,707	1,188,853	11,092,001	4,967,936	1,583,954	816,498	1,825,
Under $1,000	708,811	284,670	432,454	183,866	40,351	[1]540,994	292,671	131,205	86,762	40,913	11,477	[1]60,
$1,000 under $2,500	552,047	920,620	619,103	193,992	60,978	[1]196,731	233,162	388,502	185,308	68,795	22,822	8,
$2,500 under $5,000	443,198	1,575,462	881,804	253,417	98,574	26,724	189,373	667,536	293,830	97,333	39,360	95,
$5,000 under $10,000	458,458	3,305,174	1,726,417	474,176	172,955	344,053	169,388	1,202,822	500,049	169,092	66,318	231,
$10,000 under $25,000	561,845	9,105,900	4,408,751	1,271,186	460,517	1,567,238	197,947	3,184,075	1,287,539	492,164	158,103	673,
$25,000 under $50,000	241,481	8,249,535	4,291,253	1,037,232	508,945	1,364,263	74,326	2,539,074	1,043,559	378,662	173,664	534,
$50,000 under $100,000	87,774	5,993,686	3,695,971	589,996	471,684	663,916	23,990	1,611,621	767,986	201,408	154,057	253,
$100,000 under $200,000	25,701	3,432,818	2,401,337	267,652	309,667	221,130	6,626	885,514	488,851	96,819	116,674	68,
$200,000 under $500,000	8,129	2,327,972	1,834,603	120,578	219,695	90,723	1,216	345,088	206,691	31,326	56,270	21,
$500,000 under $1,000,000	1,387	949,013	828,380	30,141	68,295	7,838	133	90,684	66,270	6,024	14,530	
$1,000,000 under $5,000,000	618	1,118,581	1,055,268	13,908	39,124	6,775	19	31,002	27,725	1,068	2,631	[1]
$5,000,000 or more	37	349,636	334,095	2,485	5,930	1,772	2	14,878	13,366	350	592	
	Fruit, tree nut, and vegetable farms						Livestock farms					
Total	150,699	1,978,020	1,255,916	220,349	465,081	90,730	1,524,155	23,610,237	15,540,716	2,466,968	1,039,576	1,842,5
Under $1,000	44,547	16,030	28,653	17,033	5,335	[1]50,413	224,056	109,618	194,586	72,144	12,450	[1]226,5
$1,000 under $2,500	20,472	34,551	29,879	9,154	8,300	[1]20,437	264,455	444,382	360,557	95,354	24,914	[1]149,3
$2,500 under $5,000	22,067	82,909	49,606	16,687	15,317	[1]8,452	217,083	771,652	503,256	127,767	39,196	[1]52,5
$5,000 under $10,000	22,832	157,246	89,820	25,299	25,082	4,165	252,978	1,851,609	1,081,443	264,097	72,173	112,5
$10,000 under $25,000	22,817	353,844	202,706	40,262	74,953	37,592	332,260	5,428,648	2,834,701	716,308	210,313	852,7
$25,000 under $50,000	9,651	339,286	185,556	37,501	79,518	49,643	153,074	5,207,958	2,955,198	604,557	231,813	763,9
$50,000 under $100,000	5,555	382,000	236,176	35,153	105,398	41,063	56,323	3,871,023	2,611,598	340,840	191,660	355,3
$100,000 under $200,000	1,742	224,159	144,041	18,560	56,735	18,858	16,687	2,239,857	1,707,333	146,019	118,355	125,7
$200,000 under $500,000	873	241,660	170,645	15,232	59,619	18,925	5,560	1,605,021	1,345,137	68,794	90,534	44,1
$500,000 under $1,000,000	112	71,279	55,063	3,300	19,822	[1]30	1,088	753,558	679,675	18,852	25,716	7,4
$1,000,000 under $5,000,000	28	54,402	46,187	1,483	12,843	213	559	1,012,807	964,087	10,786	19,273	7,1
$5,000,000 or more	3	20,654	17,584	685	2,159	[1]397	32	314,104	303,145	1,450	3,179	2,1
	Animal specialty farms						Other farms					
Total	52,022	154,460	180,572	43,056	22,409	[1]102,585	173,757	778,349	564,296	124,302	113,151	[1]99,7
Under $1,000	33,059	7,483	37,483	12,650	1,267	[1]49,639	114,478	20,334	84,970	41,126	9,822	[1]154,1
$1,000 under $2,500	9,176	14,697	23,278	5,120	2,090	[1]18,830	24,782	38,488	20,081	15,569	2,852	[1]16,4
$2,500 under $5,000	3,940	14,595	14,517	3,545	789	[1]6,495	10,735	38,770	20,595	8,085	3,912	[1]1,1
$5,000 under $10,000	3,120	23,757	20,488	3,456	2,083	[1]4,221	10,140	69,740	34,617	12,232	7,299	1
$10,000 under $25,000	1,505	23,605	24,630	6,654	3,686	[1]11,517	7,316	115,728	59,175	15,798	13,462	15,0
$25,000 under $50,000	715	25,179	24,049	2,212	3,922	[1]3,656	3,715	138,038	82,891	14,300	20,028	19,9
$50,000 under $100,000	427	28,421	22,640	5,059	5,029	[1]4,187	1,479	100,621	57,571	7,536	15,540	18,6
$100,000 under $200,000	57	7,003	5,879	1,750	1,377	[1]1,638	589	76,285	55,233	4,504	16,526	9,5
$200,000 under $500,000	16	5,036	4,019	1,845	960	[1]1,857	464	131,167	108,111	3,381	12,312	7,6
$500,000 under $1,000,000	7	4,684	3,589	765	1,206	[1]545	47	28,808	23,783	1,200	7,021	5
$1,000,000 under $5,000,000	-	-	-	-	-	-	12	20,370	17,269	571	4,377	4
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	
	Horticultural services						Other agriculture, forestry, and fisheries					
Total	57,254	670,549	214,140	37,146	155,976	175,143	111,956	1,929,897	715,521	127,748	255,297	322,1
Under $1,000	9,381	4,872	740	1,078	256	[1]390	34,181	10,931	4,644	10,036	1,350	[1]35,2
$1,000 under $2,500	11,166	18,197	1,971	1,450	573	7,496	15,750	25,708	2,591	3,831	942	2,1
$2,500 under $5,000	9,799	34,969	5,663	2,620	2,119	13,510	14,001	48,901	7,599	7,847	2,174	10,2
$5,000 under $10,000	12,866	93,722	12,840	6,399	5,492	46,888	16,100	113,767	21,476	13,128	5,344	32,2
$10,000 under $25,000	8,294	130,908	39,430	6,698	28,391	40,396	13,391	218,457	38,918	24,969	29,533	55,0
$25,000 under $50,000	3,088	103,335	33,339	4,735	28,253	24,986	9,992	352,825	76,066	24,629	47,013	96,4
$50,000 under $100,000	1,829	122,645	43,681	6,745	38,995	22,379	5,355	362,538	82,940	20,679	68,343	97,8
$100,000 under $200,000	489	62,247	29,854	3,791	21,401	7,860	2,136	293,390	122,606	11,348	55,542	47,0
$200,000 under $500,000	321	87,720	40,938	2,550	28,146	10,900	819	249,812	168,992	6,929	28,794	11,6
$500,000 under $1,000,000	20	10,437	4,429	1,062	2,314	1,117	139	91,033	66,442	1,692	9,423	1,7
$1,000,000 under $5,000,000	1	1,497	1,255	18	36	1	92	162,535	123,247	2,660	6,839	2,9
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	

Footnotes at end of table.

Table 2.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	Mining						Contract construction					
							Total					
Total	58,808	1,450,329	316,197	122,414	160,998	[1]96,630	722,604	21,484,393	12,575,645	633,947	4,448,035	3,232,592
Under $1,000	23,591	5,931	2,993	3,885	702	[1]38,558	66,028	35,216	8,041	8,667	2,609	[1]9,255
$1,000 under $2,500	6,805	11,768	2,627	2,758	624	[1]9,613	103,737	172,688	27,823	11,911	5,866	75,434
$2,500 under $5,000	6,531	25,591	3,026	3,590	1,295	[1]10,899	104,889	383,963	74,384	20,327	18,679	183,369
$5,000 under $10,000	5,726	41,517	7,889	4,709	3,728	[1]9,601	119,534	849,522	213,578	37,975	45,779	394,343
$10,000 under $25,000	6,110	103,424	16,506	8,681	6,194	3,750	148,896	2,370,563	892,696	108,241	316,823	737,933
$25,000 under $50,000	3,989	138,495	27,187	13,775	11,396	[1]7,296	77,760	2,734,217	1,368,100	103,733	547,525	568,423
$50,000 under $100,000	3,204	233,589	45,359	19,406	28,179	[1]793	54,977	3,878,327	2,230,408	123,462	921,637	509,455
$100,000 under $200,000	1,573	216,307	42,400	15,832	32,745	[1]1,393	29,103	4,074,257	2,657,484	95,550	966,429	386,214
$200,000 under $500,000	897	264,340	51,841	21,942	40,912	3,297	14,766	4,289,896	3,044,391	82,859	993,834	280,815
$500,000 under $1,000,000	284	199,897	76,204	13,240	19,156	[1]8,867	2,227	1,507,734	1,114,782	21,937	380,011	77,662
$1,000,000 under $5,000,000	92	162,696	36,030	10,646	14,636	[1]17,839	671	1,059,005	848,778	17,895	218,424	27,084
$5,000,000 or more	6	46,774	4,135	3,950	1,431	1,182	16	129,005	95,180	1,390	30,419	1,115
	Contract construction—Continued											
	General contractors											
	Total						Building construction					
Total	130,302	8,680,802	6,039,665	206,585	1,623,807	757,017	113,797	7,433,179	5,430,764	115,900	1,351,356	639,431
Under $1,000	6,112	3,074	2,204	1,225	832	[1]6,174	5,261	2,790	2,092	1,006	832	[1]5,160
$1,000 under $2,500	12,089	21,617	3,184	3,556	913	3,915	11,434	20,465	3,057	2,665	913	4,643
$2,500 under $5,000	6,541	23,588	5,364	1,596	2,639	7,916	5,691	20,268	5,117	968	1,469	7,343
$5,000 under $10,000	16,685	119,659	34,032	4,910	5,600	53,155	15,514	112,106	30,714	4,482	4,170	52,786
$10,000 under $25,000	27,859	459,408	199,889	21,301	69,479	119,854	24,584	404,440	187,163	14,101	66,814	102,154
$25,000 under $50,000	18,727	664,183	377,640	25,836	132,774	114,496	15,557	558,083	346,711	15,969	109,393	90,272
$50,000 under $100,000	19,522	1,380,585	862,058	46,734	294,570	136,653	15,416	1,092,318	751,201	21,012	227,247	103,800
$100,000 under $200,000	13,125	1,852,034	1,346,499	37,516	339,449	139,531	11,901	1,682,255	1,264,175	21,419	300,270	125,045
$200,000 under $500,000	7,728	2,288,034	1,760,693	35,408	407,958	120,576	6,811	2,009,351	1,593,061	21,366	346,744	108,082
$500,000 under $1,000,000	1,411	958,721	715,862	13,882	210,039	48,438	1,229	828,036	629,526	7,468	180,472	39,948
$1,000,000 under $5,000,000	487	780,894	637,060	13,231	129,135	17,542	387	616,783	536,721	4,948	95,336	11,081
$5,000,000 or more	16	129,005	95,180	1,390	30,419	1,115	12	86,284	81,226	496	17,696	[1]563
	General contractors—Continued						Special trade contractors					
	Other general contractors						Total					
Total	16,505	1,247,623	608,901	90,685	272,451	117,586	561,182	12,207,475	6,256,184	401,967	2,719,768	2,364,227
Under $1,000							54,947	29,619	4,875	6,703	1,294	[1]1,015
$1,000 under $2,500	3,527	12,309	3,804	2,166	2,600	[1]800	89,498	147,371	24,207	7,667	4,924	71,721
$2,500 under $5,000							93,767	343,751	66,563	17,301	15,733	167,786
$5,000 under $10,000							97,918	694,221	170,179	31,470	38,154	325,930
$10,000 under $25,000	3,275	54,968	12,726	7,200	2,665	17,700	112,013	1,766,991	644,606	81,498	228,325	571,297
$25,000 under $50,000	3,170	106,100	30,929	9,867	23,381	24,224	56,117	1,970,794	952,698	71,968	395,502	435,148
$50,000 under $100,000	4,106	288,267	110,857	25,722	67,323	32,853	33,804	2,394,097	1,308,127	72,897	605,217	358,946
$100,000 under $200,000	1,224	169,779	82,324	16,097	39,179	14,486	15,376	2,140,568	1,260,779	54,165	599,633	241,872
$200,000 under $500,000	917	278,683	167,632	14,042	61,214	12,494	6,784	1,927,400	1,237,391	46,276	577,876	155,817
$500,000 under $1,000,000	182	130,685	86,336	6,414	29,567	8,490	780	523,870	383,309	7,522	165,252	27,593
$1,000,000 under $5,000,000	100	164,111	100,339	8,283	33,799	6,461	178	268,793	203,450	4,500	87,858	9,132
$5,000,000 or more	4	42,721	13,954	894	12,723	1,678	-	-	-	-	-	-
	Special trade contractors—Continued											
	Plumbing, heating, and air conditioning						Painting, paperhanging, and decorating					
Total	67,853	2,642,590	1,598,299	57,817	505,049	395,951	113,169	1,371,197	564,307	29,345	373,854	380,468
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	13,070	7,769	898	295	191	4,962
$1,000 under $2,500	4,755	8,106	3,287	458	532	2,289	24,565	39,332	6,180	1,572	1,054	19,714
$2,500 under $5,000	8,282	31,428	8,961	1,201	1,056	11,243	21,185	75,006	15,480	2,542	3,483	37,527
$5,000 under $10,000	9,940	70,275	27,217	3,898	1,724	22,360	21,004	152,124	32,425	2,981	13,277	79,120
$10,000 under $25,000	16,285	275,896	141,951	8,040	15,161	68,512	20,770	312,285	93,206	7,352	62,200	112,007
$25,000 under $50,000	13,400	475,807	244,206	11,078	65,637	107,229	7,306	257,372	118,178	6,247	84,551	58,885
$50,000 under $100,000	6,923	482,181	280,857	11,660	94,438	76,103	3,933	273,121	142,799	5,046	104,023	42,006
$100,000 under $200,000	3,661	516,912	329,705	9,633	116,990	57,532	899	117,134	62,439	1,645	56,149	15,674
$200,000 under $500,000	1,852	544,083	375,608	9,280	141,700	41,036	394	104,386	70,540	1,454	34,738	8,249
$500,000 under $1,000,000	224	156,864	124,262	1,518	45,819	7,134	35	21,355	12,947	150	8,118	1,992
$1,000,000 under $5,000,000	48	79,468	61,766	746	21,953	2,764	8	11,313	9,215	61	6,070	332
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
	Electrical work						Masonry, stonework, and plastering					
Total	41,727	1,412,974	852,530	28,230	315,716	223,458	48,363	1,356,366	770,099	28,592	402,154	246,097
Under $1,000	5,415	2,924	1,257	275	36	41	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,500	4,718	8,177	3,451	591	162	2,145	5,087	8,721	1,325	500	1,066	2,321
$2,500 under $5,000	4,628	17,718	8,721	455	1,890	3,662	9,692	34,002	7,075	2,237	2,708	16,753
$5,000 under $10,000	4,222	28,908	13,086	895	400	9,484	6,106	44,701	10,161	2,657	4,504	22,825
$10,000 under $25,000	8,689	143,999	69,432	4,341	10,142	42,122	12,036	193,583	70,996	5,372	39,045	64,303
$25,000 under $50,000	7,143	252,575	130,520	6,674	34,174	58,514	5,876	198,745	104,434	4,012	46,495	46,090
$50,000 under $100,000	3,539	248,083	141,995	5,619	60,077	44,889	4,323	308,343	190,763	5,204	95,459	45,648
$100,000 under $200,000	2,310	320,454	209,908	4,861	79,121	34,013	2,034	284,940	187,407	4,406	104,005	30,459
$200,000 under $500,000	908	264,394	181,523	3,229	85,637	21,421	768	200,870	136,087	3,028	78,184	15,447
$500,000 under $1,000,000	125	80,470	56,848	991	27,542	5,340	92	60,890	44,257	896	21,529	1,885
$1,000,000 under $5,000,000	30	45,272	35,789	299	16,535	1,827	14	20,222	16,970	216	8,917	316
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profi (less loss
	Contract construction—Continued											
	Carpentering and flooring						Contractors, not elsewhere classified					
Total	169,237	1,756,094	782,401	42,508	278,945	549,488	120,833	3,668,254	1,688,548	215,475	844,050	568,7
Under $1,000	20,097	10,948	784	1,908	601	2,810	11,547	5,059	833	3,856	185	[1]8,6
$1,000 under $2,500	36,917	59,946	5,452	3,063	857	36,560	13,456	23,089	4,512	1,483	1,253	8,6
$2,500 under $5,000	37,345	137,209	14,098	5,255	2,704	88,684	12,635	48,388	12,228	5,611	3,892	9,9
$5,000 under $10,000	33,549	230,652	45,014	7,491	11,062	131,691	23,097	167,561	42,276	13,548	7,187	60,4
$10,000 under $25,000	26,799	398,550	141,167	12,335	50,401	161,055	27,434	442,678	127,854	44,058	51,376	123,2
$25,000 under $50,000	9,098	329,361	193,110	6,263	77,806	65,667	13,294	456,934	162,250	37,694	86,839	98,7
$50,000 under $100,000	3,817	274,895	178,856	3,515	65,970	37,028	11,269	807,474	372,857	41,853	185,250	113,2
$100,000 under $200,000	1,071	138,066	75,087	1,313	30,901	15,245	5,401	763,062	396,233	32,307	212,467	88,9
$200,000 under $500,000	509	142,698	102,832	1,152	26,104	9,261	2,353	670,969	370,801	28,133	211,513	60,4
$500,000 under $1,000,000	23	17,556	15,440	113	3,634	702	281	186,735	129,555	3,854	58,610	10,5
$1,000,000 under $5,000,000	12	16,213	10,561	100	8,905	785	66	96,305	69,149	3,078	25,478	3,1
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	
	Contract construction—Continued						Manufacturing					
	Contractors not allocable						Total					
Total	31,120	596,116	279,796	25,395	104,460	111,348	172,432	6,881,128	3,809,464	284,608	1,522,138	805,5
Under $1,000	4,969	2,523	962	739	483	[1]2,066	21,890	8,071	5,957	4,713	1,243	[1]17,4
$1,000 under $2,500	(*)	(*)	(*)	(*)	(*)	(*)	21,680	35,799	11,243	5,236	2,172	[1]9
$2,500 under $5,000	4,581	16,624	2,457	1,430	307	7,667	20,216	72,512	23,703	7,493	5,817	9,1
$5,000 under $10,000	4,931	35,642	9,367	1,595	2,025	15,258	20,265	152,997	47,483	9,354	12,760	41,0
$10,000 under $25,000	9,024	144,164	48,201	5,442	19,019	46,782	34,119	557,316	204,316	38,711	81,616	111,6
$25,000 under $50,000	2,916	99,240	37,762	5,929	19,249	18,779	21,213	765,118	306,057	40,077	173,616	147,1
$50,000 under $100,000	1,651	103,645	60,223	3,831	21,850	13,856	15,971	1,097,959	528,123	47,809	272,877	175,9
$100,000 under $200,000	602	81,655	50,206	3,869	27,347	4,811	10,831	1,492,507	804,080	55,060	404,038	170,5
$200,000 under $500,000	254	74,462	46,307	1,175	8,000	4,422	5,056	1,476,546	945,616	50,898	348,104	119,1
$500,000 under $1,000,000	36	25,143	15,611	533	4,720	1,631	898	599,665	438,966	15,031	127,830	34,8
$1,000,000 under $5,000,000	6	9,318	8,268	164	1,431	410	276	459,152	350,519	9,153	77,505	12,4
$5,000,000 or more	-	-	-	-	-	-	17	163,486	143,401	1,073	14,560	2,0
	Manufacturing—Continued											
	Lumber and wood products, except furniture						Printing, publishing, and allied industries					
Total	42,053	1,458,404	623,853	110,378	334,525	135,201	29,569	896,305	404,597	36,118	215,517	149,1
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)						
$1,000 under $2,500	7,103	11,492	2,003	1,837	626	1,620	9,506	18,139	6,379	1,680	1,499	[1]3,1
$2,500 under $5,000	6,117	22,311	5,454	2,562	1,244	5,421						
$5,000 under $10,000	4,100	30,181	3,303	2,642	1,856	10,723	3,939	30,007	11,069	1,975	1,797	5,4
$10,000 under $25,000	10,776	180,101	57,128	19,167	34,346	21,879	5,893	93,450	33,909	3,628	12,462	21,6
$25,000 under $50,000	4,399	150,971	51,906	12,185	44,782	19,699	5,135	199,026	77,778	8,897	35,172	41,6
$50,000 under $100,000	3,045	205,388	64,286	16,920	50,143	23,914	3,066	205,885	92,039	8,037	53,080	38,1
$100,000 under $200,000	1,808	257,270	93,543	17,540	64,536	19,708	1,655	219,921	107,877	7,725	67,294	32,4
$200,000 under $500,000	1,282	367,203	193,026	26,187	92,818	24,963	337	97,686	58,964	2,823	34,256	9,6
$500,000 under $1,000,000	207	133,246	86,201	7,107	26,626	6,389	28	18,895	7,764	626	6,504	2,7
$1,000,000 under $5,000,000	53	86,008	56,001	3,625	15,940	275	10	13,296	8,818	727	3,453	6
$5,000,000 or more	2	12,320	10,942	160	1,536	700	-	-	-	-	-	
	Machinery, except electrical						Manufacturing, not elsewhere classified					
Total	21,517	839,358	419,688	42,121	211,482	153,912	79,293	3,687,061	2,361,326	95,991	760,614	367,2
Under $1,000	3,843	1,946	1,023	1,375	550	[1]3,515	13,165	4,747	4,859	2,892	746	[1]12,4
$1,000 under $2,500							9,892	16,033	6,838	2,499	1,251	[1]3,3
$2,500 under $5,000							8,093	28,971	12,300	2,805	2,278	2,8
$5,000 under $10,000	4,441	21,726	3,692	2,915	1,379	6,976	10,691	81,913	31,406	3,168	8,694	21,2
$10,000 under $25,000	5,012	86,353	25,878	6,479	9,137	26,983	12,438	197,412	87,401	9,437	25,671	41,1
$25,000 under $50,000	3,817	141,678	55,740	9,489	33,967	37,556	7,862	273,443	120,633	9,506	59,695	48,2
$50,000 under $100,000	2,498	174,394	86,366	7,233	51,183	36,587	7,362	512,292	285,432	15,619	118,471	77,2
$100,000 under $200,000	1,292	179,000	96,144	7,502	53,486	24,281	6,076	836,316	506,516	22,293	218,722	94,1
$200,000 under $500,000	521	145,723	90,761	5,722	38,838	17,862	2,916	865,934	602,865	16,166	182,192	66,6
$500,000 under $1,000,000	76	47,506	30,808	1,041	16,419	4,907	587	400,018	314,193	6,257	78,281	20,8
$1,000,000 under $5,000,000	16	22,601	17,149	282	3,718	1,477	197	337,247	268,551	4,519	54,394	10,1
$5,000,000 or more	1	18,431	12,127	83	2,805	798	14	132,735	120,332	830	10,219	5
	Transportation, communication, electric, gas, and sanitary services											
	Total						Local transportation					
Total	284,708	6,174,338	1,316,047	610,228	994,683	921,872	52,337	551,907	67,735	50,569	103,892	134,7
Under $1,000	21,498	10,326	951	6,449	379	[1]14,230	3,929	2,376	65	515	3	4
$1,000 under $2,500	33,130	57,758	5,570	10,298	3,294	[1]1,198	8,293	14,409	42	2,337	203	1,6
$2,500 under $5,000	43,959	162,723	11,318	17,684	5,722	50,648	15,373	57,532	3,034	4,463	1,417	21,8
$5,000 under $10,000	52,642	384,420	21,353	38,435	17,516	125,434	14,010	107,205	1,794	9,144	3,337	46,8
$10,000 under $25,000	77,437	1,260,618	94,514	161,143	96,586	295,666	6,133	89,073	8,272	9,048	13,612	25,9
$25,000 under $50,000	33,887	1,132,566	151,332	135,168	165,747	195,889	2,766	92,287	14,232	11,798	25,022	12,0
$50,000 under $100,000	12,647	896,528	225,552	78,162	213,893	125,904	1,239	86,809	15,393	6,546	26,858	15,9
$100,000 under $200,000	6,123	844,706	206,585	71,558	210,427	77,489	464	60,688	15,513	3,738	19,517	6,8
$200,000 under $500,000	2,642	767,952	233,119	64,669	192,328	47,612	114	29,238	379	2,859	12,310	2,4
$500,000 under $1,000,000	588	388,132	201,159	18,858	58,406	12,547	16	12,290	9,011	121	1,613	5
$1,000,000 under $5,000,000	152	245,955	150,838	7,783	30,107	4,007	-	-	-	-	-	
$5,000,000 or more	3	22,654	13,756	21	278	2,104	-	-	-	-	-	

Footnotes at end of table.

Table 2.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued
[Money amounts in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	Transportation, communication, electric, gas, and sanitary services—Continued											
	Trucking and warehousing						Other transportation					
Total	195,039	4,697,159	908,548	499,359	743,014	644,975	18,900	567,008	278,337	25,072	60,281	65,067
Under $1,000	12,111	5,725	587	3,255	64	[1]7,147	3,373	1,104	277	2,344	304	[1]7,728
$1,000 under $2,500	20,652	36,378	4,171	6,869	1,885	[1]2,585	4,584	10,775	1,359	2,664	1,067	[1]2,936
$2,500 under $5,000	23,501	87,945	5,298	10,209	3,740	27,264						
$5,000 under $10,000	31,792	229,769	17,194	25,110	11,409	61,537	3,336	23,509	1,613	2,203	1,343	10,115
$10,000 under $25,000	63,502	1,045,632	70,314	138,785	66,605	235,797	3,100	52,497	7,347	4,028	6,641	13,716
$25,000 under $50,000	27,305	913,397	115,535	111,902	115,476	147,326	2,201	69,458	8,634	4,995	9,053	19,739
$50,000 under $100,000	8,694	625,388	148,292	60,329	143,274	77,510	1,501	105,526	48,046	4,342	20,502	17,167
$100,000 under $200,000	4,775	662,395	151,863	59,817	166,268	57,618	418	59,975	28,126	2,134	5,781	4,557
$200,000 under $500,000	2,172	635,301	188,176	58,097	154,229	35,609	202	60,888	34,569	1,422	10,340	4,614
$500,000 under $1,000,000	431	286,539	115,224	17,870	53,618	9,621	135	84,825	75,666	422	1,988	2,163
$1,000,000 under $5,000,000	104	168,690	91,894	7,116	26,446	2,425	47	75,797	58,944	497	2,984	1,556
$5,000,000 or more	-	-	-	-	-	-	3	22,654	13,756	21	278	2,104
	Transportation, communication, electric, gas, and sanitary services—Continued						Wholesale and retail trade					
	Communication, electric, gas, and sanitary services						Total					
Total	18,432	358,264	61,427	35,228	87,496	77,040	1,958,469	110,286,226	81,530,616	1,430,499	8,464,444	7,694,711
Under $1,000	3,978	4,641	1,004	587	707	1,180	218,087	93,448	62,716	14,132	1,928	[1]86,141
$1,000 under $2,500							148,701	248,349	127,039	14,466	4,927	[1]17,155
$2,500 under $5,000	2,793	9,922	2,002	1,188	5	3,137	158,322	580,534	322,319	19,878	18,381	23,497
$5,000 under $10,000	3,504	23,937	752	1,978	1,427	6,910	200,279	1,474,996	798,818	41,413	46,939	177,181
$10,000 under $25,000	4,702	73,416	8,581	9,282	9,728	20,194	342,576	5,725,631	3,431,742	137,327	314,931	750,619
$25,000 under $50,000	1,615	57,424	12,931	6,473	16,196	16,774	304,771	11,087,788	7,275,186	210,084	761,525	1,247,796
$50,000 under $100,000	1,213	78,805	13,821	6,945	23,259	15,247	291,937	20,799,964	14,615,244	315,454	1,688,037	1,906,975
$100,000 under $200,000	466	61,648	11,083	5,869	18,861	8,454	188,401	26,223,529	19,299,338	307,048	2,335,826	1,877,620
$200,000 under $500,000	154	42,525	9,995	2,291	15,449	4,950	85,646	24,830,859	19,169,347	245,970	2,164,168	1,330,580
$500,000 under $1,000,000	6	4,478	1,258	445	1,187	168	14,706	9,947,920	8,196,850	81,355	708,660	325,729
$1,000,000 under $5,000,000	1	1,468	-	170	677	26	4,869	7,885,996	6,912,164	40,819	393,204	152,220
$5,000,000 or more	-	-	-	-	-	-	174	1,387,212	1,319,853	2,553	25,918	5,790
	Wholesale and retail trade—Continued											
	Wholesale trade											
	Total						Groceries and related products					
Total	267,180	20,961,098	15,906,687	251,131	1,034,141	1,791,497	34,072	4,559,164	3,827,175	41,318	213,805	215,804
Under $1,000	22,230	8,532	6,815	3,042	574	[1]19,002						
$1,000 under $2,500	17,180	28,573	8,888	3,541	823	[1]6,800	3,928	4,554	1,216	477	96	[1]1,896
$2,500 under $5,000	23,328	84,857	20,572	3,767	868	10,973						
$5,000 under $10,000	36,931	279,570	83,292	8,289	3,661	82,505	2,381	18,074	6,283	1,722	4	6,007
$10,000 under $25,000	57,244	939,886	298,545	28,809	26,554	309,539	7,070	114,858	49,384	3,783	3,550	33,690
$25,000 under $50,000	36,935	1,321,571	566,434	32,655	68,116	380,141	3,790	142,219	106,484	2,068	2,646	18,089
$50,000 under $100,000	30,704	2,184,547	1,354,892	36,217	119,939	361,626	7,004	510,538	391,676	5,134	16,055	50,838
$100,000 under $200,000	19,943	2,835,257	2,111,796	36,395	193,021	235,709	4,523	650,241	540,159	7,452	35,125	31,402
$200,000 under $500,000	15,364	4,602,894	3,716,351	48,760	297,463	252,416	3,506	1,092,317	940,820	9,235	57,345	36,590
$500,000 under $1,000,000	4,792	3,303,985	2,797,823	29,045	176,351	107,506	1,269	879,308	756,626	6,474	50,488	21,496
$1,000,000 under $5,000,000	2,382	4,190,813	3,798,009	19,070	134,737	72,565	577	954,882	851,832	4,632	43,318	18,231
$5,000,000 or more	147	1,180,613	1,143,270	1,541	12,034	4,319	24	192,173	182,695	341	5,178	1,357
	Farm products—raw materials						Machinery, equipment, and supplies					
Total	15,829	4,150,569	3,820,788	23,517	62,949	78,519	20,416	1,273,812	829,126	18,520	82,501	181,149
Under $1,000	3,099	8,451	4,799	303	133	[1]275	1,969	1,643	346	776	9	[1]954
$1,000 under $2,500												
$2,500 under $5,000							4,003	23,167	5,432	1,001	376	6,505
$5,000 under $10,000	2,617	18,583	9,037	264	837	3,683						
$10,000 under $25,000	2,286	40,557	18,254	1,801	338	11,751	5,168	91,194	35,292	2,271	1,345	28,624
$25,000 under $50,000	1,110	41,933	27,676	723	372	2,104	3,362	116,429	51,918	3,358	4,519	32,966
$50,000 under $100,000	1,569	115,034	83,465	2,048	9,003	12,419	2,414	167,903	96,638	2,705	8,955	36,346
$100,000 under $200,000	1,745	243,450	202,677	1,896	6,712	11,433	2,066	289,078	188,717	3,138	22,479	34,653
$200,000 under $500,000	1,530	492,714	438,451	4,980	11,709	12,478	1,144	335,674	253,078	2,900	24,795	30,662
$500,000 under $1,000,000	920	676,759	622,942	4,987	12,113	11,083	226	150,779	118,114	1,915	12,522	8,024
$1,000,000 under $5,000,000	849	1,676,878	1,596,600	5,589	18,107	11,990	64	97,945	79,591	456	7,501	4,323
$5,000,000 or more	104	836,210	816,887	926	3,625	1,853	-	-	-	-	-	-
	Wholesale trade—Continued						Retail trade					
	Other wholesale trade						Total					
Total	196,863	10,977,553	7,429,598	167,776	674,886	1,316,025	1,664,037	88,649,279	65,173,511	1,165,535	7,392,857	5,828,477
Under $1,000	17,867	6,910	5,641	1,857	563	[1]15,725	190,202	82,167	53,017	10,971	1,304	[1]65,275
$1,000 under $2,500	14,733	24,585	7,230	3,211	743	[1]6,667	127,171	212,086	114,673	9,424	4,080	[1]7,792
$2,500 under $5,000	19,276	69,631	15,061	3,534	694	10,062	131,105	481,174	293,665	15,529	17,509	10,433
$5,000 under $10,000	29,796	225,934	64,522	5,494	2,471	66,936	160,010	1,171,443	706,119	31,710	43,123	88,445
$10,000 under $25,000	42,720	693,277	195,615	20,954	21,321	235,474	281,118	4,722,013	3,096,882	107,065	287,961	426,436
$25,000 under $50,000	28,673	1,020,990	380,356	26,506	60,579	326,982	265,380	9,675,856	6,660,207	174,966	690,662	848,086
$50,000 under $100,000	19,717	1,391,072	783,113	26,330	85,926	262,023	259,605	18,498,850	13,180,936	277,865	1,560,133	1,533,106
$100,000 under $200,000	11,609	1,652,488	1,180,243	23,909	128,705	158,221	167,211	23,218,919	17,069,880	267,701	2,132,144	1,626,958
$200,000 under $500,000	9,184	2,682,189	2,084,002	31,645	203,614	172,686	69,898	20,114,110	15,368,811	196,081	1,855,882	1,070,376
$500,000 under $1,000,000	2,377	1,597,139	1,300,141	15,669	101,228	66,903	9,842	6,599,495	5,364,244	51,632	529,175	216,591
$1,000,000 under $5,000,000	892	1,461,108	1,269,986	8,393	65,811	38,021	2,468	3,666,567	3,088,494	21,579	257,000	79,642
$5,000,000 or more	19	152,230	143,688	274	3,231	1,109	27	206,599	176,583	1,012	13,884	1,471

Footnotes at end of table.

Table 2.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss
	Wholesale and retail trade—Continued											
	Retail trade—Continued											
	Building materials, hardware, and farm equipment						General merchandise stores					
							Total					
Total	55,103	4,556,493	3,402,847	61,148	383,792	312,834	354,871	4,680,226	3,259,919	102,069	242,732	404,8
Under $1,000	3,674	1,886	3,626	1,145	87	[1]8,268	119,042	52,790	29,655	4,485	235	[1]20,6
$1,000 under $2,500	(*)	(*)	(*)	(*)	(*)	(*)	67,124	110,476	51,093	3,699	1,399	7,8
$2,500 under $5,000	3,134	11,668	9,182	679	209	[1]1,965	49,453	175,178	92,056	4,592	2,449	23,4
$5,000 under $10,000	4,595	34,162	21,312	561	401	4,031	40,801	287,598	149,409	7,691	3,267	44,9
$10,000 under $25,000	8,699	144,169	78,289	4,763	5,699	25,840	35,575	555,308	351,188	9,892	16,736	79,3
$25,000 under $50,000	7,443	291,510	207,356	4,043	9,856	35,840	18,832	671,083	486,265	12,598	19,955	68,8
$50,000 under $100,000	11,134	803,880	563,195	12,955	60,699	74,075	14,888	1,055,717	799,859	23,719	57,077	84,3
$100,000 under $200,000	8,028	1,140,496	825,670	14,499	116,868	88,386	6,591	890,530	657,002	16,858	57,836	68,0
$200,000 under $500,000	4,504	1,344,185	1,044,506	15,859	127,235	68,411	2,282	645,825	469,043	14,982	62,157	38,9
$500,000 under $1,000,000	931	619,319	509,763	5,374	50,235	25,038	233	153,947	111,521	2,456	14,593	7,3
$1,000,000 under $5,000,000	126	160,743	136,718	1,178	12,485	4,052	49	74,383	56,479	1,043	6,614	2,3
$5,000,000 or more	-	-	-	-	-	-	1	7,391	6,349	54	414	
	General merchandise stores—Continued											
	Direct selling establishments						Other general merchandise stores					
Total	276,002	1,379,996	816,084	27,211	52,138	184,339	78,869	3,300,230	2,443,835	74,858	190,594	220,5
Under $1,000	106,562	48,434	25,721	2,388	207	[1]12,997	12,480	4,356	3,934	2,097	28	[1]7,6
$1,000 under $2,500	63,997	105,400	46,805	3,360	1,267	9,860	3,127	5,076	4,288	339	132	[1]1,9
$2,500 under $5,000	43,079	151,120	75,870	3,409	2,001	23,949	6,374	24,058	16,186	1,183	448	[1]5
$5,000 under $10,000	31,480	217,175	105,155	4,796	1,729	43,220	9,321	70,423	44,254	2,895	1,538	1,7
$10,000 under $25,000	21,633	330,383	189,512	5,453	11,602	58,930	13,942	224,925	161,676	4,439	5,134	20,4
$25,000 under $50,000	5,705	195,731	128,314	3,666	4,490	29,811	13,127	475,352	357,951	8,932	15,465	39,0
$50,000 under $100,000	2,704	178,613	131,030	2,457	16,172	23,738	12,184	877,104	668,829	21,262	40,905	60,6
$100,000 under $200,000	673	93,222	67,101	948	7,496	6,926	5,918	797,308	589,901	15,910	50,340	61,0
$200,000 under $500,000	143	38,916	31,499	639	6,053	389	2,139	606,909	437,544	14,343	56,104	38,5
$500,000 under $1,000,000	24	16,586	12,317	85	788	481	209	137,361	99,204	2,371	13,805	6,8
$1,000,000 under $5,000,000	2	4,416	2,760	10	333	32	47	69,967	53,719	1,033	6,281	2,3
$5,000,000 or more	-	-	-	-	-	-	1	7,391	6,349	54	414	
	Food stores											
	Total						Grocery stores					
Total	231,718	17,919,498	14,644,116	181,075	996,724	847,448	173,171	14,912,134	12,496,500	138,804	700,576	602,9
Under $1,000	6,595	2,661	2,408	276	6	[1]3,298	3,414	1,752	1,903	165	-	[1]2,5
$1,000 under $2,500	3,815	6,348	3,838	433	50	108	(*)	(*)	(*)	(*)	(*)	(*)
$2,500 under $5,000	9,821	36,328	29,972	597	815	[1]2,223	6,523	23,367	21,863	208	254	[1]3,6
$5,000 under $10,000	15,809	121,140	97,734	3,507	1,739	2,048	12,560	92,944	80,137	2,250	1,130	1,6
$10,000 under $25,000	48,181	819,239	661,350	13,674	30,406	39,282	33,642	572,491	480,467	8,155	12,512	23,5
$25,000 under $50,000	48,374	1,784,286	1,418,615	21,630	61,653	120,043	34,854	1,303,768	1,104,309	14,115	20,331	62,9
$50,000 under $100,000	50,951	3,649,451	2,951,403	41,278	161,809	234,958	39,492	2,839,674	2,401,754	28,373	73,041	153,3
$100,000 under $200,000	30,339	4,213,461	3,451,320	39,597	236,908	217,138	24,517	3,439,184	2,891,765	30,382	149,200	159,9
$200,000 under $500,000	14,166	4,172,334	3,445,372	34,577	266,530	164,641	12,358	3,656,935	3,042,854	30,220	218,478	137,7
$500,000 under $1,000,000	2,932	1,964,461	1,627,840	16,991	147,559	53,036	2,784	1,869,906	1,548,822	16,306	139,647	49,9
$1,000,000 under $5,000,000	728	1,092,567	905,857	8,183	85,021	21,263	699	1,051,323	871,154	7,947	81,737	20,3
$5,000,000 or more	7	57,222	48,407	332	4,228	452	7	57,222	48,407	332	4,228	4
	Food stores—Continued						Automotive dealers and service stations					
	Other food stores						Total					
Total	58,547	3,007,364	2,147,616	42,271	296,148	244,545	288,131	28,303,861	22,653,245	205,053	1,937,574	1,275,2
Under $1,000	4,675	3,689	1,278	193	38	157	8,046	2,617	2,861	592	6	[1]7,4
$1,000 under $2,500							6,527	11,116	9,331	1,088	128	[1]3,3
$2,500 under $5,000	3,298	12,961	8,109	389	561	1,401	12,098	46,109	35,959	1,606	3,459	[1]3,7
$5,000 under $10,000	3,249	28,196	17,597	1,257	609	435	16,402	120,541	82,093	2,752	7,560	3,1
$10,000 under $25,000	14,539	246,748	180,883	5,519	17,894	15,759	37,303	632,164	466,017	8,615	40,845	26,0
$25,000 under $50,000	13,520	480,518	314,306	7,515	41,322	57,103	46,867	1,748,223	1,374,551	17,270	89,955	84,5
$50,000 under $100,000	11,459	809,777	549,649	12,905	88,768	81,624	67,374	4,903,080	3,908,733	42,230	283,713	277,4
$100,000 under $200,000	5,822	774,277	559,555	9,215	87,708	57,235	62,027	8,665,999	6,785,645	65,675	650,509	464,6
$200,000 under $500,000	1,808	515,399	402,518	4,357	48,052	26,864	26,375	7,583,293	6,055,057	46,094	589,138	326,2
$500,000 under $1,000,000	148	94,555	79,018	685	7,912	3,094	3,847	2,613,027	2,211,242	11,560	160,762	70,7
$1,000,000 under $5,000,000	29	41,244	34,703	236	3,284	873	1,253	1,883,465	1,639,118	7,176	106,078	36,1
$5,000,000 or more	-	-	-	-	-	-	12	94,227	82,638	395	5,421	7
	Automotive dealers and service stations—Continued											
	Motor vehicle dealers						Gasoline service stations					
Total	40,139	6,375,533	5,432,222	26,782	311,683	163,411	212,329	19,005,609	15,009,118	139,626	1,414,641	934,6
Under $1,000	4,018	3,993	3,442	210	4	[1]4,188	4,851	4,562	3,435	170	121	[1]1,1
$1,000 under $2,500												
$2,500 under $5,000	3,976	15,997	10,874	902	667	[1]646	6,297	23,345	19,314	380	2,792	[1]2,0
$5,000 under $10,000	2,941	21,588	12,553	1,117	632	[1]953	10,139	74,934	56,090	900	5,091	2,8
$10,000 under $25,000	5,180	87,834	55,809	730	5,055	4,058	27,443	459,952	355,251	5,458	32,658	15,0
$25,000 under $50,000	5,143	187,726	143,164	1,455	7,770	2,514	36,708	1,373,863	1,098,583	12,423	73,051	69,1
$50,000 under $100,000	5,683	397,683	317,793	1,836	12,494	21,334	55,915	4,080,632	3,277,046	34,765	247,060	218,7
$100,000 under $200,000	4,483	613,639	493,699	3,088	29,694	28,653	51,978	7,266,281	5,714,379	50,731	551,584	383,0
$200,000 under $500,000	5,186	1,672,205	1,442,744	5,902	77,022	45,968	17,995	4,957,041	3,872,972	30,344	439,557	223,6
$500,000 under $1,000,000	2,472	1,721,639	1,500,468	6,233	87,519	37,035	881	571,534	452,622	3,076	49,306	20,9
$1,000,000 under $5,000,000	1,047	1,576,631	1,386,202	4,938	85,494	29,185	120	175,836	142,262	1,355	13,332	4,1
$5,000,000 or more	10	76,598	65,474	371	5,332	451	2	17,629	17,164	24	89	2

Footnotes at end of table.

Table 2.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	Wholesale and retail trade--Continued											
	Retail trade—Continued											
	Automotive dealers and service services—Continued						Apparel and accessory stores					
	Other automotive dealers											
Total	35,663	2,922,719	2,211,905	38,645	211,250	177,186	53,550	3,113,386	2,062,269	30,236	279,327	319,595
Under $1,000	7,529	11,945	11,086	1,624	9	[1]6,432	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,500							3,858	5,704	3,675	751	543	[1]2,637
$2,500 under $5,000							3,110	11,520	7,526	515	276	[1]1,438
$5,000 under $10,000	3,322	24,019	13,450	735	1,837	1,197	5,149	37,761	23,292	674	1,165	461
$10,000 under $25,000	4,680	84,378	54,957	2,427	3,132	7,000	8,130	136,196	91,548	1,392	7,432	9,270
$25,000 under $50,000	5,016	186,634	132,804	3,392	9,134	12,858	10,320	380,228	259,783	3,609	26,279	35,429
$50,000 under $100,000	5,776	424,765	313,894	5,629	24,159	37,380	11,597	812,638	541,157	7,479	58,205	94,694
$100,000 under $200,000	5,566	786,079	577,567	11,856	69,231	52,988	6,443	881,478	579,932	7,694	85,152	100,617
$200,000 under $500,000	3,194	954,047	739,341	9,848	72,559	56,620	2,579	713,414	469,397	6,949	80,676	74,275
$500,000 under $1,000,000	494	319,854	258,152	2,251	23,937	12,744	158	101,184	64,338	822	14,549	7,406
$1,000,000 under $5,000,000	86	130,998	110,654	883	7,252	2,831	26	32,381	21,073	257	4,773	2,256
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
	Furniture, home furnishings, and equipment						Eating places					
Total	87,986	5,021,376	3,460,894	72,877	496,662	404,122	188,570	7,901,098	4,221,010	217,614	1,549,484	651,642
Under $1,000	4,387	1,964	1,429	570	30	[1]1,842	5,780	2,462	1,393	1,392	338	[1]8,085
$1,000 under $2,500	5,438	10,348	7,731	837	70	[1]3,021	6,904	11,904	6,697	670	660	[1]1,051
$2,500 under $5,000	7,478	28,767	14,418	1,289	394	1,304	12,160	46,666	28,173	1,747	5,747	[1]1,554
$5,000 under $10,000	11,460	81,910	49,280	2,044	2,810	7,131	20,415	151,524	87,082	4,120	14,618	6,344
$10,000 under $25,000	17,300	305,026	184,281	7,062	19,091	40,213	50,824	868,736	491,549	27,801	106,260	65,564
$25,000 under $50,000	13,843	512,631	341,176	10,744	35,633	57,865	43,563	1,559,359	888,493	43,338	237,195	138,203
$50,000 under $100,000	12,633	897,555	611,739	13,459	77,113	77,915	32,323	2,269,185	1,201,002	62,089	466,747	211,533
$100,000 under $200,000	10,502	1,466,010	1,019,522	18,710	161,081	124,712	12,471	1,697,841	861,185	44,418	384,618	153,107
$200,000 under $500,000	4,451	1,329,836	946,446	15,426	149,323	86,043	3,825	1,057,594	538,459	26,392	273,118	74,743
$500,000 under $1,000,000	412	269,671	197,671	1,998	36,546	10,424	273	184,398	87,744	4,713	48,453	11,467
$1,000,000 under $5,000,000	82	117,658	87,201	738	14,571	3,378	31	45,936	24,623	928	11,296	1,292
$5,000,000 or more	-	-	-	-	-	-	1	5,493	4,610	6	434	79
	Drinking places						Drug and proprietary stores					
Total	100,893	3,535,379	1,970,283	91,227	430,662	363,178	25,069	2,920,917	1,989,155	31,556	323,057	298,922
Under $1,000	(*)	(*)	(*)	(*)	-	(*)	(*)	-	-	-	-	(*)
$1,000 under $2,500	3,596	6,649	4,053	61	162	[1]48	-	-	-	-	-	-
$2,500 under $5,000	5,494	20,023	13,711	549	1,772	[1]2,251						
$5,000 under $10,000	10,045	77,373	44,730	2,928	4,421	980	1,534	20,633	15,193	426	1,214	1,597
$10,000 under $25,000	27,463	468,374	289,283	11,247	27,855	32,787						
$25,000 under $50,000	30,835	1,109,233	622,786	31,007	117,191	120,135	3,329	122,374	94,387	1,356	8,407	4,415
$50,000 under $100,000	17,575	1,191,565	638,902	29,552	164,339	149,085	7,529	353,869	378,915	6,447	50,020	63,160
$100,000 under $200,000	4,220	532,836	281,761	13,513	90,396	51,874	8,751	1,242,176	830,233	14,003	135,333	142,314
$200,000 under $500,000	456	123,851	72,203	2,081	23,131	11,607	3,243	863,300	585,710	8,500	111,327	81,246
$500,000 under $1,000,000	6	4,210	1,776	146	1,324	508	161	102,673	72,835	714	14,697	5,652
$1,000,000 under $5,000,000	1	1,119	954	4	71	4	10	15,892	11,882	110	2,059	598
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
	Liquor stores						Antique and secondhand stores					
Total	26,914	2,770,103	2,254,377	22,408	119,251	164,654	40,786	507,483	322,126	10,788	30,338	43,144
Under $1,000	1,913	7,785	5,840	137	65	607	8,683	3,601	2,651	601	58	[1]4,481
$1,000 under $2,500							7,201	11,426	7,140	547	94	[1]1,468
$2,500 under $5,000							7,057	25,840	16,234	691	583	[1]501
$5,000 under $10,000							6,134	44,581	23,558	1,175	510	3,946
$10,000 under $25,000	2,337	37,132	25,903	719	947	3,559	6,834	112,321	71,264	2,922	4,868	10,100
$25,000 under $50,000	5,649	208,451	162,688	2,596	7,456	12,855	3,155	102,173	68,596	2,070	6,104	13,452
$50,000 under $100,000	7,395	529,677	422,685	5,317	17,870	34,929	1,114	79,914	53,877	1,259	4,569	7,660
$100,000 under $200,000	6,038	826,455	677,573	6,078	34,539	47,998	371	48,427	26,796	771	5,978	5,811
$200,000 under $500,000	3,310	934,305	763,473	6,636	49,718	54,719	226	70,741	46,243	676	6,589	7,956
$500,000 under $1,000,000	225	145,746	125,097	699	5,710	7,102	8	5,065	3,008	44	786	559
$1,000,000 under $5,000,000	46	75,239	65,973	223	2,862	2,849	3	3,394	2,759	32	199	110
$5,000,000 or more	1	5,313	5,145	3	84	36	-	-	-	-	-	-
	Retail trade—Continued						Wholesale and retail trade not allocable					
	Other retail trade											
Total	210,446	7,419,459	4,933,270	139,484	603,254	742,758	27,252	675,849	450,418	13,833	37,446	74,737
Under $1,000	29,378	12,671	8,087	1,677	267	[1]8,718	5,655	2,749	2,884	119	50	[1]1,864
$1,000 under $2,500	19,796	33,550	17,822	1,246	956	[1]1,652	4,350	7,690	3,478	1,501	24	[1]2,563
$2,500 under $5,000	20,791	77,342	45,530	3,242	1,805	[1]1,228	3,889	14,503	8,082	582	4	2,091
$5,000 under $10,000	28,185	206,901	120,544	6,110	6,565	15,624	3,338	23,983	9,407	1,414	155	6,231
$10,000 under $25,000	37,349	625,192	373,464	18,585	26,610	92,403	4,214	63,732	36,315	1,453	416	14,644
$25,000 under $50,000	33,170	1,186,305	735,511	24,705	70,978	156,456	2,456	90,361	48,545	2,463	2,747	19,569
$50,000 under $100,000	25,092	1,752,319	1,109,469	32,081	157,972	223,272	1,628	116,567	79,416	1,372	7,965	12,243
$100,000 under $200,000	11,430	1,613,210	1,073,241	25,885	172,926	162,299	1,247	169,353	117,662	2,952	10,661	14,953
$200,000 under $500,000	4,481	1,275,432	932,902	17,909	116,940	81,552	384	113,855	84,185	1,129	10,823	7,788
$500,000 under $1,000,000	656	435,794	351,409	6,115	33,961	17,311	72	44,440	34,783	678	3,134	1,632
$1,000,000 under $5,000,000	113	163,790	135,857	1,707	10,971	5,323	19	28,616	25,661	170	1,467	13
$5,000,000 or more	5	36,953	29,434	222	3,303	116	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	Finance, insurance, and real estate											
	Total						Finance					
Total	515,688	7,986,239	1,834,971	286,001	511,055	2,570,646	32,454	689,837	320,801	12,902	30,688	126,821
Under $1,000	101,975	41,086	2,365	9,956	1,993	[1]57,561	9,038	2,917	1,053	941	590	[1]17,480
$1,000 under $2,500	72,888	122,442	3,573	13,599	1,701	11,322	4,685	8,295	174	501	189	[1]5,416
$2,500 under $5,000	75,693	274,188	8,079	18,986	4,045	94,646	3,584	12,731	466	1,138	461	[1]3,292
$5,000 under $10,000	89,630	655,403	8,825	28,208	11,988	320,490	3,872	28,249	845	1,542	287	6,970
$10,000 under $25,000	104,766	1,674,026	70,937	54,213	58,754	929,596	6,913	108,665	5,187	3,063	3,826	55,37-
$25,000 under $50,000	42,519	1,476,213	127,576	52,698	110,420	680,128	2,686	96,646	12,047	3,194	7,474	36,59
$50,000 under $100,000	18,069	1,244,293	255,032	38,675	116,389	377,645	1,204	79,843	12,142	1,314	7,439	29,925
$100,000 under $200,000	6,665	932,356	396,163	19,952	95,038	145,765	293	38,863	6,262	500	4,096	14,428
$200,000 under $500,000	2,989	869,188	514,680	21,754	73,177	65,210	88	29,669	10,096	554	3,947	7,824
$500,000 under $1,000,000	318	221,668	109,979	10,720	15,457	10,347	47	32,918	25,105	86	1,198	2,602
$1,000,000 under $5,000,000	162	261,827	145,548	13,637	20,344	[1]5,689	33	57,720	55,210	65	733	[1]858
$5,000,000 or more	14	213,549	192,214	3,603	1,749	[1]1,253	11	193,321	192,214	4	448	146
	Insurance agents, brokers, and service						Real estate					
							Total					
Total	175,879	2,802,765	399,269	63,031	247,290	1,190,780	307,355	4,493,637	1,114,901	210,068	233,077	1,253,045
Under $1,000	25,930	12,877	390	1,543	488	[1]9,474	67,007	25,292	922	7,472	915	[1]30,607
$1,000 under $2,500	22,873	36,816	1,731	3,752	784	8,043	45,330	77,331	1,668	9,346	728	8,695
$2,500 under $5,000	20,372	74,615	2,386	2,771	2,670	26,030	51,737	186,842	5,227	15,077	914	71,908
$5,000 under $10,000	33,555	251,620	2,552	7,489	7,943	125,413	52,203	375,534	5,428	19,177	3,758	188,107
$10,000 under $25,000	45,091	736,512	25,724	19,005	32,588	435,471	52,762	828,849	40,026	32,145	22,340	438,752
$25,000 under $50,000	19,033	656,340	36,840	16,508	68,259	359,333	20,800	723,227	78,689	32,996	34,687	284,196
$50,000 under $100,000	6,053	409,593	55,246	7,872	54,215	153,333	10,812	754,857	187,644	29,489	54,735	194,387
$100,000 under $200,000	1,953	273,334	113,258	2,516	42,805	55,799	4,419	620,159	276,643	16,936	48,137	75,538
$200,000 under $500,000	916	258,299	139,731	1,278	24,334	29,730	1,985	581,220	364,853	19,922	44,896	27,656
$500,000 under $1,000,000	74	49,451	9,636	200	7,095	4,779	197	139,299	75,238	10,434	7,164	2,966
$1,000,000 under $5,000,000	29	43,308	11,775	97	6,109	2,323	100	160,799	78,563	13,475	13,502	[1]7,154
$5,000,000 or more	-	-	-	-	-	-	3	20,228	-	3,599	1,301	[1]1,399
	Real estate—Continued											
	Operators, except developers, and lessors of buildings						Lessors of real property other than buildings					
Total	17,897	412,474	34,347	81,960	24,414	[1]1,503	13,766	24,766	1,296	5,682	122	5,272
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	8,996	3,242	-	1,328	36	[1]1,211
$1,000 under $2,500	4,299	8,456	382	2,785	205	[1]1,564						
$2,500 under $5,000	3,080	10,676	382	2,875	448	[1]50	4,566	14,375	523	2,693	18	4,369
$5,000 under $10,000	3,061	20,831	884	4,872	292	[1]2,133						
$10,000 under $25,000	1,762	29,126	1,149	6,574	943	3,629						
$25,000 under $50,000	1,356	48,814	810	10,165	1,586	6,620	204	7,149	773	1,661	68	2,114
$50,000 under $100,000	1,030	70,742	8,198	12,728	2,547	2,767						
$100,000 under $200,000	345	45,432	2,671	6,700	3,709	153						
$200,000 under $500,000	229	70,057	9,954	11,904	5,002	[1]1,700	-	-	-	-	-	-
$500,000 under $1,000,000	48	35,434	1,739	8,439	2,607	157	-	-	-	-	-	-
$1,000,000 under $5,000,000	33	56,927	7,830	10,183	6,028	[1]2,808	-	-	-	-	-	-
$5,000,000 or more	2	14,968	-	2,885	932	[1]1,627	-	-	-	-	-	-
	Agents, brokers, and managers						Other real estate					
Total	237,974	2,550,983	228,449	92,211	88,474	1,017,027	37,718	1,505,414	850,809	30,215	120,067	232,249
Under $1,000	51,835	19,750	364	3,336	211	[1]20,079	3,524	1,289	210	958	553	[1]4,370
$1,000 under $2,500	35,410	58,999	856	5,818	463	8,020	3,621	6,258	410	240	51	1,020
$2,500 under $5,000	42,810	155,535	3,801	9,985	275	64,258	3,706	12,753	1,044	428	182	5,550
$5,000 under $10,000	44,826	324,046	2,523	11,856	2,376	175,063	3,891	27,778	1,518	2,048	1,090	14,177
$10,000 under $25,000	40,343	623,101	9,538	20,218	8,275	366,154	10,614	175,985	29,339	5,214	13,122	68,727
$25,000 under $50,000	14,179	487,025	31,023	16,178	17,682	219,612	5,142	183,622	46,856	5,421	15,419	57,156
$50,000 under $100,000	5,995	417,011	62,314	11,124	29,068	138,985	3,750	264,506	116,359	5,432	23,118	51,493
$100,000 under $200,000	2,013	269,084	50,393	6,136	12,753	53,657	2,060	305,495	223,579	4,015	31,609	21,806
$200,000 under $500,000	506	143,519	52,744	3,746	12,619	10,059	1,250	367,644	302,155	4,272	27,275	19,297
$500,000 under $1,000,000	45	28,487	9,112	1,542	1,613	1,612	104	75,378	64,387	453	2,944	1,197
$1,000,000 under $5,000,000	11	19,166	5,781	1,558	2,770	[1]542	56	84,706	64,952	1,734	4,704	[1]3,804
$5,000,000 or more	1	5,260	-	714	369	228	-	-	-	-	-	-
	Services											
	Total						Hotels, rooming houses, camps, and other lodgings					
							Total					
Total	2,426,599	39,611,478	7,263,430	1,706,907	6,213,086	14,634,558	110,243	1,812,306	374,326	260,063	237,222	116,276
Under $1,000	436,395	198,784	35,992	53,074	8,544	[1]141,430	15,391	7,125	1,150	5,114	342	[1]13,978
$1,000 under $2,500	408,212	681,848	87,878	62,555	17,043	199,399	16,246	28,782	3,159	9,520	1,344	[1]6,860
$2,500 under $5,000	378,549	1,374,412	194,020	92,681	47,392	509,092	20,418	74,215	10,076	16,636	2,525	[1]8,145
$5,000 under $10,000	361,459	2,575,864	342,097	146,395	134,616	1,087,654	16,487	116,701	13,845	23,641	6,430	313
$10,000 under $25,000	385,347	6,162,014	1,068,781	308,504	697,887	2,320,462	21,290	334,855	43,155	58,060	25,737	28,821
$25,000 under $50,000	242,048	8,645,753	1,557,725	354,187	1,320,414	3,378,369	12,406	429,532	82,198	55,892	50,880	49,293
$50,000 under $100,000	162,480	11,136,842	1,791,359	385,666	1,901,402	4,703,662	6,147	418,218	101,231	49,473	67,807	40,425
$100,000 under $200,000	42,088	5,500,575	1,108,963	182,886	1,139,453	1,994,656	1,209	164,819	48,884	19,269	32,795	17,260
$200,000 under $500,000	9,021	2,462,860	738,727	96,728	684,044	502,642	563	158,607	44,208	15,699	29,764	12,178
$500,000 under $1,000,000	818	531,397	212,729	13,896	149,868	58,197	63	40,904	15,590	2,949	7,529	[1]223
$1,000,000 under $5,000,000	177	294,212	105,971	9,519	98,945	19,141	23	38,548	10,830	3,810	12,069	[1]2,808
$5,000,000 or more	5	46,917	19,188	816	13,478	2,714	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	Services—Continued											
	Hotels, rooming houses, camps, and other lodgings—Continued											
	Tourist courts and motels						Trailer parks and camps					
Total	35,898	857,276	114,591	142,098	125,157	73,104	35,870	486,112	139,165	76,093	38,532	21,080
Under $1,000	4,935	6,433	359	3,571	159	[1]2,902	7,521	3,344	690	2,572	275	[1]6,370
$1,000 under $2,500							4,543	8,008	697	3,882	458	[1]3,958
$2,500 under $5,000	6,249	22,470	1,734	6,411	1,408	[1]7,182	6,182	22,563	4,978	6,529	867	[1]3,154
$5,000 under $10,000	5,295	38,008	847	9,039	2,857	[1]4,485	5,517	39,915	8,154	10,367	1,147	426
$10,000 under $25,000	8,548	133,220	10,985	27,710	8,406	12,362	7,002	114,160	19,892	20,734	7,574	8,179
$25,000 under $50,000	6,642	226,669	27,814	34,213	27,656	31,709	3,031	109,505	27,788	16,052	9,372	7,494
$50,000 under $100,000	3,170	217,748	31,675	33,578	37,686	22,789	1,676	111,671	41,184	10,640	11,653	10,752
$100,000 under $200,000	716	99,027	16,562	15,792	19,750	10,858	251	31,630	13,491	2,085	3,454	4,423
$200,000 under $500,000	303	78,635	16,768	8,498	18,204	9,611	133	36,965	16,005	2,987	3,269	2,896
$500,000 under $1,000,000	29	19,485	4,920	1,838	4,343	[1]303	14	8,351	6,286	245	463	392
$1,000,000 under $5,000,000	11	15,581	2,927	1,448	4,688	647	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
	Hotels, rooming houses, camps, and other lodgings—Continued						Personal services					
	Other lodging places						Total					
Total	38,475	468,918	120,570	41,872	73,533	22,092	544,170	5,850,810	1,337,989	295,270	1,313,795	1,539,347
Under $1,000	5,839	3,012	453	1,615	37	[1]6,062	73,700	38,868	8,807	7,234	1,218	[1]3,244
$1,000 under $2,500	8,799	15,110	2,110	2,994	757	[1]1,546	101,858	176,709	28,124	9,757	3,896	67,593
$2,500 under $5,000	7,987	29,182	3,364	3,696	250	2,191	115,011	426,411	59,110	22,478	14,017	187,845
$5,000 under $10,000	5,675	38,778	4,844	4,235	2,426	4,372	112,894	796,978	96,100	33,661	52,361	377,192
$10,000 under $25,000	5,740	87,475	12,278	9,616	9,757	8,280	86,364	1,378,951	292,363	71,702	315,299	356,420
$25,000 under $50,000	2,733	93,358	26,596	5,627	13,852	10,090	34,289	1,199,891	308,488	58,281	360,567	250,150
$50,000 under $100,000	1,301	88,799	28,372	5,255	18,468	6,884	14,958	1,015,848	279,689	51,604	308,408	184,181
$100,000 under $200,000	242	34,162	18,831	1,392	9,591	1,979	4,211	554,347	172,052	27,371	163,392	94,265
$200,000 under $500,000	127	43,007	11,435	4,214	8,291	[1]329	834	217,315	73,148	11,751	80,193	21,734
$500,000 under $1,000,000	20	13,068	4,384	866	2,723	[1]312	41	27,544	10,133	932	9,265	1,832
$1,000,000 under $5,000,000	12	22,967	7,903	2,362	7,381	[1]3,455	10	17,948	9,975	499	5,179	1,379
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
	Personal services—Continued											
	Coin-operated laundries and dry cleaning						Other laundries and dry cleaning plants					
Total	33,104	391,917	46,965	65,183	35,889	42,943	55,680	1,341,579	341,675	67,053	401,939	215,827
Under $1,000	3,561	1,210	266	1,364	-	[1]2,834	3,881	2,496	1,240	853	354	[1]2,395
$1,000 under $2,500	(*)	(*)	(*)	(*)	(*)	(*)	3,769	6,754	1,962	487	811	[1]217
$2,500 under $5,000	4,581	17,790	2,818	5,206	1,067	[1]3,453	5,957	22,132	2,347	1,162	1,945	4,889
$5,000 under $10,000	8,985	66,396	6,457	11,945	3,297	3,768	8,287	62,540	11,774	4,016	8,573	17,196
$10,000 under $25,000	10,114	158,907	17,736	24,760	13,505	22,468	18,464	304,139	81,121	12,595	58,649	60,873
$25,000 under $50,000	2,777	94,086	9,154	14,057	9,511	13,062	8,198	287,892	82,738	12,929	74,890	53,894
$50,000 under $100,000	372	22,692	3,740	2,911	2,745	5,561	5,365	366,792	80,346	20,105	133,426	53,855
$100,000 under $200,000	140	18,227	5,713	2,567	4,336	3,597	1,373	173,907	38,465	9,197	68,945	21,480
$200,000 under $500,000	24	7,312	734	1,113	1,284	[1]107	362	94,185	34,933	4,975	44,162	5,677
$500,000 under $1,000,000	1	687	140	108	101	212	19	13,141	2,503	504	6,794	285
$1,000,000 under $5,000,000	-	-	-	-	-	-	5	7,601	4,246	230	3,390	290
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
	Beauty shops						Barber shops					
Total	196,187	1,664,344	365,816	59,190	504,988	437,953	128,242	950,743	109,817	18,365	214,995	471,174
Under $1,000	23,796	13,377	2,814	1,614	497	1,901	6,614	3,080	93	268	-	800
$1,000 under $2,500	43,392	76,830	13,255	4,556	1,290	27,744	21,570	37,039	2,079	741	238	20,948
$2,500 under $5,000	52,060	189,881	36,052	9,505	7,962	77,363	32,949	127,056	4,979	1,748	2,068	83,175
$5,000 under $10,000	34,868	241,249	37,977	7,900	22,232	105,985	47,082	329,612	13,421	6,313	15,153	220,673
$10,000 under $25,000	26,429	419,594	82,434	14,863	144,050	97,200	14,857	232,546	30,740	4,817	73,056	98,546
$25,000 under $50,000	11,620	396,468	100,885	11,587	169,284	78,320	4,378	142,865	26,069	2,395	74,373	37,731
$50,000 under $100,000	3,280	220,761	54,478	5,966	107,549	35,219	610	39,793	17,140	485	24,759	6,880
$100,000 under $200,000	695	90,452	31,479	2,763	44,260	12,741	106	18,126	8,233	746	11,830	1,092
$200,000 under $500,000	42	11,044	5,267	336	6,314	840	76	20,626	7,063	852	13,518	1,329
$500,000 under $1,000,000	4	3,217	1,060	69	661	626	-	-	-	-	-	-
$1,000,000 under $5,000,000	1	1,471	115	31	889	14	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
	Personal services—Continued						Business services					
	Other personal services						Total					
Total	130,957	1,502,227	473,716	85,479	155,984	371,450	306,070	3,593,570	928,155	151,399	605,901	992,666
Under $1,000	35,848	18,705	4,394	3,135	367	[1]716	72,219	30,192	3,937	8,068	2,537	[1]29,405
$1,000 under $2,500	30,578	51,476	10,621	2,821	1,514	18,449	59,746	95,283	8,012	7,362	3,199	35,807
$2,500 under $5,000	19,464	69,552	12,914	4,857	975	25,871	48,037	168,378	20,184	9,438	7,137	71,425
$5,000 under $10,000	13,672	97,181	26,471	3,487	3,106	29,570	46,047	327,411	39,999	14,948	18,051	145,616
$10,000 under $25,000	16,500	263,765	80,332	14,667	26,039	77,333	47,813	746,614	111,504	31,072	78,173	308,361
$25,000 under $50,000	7,316	278,580	89,642	17,313	32,509	67,143	18,302	635,128	183,412	26,270	105,650	186,322
$50,000 under $100,000	5,331	365,810	123,985	22,137	39,929	82,666	9,027	630,457	165,078	20,324	138,725	151,489
$100,000 under $200,000	1,897	253,635	88,162	12,098	34,021	55,355	3,438	464,681	152,763	23,207	119,908	77,366
$200,000 under $500,000	330	84,148	25,151	4,475	14,915	13,995	1,288	355,793	157,671	7,646	106,053	35,228
$500,000 under $1,000,000	17	10,499	6,430	251	1,709	709	119	83,966	56,423	1,884	11,812	6,738
$1,000,000 under $5,000,000	4	8,876	5,614	238	900	1,075	34	55,667	29,172	1,180	14,656	3,719
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss
	Services—Continued											
	Business services—Continued											
	Services to buildings						Consulting services					
Total	53,186	537,360	131,156	22,257	141,324	160,099	77,449	767,096	131,827	24,955	51,250	310,6
Under $1,000	10,918	5,444	442	960	206	1,531	20,159	6,345	752	2,204	657	[1]18,1
$1,000 under $2,500	11,218	18,625	1,185	792	1,136	11,431	12,724	20,391	1,658	1,409	540	4,0
$2,500 under $5,000	8,830	30,765	5,351	1,514	1,444	13,018	13,694	49,273	3,821	2,164	1,420	21,6
$5,000 under $10,000	9,003	68,775	13,443	3,283	9,356	26,667	11,115	76,521	8,992	2,785	1,076	41,2
$10,000 under $25,000	8,765	135,613	29,443	7,624	20,991	53,603	13,575	205,704	14,317	6,203	6,121	114,3
$25,000 under $50,000	2,593	82,765	19,440	2,059	26,971	25,160	3,698	136,534	25,644	2,145	5,374	64,3
$50,000 under $100,000	1,250	82,453	20,723	2,510	34,149	15,260	1,566	101,593	20,373	1,852	10,383	46,6
$100,000 under $200,000	431	58,404	16,625	2,938	25,004	8,533	685	93,184	27,175	5,293	12,928	25,4
$200,000 under $500,000	163	42,809	19,384	404	16,235	4,139	221	63,632	27,277	494	9,179	7,7
$500,000 under $1,000,000	13	8,243	2,376	90	3,292	551	8	5,223	1,495	30	321	1,8
$1,000,000 under $5,000,000	2	3,464	2,744	83	2,540	206	4	8,696	323	376	3,251	1,4
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	
	Business services—Continued						Automobile parking, repair, and services					
	Other business services						Total					
Total	175,435	2,289,114	665,172	104,187	413,327	521,961	143,092	3,551,145	1,787,317	160,991	629,346	501,2
Under $1,000	41,142	18,403	2,743	4,904	1,674	[1]12,828	11,508	5,652	1,605	3,318	71	[1]3,5
$1,000 under $2,500	35,804	56,267	5,169	5,161	1,523	20,370	14,079	24,370	8,359	3,435	771	2,5
$2,500 under $5,000	25,513	88,340	11,012	5,760	4,273	36,793	19,272	71,422	24,740	5,521	2,527	11,7
$5,000 under $10,000	25,929	182,115	17,564	8,880	7,619	77,747	22,771	170,099	66,482	15,124	7,839	29,1
$10,000 under $25,000	25,473	405,297	67,744	17,245	51,061	140,395	33,311	527,154	229,920	22,290	35,513	129,8
$25,000 under $50,000	12,011	415,829	138,328	22,066	73,305	96,840	22,364	801,949	362,998	32,346	134,373	125,0
$50,000 under $100,000	6,211	446,411	123,982	15,962	94,193	89,567	14,266	980,443	527,304	37,793	217,388	118,5
$100,000 under $200,000	2,322	313,093	108,963	14,976	81,976	43,401	4,258	569,972	324,323	18,434	136,426	58,8
$200,000 under $500,000	904	249,352	111,010	6,748	80,639	23,336	1,149	322,539	190,343	20,298	78,110	26,4
$500,000 under $1,000,000	98	70,500	52,552	1,764	8,199	4,306	106	66,253	45,416	1,444	14,988	2,1
$1,000,000 under $5,000,000	28	43,507	26,105	721	8,865	2,034	8	11,292	5,827	988	1,340	2
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	
	Automobile parking, repair, and services—Continued											
	Automobile repair shops											
	Total						General automobile repair shops					
Total	117,499	3,076,288	1,700,053	86,909	558,380	451,250	72,584	1,777,036	1,038,706	54,415	284,590	244,1
Under $1,000	7,112	3,660	1,482	1,365	-	[1]2,128	5,410	2,908	1,156	1,121	-	[1]1,6
$1,000 under $2,500	10,840	19,358	6,998	1,408	635	4,090	7,906	14,404	5,127	1,001	596	3,2
$2,500 under $5,000	15,063	55,656	23,749	2,458	2,373	10,380	9,307	32,902	14,865	1,654	715	5,9
$5,000 under $10,000	17,448	128,417	62,953	5,250	5,834	24,307	11,109	83,720	43,066	3,376	4,820	13,8
$10,000 under $25,000	29,382	461,076	216,438	13,584	29,486	115,379	17,508	278,419	137,060	7,997	18,882	66,7
$25,000 under $50,000	19,922	711,668	358,353	21,352	120,464	112,289	10,755	379,609	202,094	13,008	53,746	59,1
$50,000 under $100,000	12,997	890,255	502,063	27,997	201,664	109,084	8,177	556,877	334,503	19,288	116,460	59,7
$100,000 under $200,000	3,709	495,698	310,445	8,743	120,905	52,218	1,844	245,420	167,041	4,433	55,734	24,4
$200,000 under $500,000	945	258,446	177,735	4,233	66,430	23,430	523	152,548	109,050	2,308	30,268	11,4
$500,000 under $1,000,000	77	47,451	36,308	477	10,116	2,026	43	27,854	22,984	206	3,238	1,1
$1,000,000 under $5,000,000	4	4,603	3,529	42	473	175	2	2,375	1,760	23	131	1
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	
	Automobile repair shops—Continued											
	Other automobile repair						Automobile parking and other services					
Total	44,915	1,299,252	661,347	32,494	273,790	207,074	25,593	474,857	87,264	74,082	70,966	49,9
Under $1,000	(*)	(*)	(*)	(*)	-	(*)	4,396	1,992	123	1,953	71	[1]1,4
$1,000 under $2,500	2,934	4,954	1,871	407	39	856	3,239	5,012	1,361	2,027	136	[1]1,5
$2,500 under $5,000	5,756	22,754	8,884	804	1,658	4,381	4,209	15,766	991	3,063	154	1,3
$5,000 under $10,000	6,339	44,697	19,887	1,874	1,014	10,461	5,323	41,682	3,529	9,874	2,005	4,8
$10,000 under $25,000	11,874	182,657	79,378	5,587	10,604	48,583	3,929	66,078	13,482	8,706	6,027	14,4
$25,000 under $50,000	9,167	332,059	156,259	8,344	66,718	53,168	2,442	90,281	4,645	10,994	13,909	12,8
$50,000 under $100,000	4,820	333,378	167,560	8,709	85,204	49,309	1,269	90,188	25,241	9,796	15,724	9,4
$100,000 under $200,000	1,865	250,278	143,404	4,310	65,171	27,801	549	74,274	13,878	9,691	15,521	6,6
$200,000 under $500,000	422	105,898	68,685	1,925	36,162	12,024	204	64,093	12,608	16,065	11,680	3,0
$500,000 under $1,000,000	34	19,597	13,324	271	6,878	871	29	18,802	9,108	967	4,872	1
$1,000,000 under $5,000,000	2	2,228	1,769	19	342	52	4	6,689	2,298	946	867	1
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	
	Repair services, except automobile						Amusement and recreation services, including motion pictures					
							Total					
Total	193,148	2,129,141	929,887	77,086	259,566	538,845	165,950	1,697,420	388,791	149,323	231,841	89,0
Under $1,000	36,931	17,205	6,615	3,441	182	[1]5,396	52,753	21,432	4,165	11,328	1,574	[1]47,3
$1,000 under $2,500	36,135	61,006	17,893	4,340	896	16,360	30,082	49,957	5,485	11,570	2,424	[1]17,0
$2,500 under $5,000	31,650	115,586	43,306	8,352	2,033	28,683	24,226	87,157	12,341	8,096	6,430	3
$5,000 under $10,000	30,579	227,278	68,944	12,126	5,195	91,532	24,660	165,427	18,594	12,823	10,381	17,3
$10,000 under $25,000	37,475	562,102	195,522	19,218	29,317	202,363	18,846	280,822	46,746	21,289	30,620	34,5
$25,000 under $50,000	12,968	446,384	207,928	13,358	59,518	108,349	8,372	294,042	76,218	25,349	41,149	27,3
$50,000 under $100,000	5,625	384,761	199,299	9,153	84,612	59,097	4,749	325,131	85,373	28,538	53,807	35,7
$100,000 under $200,000	1,378	177,753	108,612	4,229	43,041	23,616	1,563	208,069	51,437	12,922	36,474	19,2
$200,000 under $500,000	374	113,832	67,176	2,078	29,288	12,917	604	169,942	55,758	13,214	33,472	10,4
$500,000 under $1,000,000	29	16,864	9,997	753	4,108	1,121	83	53,528	17,101	2,653	6,948	5,5
$1,000,000 under $5,000,000	4	6,370	4,595	38	1,376	203	10	14,681	1,198	929	3,140	1,7
$5,000,000 or more	-	-	-	-	-	-	2	27,232	14,375	612	5,422	1,2

Footnotes at end of table.

Table 2.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	Services—Continued											
	Amusement and recreation services, including motion pictures—Continued											
	Theatrical producers, bands, orchestras, and entertainers						Other amusement and recreation services					
Total	59,152	374,509	52,667	16,602	54,643	95,877	106,798	1,322,911	336,124	132,721	177,198	[1]6,795
Under $1,000	18,704	9,529	244	1,968	523	[1]3,253	34,049	11,903	3,921	9,360	1,051	[1]44,143
$1,000 under $2,500	14,188	22,962	912	3,377	771	2,630	15,894	26,995	4,573	8,193	1,653	[1]19,648
$2,500 under $5,000	10,400	38,976	3,054	1,707	2,852	10,665	13,826	48,181	9,287	6,389	3,578	[1]10,335
$5,000 under $10,000	8,733	58,084	1,006	2,735	3,830	18,057	15,927	107,343	17,588	10,088	6,551	[1]741
$10,000 under $25,000	4,907	69,149	8,014	3,873	13,005	19,765	13,939	211,673	38,732	17,416	17,615	14,739
$25,000 under $50,000	951	31,511	4,156	921	7,099	11,630	7,421	262,531	72,062	24,428	34,050	15,762
$50,000 under $100,000	902	60,654	24,484	892	14,143	11,723	3,847	264,477	60,889	27,646	39,664	24,015
$100,000 under $200,000	241	34,711	3,997	727	5,815	8,451	1,322	173,358	47,440	12,195	30,659	10,819
$200,000 under $500,000	98	29,260	448	360	4,279	9,643	506	140,682	55,310	12,854	29,193	758
$500,000 under $1,000,000	25	16,169	6,352	32	2,049	4,716	58	37,359	10,749	2,621	4,899	787
$1,000,000 under $5,000,000	3	3,504	-	10	277	1,850	7	11,177	1,198	919	2,863	[1]80
$5,000,000 or more	-	-	-	-	-	-	2	27,232	14,375	612	5,422	1,272
	Medical and health services											
	Total						Offices of physicians and surgeons					
Total	406,653	14,406,840	948,868	408,476	1,941,627	7,854,603	162,431	8,154,542	245,869	212,846	944,475	4,955,103
Under $1,000	26,431	13,653	299	2,403	782	[1]4,508	5,247	2,394	118	1,135	609	[1]5,198
$1,000 under $2,500	33,764	55,753	3,109	2,772	575	26,654	5,889	9,309	312	1,365	220	[1]1,239
$2,500 under $5,000	45,087	165,987	6,823	6,995	2,963	95,909	8,319	31,213	835	2,697	599	9,902
$5,000 under $10,000	43,998	317,248	13,378	12,284	6,737	202,734	8,503	62,515	2,558	3,301	2,009	31,208
$10,000 under $25,000	62,566	1,053,378	91,872	39,795	70,247	564,487	24,907	424,381	12,660	17,002	25,509	241,745
$25,000 under $50,000	83,050	3,089,834	226,056	96,430	319,572	1,743,730	39,658	1,492,563	46,244	42,991	137,682	941,218
$50,000 under $100,000	87,770	6,066,111	340,030	158,213	793,065	3,482,357	53,631	3,760,881	94,205	92,315	418,394	2,378,699
$100,000 under $200,000	20,829	2,674,336	172,366	64,835	439,721	1,429,736	14,366	1,856,377	66,957	41,040	247,370	1,117,343
$200,000 under $500,000	2,937	762,587	70,383	21,393	213,900	287,838	1,834	453,431	17,570	10,299	90,652	225,267
$500,000 under $1,000,000	165	103,123	6,745	1,734	43,892	20,375	64	39,898	2,132	502	12,627	13,398
$1,000,000 under $5,000,000	54	93,385	17,807	1,473	45,279	5,337	13	21,580	2,278	199	8,804	2,760
$5,000,000 or more	2	11,445	-	149	4,894	[1]46	-	-	-	-	-	-
	Medical and health services—Continued											
	Other medical and health services						Legal services					
Total	244,222	6,252,298	702,999	195,630	997,152	2,899,500	129,851	2,925,940	105,193	70,463	367,934	1,559,730
Under $1,000	21,184	11,259	181	1,268	173	690	15,099	5,663	749	1,372	302	[1]8,733
$1,000 under $2,500	27,875	46,444	2,797	1,407	355	27,893	14,375	23,436	787	2,055	998	3,277
$2,500 under $5,000	36,768	134,774	5,988	4,298	2,364	86,007	10,732	39,786	1,192	2,815	2,502	13,283
$5,000 under $10,000	35,495	254,733	10,820	8,983	4,728	171,526	15,977	119,737	2,405	3,310	11,849	55,961
$10,000 under $25,000	37,659	628,997	79,212	22,793	44,738	322,742	32,135	540,378	13,417	15,859	49,604	303,370
$25,000 under $50,000	43,392	1,597,271	179,812	53,439	181,890	802,512	27,033	952,883	36,531	23,532	110,594	539,760
$50,000 under $100,000	34,139	2,305,230	245,825	65,898	374,671	1,103,658	11,568	762,311	20,409	15,014	96,893	436,758
$100,000 under $200,000	6,463	817,959	105,409	23,795	192,351	312,393	2,438	319,198	14,089	4,560	57,083	162,860
$200,000 under $500,000	1,103	309,156	52,813	11,094	123,248	62,571	446	128,151	11,566	1,632	29,170	43,610
$500,000 under $1,000,000	101	63,225	4,613	1,232	31,265	6,977	43	27,936	3,080	246	8,279	7,127
$1,000,000 under $5,000,000	41	71,805	15,529	1,274	36,475	2,577	5	6,461	968	68	660	2,457
$5,000,000 or more	2	11,445	-	149	4,894	[1]46	-	-	-	-	-	-
	Educational services						Engineering and architectural services					
Total	102,403	470,566	55,118	27,408	70,285	155,541	58,281	1,217,382	264,517	32,876	289,002	403,282
Under $1,000	30,391	16,013	942	2,390	133	4,478	11,287	4,722	1,174	1,509	664	[1]8,326
$1,000 under $2,500	31,820	54,330	3,170	5,090	1,389	24,434	9,908	15,821	2,047	1,109	327	3,559
$2,500 under $5,000	19,736	68,255	4,798	3,617	2,588	35,058	7,332	25,314	3,352	1,493	1,886	8,610
$5,000 under $10,000	13,561	88,762	7,064	6,085	5,030	43,114	7,236	53,210	4,371	2,618	1,739	29,016
$10,000 under $25,000	3,687	60,418	5,094	2,582	11,167	20,652	10,618	173,091	9,465	7,339	8,534	97,341
$25,000 under $50,000	2,154	73,045	10,474	3,951	15,521	14,071	6,749	232,096	34,529	6,235	39,658	104,809
$50,000 under $100,000	746	49,459	4,819	2,181	15,516	5,188	2,997	207,287	38,926	5,652	55,601	68,361
$100,000 under $200,000	219	28,324	7,348	838	7,601	5,005	1,366	185,071	43,248	3,299	58,188	49,147
$200,000 under $500,000	75	20,687	3,497	636	10,630	3,231	623	180,025	63,203	1,877	65,137	34,607
$500,000 under $1,000,000	14	11,273	7,912	38	710	310	138	87,869	37,124	1,177	39,843	9,584
$1,000,000 under $5,000,000	-	-	-	-	-	-	26	44,636	22,265	513	14,263	5,086
$5,000,000 or more	-	-	-	-	-	-	1	8,240	4,813	55	3,162	1,488
	Accounting, auditing, and bookkeeping services											
	Total						Certified public accountants					
Total	126,188	1,167,022	40,171	47,187	229,006	545,807	21,637	471,998	10,363	14,932	112,495	219,937
Under $1,000	34,613	16,866	165	2,397	282	4,859	3,258	1,690	23	350	102	[1]76
$1,000 under $2,500	28,886	46,520	581	2,464	110	28,635	3,395	4,986	25	231	16	2,607
$2,500 under $5,000	16,729	60,149	1,935	3,161	1,254	33,182	3,127	17,390	532	1,204	797	8,482
$5,000 under $10,000	14,148	98,082	3,618	6,106	7,506	51,191						
$10,000 under $25,000	18,765	309,382	15,684	14,458	38,680	167,932	4,602	77,840	315	3,178	10,454	44,369
$25,000 under $50,000	8,882	303,900	8,930	8,489	73,869	136,750	4,645	159,658	3,074	4,491	34,846	79,235
$50,000 under $100,000	3,313	213,047	4,889	6,668	62,235	85,687	1,938	123,158	3,095	3,689	33,567	54,155
$100,000 under $200,000	805	104,121	4,218	3,192	37,921	33,944	642	79,234	3,257	1,634	29,137	28,897
$200,000 under $500,000	41	10,558	42	222	4,914	3,046	29	7,464	42	153	3,379	1,971
$500,000 under $1,000,000	6	4,397	109	30	2,235	581	1	578	-	2	197	297
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 2.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	Services—Continued											
	Accounting, auditing, and bookkeeping services—Continued						Other services					
	Other accounting, auditing, and bookkeeping services											
Total	104,551	695,024	29,808	32,255	116,511	325,870	140,550	789,336	103,098	26,365	37,561	338,145
Under $1,000	31,355	15,176	142	2,047	180	4,935	56,072	21,393	6,384	4,500	457	[1]26,252
$1,000 under $2,500	25,491	41,534	556	2,233	94	26,028	31,313	49,881	7,152	3,081	1,114	14,451
$2,500 under $5,000	15,216	54,748	1,935	2,859	1,254	30,463	20,319	71,752	6,163	4,079	1,530	31,134
$5,000 under $10,000	12,534	86,093	3,086	5,204	6,709	45,428	13,101	94,931	7,297	3,669	1,498	44,494
$10,000 under $25,000	14,163	231,542	15,369	11,280	28,226	123,563	12,477	194,869	14,039	4,840	4,996	106,371
$25,000 under $50,000	4,237	144,242	5,856	3,998	39,023	57,515	5,479	187,069	19,963	4,054	9,063	92,652
$50,000 under $100,000	1,375	89,889	1,794	2,979	28,668	31,532	1,314	83,769	24,312	1,053	7,345	35,826
$100,000 under $200,000	163	24,887	961	1,558	8,784	5,047	374	49,884	9,623	730	6,903	23,315
$200,000 under $500,000	12	3,094	-	69	1,535	1,075	87	22,824	1,732	282	3,413	11,374
$500,000 under $1,000,000	5	3,819	109	28	2,038	284	11	7,740	3,099	56	259	3,063
$1,000,000 under $5,000,000	-	-	-	-	-	-	3	5,224	3,334	21	983	1,717
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
	Nature of business not allocable											
Total	31,818	246,944	130,358	7,800	24,425	50,215						
Under $1,000	13,597	6,475	987	943	127	[1]2,123						
$1,000 under $2,500	6,329	9,679	807	399	38	4,521						
$2,500 under $5,000	4,608	15,176	4,277	733	99	3,237						
$5,000 under $10,000	2,612	17,482	2,382	982	238	9,508						
$10,000 under $25,000	2,588	39,121	19,016	1,707	3,581	10,394						
$25,000 under $50,000	1,155	36,704	23,518	460	6,255	9,324						
$50,000 under $100,000	422	29,529	13,845	1,323	3,187	4,870						
$100,000 under $200,000	404	51,145	34,348	659	3,494	6,751						
$200,000 under $500,000	82	24,215	17,464	487	3,861	2,089						
$500,000 under $1,000,000	18	13,198	9,653	106	3,359	1,572						
$1,000,000 under $5,000,000	3	4,220	4,061	1	186	72						
$5,000,000 or more	-	-	-	-	-	-						

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

Table 2.5—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES

(Money amounts in thousands of dollars)

State and industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	United States, total				Total for 36 States				Alabama				Arizona			
All industries	9,424,157	234,037,015	25,221,492	33,778,260	8,850,787	220,388,159	23,881,839	31,967,968	149,736	3,392,276	354,139	337,631	69,308	2,018,151	228,499	271,947
Agriculture, forestry, and fisheries	3,268,783	40,142,528	2,856,588	4,038,833	3,024,900	36,367,946	2,654,481	3,537,574	66,805	438,192	40,838	[1]127	11,129	305,444	33,877	1,245
Farms	3,099,881	37,549,282	2,446,790	3,542,227	2,871,100	33,957,202	2,268,773	3,085,737	65,049	417,212	36,643	[1]1,872	8,586	269,927	27,420	[1]2,842
Field crop farms	1,186,770	11,019,135	806,266	1,813,000	1,098,857	9,791,601	737,080	1,556,501	26,021	124,661	12,527	10,306	4,244	129,586	17,764	2,717
Livestock farms	1,537,996	23,626,028	1,038,219	1,843,578	1,417,709	21,367,132	943,582	1,637,634	31,412	265,858	20,899	[1]9,444	2,936	113,226	3,323	[1]2,642
Other farms	375,115	2,904,119	602,305	[1]114,351	354,534	2,798,469	588,111	[1]108,398	7,616	26,693	3,217	[1]2,734	1,406	27,115	6,333	[1]2,917
Other agriculture, forestry, and fisheries	168,902	2,593,246	409,798	496,606	153,800	2,410,744	385,708	451,837	1,756	20,980	4,195	1,745	2,543	35,517	6,457	4,087
Mining	59,660	1,460,117	164,609	[1]94,075	55,854	1,377,399	149,692	[1]89,101	318	14,601	1,646	[1]1,651	299	1,289	312	[1]1,412
Contract construction	720,110	21,461,826	4,449,645	3,222,443	683,609	20,299,227	4,202,426	3,065,033	11,759	272,555	67,642	32,385	5,123	203,911	42,000	22,912
General contractors	129,629	8,679,989	1,624,225	757,565	121,381	8,163,928	1,523,851	709,324	2,247	125,725	26,258	11,501	844	70,425	13,585	5,618
Special trade contractors	559,336	12,177,237	2,718,552	2,353,052	532,896	11,584,800	2,583,484	2,254,094	9,362	140,420	39,284	19,040	4,248	125,473	26,450	16,098
Manufacturing	171,992	6,883,190	1,526,445	805,991	160,526	6,532,361	1,446,613	780,106	2,689	127,607	27,632	13,600	1,430	54,589	12,436	8,619
Transportation, communication, electric, gas, and sanitary services	283,775	6,151,267	996,571	916,493	263,675	5,731,105	923,345	868,316	5,869	118,359	17,178	13,386	2,166	43,884	5,552	6,233
Trucking and warehousing	195,115	4,683,103	743,390	643,664	183,687	4,357,193	687,173	610,213	5,568	105,143	13,068	11,993	1,464	40,087	4,593	5,395
Other transportation, communication, electric, gas, and sanitary services	88,660	1,468,164	253,181	272,829	79,988	1,373,912	236,172	258,103	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	1,953,867	110,114,988	8,466,748	7,677,163	1,851,835	104,483,616	8,031,119	7,347,339	33,324	1,952,802	120,187	120,468	18,610	939,262	78,173	54,941
Wholesale trade	266,628	20,935,610	1,032,734	1,788,071	254,263	20,058,950	994,487	1,725,556	3,408	335,193	18,133	26,314	2,832	141,572	6,605	11,020
Retail trade	1,659,910	88,508,397	7,397,080	5,814,362	1,571,360	83,774,864	7,000,561	5,549,265	29,867	1,617,217	102,054	94,161	15,778	797,690	71,568	43,921
Building materials, hardware, and farm equipment	54,791	4,525,570	380,220	310,180	50,752	4,227,302	359,311	299,443	489	93,183	7,832	5,726	(*)	(*)	(*)	(*)
General merchandise stores	354,551	4,655,177	240,694	401,015	332,233	4,405,366	230,690	380,826	6,890	194,921	10,156	15,549	2,582	17,146	879	873
Food stores	230,460	17,863,717	996,806	847,065	220,908	16,988,207	948,316	810,976	7,124	453,175	17,046	18,571	1,871	133,635	7,149	5,460
Automotive dealers and service stations	287,970	28,281,668	1,940,629	1,275,760	271,295	26,610,061	1,831,332	1,204,968	6,167	510,717	27,133	15,342	3,675	319,069	22,789	10,791
Apparel and accessory stores	53,487	3,131,221	282,031	321,593	51,159	2,942,761	262,719	301,686	843	44,036	3,866	5,590	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment	87,333	5,007,672	497,553	401,566	84,030	4,809,853	473,717	388,211	1,592	63,930	5,913	6,517	(*)	(*)	(*)	(*)
Eating and drinking places	288,851	11,419,247	1,980,966	1,010,870	273,730	10,801,039	1,863,860	972,208	2,817	71,056	11,582	5,637	3,588	133,274	23,758	6,179
Other retail trade	302,467	13,624,125	1,078,181	1,246,313	287,253	12,990,275	1,030,616	1,190,947	3,945	186,199	18,526	21,229	3,740	136,077	13,066	14,182
Finance, insurance, and real estate	513,527	7,975,418	508,719	2,562,260	487,785	7,634,448	495,809	2,458,906	4,611	111,974	14,161	22,298	6,313	90,414	4,379	33,628
Finance	32,482	688,029	30,222	126,676	29,959	669,469	29,967	125,998	608	18,504	3,546	3,995	235	4,919	236	221
Insurance agents, brokers, and service	174,994	2,793,063	246,073	1,187,933	164,070	2,639,967	239,515	1,129,127	1,736	26,878	5,010	10,146	1,955	33,301	2,449	9,057
Real estate	306,051	4,494,326	232,424	1,247,651	293,756	4,325,012	226,327	1,203,781	2,267	66,592	5,605	8,157	4,123	52,194	1,694	24,350
Agents, brokers, and managers	236,819	2,549,434	88,466	1,012,686	228,488	2,456,992	87,299	980,596	1,041	12,897	37	5,471	3,621	38,765	523	22,572
Other real estate	69,232	1,944,892	143,958	234,965	65,268	1,868,020	139,028	223,185	1,226	53,695	5,568	2,686	502	13,429	1,171	1,778
Services	2,420,413	39,599,193	6,226,927	14,598,634	2,291,682	37,716,859	5,954,047	13,950,400	23,716	354,773	64,839	136,511	23,927	377,186	51,770	144,281
Hotels, rooming houses, camps, and other lodgings	110,700	1,827,298	238,975	116,355	102,515	1,684,408	221,929	109,465	(*)	(*)	(*)	(*)	1,315	20,092	1,757	3,702
Personal services	542,703	5,848,586	1,316,262	1,529,184	515,320	5,590,199	1,261,285	1,450,053	6,951	75,945	24,663	19,311	6,726	78,308	20,060	24,095
Laundries and dry cleaning plants	89,293	1,742,979	440,564	257,323	84,945	1,672,651	426,778	241,156	(*)	(*)	(*)	(*)	1,937	32,420	7,450	8,869
Beauty shops	196,205	1,660,636	505,281	435,875	187,766	1,580,297	477,820	416,876	4,311	48,406	17,951	11,257	2,091	18,941	6,818	3,617
Barber shops	127,362	944,647	213,905	467,431	119,862	893,578	205,802	439,031	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	129,843	1,500,324	156,512	368,555	122,747	1,443,673	150,885	352,990	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	304,037	3,580,618	607,032	982,713	287,784	3,415,313	579,388	935,830	1,881	17,781	2,510	4,014	2,001	33,427	1,791	9,972
Consulting services	76,593	759,078	51,228	305,694	72,053	717,053	48,860	289,924	896	4,072	502	1,367	557	5,439	36	2,782
Other business services	227,444	2,821,540	555,804	677,019	215,731	2,698,260	530,528	645,906	985	13,709	2,008	2,647	1,444	27,988	1,755	7,190
Automobile parking, repair, and services	143,125	3,549,865	631,653	500,762	136,000	3,394,090	612,198	475,394	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Repair services, except automobile	193,148	2,130,935	262,100	536,142	181,436	2,002,723	247,314	508,968	2,247	21,091	2,706	6,961	2,096	22,132	1,994	5,996
Amusement and recreation services	165,681	1,678,701	228,999	85,495	157,222	1,564,892	210,746	87,438	2,208	12,986	1,040	[1]667	1,493	28,612	3,584	1,147
Medical and health services	405,534	14,405,304	1,942,399	7,850,458	384,331	13,786,266	1,870,641	7,513,730	6,096	143,536	20,541	81,980	3,879	127,046	16,047	69,398
Offices of physicians and surgeons	161,962	8,155,514	945,304	4,954,116	155,297	7,831,687	907,616	4,758,639	2,005	93,803	14,349	53,680	1,898	89,706	11,806	49,318
Offices of dentists and dental surgeons	89,017	3,825,322	538,344	1,921,632	83,944	3,630,539	514,252	1,823,738	446	31,417	5,003	16,180	381	23,247	3,370	10,981
Other medical and health services	154,555	2,424,468	458,751	974,710	145,090	2,324,040	448,773	931,353	3,645	18,316	1,189	12,120	1,600	14,093	871	9,099
Legal services	129,601	2,923,307	369,342	1,554,408	123,369	2,809,809	357,267	1,492,544	1,107	26,101	3,498	13,581	1,006	29,416	3,096	14,088
Educational services	102,058	468,456	70,021	154,732	94,279	445,792	68,389	147,629	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Engineering and architectural services	58,370	1,227,259	291,819	406,214	56,121	1,168,211	275,253	385,256	(*)	(*)	(*)	(*)	871	12,550	305	6,162
Accounting, auditing, and bookkeeping services	125,823	1,169,805	230,444	546,148	120,227	1,112,137	215,191	523,270	921	4,673	404	1,709	(*)	(*)	(*)	(*)
Other services	139,633	789,059	37,881	336,023	133,078	743,019	34,446	320,823	(*)	(*)	-	(*)	1,068	4,290	100	2,226

Footnotes at end of table.

Table 2.5—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

State and industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Arkansas				California				Colorado				Connecticut			
All industries	126,617	2,921,891	270,426	292,147	868,524	25,911,868	3,613,281	3,555,233	119,929	2,802,795	311,988	348,581	98,098	2,849,088	320,502	586,637
Agriculture, forestry, and fisheries	63,313	629,216	60,280	60,025	133,132	2,276,787	399,464	4,107	36,409	572,005	32,499	17,940	4,855	71,602	12,060	3,069
Farms	62,626	596,867	58,853	59,075	100,826	1,901,587	336,533	[1]72,594	34,776	546,656	28,856	13,546	3,633	51,469	6,540	[1]2,709
Field crop farms	23,922	390,208	42,936	69,114	16,060	359,190	55,067	23,926	10,032	142,006	9,417	16,445	824	8,095	2,000	[1]43
Livestock farms	33,193	194,428	12,842	[1]5,039	29,547	827,667	73,909	[1]50,461	20,154	377,448	12,909	4,923	742	31,257	2,457	[1]3,422
Other farms	5,511	12,231	3,075	[1]5,000	55,219	714,730	207,557	[1]46,059	4,590	27,202	6,530	[1]7,822	2,067	12,117	2,083	756
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	32,306	375,200	62,931	76,701	1,633	25,349	3,643	4,394	1,222	20,133	5,520	5,778
Mining	255	8,863	897	45	3,407	42,425	6,921	[1]12,560	994	50,077	2,943	[1]711	411	1,438	48	[1]1,779
Contract construction	8,917	203,907	37,883	29,646	62,402	2,546,995	500,682	304,005	9,441	262,836	52,607	46,706	11,716	319,662	57,031	60,324
General contractors	967	66,958	11,769	5,033	13,638	1,048,041	162,207	76,949	1,468	117,859	20,459	11,311	2,160	105,287	13,043	15,150
Special trade contractors	7,622	136,427	26,114	24,404	45,109	1,411,593	321,607	213,130	7,246	142,255	31,901	34,586	8,647	196,720	42,834	39,693
Manufacturing	1,231	77,970	19,342	4,660	27,984	1,108,474	264,052	116,295	996	52,392	9,486	4,800	2,585	87,150	26,201	15,285
Transportation, communication, electric, gas, and sanitary services	3,097	54,976	8,582	7,132	22,511	688,523	130,251	85,101	2,784	75,546	14,893	3,839	3,136	91,374	11,407	22,600
Trucking and warehousing	2,769	53,024	8,173	6,771	16,990	521,414	102,907	66,915	2,626	70,970	14,786	2,510	1,884	50,321	6,567	15,501
Other transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	5,521	167,109	27,344	18,186	(*)	(*)	(*)	(*)	1,252	41,053	4,840	7,099
Wholesale and retail trade	26,051	1,622,030	100,803	81,023	212,323	12,252,864	1,216,353	815,720	28,263	1,134,145	88,991	69,698	27,626	1,427,541	104,325	140,480
Wholesale trade	3,469	270,184	10,232	14,165	38,696	2,349,693	131,585	204,478	3,738	217,093	9,450	15,002	4,238	220,411	12,028	29,187
Retail trade	22,427	1,351,671	90,571	67,381	171,137	9,840,528	1,080,585	607,911	23,302	902,521	77,378	53,623	23,228	1,191,557	91,512	108,844
Building materials, hardware, and farm equipment	823	66,392	5,156	2,390	4,192	358,408	36,931	31,309	(*)	(*)	(*)	(*)	635	26,205	2,814	5,170
General merchandise stores	3,836	96,523	4,135	5,852	37,728	368,099	21,921	8,257	6,836	37,121	1,754	89	3,137	54,948	1,746	7,222
Food stores	3,500	287,434	11,076	7,261	14,744	1,407,951	95,015	75,341	1,424	112,456	6,826	5,601	2,657	220,641	13,311	17,418
Automotive dealers and service stations	5,103	356,025	20,099	14,088	26,165	3,147,578	289,158	148,707	3,570	313,116	22,503	13,375	4,257	355,185	24,800	18,719
Apparel and accessory stores	651	38,449	2,845	3,672	7,435	415,608	39,805	36,916	(*)	(*)	(*)	(*)	1,466	41,340	3,248	2,329
Furniture, home furnishings, and equipment	1,677	232,583	16,815	15,840	13,500	866,570	93,859	58,220	1,160	41,053	5,046	3,509	1,021	67,174	3,541	8,066
Eating and drinking places	4,578	99,909	16,301	6,409	35,450	1,685,981	368,559	126,069	3,595	135,650	22,713	12,364	3,073	146,197	26,028	18,262
Other retail trade	2,259	174,356	14,144	11,869	31,923	1,590,333	135,337	123,092	5,591	193,905	12,689	14,502	6,982	279,867	16,024	31,658
Finance, insurance, and real estate	4,157	70,524	6,712	26,251	86,073	1,099,291	56,216	363,775	9,708	111,249	6,766	40,950	7,033	132,346	8,679	50,731
Finance	(*)	(*)	(*)	(*)	7,150	91,022	1,870	21,323	992	18,706	842	2,460	257	8,693	1,218	3,287
Insurance agents, brokers, and service	1,888	31,825	1,612	15,175	18,499	288,912	25,873	138,632	3,645	36,219	2,686	16,614	1,195	43,074	3,385	11,769
Real estate	1,919	31,025	3,897	8,537	60,424	719,357	28,473	203,820	5,071	56,324	3,238	21,876	5,581	80,579	4,076	35,675
Agents, brokers, and managers	1,304	14,329	6	5,321	50,218	493,483	15,487	181,289	3,716	37,236	2,094	18,330	4,943	63,771	2,598	31,248
Other real estate	615	16,696	3,891	3,216	10,206	225,874	12,986	22,531	1,355	19,088	1,144	3,546	638	16,808	1,478	4,427
Services	19,594	254,405	35,927	83,370	318,016	5,884,643	1,038,664	1,877,857	30,840	542,979	103,803	165,440	40,485	692,563	96,148	292,591
Hotels, rooming houses, camps, and other lodgings	1,082	23,028	2,019	2,317	10,758	263,907	41,431	5,664	2,063	43,037	7,377	3,968	1,828	25,217	1,970	2,449
Personal services	7,042	53,716	10,718	15,060	58,790	803,876	230,036	148,791	6,802	62,304	15,220	16,140	5,953	70,912	14,340	17,327
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	11,527	262,184	61,710	24,133	(*)	(*)	(*)	(*)	1,666	32,531	5,225	5,945
Beauty shops	2,204	11,851	3,416	3,320	15,234	252,078	99,928	45,156	(*)	(*)	(*)	(*)	1,279	13,038	4,351	3,588
Barber shops	(*)	(*)	(*)	(*)	13,160	143,660	44,929	51,733	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	18,869	145,954	23,469	27,769	1,741	6,759	39	1,391	1,753	9,200	518	1,065
Business services	1,672	23,479	2,259	1,962	55,367	729,655	134,732	173,090	3,222	54,351	13,945	7,198	6,517	66,185	10,227	27,378
Consulting services	(*)	(*)	(*)	(*)	17,720	172,888	11,340	53,269	366	11,293	191	1,839	2,141	17,458	717	10,902
Other business services	1,442	22,809	2,211	1,559	37,647	556,767	123,392	119,821	2,856	43,058	13,754	5,359	4,376	48,727	9,510	16,476
Automobile parking, repair, and services	(*)	(*)	(*)	(*)	19,781	483,323	88,988	61,806	1,349	76,042	16,211	10,212	822	31,015	4,069	4,715
Repair services, except automobile	(*)	(*)	(*)	(*)	20,963	254,756	34,449	48,958	2,957	39,911	3,909	8,263	3,686	30,165	3,406	10,966
Amusement and recreation services	599	8,147	1,041	1,270	23,629	228,823	35,232	569	2,448	21,432	1,487	972	1,956	28,230	1,659	3,617
Medical and health services	2,416	71,669	8,908	41,633	50,887	2,237,911	347,119	1,094,790	4,457	155,203	23,356	83,003	8,732	262,656	33,264	152,131
Offices of physicians and surgeons	547	38,285	5,050	23,250	21,611	1,277,934	165,013	715,049	1,897	76,171	9,677	46,312	3,600	155,688	17,767	99,530
Offices of dentists and dental surgeons	540	27,002	3,664	14,131	10,618	597,998	94,516	274,199	1,178	52,611	8,636	25,171	1,480	65,091	9,186	33,968
Other medical and health services	(*)	(*)	(*)	(*)	18,658	361,979	87,590	105,542	1,382	26,421	5,043	11,520	3,652	41,877	6,311	18,633
Legal services	1,023	18,277	2,939	9,046	11,334	324,799	44,804	149,757	1,589	37,968	5,621	17,645	2,742	69,931	8,311	37,956
Educational services	(*)	(*)	(*)	(*)	11,164	61,057	11,552	10,074	1,111	986	-	532	784	10,701	2,981	3,295
Engineering and architectural services	(*)	(*)	(*)	(*)	10,748	151,323	25,739	51,168	1,024	27,820	13,753	4,459	1,781	64,303	12,955	16,305
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	19,434	196,294	36,204	80,661	2,135	14,611	2,770	7,337	3,046	17,872	2,294	9,597
Other services	(*)	(*)		(*)	25,161	148,919	8,378	52,529	1,683	9,314	154	5,711	2,638	15,376	672	6,855

Footnotes at end of table.

Table 2.5—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

State and industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Florida				Georgia				Illinois				Indiana			
All industries	271,565	6,856,395	885,555	983,065	189,661	5,022,286	539,999	545,030	482,999	13,137,922	1,312,528	2,053,776	295,063	6,056,915	586,388	952,483
Agriculture, forestry, and fisheries	52,684	626,799	109,356	24,705	75,593	770,215	79,637	12,817	178,448	2,862,966	113,863	458,252	139,411	1,423,053	53,382	209,725
Farms	42,965	464,527	73,766	[1]10,649	72,952	709,896	66,334	591	171,429	2,716,773	90,523	424,626	137,655	1,407,710	52,235	207,902
Field crop farms	9,787	78,272	17,771	[1]2,520	24,461	257,539	31,291	5,297	84,770	1,095,989	34,732	229,284	73,726	552,384	18,601	117,497
Livestock farms	12,073	168,129	19,223	[1]16,822	35,502	396,093	28,420	4,346	77,082	1,555,226	44,785	197,360	57,537	831,057	30,727	94,017
Other farms	21,105	218,126	36,772	8,693	12,989	56,264	6,623	[1]9,052	9,577	65,558	11,006	[1]2,018	6,392	24,269	2,907	[1]3,612
Other agriculture, forestry, and fisheries	9,719	162,272	35,590	35,354	2,641	60,319	13,303	12,226	7,019	146,193	23,340	33,626	1,756	15,343	1,147	1,823
Mining	453	12,362	1,869	[1]142	284	756	215	[1]1,161	4,780	57,065	7,407	[1]13,313	1,019	28,556	717	[1]3,883
Contract construction	28,218	774,357	205,210	121,439	14,804	485,968	117,198	58,362	29,243	1,021,577	239,868	147,499	19,296	538,819	112,313	94,711
General contractors	4,966	290,434	62,337	23,043	2,787	208,971	49,792	12,760	3,503	322,624	78,104	29,121	4,155	252,292	50,127	28,393
Special trade contractors	22,888	477,829	142,873	97,885	11,010	262,311	63,641	42,539	25,243	678,495	160,981	117,026	14,434	272,806	61,128	65,826
Manufacturing	3,913	141,562	30,075	18,458	4,703	163,037	37,245	15,388	6,724	315,547	72,188	51,966	4,080	154,129	38,284	21,096
Transportation, communication, electric, gas, and sanitary services	7,647	181,240	31,798	19,121	4,877	118,622	11,344	16,753	10,770	210,164	35,791	40,282	10,210	128,241	13,806	28,185
Trucking and warehousing	5,738	144,400	23,289	14,421	3,636	104,155	10,088	13,422	7,786	166,997	32,361	32,579	5,567	91,456	11,512	14,210
Other transportation, communication, electric, gas, and sanitary services	1,909	36,840	8,509	4,700	1,241	14,467	1,256	3,331	2,984	43,167	3,430	7,703	4,643	36,785	2,294	13,975
Wholesale and retail trade	66,223	3,302,529	253,189	221,223	44,611	2,678,721	169,131	153,711	100,523	6,158,617	499,157	414,025	50,295	2,761,391	215,689	202,087
Wholesale trade	9,109	533,937	18,762	55,072	4,382	629,411	29,139	35,749	15,122	1,409,304	64,652	123,609	5,226	510,026	26,768	46,960
Retail trade	57,060	2,768,212	234,402	166,121	40,189	2,042,746	139,517	117,684	84,498	4,733,411	433,844	287,608	44,181	2,210,934	185,092	154,141
Building materials, hardware, and farm equipment	1,915	82,791	8,079	8,408	308	20,794	2,436	2,157	3,556	278,876	27,394	22,531	1,289	133,619	10,668	9,381
General merchandise stores	9,905	162,121	8,644	16,085	9,124	132,315	3,587	11,897	18,188	222,521	22,027	19,491	10,900	102,322	4,669	12,015
Food stores	7,207	435,462	25,741	16,136	8,447	464,691	19,714	19,670	7,934	857,911	68,550	37,497	3,734	363,812	20,212	17,644
Automotive dealers and service stations	13,309	1,060,884	78,379	40,152	8,245	755,665	45,749	33,773	11,303	1,383,493	92,629	55,786	6,878	781,308	51,357	40,307
Apparel and accessory stores	2,781	99,657	8,295	11,114	1,276	50,589	3,626	2,634	3,210	204,980	18,548	15,003	1,154	78,132	6,521	7,205
Furniture, home furnishings, and equipment	3,652	174,482	20,404	14,903	2,686	106,969	8,745	10,504	3,279	238,177	22,602	16,472	1,494	103,006	10,921	9,411
Eating and drinking places	6,164	323,637	50,526	24,448	3,216	172,567	30,378	5,566	20,901	789,148	118,567	57,263	7,463	311,769	57,133	32,754
Other retail trade	12,127	429,178	34,334	34,875	6,887	339,156	25,282	31,483	16,127	758,305	63,527	63,565	11,269	336,966	23,611	25,420
Finance, insurance, and real estate	21,130	333,563	18,327	111,215	6,039	202,758	17,371	42,133	22,027	407,714	26,553	135,614	12,117	164,759	9,825	76,919
Finance	2,775	25,872	1,885	10,793	397	5,442	470	2,719	548	19,118	1,013	5,932	(*)	(*)	-	(*)
Insurance agents, brokers, and service	5,404	82,686	8,730	38,097	1,941	41,831	4,423	15,679	10,598	192,002	16,337	78,380	4,176	92,111	8,713	44,344
Real estate	12,951	225,005	7,712	62,325	3,701	155,485	12,478	23,735	10,881	196,594	9,203	51,252	7,761	69,681	1,112	32,571
Agents, brokers, and managers	9,441	129,957	2,739	54,877	1,835	37,267	416	14,863	7,290	96,520	4,451	35,313	6,392	54,135	765	29,272
Other real estate	3,510	95,048	4,973	7,448	1,866	118,218	12,062	8,872	3,591	100,074	4,752	15,939	1,369	15,546	347	3,299
Services	89,946	1,475,795	232,495	464,178	38,750	602,209	107,858	247,027	130,155	2,097,297	317,554	817,944	56,603	846,134	140,747	323,711
Hotels, rooming houses, camps, and other lodgings	5,379	122,733	13,076	4,764	1,580	19,054	2,727	[1]1,909	4,283	61,502	8,454	5,031	2,243	29,531	3,865	2,164
Personal services	20,450	206,067	46,694	38,936	12,471	115,265	26,716	33,554	33,547	377,152	80,287	96,822	18,896	172,206	43,039	52,200
Laundries and dry cleaning plants	5,634	59,334	8,852	4,865	1,614	25,461	6,017	1,550	4,862	70,682	17,770	9,628	1,122	32,309	6,872	7,542
Beauty shops	6,800	71,590	24,024	11,986	5,536	39,548	11,173	12,017	12,966	97,446	27,864	26,026	10,462	76,696	19,146	24,327
Barber shops	4,421	38,072	7,914	15,509	3,629	27,112	7,098	13,992	8,314	65,581	20,897	28,262	2,895	30,191	13,155	10,179
Other personal services	3,595	37,071	5,904	6,576	1,692	23,144	2,428	5,995	7,405	143,443	13,756	32,906	4,417	33,010	3,866	10,152
Business services	10,413	115,994	21,284	32,647	5,909	57,284	9,042	22,176	15,825	194,787	29,453	67,152	5,578	63,013	6,836	13,701
Consulting services	1,986	18,031	1,994	10,465	(*)	(*)	(*)	(*)	4,616	47,655	1,793	21,570	706	8,957	139	2,405
Other business services	8,427	97,963	19,290	22,182	5,562	51,835	8,613	18,747	11,209	147,132	27,660	45,582	4,872	54,056	6,697	11,296
Automobile parking, repair, and services	5,957	156,286	29,607	17,411	3,188	67,362	13,843	13,335	5,390	159,070	37,266	17,487	2,250	100,634	21,449	14,026
Repair services, except automobile	4,545	49,516	10,322	5,671	(*)	(*)	(*)	(*)	7,675	97,430	9,040	25,919	5,983	41,342	4,193	10,172
Amusement and recreation services	11,813	135,297	13,671	15,063	1,108	9,313	1,489	3,082	10,679	73,487	10,913	3,900	4,225	29,066	3,128	3,604
Medical and health services	15,085	479,704	59,939	257,407	5,311	222,261	32,937	128,792	21,265	731,551	87,734	410,756	7,565	323,673	42,431	183,587
Offices of physicians and surgeons	4,716	238,204	26,268	150,895	1,990	124,264	17,471	76,517	8,406	423,852	44,178	257,236	3,337	192,790	20,785	123,008
Offices of dentists and dental surgeons	3,593	149,498	19,755	69,159	1,115	67,384	12,058	34,867	5,173	205,046	27,547	106,232	1,992	83,826	13,407	42,040
Other medical and health services	6,776	92,002	13,916	37,353	2,206	30,613	3,408	17,408	7,686	102,653	16,009	47,288	2,236	47,057	8,239	18,539
Legal services	3,163	98,612	14,741	49,764	1,980	41,669	2,735	25,046	7,107	194,889	23,522	107,509	1,783	42,385	6,666	25,028
Educational services	2,727	9,005	952	2,500	1,419	14,052	5,242	3,140	4,349	27,754	1,977	6,931	(*)	(*)	(*)	(*)
Engineering and architectural services	2,071	56,243	15,963	19,378	1,006	31,665	11,708	7,908	3,949	75,716	18,519	25,922	362	7,285	2,053	3,404
Accounting, auditing, and bookkeeping services	3,660	29,124	5,904	13,765	2,565	14,523	1,043	8,761	7,138	60,268	9,073	28,846	3,369	24,259	6,240	10,285
Other services	4,683	17,214	342	6,872	(*)	(*)	-	(*)	8,948	43,691	1,316	21,669	3,174	7,599	782	2,222

Footnotes at end of table.

Table 2.5—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

State and industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Iowa				Kansas				Kentucky				Louisiana			
All industries	295,651	7,315,081	393,473	1,098,917	200,501	4,431,702	381,812	558,272	222,157	3,652,789	350,813	528,511	134,718	3,338,838	359,512	364,693
Agriculture, forestry, and fisheries	186,043	3,941,477	83,974	648,401	105,860	1,564,224	61,301	198,742	121,749	719,195	54,975	101,441	41,959	302,962	33,179	[1]8,998
Farms	183,604	3,898,692	82,139	640,895	103,830	1,511,204	56,569	192,294	120,463	683,176	51,239	99,234	38,622	286,697	32,086	[1]11,324
Field crop farms	62,345	680,172	13,052	178,618	49,076	474,152	16,866	93,088	69,181	260,115	27,286	46,097	16,729	156,697	16,872	6,537
Livestock farms	114,787	3,177,414	67,938	460,366	49,484	999,030	29,241	106,229	47,580	409,712	22,796	53,037	15,059	111,288	9,796	[1]10,056
Other farms	6,472	41,106	1,149	1,911	5,270	38,022	10,462	[1]7,023	3,702	13,349	1,157	100	6,834	18,712	5,418	[1]7,805
Other agriculture, forestry, and fisheries	2,439	42,785	1,835	7,506	2,030	53,020	4,732	6,448	1,286	36,019	3,736	2,207	3,337	16,265	1,093	2,326
Mining	101	5,725	774	1,148	4,574	119,563	8,038	[1]1,855	1,334	47,551	9,033	2,320	2,148	95,448	11,116	[1]4,321
Contract construction	16,801	297,346	51,081	64,930	12,391	303,774	62,042	46,083	13,334	402,047	71,429	30,509	11,310	390,045	73,920	46,309
General contractors	1,408	67,256	12,622	9,037	1,525	103,493	17,352	8,269	2,335	214,465	36,000	17,729	1,250	177,244	29,294	9,069
Special trade contractors	15,383	229,978	38,459	55,856	10,487	182,959	41,132	37,219	9,978	165,166	32,722	30,177	9,896	192,015	41,064	35,431
Manufacturing	1,361	41,120	3,604	1,512	1,701	42,276	5,852	7,430	727	55,741	13,703	7,277	2,102	105,866	24,319	10,672
Transportation, communication, electric, gas, and sanitary services	8,047	160,333	17,953	34,585	6,264	93,540	11,711	10,839	4,151	78,874	10,495	11,972	5,186	103,616	19,452	13,131
Trucking and warehousing	6,961	142,746	15,360	31,689	4,999	75,684	8,816	8,693	3,564	65,578	6,072	10,226	3,263	66,495	11,996	4,627
Other transportation, communication, electric, gas, and sanitary services	1,086	17,587	2,593	2,896	1,265	17,856	2,895	2,146	(*)	(*)	(*)	(*)	1,923	37,121	7,456	8,504
Wholesale and retail trade	37,106	2,234,212	134,285	118,462	31,335	1,709,446	136,951	111,457	32,464	1,773,588	109,073	125,597	32,204	1,686,725	115,010	81,119
Wholesale trade	5,498	644,122	19,026	25,041	2,650	346,247	12,759	18,062	3,309	298,859	10,218	26,217	3,310	319,186	12,390	20,133
Retail trade	31,515	1,579,544	114,880	92,988	28,278	1,359,775	123,770	93,507	28,947	1,463,923	98,730	98,191	28,532	1,362,225	102,571	60,526
Building materials, hardware, and farm equipment	1,559	178,524	13,153	11,475	1,913	106,437	8,310	3,897	736	85,154	7,411	4,869	578	38,267	4,410	2,016
General merchandise stores	11,142	83,607	4,504	8,603	8,092	66,992	4,206	12,227	8,009	112,106	3,406	10,056	7,741	73,896	1,559	6,177
Food stores	2,466	259,933	14,723	9,091	1,490	209,892	13,378	8,720	6,687	328,497	10,946	12,820	5,159	369,911	15,546	13,712
Automotive dealers and service stations	3,728	471,254	27,328	13,436	4,655	453,312	29,117	21,492	4,276	445,163	27,745	21,630	4,433	403,664	30,416	11,973
Apparel and accessory stores	938	49,390	5,101	4,546	926	59,556	5,302	3,643	576	53,128	4,060	6,779	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment	911	72,203	4,887	6,457	1,738	61,306	5,272	4,585	1,261	71,924	3,448	5,636	1,221	75,170	7,481	3,597
Eating and drinking places	6,943	203,997	30,755	18,667	4,188	159,769	35,050	16,355	3,927	146,969	25,894	13,200	5,491	150,549	15,670	9,687
Other retail trade	3,828	260,636	14,429	20,713	5,276	242,511	23,135	22,588	3,475	220,982	15,820	23,201	3,677	219,719	23,382	12,005
Finance, insurance, and real estate	9,520	88,878	4,553	35,584	6,787	127,773	18,004	40,286	5,520	76,006	5,948	24,010	5,653	127,043	8,115	31,417
Finance	312	5,268	649	1,095	129	3,681	564	1,591	(*)	(*)	-	(*)	210	5,393	28	873
Insurance agents, brokers, and service	3,739	46,865	2,546	19,673	3,067	61,674	11,063	21,727	2,069	28,702	1,355	12,851	2,254	35,406	1,899	19,395
Real estate	5,469	36,745	1,358	14,816	3,591	62,418	6,377	16,968	3,419	46,504	4,593	10,478	3,189	86,244	6,188	11,149
Agents, brokers, and managers	4,157	23,433	451	13,788	1,951	37,369	1,143	12,239	2,380	25,121	462	9,177	2,206	25,815	2,192	10,322
Other real estate	1,312	13,312	907	1,028	1,640	25,049	5,234	4,729	1,039	21,383	4,131	1,301	983	60,429	3,996	827
Services	36,344	539,660	97,041	193,897	31,111	465,049	76,730	145,331	40,618	488,756	75,890	202,229	34,085	524,774	74,267	194,734
Hotels, rooming houses, camps, and other lodgings	2,016	25,843	3,818	2,266	876	27,174	6,604	576	796	14,580	2,061	538	345	[2]10,896	1,841	[1]1,914
Personal services	9,231	111,680	29,659	30,194	8,609	85,508	12,773	12,195	9,996	84,452	17,101	25,206	7,770	61,127	14,171	18,541
Laundries and dry cleaning plants	667	27,606	9,118	4,901	2,239	24,293	5,146	942	(*)	(*)	(*)	(*)	1,982	33,207	12,062	5,498
Beauty shops	3,771	31,341	10,268	8,137	3,184	17,802	3,158	8,045	5,963	41,017	12,210	9,120	2,796	12,069	1,141	4,307
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)
Other personal services	2,881	34,270	4,994	8,555	2,059	38,307	2,568	2,177	1,683	23,585	1,339	9,546	(*)	(*)	(*)	(*)
Business services	3,817	30,838	4,113	9,180	3,794	30,034	4,803	4,928	4,761	44,089	11,691	12,167	4,131	30,402	3,708	8,974
Consulting services	695	3,157	29	1,228	(*)	(*)	(*)	(*)	366	14,915	5,309	3,477	369	11,482	3,097	2,545
Other business services	3,122	27,681	4,084	7,952	2,837	27,765	4,774	4,108	4,395	29,174	6,382	8,690	3,762	18,920	611	6,429
Automobile parking, repair, and services	3,865	70,160	11,225	14,054	2,366	69,114	13,602	12,371	2,042	42,327	7,977	7,887	2,225	53,182	8,796	7,917
Repair services, except automobile	3,752	24,799	2,229	5,531	3,741	44,721	6,953	8,780	3,011	37,186	7,065	8,633	3,949	61,014	7,237	11,816
Amusement and recreation services	2,324	12,725	1,217	1,637	2,306	18,955	5,406	1,546	2,636	16,855	1,031	3,518	2,167	25,749	3,760	4,731
Medical and health services	4,703	205,775	35,584	102,663	4,848	138,556	19,460	77,693	5,966	155,943	16,978	93,316	5,070	189,707	20,889	104,522
Offices of physicians and surgeons	1,334	79,014	10,211	49,237	1,524	77,808	10,896	46,350	1,681	93,538	10,186	60,189	1,753	113,492	12,468	69,098
Offices of dentists and dental surgeons	1,120	54,289	6,673	30,937	643	30,989	4,799	15,226	844	36,517	4,862	20,625	1,694	57,519	6,488	25,650
Other medical and health services	2,249	72,472	18,700	22,489	2,681	29,759	3,765	16,117	3,441	25,888	1,930	12,502	1,623	18,696	1,933	9,774
Legal services	1,349	27,524	4,464	14,785	1,122	25,662	3,684	13,047	4,464	55,590	6,765	28,420	1,299	34,997	4,494	17,248
Educational services	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	2,281	4,545	135	2,548	1,722	6,155	813	2,113
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	470	7,854	1,124	5,056	1,333	20,504	2,680	8,969
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	1,413	13,681	2,302	7,542	1,350	17,387	3,875	9,093	2,149	19,517	5,292	6,975
Other services	1,981	4,372	266	1,160	(*)	(*)	(*)	(*)	2,845	7,948	87	5,847	1,925	11,524	586	4,842

Footnotes at end of table.

Table 2.5—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

State and industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Maine				Maryland				Massachusetts				Michigan			
All industries	48,286	1,177,214	132,816	167,732	133,223	3,558,223	433,138	675,536	168,426	4,750,217	544,060	985,060	326,220	9,043,402	1,080,848	1,409,930
Agriculture, forestry, and fisheries	11,001	201,432	30,268	17,955	26,365	311,615	32,001	23,552	10,431	137,597	20,788	9,372	96,727	781,768	73,110	84,031
Farms	7,262	138,965	22,490	5,760	21,931	257,337	25,946	13,632	7,354	105,468	15,774	[1]276	91,263	703,276	62,105	63,507
Field crop farms	2,001	23,028	7,558	[1]4,215	11,283	83,113	7,356	6,935	1,171	6,191	506	[1]154	46,547	166,231	5,742	14,768
Livestock farms	3,731	74,935	8,057	4,310	7,159	151,502	13,289	7,257	3,212	70,667	7,804	480	30,693	355,042	16,322	34,576
Other farms	(*)	(*)	(*)	(*)	3,489	22,722	5,301	[1]560	2,971	28,610	7,464	[1]602	14,023	182,003	40,041	14,163
Other agriculture, forestry, and fisheries	3,739	62,467	7,778	12,195	4,434	54,278	6,055	9,920	3,077	32,129	5,014	9,648	5,464	78,492	11,005	20,524
Mining	(*)	(*)	(*)	(*)	304	13,185	3,156	[1]391	529	1,718		[1]564	1,025	15,658	1,561	[1]443
Contract construction	3,332	97,319	16,612	19,047	11,638	318,396	69,210	50,774	20,529	572,954	121,727	114,610	30,519	1,021,965	229,453	158,519
General contractors	(*)	(*)	(*)	(*)	2,612	118,149	20,433	8,258	3,004	176,060	35,612	19,845	6,380	412,130	89,665	45,371
Special trade contractors	1,794	39,010	9,407	11,431	8,698	197,082	48,777	40,727	16,802	372,981	81,313	90,532	22,686	558,487	130,519	103,369
Manufacturing	(*)	(*)	(*)	(*)	1,674	122,052	20,105	14,763	5,123	180,665	35,839	22,307	8,474	361,099	73,183	48,886
Transportation, communication, electric, gas, and sanitary services	2,474	43,408	5,538	4,561	10,438	125,093	22,656	26,103	5,662	114,708	14,726	12,964	9,789	213,515	48,894	18,093
Trucking and warehousing	(*)	(*)	(*)	(*)	2,689	56,523	9,260	8,569	2,217	65,712	13,378	[1]92	7,182	146,958	28,723	11,513
Other transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	7,749	68,570	13,396	17,534	3,445	48,996	1,348	13,056	2,607	66,557	20,171	6,580
Wholesale and retail trade	10,393	600,887	43,579	42,792	29,003	1,674,982	128,395	140,573	40,568	2,370,552	178,324	225,381	72,951	4,785,481	388,728	370,800
Wholesale trade	577	111,852	5,829	7,840	3,397	272,698	14,698	33,021	6,612	449,864	31,155	68,185	6,456	651,340	41,011	73,731
Retail trade	9,317	484,532	37,714	33,170	25,606	1,402,284	113,697	107,552	32,259	1,865,620	144,208	147,280	63,523	4,034,875	341,235	287,888
Building materials, hardware, and farm equipment	(*)	(*)	(*)	(*)	1,273	63,930	6,401	7,414	1,159	53,010	3,399	6,075	2,973	295,959	25,368	21,520
General merchandise stores	1,679	39,237	473	2,886	5,959	82,266	2,300	7,647	4,203	89,526	3,572	6,891	13,451	218,594	11,627	23,471
Food stores	1,432	102,841	6,039	3,729	3,915	302,772	16,231	17,220	5,379	396,578	25,979	20,832	8,298	773,046	42,434	33,448
Automotive dealers and service stations	2,137	178,868	10,310	8,860	3,476	447,294	36,016	22,666	5,048	619,654	37,102	39,845	10,201	1,198,879	80,247	57,353
Apparel and accessory stores	(*)	(*)	(*)	(*)	312	25,965	2,143	5,273	1,434	83,367	6,068	12,557	1,636	95,272	7,435	12,084
Furniture, home furnishings, and equipment	(*)	(*)	(*)	(*)	764	45,663	5,042	3,890	1,557	86,617	7,651	5,918	4,295	242,847	25,126	22,380
Eating and drinking places	1,904	49,870	9,906	4,391	6,111	254,752	33,682	26,232	3,952	137,686	19,344	12,754	10,096	525,706	91,500	59,047
Other retail trade	1,746	86,866	9,291	10,371	3,796	179,642	11,882	17,210	9,527	399,182	41,093	42,408	12,573	684,572	57,498	58,585
Finance, insurance, and real estate	2,044	18,607	431	6,242	9,376	111,554	7,337	43,895	11,536	210,213	12,930	61,396	24,152	345,552	17,009	141,830
Finance	(*)	(*)	(*)	(*)	682	15,020	1,216	5,119	1,814	35,838	254	4,939	1,008	13,606	421	9,980
Insurance agents, brokers, and service	892	10,580	377	3,142	2,116	44,416	3,534	19,975	3,528	63,998	10,525	26,431	7,009	141,826	8,379	58,755
Real estate	1,051	5,137	24	2,130	6,578	52,118	2,587	18,801	6,194	110,377	2,151	30,026	16,135	190,120	8,209	73,095
Agents, brokers, and managers	(*)	(*)	-	(*)	5,055	28,785	2,172	15,036	5,514	71,053	1,372	24,636	14,730	144,253	5,374	64,049
Other real estate	(*)	(*)	(*)	(*)	1,523	23,333	415	3,765	680	39,324	779	5,390	1,405	45,867	2,835	9,046
Services	17,441	187,093	29,092	74,134	44,175	879,197	150,269	374,229	73,539	1,159,179	159,594	538,174	80,447	1,482,815	243,430	580,226
Hotels, rooming houses, camps, and other lodgings	2,332	18,508	1,370	978	1,230	18,795	1,761	773	2,038	27,997	3,573	1,785	5,790	53,740	7,084	5,533
Personal services	4,807	39,571	7,204	14,161	8,275	111,519	27,091	27,533	13,885	150,204	22,753	49,082	18,385	227,941	51,890	57,979
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	1,843	53,258	14,545	6,970	2,737	48,503	9,525	9,802	1,954	68,379	17,167	9,870
Beauty shops	(*)	(*)	(*)	(*)	2,472	20,972	7,064	6,403	4,811	36,841	8,232	12,024	8,161	78,740	25,627	16,809
Barber shops	(*)	(*)	-	(*)	2,360	20,199	4,073	9,674	3,481	21,304	2,083	13,793	4,075	28,003	3,735	16,468
Other personal services	(*)	(*)	(*)	(*)	1,600	17,090	1,409	4,486	2,856	43,556	2,913	13,463	4,195	52,819	5,361	14,832
Business services	(*)	(*)	(*)	(*)	5,840	48,292	8,897	19,427	9,574	91,302	14,195	33,445	10,420	150,472	25,121	43,171
Consulting services	(*)	(*)	-	(*)	1,528	17,133	655	9,184	3,489	28,039	1,118	15,045	2,429	34,856	1,871	13,628
Other business services	(*)	(*)	(*)	(*)	4,312	31,159	8,242	10,243	6,085	63,263	13,077	18,400	7,991	115,616	23,250	29,543
Automobile parking, repair, and services	(*)	(*)	(*)	(*)	2,481	61,349	11,480	10,710	2,026	48,253	7,109	6,390	3,711	141,932	35,158	25,287
Repair services, except automobile	(*)	(*)	(*)	(*)	2,306	11,269	491	3,880	6,143	51,635	1,760	18,943	6,147	76,171	10,375	21,931
Amusement and recreation services	1,446	2,669	214	[1]365	3,342	39,509	5,366	1,115	4,962	49,867	8,318	8,264	6,305	61,127	9,483	[1]703
Medical and health services	2,242	68,861	9,821	39,981	10,402	423,737	57,189	243,158	15,472	513,557	71,963	303,413	13,597	580,735	72,489	335,547
Offices of physicians and surgeons	992	40,575	3,827	26,113	5,396	304,014	40,122	179,841	6,376	289,842	27,862	197,947	5,876	349,585	43,617	215,157
Offices of dentists and dental surgeons	(*)	(*)	(*)	(*)	1,363	73,933	10,770	38,692	2,892	114,020	14,640	63,849	3,362	119,194	16,689	63,873
Other medical and health services	(*)	(*)	(*)	(*)	3,643	45,790	6,297	24,625	6,204	109,695	29,461	41,617	4,359	111,956	12,183	56,517
Legal services	(*)	(*)	(*)	(*)	4,426	83,757	11,114	45,246	5,631	139,721	17,274	76,919	3,537	91,755	13,020	51,897
Educational services	(*)	(*)	-	(*)	1,542	22,159	7,867	4,338	3,563	10,078	672	4,796	3,706	13,070	909	5,427
Engineering and architectural services	(*)	(*)	(*)	(*)	653	33,156	14,266	7,564	2,335	31,275	8,517	12,152	1,850	16,054	2,797	6,660
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	1,915	16,162	3,604	7,717	3,618	24,761	3,398	13,595	3,441	47,901	14,016	18,803
Other services	(*)	(*)	(*)	(*)	1,763	9,493	1,143	2,768	4,292	20,529	62	9,390	3,558	21,917	1,088	8,694

Footnotes at end of table.

Table 2.5—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

State and industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Minnesota				Mississippi				Missouri				Nebraska			
All industries	256,723	5,340,025	458,914	743,847	109,385	2,420,580	244,125	179,958	311,851	6,109,875	560,025	832,159	159,637	4,030,431	233,082	548,733
Agriculture, forestry, and fisheries	145,312	1,756,398	63,876	234,975	56,447	513,356	57,487	[1]9,797	153,234	1,484,519	59,844	153,181	98,975	2,112,362	57,454	319,138
Farms	141,851	1,722,167	59,199	227,293	54,163	465,321	51,020	[1]11,132	150,842	1,438,970	56,632	147,954	97,597	2,052,964	50,592	314,253
Field crop farms	51,752	464,415	17,325	70,096	19,563	249,250	30,451	12,103	39,819	295,556	19,857	43,493	43,947	601,630	18,251	155,500
Livestock farms	82,432	1,208,396	39,190	160,650	29,735	205,962	19,877	[1]21,121	98,180	1,098,250	31,756	110,285	48,947	1,429,844	29,497	161,070
Other farms	7,667	49,356	2,684	[1]3,453	4,865	10,109	692	[1]2,114	12,843	45,164	5,019	[1]5,824	4,703	21,490	2,844	[1]2,317
Other agriculture, forestry, and fisheries	3,461	34,231	4,677	7,682	2,284	48,035	6,467	1,335	2,392	45,549	3,212	5,227	1,378	59,398	6,862	4,885
Mining	241	3,884	501	[1]751	1,023	28,596	2,756	[1]1,835	666	18,946	3,785	352	2,787	4,545	27	719
Contract construction	13,479	453,245	91,900	50,952	6,971	228,586	40,475	24,329	20,567	501,381	101,290	72,004	7,737	148,007	24,539	27,437
General contractors	3,818	176,040	32,340	14,398	1,279	129,219	24,359	4,230	3,588	196,970	31,309	19,811	(*)	(*)	(*)	(*)
Special trade contractors	9,447	270,018	58,589	35,977	5,332	92,136	15,602	18,862	16,823	300,523	69,211	51,254	6,991	114,639	19,393	25,031
Manufacturing	3,770	60,477	11,547	8,150	2,145	75,029	13,945	1,780	3,031	153,845	36,984	17,619	754	41,226	11,601	3,267
Transportation, communication, electric, gas, and sanitary services	6,265	123,550	19,162	25,999	3,222	47,270	8,251	6,342	12,210	180,736	17,476	30,175	1,037	68,473	9,092	8,315
Trucking and warehousing	5,094	99,235	11,337	23,704	2,492	42,971	8,197	3,989	8,212	156,397	16,903	23,215	965	61,569	4,984	8,284
Other transportation, communication, electric, gas, and sanitary services	1,171	24,315	7,825	2,295	730	4,299	54	2,353	3,998	24,339	573	6,960	(*)	(*)	(*)	(*)
Wholesale and retail trade	34,659	2,051,161	152,475	142,279	19,051	1,259,562	78,201	65,078	56,692	2,866,223	218,421	215,879	19,718	1,227,450	72,828	74,555
Wholesale trade	4,877	413,402	23,004	30,228	2,953	256,898	14,389	15,052	6,753	450,305	19,508	35,752	2,541	295,994	8,412	10,855
Retail trade	29,592	1,628,272	129,200	110,023	16,095	1,001,396	63,806	49,996	49,929	2,412,496	198,654	179,342	17,153	929,807	64,336	62,935
Building materials, hardware, and farm equipment	1,626	187,205	12,309	11,736	(*)	(*)	(*)	(*)	1,652	146,903	10,300	8,184	511	110,346	5,873	6,964
General merchandise stores	9,889	95,711	5,188	11,647	2,950	105,763	5,857	3,838	12,793	166,455	9,584	23,196	5,964	18,471	715	3,686
Food stores	3,361	361,253	22,409	14,661	3,612	275,814	9,269	9,050	5,634	413,318	23,357	19,260	1,709	130,967	8,189	6,042
Automotive dealers and service stations	3,527	452,793	26,124	17,960	3,894	297,481	20,577	11,154	9,437	829,611	58,442	42,903	3,618	425,535	25,727	24,384
Apparel and accessory stores	(*)	(*)	(*)	(*)	603	40,263	2,614	4,000	1,413	81,372	8,001	11,330	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment	1,728	107,296	14,219	8,264	1,283	70,983	5,959	5,103	1,922	97,713	6,639	8,809	(*)	(*)	(*)	(*)
Eating and drinking places	3,653	167,077	30,779	18,335	1,593	48,052	6,436	3,849	9,811	345,041	62,288	33,047	2,850	74,759	8,490	7,944
Other retail trade	5,107	226,026	14,734	23,864	1,887	118,309	9,478	11,544	7,267	332,083	20,043	32,613	1,499	110,144	9,841	8,265
Finance, insurance, and real estate	10,152	171,395	12,243	59,005	1,806	37,571	2,821	7,243	10,837	161,457	6,238	60,478	5,201	50,957	2,624	21,248
Finance	870	7,773	118	4,616	(*)	(*)	(*)	(*)	1,257	20,094	3	8,101	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	4,722	82,203	8,317	36,616	830	5,174	437	479	4,379	48,180	2,569	26,740	3,025	21,232	1,090	10,527
Real estate	4,560	81,419	3,808	17,773	796	20,919	2,135	6,337	5,201	93,183	3,666	25,637	1,979	26,837	1,183	9,825
Agents, brokers, and managers	3,093	42,092	452	13,570	730	12,268	315	6,036	3,957	53,792	1,902	21,239	1,737	[2]15,793	293	7,650
Other real estate	1,467	39,327	3,356	4,203	66	8,651	1,820	301	1,244	39,391	1,764	4,398	242	11,044	890	2,175
Services	42,485	719,515	107,210	223,027	18,288	230,226	40,112	86,765	53,664	741,608	115,984	282,641	23,355	377,353	54,917	94,033
Hotels, rooming houses, camps, and other lodgings	5,271	83,174	7,481	4,085	(*)	(*)	(*)	(*)	3,547	25,819	3,195	2,000	1,528	18,136	1,383	3,761
Personal services	11,073	128,661	30,002	35,642	6,907	40,323	8,908	10,575	12,197	121,948	28,695	40,480	5,929	36,675	2,453	11,061
Laundries and dry cleaning plants	2,009	36,836	9,240	6,656	1,562	22,254	6,944	2,591	2,002	35,914	3,845	9,338	(*)	(*)	(*)	(*)
Beauty shops	3,401	27,481	10,004	5,440	3,740	6,263	52	2,308	4,487	35,039	10,225	10,517	(*)	(*)	(*)	(*)
Barber shops	2,768	29,237	8,140	14,484	(*)	(*)	(*)	(*)	2,979	25,106	5,688	14,172	(*)	(*)	-	(*)
Other personal services	2,895	35,107	2,618	9,062	(*)	(*)	(*)	(*)	2,729	25,889	2,937	6,453	2,477	18,741	291	5,905
Business services	4,359	66,150	10,040	13,931	1,868	17,163	3,375	5,764	5,212	48,232	5,792	11,661	1,202	17,062	4,524	4,622
Consulting services	934	8,511	42	4,906	(*)	(*)	-	(*)	1,130	7,474	205	3,916	(*)	(*)	(*)	(*)
Other business services	3,425	57,639	9,998	9,025	(*)	(*)	(*)	(*)	4,082	40,758	5,587	7,745	1,095	15,915	4,512	4,283
Automobile parking, repair, and services	2,143	63,421	11,860	9,655	578	25,462	5,350	1,821	4,896	85,154	14,679	16,681	3,695	144,440	28,649	7,776
Repair services, except automobile	3,818	48,228	2,999	9,930	(*)	(*)	(*)	(*)	5,287	56,600	8,224	12,979	3,214	27,832	530	6,431
Amusement and recreation services	2,065	20,880	4,159	2,449	1,090	7,685	559	1,998	4,058	37,664	7,008	3,972	2,463	18,133	2,141	541
Medical and health services	5,269	206,068	27,556	104,094	3,350	96,077	13,230	51,641	6,887	257,707	36,145	141,936	2,191	77,123	10,925	42,245
Offices of physicians and surgeons	1,985	79,703	10,066	45,911	1,216	62,543	7,953	37,336	2,116	119,945	14,091	73,425	813	44,501	6,358	24,536
Offices of dentists and dental surgeons	2,304	92,616	12,776	47,041	454	15,788	1,958	7,423	1,587	61,651	7,193	33,623	489	22,519	4,022	12,204
Other medical and health services	980	33,749	4,714	11,142	1,680	17,746	3,319	6,882	3,184	76,111	14,861	34,888	889	10,103	545	5,505
Legal services	2,335	43,593	3,920	24,013	(*)	(*)	(*)	(*)	4,013	51,194	4,743	26,646	1,004	23,166	1,956	13,563
Educational services	(*)	(*)	-	(*)	(*)	(*)		(*)	2,125	5,794	-	2,653	(*)	(*)	(*)	(*)
Engineering and architectural services	984	12,748	1,570	3,941	384	20,599	5,094	7,584	1,018	16,096	3,043	8,749	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	2,699	18,402	4,542	6,415	(*)	(*)	(*)	(*)	2,538	19,249	3,622	8,404	(*)	(*)	(*)	(*)
Other services	2,019	27,722	3,081	8,579	(*)	(*)		(*)	1,886	16,151	838	6,480	(*)	(*)		(*)

Footnotes at end of table.

Table 2.5—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

State and industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	New Jersey				New York				North Carolina				Ohio			
All industries	198,436	6,038,959	646,149	1,150,509	546,434	14,934,851	1,569,928	3,033,206	259,719	4,965,505	556,595	666,844	449,335	9,844,116	1,039,218	1,805,217
Agriculture, forestry, and fisheries	12,258	276,085	41,002	14,671	58,062	785,818	82,861	79,828	131,347	938,472	118,324	134,075	142,731	1,248,851	76,946	182,387
Farms	8,793	201,768	26,964	[1]4,579	50,378	655,248	59,008	44,071	128,098	895,052	108,653	122,227	137,616	[1]1,158,071	56,982	159,916
Field crop farms	2,625	11,660	715	[1]2,738	12,318	41,346	3,665	[1]2,905	83,931	543,228	79,263	93,499	69,396	343,593	13,914	65,558
Livestock farms	2,198	109,165	5,394	[1]2,140	28,617	537,185	40,231	40,046	30,505	304,815	24,367	27,890	54,944	713,533	24,293	93,888
Other farms	3,970	80,943	20,855	299	9,443	76,717	15,112	6,930	13,662	47,009	5,023	838	13,276	100,945	18,775	470
Other agriculture, forestry, and fisheries	3,465	74,317	14,038	19,250	7,684	130,570	23,853	35,757	3,249	43,420	9,671	11,848	5,115	90,780	19,964	22,471
Mining	194	1,316	44	[1]768	1,450	12,673	44	[1]12,000	197	650	1	[1]987	3,308	29,526	6,890	[1]250
Contract construction	23,162	633,383	96,708	124,362	43,326	972,928	184,765	219,446	21,854	560,793	113,430	79,327	41,948	1,019,102	200,550	195,062
General contractors	5,065	227,328	29,365	27,747	5,136	293,700	72,825	33,349	4,349	299,030	45,019	22,678	6,211	320,979	57,073	30,551
Special trade contractors	18,087	405,973	67,343	96,577	36,161	646,127	106,464	180,665	16,976	253,060	65,312	54,481	31,247	650,373	137,325	144,158
Manufacturing	4,796	242,506	56,801	38,044	14,154	547,451	117,255	77,222	3,826	148,914	30,321	11,573	7,511	230,896	46,437	45,577
Transportation, communication, electric, gas, and sanitary services	7,874	217,934	36,792	27,157	21,075	435,679	82,806	106,916	4,341	89,781	24,979	13,207	13,697	282,024	32,381	44,975
Trucking and warehousing	4,626	143,492	28,528	15,602	10,774	269,482	58,850	53,979	1,820	48,328	10,380	5,375	11,351	233,948	27,209	37,419
Other transportation, communication, electric, gas, and sanitary services	3,248	74,442	8,264	11,555	10,301	166,197	23,956	52,937	2,521	41,453	14,599	7,832	2,346	48,076	5,172	7,556
Wholesale and retail trade	55,080	2,945,658	198,879	271,984	131,578	7,346,804	508,937	640,054	43,024	2,397,951	149,338	151,949	92,297	4,669,888	367,224	407,241
Wholesale trade	6,368	469,902	21,051	56,820	26,012	1,726,196	93,308	178,095	5,882	421,705	22,324	44,588	9,766	642,755	30,749	86,471
Retail trade	48,077	2,469,960	177,823	214,123	103,643	5,546,454	412,806	451,517	36,751	1,972,298	126,987	106,891	77,499	3,914,969	330,677	303,780
Building materials, hardware, and farm equipment	1,339	99,374	7,915	10,643	3,509	204,797	14,494	21,482	1,027	56,826	3,332	2,352	2,330	162,132	10,384	14,907
General merchandise stores	6,653	141,241	5,889	15,969	13,365	216,919	13,639	25,535	6,891	188,882	6,136	10,330	20,982	[2]151,435	7,741	19,607
Food stores	9,791	518,330	30,271	42,317	17,263	1,216,647	61,756	73,321	8,526	610,197	28,455	28,233	8,399	954,395	65,840	48,286
Automotive dealers and service stations	8,020	748,051	47,531	41,065	13,750	1,386,120	87,859	72,058	7,249	611,172	30,030	20,152	14,067	1,311,352	87,666	71,064
Apparel and accessory stores	2,488	84,473	4,375	12,324	5,791	350,212	33,159	37,983	688	35,062	3,508	3,530	2,096	86,818	6,654	11,156
Furniture, home furnishings, and equipment	1,768	70,373	4,082	6,294	5,744	253,704	21,539	31,825	3,073	119,958	9,296	9,674	4,215	200,293	21,654	19,781
Eating and drinking places	8,634	361,307	41,935	44,520	19,084	700,358	106,377	77,343	4,916	169,065	29,644	14,210	11,905	571,887	96,283	65,564
Other retail trade	9,384	446,811	35,825	40,991	25,137	1,217,697	73,983	111,970	4,381	181,136	16,586	18,410	13,505	476,657	34,455	53,415
Finance, insurance, and real estate	15,109	243,311	13,289	86,496	34,023	642,584	40,268	185,938	8,314	182,310	13,566	44,058	28,394	395,352	19,177	160,556
Finance	836	28,760	613	4,040	2,559	183,747	5,301	10,724	(*)	(*)	(*)	(*)	466	11,092	494	1,361
Insurance agents, brokers, and service	5,226	95,202	9,062	37,237	14,415	186,410	18,037	78,064	3,448	65,171	4,170	22,030	11,324	197,595	11,786	94,357
Real estate	9,047	119,349	3,614	45,219	17,049	272,427	16,930	97,150	4,766	114,727	9,226	21,014	16,604	186,665	6,897	64,838
Agents, brokers, and managers	6,723	69,308	1,237	33,185	13,689	190,813	10,683	74,446	3,038	37,889	3,900	13,620	13,886	131,049	3,698	57,294
Other real estate	2,324	50,041	2,377	12,034	3,360	81,614	6,247	22,704	1,728	76,838	5,326	7,394	2,718	55,616	3,199	7,544
Services	79,202	1,475,307	202,634	587,788	240,030	4,155,679	552,452	1,730,109	46,816	646,634	106,636	233,642	116,210	1,929,237	287,598	763,556
Hotels, rooming houses, camps, and other lodgings	3,150	42,860	5,139	5,064	8,995	147,816	19,817	5,019	2,612	37,043	6,786	1,942	2,877	65,370	5,898	8,957
Personal services	14,625	232,576	43,765	60,705	39,175	423,581	61,951	126,971	13,138	118,448	31,400	32,372	24,855	277,660	56,251	91,279
Laundries and dry cleaning plants	2,798	73,153	16,253	13,803	5,309	105,838	21,939	18,111	1,331	33,367	12,623	4,587	3,431	62,322	18,090	15,974
Beauty shops	2,735	56,781	18,034	17,390	12,549	80,521	14,099	28,039	6,310	43,036	9,563	11,550	8,808	87,592	24,682	25,827
Barber shops	4,651	23,417	850	15,398	7,811	67,892	14,605	32,549	2,307	20,858	6,193	9,405	6,933	42,016	3,712	28,036
Other personal services	4,441	79,225	8,628	14,114	13,506	169,330	11,308	48,272	3,190	21,187	3,021	6,830	5,683	85,730	9,767	21,442
Business services	11,697	133,590	20,332	46,970	32,401	455,267	67,815	140,918	4,394	24,154	4,349	8,369	16,760	216,046	44,235	30,877
Consulting services	3,302	32,286	2,440	19,037	10,686	117,076	6,429	47,119	316	2,902	384	1,400	3,227	34,591	2,310	10,248
Other business services	8,395	101,304	17,892	27,933	21,715	338,191	61,386	93,799	4,078	21,252	3,965	6,969	13,533	181,455	41,925	20,629
Automobile parking, repair, and services	2,876	98,714	18,810	9,125	8,439	120,951	14,647	24,713	5,722	100,291	12,953	15,476	8,166	173,315	24,321	36,109
Repair services, except automobile	6,286	93,284	5,965	28,008	13,519	129,133	10,313	45,018	3,776	33,599	2,972	10,632	8,464	90,591	10,114	25,128
Amusement and recreation services	4,014	42,265	2,891	[1]2,804	14,171	180,528	23,393	3,831	3,240	37,344	7,228	795	9,039	73,867	6,834	807
Medical and health services	15,469	553,238	61,977	309,426	49,092	1,654,910	215,156	894,596	6,593	226,518	29,985	128,664	20,115	726,253	94,639	414,502
Offices of physicians and surgeons	6,445	316,048	29,836	201,865	23,251	925,631	84,963	568,364	2,570	125,517	14,708	79,221	8,510	417,199	43,616	267,348
Offices of dentists and dental surgeons	4,185	170,120	23,127	79,712	11,517	481,400	63,724	247,738	1,158	65,190	9,766	32,523	5,190	171,068	21,146	92,574
Other medical and health services	4,839	67,070	9,014	27,849	14,324	247,879	66,469	78,494	2,865	35,811	5,511	16,920	6,415	137,986	29,877	54,580
Legal services	4,540	147,266	24,116	72,950	22,594	476,501	60,511	249,817	1,495	25,910	3,247	15,448	7,010	139,584	14,043	85,233
Educational services	3,719	18,120	1,493	4,929	7,257	44,304	3,475	13,569	1,956	11,807	1,917	6,048	4,941	20,964	2,312	8,880
Engineering and architectural services	2,600	42,787	12,176	15,980	5,955	163,645	43,740	41,754	918	14,383	1,321	6,734	2,681	49,483	12,308	20,477
Accounting, auditing, and bookkeeping services	4,092	32,274	4,298	17,507	14,189	175,399	25,919	99,235	2,504	16,138	4,472	6,753	5,572	64,522	13,735	28,470
Other services	6,134	38,333	1,672	19,928	24,243	183,644	5,715	84,668	(*)	(*)	(*)	(*)	5,730	31,582	2,908	12,837

Footnotes at end of table.

Table 2.5—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

State and industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Oklahoma				Oregon				Pennsylvania				South Carolina			
All industries	194,384	4,097,939	350,660	367,335	116,053	2,909,442	378,190	389,925	398,264	12,136,009	1,398,289	1,890,292	103,632	2,553,655	269,563	279,044
Agriculture, forestry, and fisheries	90,369	1,020,636	50,930	28,156	41,351	493,480	68,610	16,700	70,973	923,291	79,681	97,462	40,668	358,315	43,284	16,550
Farms	88,659	978,276	45,909	20,175	37,293	443,765	62,087	7,568	68,021	884,809	72,270	88,428	39,534	326,381	37,284	11,298
Field crop farms	19,326	217,920	11,640	31,301	7,619	115,481	9,151	11,948	16,257	65,167	5,177	1,139	25,240	186,415	26,550	14,800
Livestock farms	60,040	738,545	30,684	2,694	15,407	188,718	11,153	[1]9,278	44,383	730,780	46,825	80,551	9,034	129,980	8,553	[1]220
Other farms	9,293	21,811	3,585	[1]13,820	14,267	139,566	41,783	4,898	7,381	88,862	20,268	6,738	5,260	9,986	2,181	[1]3,282
Other agriculture, forestry, and fisheries	1,710	42,360	5,021	7,981	4,058	49,715	6,523	9,132	2,952	38,482	7,411	9,034	1,134	31,934	6,000	5,252
Mining	6,347	127,999	12,384	6,307	(*)	(*)	(*)	(*)	1,206	32,321	8,052	145	(*)	(*)	-	(*)
Contract construction	12,654	267,236	46,284	41,569	8,509	303,965	51,083	49,420	35,356	1,191,763	254,621	180,340	8,110	223,216	45,833	31,714
General contractors	1,082	89,221	14,596	4,557	1,009	115,892	13,664	7,927	6,156	491,171	85,402	43,026	319	75,855	16,308	3,749
Special trade contractors	10,273	159,512	30,122	34,136	6,931	178,673	34,468	38,217	27,987	673,394	164,025	130,470	7,482	147,361	29,525	28,850
Manufacturing	1,512	93,724	17,151	11,379	3,647	172,624	33,733	13,072	10,307	440,514	124,200	69,247	2,812	88,839	22,226	7,185
Transportation, communication, electric, gas, and sanitary services	4,203	109,298	14,863	11,958	4,714	149,076	23,126	22,509	17,158	419,420	72,717	71,995	2,892	61,408	7,883	8,784
Trucking and warehousing	2,984	83,872	12,869	9,149	3,279	109,433	15,127	14,997	13,279	325,909	49,910	52,463	2,797	48,703	6,268	7,155
Other transportation, communication, electric, gas, and sanitary services	1,219	25,426	1,994	2,809	1,435	39,643	7,999	7,512	3,879	93,511	22,807	19,532	95	12,705	1,615	1,629
Wholesale and retail trade	32,664	1,952,753	134,369	92,885	22,856	1,221,350	111,254	81,145	109,092	6,621,836	516,301	524,224	24,518	1,439,515	95,168	88,015
Wholesale trade	4,414	480,374	23,751	19,840	3,743	216,935	11,883	17,616	15,821	1,349,992	73,940	127,557	3,002	222,439	11,150	15,961
Retail trade	28,045	1,466,638	110,409	72,885	19,102	1,000,273	99,027	62,961	91,610	5,263,965	442,307	395,832	21,516	1,217,076	84,018	72,054
Building materials, hardware, and farm equipment	285	44,057	2,874	2,519	934	66,132	5,210	4,739	3,638	316,682	30,456	22,190	(*)	(*)	(*)	(*)
General merchandise stores	5,357	57,633	2,988	1,811	4,529	44,353	3,939	5,997	14,700	201,597	11,869	19,712	3,645	85,271	3,786	5,753
Food stores	4,348	298,153	10,670	5,727	1,846	142,569	11,392	3,279	16,143	1,163,192	66,630	66,634	5,427	302,526	16,493	15,559
Automotive dealers and service stations	6,502	529,639	30,416	19,018	3,301	378,192	22,213	15,607	13,965	1,558,888	102,559	69,487	4,200	405,087	23,805	14,628
Apparel and accessory stores	715	67,440	4,643	6,382	(*)	(*)	(*)	(*)	3,125	214,725	23,223	25,419	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment	839	97,767	9,836	7,674	1,036	71,493	7,942	3,690	4,395	345,296	43,766	25,391	770	77,378	6,690	5,278
Eating and drinking places	4,347	136,728	30,448	10,737	4,862	183,137	40,557	13,693	18,562	700,236	98,136	82,918	3,024	109,202	15,605	11,496
Other retail trade	5,652	235,221	18,534	19,017	2,172	83,244	5,559	11,479	17,082	763,349	65,668	84,081	3,684	176,873	11,378	15,907
Finance, insurance, and real estate	8,953	112,834	4,841	33,579	6,070	89,166	5,660	26,127	21,371	343,083	31,078	111,906	3,473	76,221	6,465	17,941
Finance	641	3,497	56	1,250	(*)	(*)	(*)	(*)	1,282	47,044	2,726	9,338	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	3,011	35,083	1,184	15,829	2,146	25,389	1,322	11,026	8,212	98,680	11,077	46,937	1,151	21,182	1,311	7,516
Real estate	5,301	74,254	3,601	16,500	3,876	63,532	4,319	15,938	11,877	197,359	17,275	55,631	2,319	54,666	4,997	10,381
Agents, brokers, and managers	3,939	25,537	893	11,276	2,913	25,221	303	11,433	7,490	106,690	8,677	40,359	1,575	16,519	98	6,723
Other real estate	1,362	48,717	2,708	5,224	963	38,311	4,016	4,505	4,387	90,669	8,598	15,272	744	38,147	4,899	3,658
Services	36,878	411,151	69,838	141,022	28,684	468,769	82,221	179,689	129,752	2,158,464	311,626	830,568	20,610	305,946	48,704	109,405
Hotels, rooming houses, camps, and other lodgings	718	13,038	315	[1]1,409	1,803	35,900	5,098	3,668	5,452	103,806	15,030	10,352	(*)	(*)	(*)	(*)
Personal services	9,619	45,971	12,770	14,123	4,922	45,716	7,972	17,520	36,088	394,966	71,080	114,324	6,564	59,920	13,625	13,880
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5,000	93,814	24,971	15,340	1,790	31,671	7,990	6,053
Beauty shops	4,937	20,174	6,884	4,270	(*)	(*)	(*)	(*)	14,915	100,152	23,335	34,023	3,156	13,723	4,024	4,242
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	7,345	44,308	8,040	25,493	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	-	(*)	2,297	20,003	1,947	7,026	8,828	156,692	14,734	39,468	(*)	(*)	(*)	(*)
Business services	3,859	24,461	1,539	5,584	3,548	39,705	7,279	12,808	11,438	155,353	29,653	46,552	1,354	14,092	919	4,364
Consulting services	530	1,456	47	714	635	4,460	226	1,027	3,025	24,885	1,034	11,672	(*)	(*)	(*)	(*)
Other business services	3,329	23,005	1,492	4,870	2,913	35,245	7,053	11,781	8,413	130,468	28,619	34,880	(*)	(*)	(*)	(*)
Automobile parking, repair, and services	3,664	34,977	7,070	3,011	539	32,052	10,938	5,524	11,049	248,790	35,450	39,688	1,521	49,863	8,484	10,516
Repair services, except automobile	4,030	49,015	7,678	10,299	4,110	46,842	7,000	10,736	11,987	114,832	13,077	38,080	(*)	(*)	(*)	(*)
Amusement and recreation services	3,389	10,520	409	[1]1,905	1,652	13,048	2,546	1,675	6,322	70,260	12,633	1,180	1,844	10,712	805	1,383
Medical and health services	4,287	172,488	30,294	82,027	4,281	180,701	27,968	93,718	24,721	735,082	82,079	424,161	2,465	103,648	14,242	57,199
Offices of physicians and surgeons	1,928	109,848	18,228	57,123	1,502	74,520	10,161	44,519	8,752	411,566	37,826	264,872	1,412	67,075	7,872	41,455
Offices of dentists and dental surgeons	658	16,861	1,994	9,480	1,580	69,946	9,276	36,545	4,372	167,330	23,263	82,973	285	19,574	3,201	10,210
Other medical and health services	1,701	45,779	10,072	15,424	1,199	36,235	8,531	12,654	11,597	156,186	20,990	76,316	(*)	(*)	(*)	(*)
Legal services	1,000	21,259	1,972	13,311	977	21,472	3,482	11,741	5,579	152,896	17,905	84,971	625	16,195	2,207	8,444
Educational services	1,919	2,502	23	1,399	2,071	15,007	2,623	4,745	5,297	26,119	5,132	13,081	2,325	8,069	1,698	1,913
Engineering and architectural services	977	12,009	2,118	4,589	938	8,837	1,065	2,717	3,233	88,495	17,139	24,010	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	2,257	21,869	5,570	9,718	1,877	18,713	5,832	7,875	5,511	52,897	12,060	26,688	(*)	(*)	(*)	(*)
Other services	1,159	3,042	80	275	1,966	10,776	418	6,962	3,075	14,968	388	7,481	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.5—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

State and industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Tennessee				Texas				Virginia				Washington			
All industries	223,435	4,534,572	449,693	477,667	668,439	17,121,087	1,908,424	1,630,419	174,252	3,940,639	531,440	550,455	167,302	4,451,550	562,570	664,220
Agriculture, forestry, and fisheries	121,254	578,943	42,366	18,836	246,336	3,203,738	270,264	71,936	64,274	516,784	54,263	29,799	47,920	777,394	96,802	63,529
Farms	119,511	536,824	38,785	14,077	235,214	2,971,271	233,919	46,056	60,905	467,618	45,690	16,405	41,512	700,949	80,498	52,009
Field crop farms	54,270	208,280	14,957	22,855	58,426	1,008,843	106,496	157,870	28,186	132,461	10,685	23,784	11,177	249,862	27,393	43,830
Livestock farms	53,760	310,147	21,640	1,615	143,415	1,788,711	96,278	[1]83,918	27,130	263,896	26,886	[1]4,085	15,424	244,163	16,824	[1]804
Other farms	11,481	18,397	2,188	[1]10,393	33,373	173,717	31,145	[1]27,896	5,589	71,261	8,119	[1]3,294	14,911	206,924	36,281	8,983
Other agriculture, forestry, and fisheries	1,743	42,119	3,581	4,759	11,122	232,467	36,345	25,880	3,369	49,166	8,573	13,394	6,408	76,445	16,304	11,520
Mining	869	14,829	2,606	[1]1,245	13,275	524,597	41,074	[1]41,584	226	13,779	4,592	305	431	2,197	296	95
Contract construction	17,499	519,255	88,323	60,841	52,879	1,722,815	374,601	213,287	16,514	527,874	160,226	75,562	15,232	416,394	73,648	66,042
General contractors	3,865	302,033	38,044	19,903	9,140	783,814	139,855	60,140	4,127	270,046	93,447	23,942	6,529	227,867	39,272	27,764
Special trade contractors	13,437	215,448	50,118	40,822	40,069	902,629	220,622	150,026	12,062	256,552	66,779	50,891	8,056	172,804	32,999	36,766
Manufacturing	2,009	138,585	30,130	13,133	8,065	372,384	80,273	29,297	1,923	120,013	32,542	6,024	6,619	162,421	28,457	21,813
Transportation, communication, electric, gas, and sanitary services	4,829	112,486	18,787	9,560	15,998	385,725	57,441	37,519	5,290	96,429	17,045	10,699	4,170	81,668	16,970	14,240
Trucking and warehousing	3,509	102,706	18,426	7,979	13,242	300,256	46,188	26,931	3,165	83,996	14,315	11,398	2,106	54,078	8,351	9,566
Other transportation, communication, electric, gas, and sanitary services	1,320	9,780	361	1,581	2,756	85,469	11,253	10,588	2,125	12,433	2,730	[1]699	2,064	27,590	8,619	4,674
Wholesale and retail trade	37,274	2,531,362	174,396	140,271	146,918	7,869,444	616,537	429,631	36,297	1,903,501	144,911	127,320	33,767	2,019,836	201,800	144,579
Wholesale trade	4,525	496,821	17,780	29,803	20,643	1,791,052	95,777	127,553	3,127	308,146	12,772	21,865	6,677	333,116	19,846	32,269
Retail trade	32,245	2,029,568	156,587	110,182	125,020	6,053,211	520,055	301,413	32,418	1,592,526	132,139	103,956	26,220	1,652,363	179,247	109,342
Building materials, hardware, and farm equipment	1,565	132,723	11,391	5,505	3,508	338,428	32,666	13,233	(*)	(*)	(*)	(*)	873	84,043	9,217	4,677
General merchandise stores	5,140	99,804	5,297	5,204	27,653	338,452	16,671	22,829	6,370	111,123	6,681	7,075	5,364	84,552	7,607	4,736
Food stores	6,071	474,988	23,242	16,874	16,327	1,269,655	74,068	52,024	8,031	384,697	15,506	16,965	3,435	364,979	16,702	18,757
Automotive dealers and service stations	7,517	677,671	46,006	28,131	26,548	1,962,012	137,246	67,377	5,991	617,206	50,773	25,456	4,785	529,498	42,210	31,537
Apparel and accessory stores	1,032	79,017	7,692	7,067	2,998	162,975	15,858	10,769	490	29,362	2,551	4,033	782	71,714	7,597	6,479
Furniture, home furnishings, and equipment	2,198	127,217	10,930	7,642	5,937	285,186	33,110	19,396	1,662	67,873	6,488	7,267	1,427	90,939	10,264	7,631
Eating and drinking places	3,141	152,301	26,875	13,867	19,644	641,637	119,711	35,570	3,935	177,913	29,984	15,755	4,347	289,482	74,412	16,919
Other retail trade	5,581	285,847	25,154	25,892	22,405	1,054,866	90,725	80,215	5,724	153,150	14,642	24,457	5,207	137,156	11,238	18,606
Finance, insurance, and real estate	4,479	117,776	6,320	30,726	34,698	660,041	51,700	129,495	8,825	95,868	8,389	40,972	19,346	242,667	12,347	84,197
Finance	(*)	(*)	(*)	(*)	1,846	34,049	1,431	[1]665	350	11,499	2,699	3,208	675	2,289	20	991
Insurance agents, brokers, and service	2,027	40,956	4,095	17,588	11,409	240,438	30,265	70,505	2,539	41,916	2,880	23,237	4,744	61,841	4,164	34,742
Real estate	1,991	64,023	2,110	12,977	21,443	385,554	20,004	59,655	5,936	42,453	2,810	14,527	13,927	178,537	8,163	48,464
Agents, brokers, and managers	1,659	28,225	839	8,724	16,297	169,661	5,279	51,471	5,019	30,480	1,529	10,363	11,008	104,303	2,422	41,092
Other real estate	332	35,798	1,271	4,253	5,146	215,893	14,725	8,184	917	11,973	1,281	4,164	2,919	74,234	5,741	7,372
Services	34,884	520,457	86,765	204,666	148,440	2,370,851	412,821	760,752	40,134	662,455	109,381	258,563	39,518	748,807	132,250	269,722
Hotels, rooming houses, camps, and other lodgings	825	12,340	2,265	1,755	7,164	129,512	21,338	12,968	1,867	16,290	2,247	2,065	3,392	56,848	5,951	8,124
Personal services	7,835	65,738	14,216	18,593	34,358	384,530	109,232	70,729	7,599	75,570	20,196	20,723	7,986	83,049	18,689	25,898
Laundries and dry cleaning plants	398	12,186	3,185	1,837	7,223	183,738	59,099	14,250	(*)	(*)	(*)	(*)	1,156	24,674	4,383	3,554
Beauty shops	2,467	15,619	5,397	4,019	11,760	73,027	23,141	17,334	3,032	17,574	5,693	4,851	1,753	28,557	11,236	9,135
Barber shops	3,278	15,259	1,872	8,659	6,773	54,000	18,285	20,002	3,242	16,529	2,961	9,338	3,015	17,340	2,328	10,912
Other personal services	1,692	22,674	3,762	4,078	8,602	73,765	8,707	19,143	(*)	(*)	(*)	(*)	2,062	12,478	742	2,297
Business services	2,737	42,011	9,941	8,340	17,980	225,885	42,585	48,784	4,286	45,761	4,484	17,069	4,681	35,969	4,456	12,234
Consulting services	(*)	(*)	(*)	(*)	2,484	34,717	4,326	9,756	820	11,347	71	4,626	1,199	8,388	340	4,736
Other business services	2,200	39,396	9,773	6,916	15,496	191,168	38,259	39,028	3,466	34,414	4,413	12,443	3,482	27,581	4,116	7,498
Automobile parking, repair, and services	2,514	52,858	8,514	6,219	11,150	232,967	39,885	19,267	3,103	87,016	15,779	12,095	2,600	103,926	23,010	13,647
Repair services, except automobile	3,311	23,641	4,152	7,939	15,136	205,094	30,616	50,150	3,088	36,596	8,377	8,433	3,131	54,899	12,561	11,775
Amusement and recreation services	1,952	33,163	3,938	7,784	8,354	119,941	18,625	8,149	2,146	37,945	5,452	1,991	2,660	11,751	1,426	458
Medical and health services	7,530	203,154	29,187	111,620	20,082	730,685	108,152	393,100	6,935	232,071	28,651	136,653	6,286	292,604	46,857	152,524
Offices of physicians and surgeons	2,073	109,319	13,748	66,914	8,368	455,531	60,337	265,455	2,463	126,839	14,464	82,513	3,396	172,419	25,014	97,854
Offices of dentists and dental surgeons	1,277	57,092	10,046	25,262	4,649	175,052	24,975	86,822	1,819	75,062	9,588	40,594	1,354	81,260	12,839	41,305
Other medical and health services	4,180	36,743	5,393	19,444	7,065	100,102	22,840	40,823	2,653	30,170	4,599	13,546	1,536	38,925	9,004	13,365
Legal services	2,376	50,650	5,993	28,075	7,709	135,592	12,400	71,631	2,893	49,772	5,812	29,208	1,495	31,950	4,844	15,921
Educational services	2,548	10,032	1,141	4,905	8,124	33,941	5,081	13,074	2,900	23,046	5,945	6,905	2,216	5,177	5	3,134
Engineering and architectural services	(*)	(*)	(*)	(*)	2,455	76,510	14,584	27,190	1,031	24,942	7,410	8,605	1,833	37,608	7,795	10,881
Accounting, auditing, and bookkeeping services	1,419	12,174	3,143	5,356	7,935	51,683	8,524	24,843	1,671	17,204	3,586	7,929	2,238	32,276	6,639	14,008
Other services	1,629	3,592	21	317	7,993	44,511	1,799	20,867	2,615	16,242	1,442	6,887	1,000	2,750	17	1,118

Footnotes at end of table.

Table 2.5—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

State and industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	West Virginia				Wisconsin			
All industries	59,126	1,299,308	144,536	212,176	253,698	5,422,063	480,661	830,781
Agriculture, forestry, and fisheries	15,420	63,284	8,529	3,446	126,055	1,379,671	57,106	216,448
Farms	14,675	47,219	4,052	1,933	121,612	1,343,090	53,178	208,989
Field crop farms	2,566	1,949	551	[1]76	20,259	66,916	3,695	747
Livestock farms	10,794	38,345	2,772	2,048	90,881	1,216,718	42,625	209,448
Other farms	1,315	6,925	729	[1]39	10,472	59,456	6,858	[1]1,206
Other agriculture, forestry, and fisheries	745	16,065	4,477	1,513	4,443	36,581	3,928	7,459
Mining	408	13,379	1,670	2,354	764	21,281	5,795	287
Contract construction	3,935	125,899	33,003	19,849	13,104	448,952	93,239	64,720
General contractors	904	59,339	18,400	7,336	1,769	149,813	32,461	14,129
Special trade contractors	2,667	64,432	14,603	11,351	11,335	299,139	60,778	50,591
Manufacturing	(*)	(*)	(*)	(*)	4,697	200,550	27,657	19,339
Transportation, communication, electric, gas, and sanitary services	3,712	47,572	6,176	11,979	5,910	178,560	25,371	31,107
Trucking and warehousing	2,341	45,022	6,038	11,176	5,238	145,772	18,337	25,116
Other transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	672	32,788	7,034	5,991
Wholesale and retail trade	14,221	732,601	48,507	54,178	48,256	2,360,946	161,230	206,515
Wholesale trade	518	87,216	4,698	5,870	4,612	384,710	15,705	35,575
Retail trade	13,351	639,954	43,683	48,113	43,450	1,974,373	145,472	171,423
Building materials, hardware, and farm equipment	(*)	(*)	(*)	(*)	2,170	158,763	10,226	11,653
General merchandise stores	1,566	39,250	2,180	2,567	9,020	104,193	3,758	16,042
Food stores	4,178	235,981	9,430	11,288	3,839	389,908	24,721	22,528
Automotive dealers and service stations	2,311	167,768	8,996	11,509	5,987	520,857	30,275	33,183
Apparel and accessory stores	(*)	(*)	(*)	(*)	1,138	76,452	5,518	8,889
Furniture, home furnishings, and equipment	(*)	(*)	(*)	(*)	2,953	92,866	8,855	11,617
Eating and drinking places	2,488	81,754	13,309	5,755	13,477	392,617	45,245	45,402
Other retail trade	1,965	34,537	2,829	9,156	4,866	238,717	16,874	22,109
Finance, insurance, and real estate	2,073	32,054	2,615	14,701	10,865	149,583	12,852	56,066
Finance	(*)	(*)	-	(*)	(*)	(*)	-	(*)
Insurance agents, brokers, and service	1,228	17,764	1,870	11,323	4,523	53,245	6,983	24,532
Real estate	(*)	(*)	(*)	(*)	6,019	93,553	5,869	29,614
Agents, brokers, and managers	(*)	(*)	(*)	(*)	4,716	56,412	2,494	20,548
Other real estate	(*)	(*)	(*)	(*)	1,303	37,141	3,375	9,066
Services	18,944	259,027	39,506	103,478	43,996	680,866	97,274	235,110
Hotels, rooming houses, camps, and other lodgings	(*)	(*)	(*)	(*)	4,153	45,562	3,478	[1]780
Personal services	5,904	65,290	14,426	18,944	7,960	101,824	21,239	29,107
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	1,982	23,714	3,746	4,721
Beauty shops	3,379	23,264	5,239	8,436	2,595	36,348	15,072	7,878
Barber shops	(*)	(*)		(*)	1,051	5,452	-	4,458
Other personal services	(*)	(*)	(*)	(*)	2,332	36,310	2,421	12,050
Business services	(*)	(*)	(*)	(*)	6,298	59,975	12,059	21,293
Consulting services	(*)	(*)	(*)	(*)	1,578	13,613	1,295	9,393
Other business services	(*)	(*)	(*)	(*)	4,720	46,362	10,764	11,900
Automobile parking, repair, and services	(*)	(*)	(*)	(*)	2,697	100,100	10,642	9,755
Repair services, except automobile	(*)	(*)	(*)	(*)	5,218	65,220	8,000	16,896
Amusement and recreation services	(*)	(*)	(*)	(*)	2,033	17,275	1,491	364
Medical and health services	4,825	105,809	11,299	58,948	5,960	200,049	25,650	112,906
Offices of physicians and surgeons	1,622	54,007	5,457	35,549	1,936	100,911	11,365	65,652
Offices of dentists and dental surgeons	309	13,862	1,306	8,256	2,007	71,527	9,549	36,672
Other medical and health services	2,894	37,940	4,536	15,143	2,017	27,611	4,736	10,582
Legal services	801	13,579	1,214	8,785	1,652	54,725	10,443	29,136
Educational services	(*)	(*)	(*)	(*)	2,294	5,600	-	2,355
Engineering and architectural services	(*)	(*)	(*)	(*)	629	12,660	1,385	4,031
Accounting, auditing, and bookkeeping services	1,073	10,647	2,070	5,846	1,962	10,172	2,063	5,989
Other services	(*)	(*)	-	(*)	3,140	7,704	824	4,058

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

NOTE: "Contractors not allocable," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of high sampling variability; however, the data are included in the appropriate totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 2.6—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES

[Money amounts in thousands of dollars]

State and industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	14 States and District of Columbia, total				Alaska				Delaware				District of Columbia			
All industries	573,370	13,648,856	1,339,653	1,810,292	14,840	367,212	49,900	44,133	17,906	539,430	66,266	78,060	17,322	327,777	42,323	80,814
Agriculture, forestry, and fisheries	243,883	3,774,582	202,107	501,259	5,262	32,869	5,264	7,404	5,457	74,344	5,073	15,277	409	3,584	1,572	[1]1,630
Farms	228,781	3,592,080	178,017	456,490	(*)	(*)	(*)	(*)	5,417	70,010	3,937	14,369	399	3,579	1,566	[1]1,558
Contract construction	36,501	1,162,599	247,219	157,410	636	53,430	12,428	3,689	898	58,937	14,194	8,463	(*)	(*)	(*)	(*)
Manufacturing	11,466	350,829	79,832	25,885	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	20,100	420,162	73,226	48,177	1,004	31,956	6,444	254	(*)	(*)	(*)	(*)	4,262	12,793	37	3,323
Wholesale and retail trade	102,032	5,631,372	435,629	329,824	2,391	151,891	10,853	11,557	4,163	286,708	22,468	21,838	1,322	136,143	17,446	8,374
Wholesale trade	12,365	876,660	38,247	62,515	(*)	(*)	(*)	(*)	455	44,783	4,133	3,223	(*)	(*)	(*)	(*)
Retail trade	88,550	4,733,533	396,519	265,097	2,023	121,323	8,741	8,424	3,606	236,146	17,798	18,028	1,250	133,909	17,404	8,205
Food stores	9,552	875,510	48,490	36,089	238	44,828	1,881	2,944	968	57,372	1,783	4,094	(*)	(*)	(*)	(*)
Automotive dealers and gasoline stations	16,675	1,671,607	109,297	70,792	(*)	(*)	(*)	(*)	540	77,779	5,301	4,287	(*)	(*)	(*)	(*)
Eating and drinking places	15,121	618,208	117,106	38,662	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	486	36,104	8,205	921
Other retail trade	47,202	1,568,208	121,626	119,554	1,540	48,123	3,994	2,473	2,094	100,876	10,655	9,715	347	48,476	3,955	4,439
Wholesale and retail trade not allocable	1,117	21,179	863	2,212	-	-	-	-	(*)	(*)	(*)	(*)	-	-	-	-
Finance, insurance, and real estate	25,742	340,970	12,910	103,354	688	20,040	178	5,134	344	3,644	397	1,937	1,452	10,506	250	5,859
Services	128,731	1,882,334	272,880	648,234	4,762	69,664	12,162	15,685	6,787	90,016	16,391	30,754	9,241	156,602	22,662	64,708
Personal services	27,383	258,387	54,977	79,131	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,071	11,850	1,715	2,549
Medical and health services	21,203	619,038	71,758	336,728	156	15,962	2,497	8,217	1,338	39,919	5,492	19,657	3,663	72,466	7,458	38,525
Offices of physicians and surgeons	6,665	323,827	37,688	195,477	(*)	(*)	(*)	(*)	447	23,764	2,978	13,718	929	34,838	3,481	20,162
Other medical and health services	14,538	295,211	34,070	141,251	(*)	(*)	(*)	(*)	891	16,155	2,514	5,939	2,734	37,628	3,977	18,363
Legal services	6,232	113,498	12,075	61,864	(*)	(*)	(*)	(*)	1,060	7,355	1,501	2,275	259	13,148	2,754	7,109
Other services	73,913	891,411	134,070	170,511	3,942	43,748	9,137	3,223	3,816	29,465	5,877	4,795	3,248	59,138	10,735	16,525
Nature of business not allocable	1,109	3,290	933	1,123	-	-	-	-	-	-	-	-	(*)	(*)	-	(*)
	Hawaii				Idaho				Montana				Nevada			
All industries	27,446	608,525	71,485	135,603	61,339	1,365,082	136,364	143,340	57,175	1,347,814	128,778	160,206	21,666	656,537	97,568	87,032
Agriculture, forestry, and fisheries	6,574	74,700	7,775	12,838	29,008	460,532	33,515	40,948	28,377	528,204	32,317	73,499	3,724	64,329	7,233	6,996
Farms	5,482	67,012	5,606	10,070	26,838	429,946	29,398	35,349	27,830	520,508	32,188	71,897	2,668	43,156	3,099	2,057
Contract construction	2,164	91,713	19,566	15,634	3,525	114,261	20,016	15,070	3,661	100,152	23,491	12,668	2,803	85,488	20,337	8,212
Manufacturing	914	33,077	6,712	5,095	1,928	89,846	22,067	7,046	1,952	22,732	4,608	1,720	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	800	11,629	294	2,128	2,754	78,704	11,732	11,602	1,664	50,663	9,476	3,694	(*)	(*)	(*)	(*)
Wholesale and retail trade	5,287	205,364	15,163	22,026	7,924	479,194	31,411	27,899	10,696	482,756	40,139	24,024	3,880	299,996	33,841	16,764
Wholesale trade	1,735	28,362	806	6,177	1,542	113,974	4,781	9,243	860	75,632	3,455	3,651	195	34,304	1,033	3,954
Retail trade	3,488	176,718	14,357	16,038	5,973	363,210	26,630	18,062	9,835	406,062	36,613	20,289	3,684	264,653	32,662	12,774
Food stores	348	35,611	1,080	2,456	506	67,842	4,214	2,789	1,312	92,646	3,885	4,351	(*)	(*)	(*)	(*)
Automotive dealers and gasoline stations	441	66,156	4,368	5,667	1,364	130,499	6,129	4,658	2,026	142,927	8,571	6,183	630	84,256	6,196	5,487
Eating and drinking places	(*)	(*)	(*)	(*)	1,176	47,512	8,190	3,868	1,304	77,555	18,703	4,475	(*)	(*)	(*)	(*)
Other retail trade	2,331	44,867	2,288	5,665	2,927	117,357	8,097	6,747	5,193	92,934	5,454	5,280	2,215	110,802	14,844	5,527
Wholesale and retail trade not allocable	(*)	(*)	-	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	3,775	39,222	1,091	18,543	520	6,947	187	3,098	2,276	44,452	2,457	10,281	1,090	24,536	322	1,020
Services	7,841	150,624	19,961	59,091	15,097	135,190	17,436	37,396	8,521	118,358	16,278	35,217	7,825	154,990	31,145	50,223
Personal services	1,696	5,840	933	2,375	4,035	29,476	3,537	9,570	2,613	20,795	4,352	6,792	(*)	(*)	(*)	(*)
Medical and health services	816	49,569	7,104	25,004	1,126	21,369	2,701	11,974	1,013	32,968	3,532	17,922	832	41,626	6,628	20,390
Offices of physicians and surgeons	317	26,126	4,314	13,644	(*)	(*)	(*)	(*)	275	19,080	2,516	10,976	253	20,310	3,411	12,055
Other medical and health services	499	23,443	2,790	11,360	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	579	21,316	3,217	8,335
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	564	6,713	761	3,618
Other services	5,109	89,122	11,493	27,914	9,009	76,643	10,553	12,052	4,759	60,767	7,886	8,734	5,640	97,377	19,807	22,893
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	-	(*)	(*)	(*)	(*)	-	(*)

Footnotes at end of table.

Table 2.6—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

State and industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	New Hampshire				New Mexico				North Dakota				Rhode Island			
All industries	28,572	865,106	87,109	113,692	46,165	1,329,156	147,472	97,765	74,452	1,412,095	80,025	256,879	25,270	703,862	64,971	141,393
Agriculture, forestry, and fisheries	3,870	40,503	4,628	7,651	11,654	232,591	10,914	7,794	57,406	862,558	34,455	182,070	2,115	34,283	3,265	6,481
Farms	2,495	25,079	2,399	689	11,000	223,247	10,416	5,416	57,037	851,234	33,346	180,793	553	11,211	772	994
Contract construction	5,704	114,357	21,672	23,318	2,531	108,006	22,470	5,613	2,031	37,238	6,308	9,288	2,030	60,419	9,200	13,813
Manufacturing	(*)	(*)	(*)	(*)	710	25,817	7,804	[1]63	(*)	(*)	(*)	(*)	998	52,080	5,393	3,073
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	1,410	42,438	9,763	3,956	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	8,251	526,863	37,002	33,422	14,019	711,051	65,899	30,595	6,659	384,427	23,839	21,055	8,153	351,847	20,715	33,481
Wholesale trade	477	32,556	682	2,854	1,477	102,829	6,472	7,190	833	84,507	956	1,319	758	43,902	4,841	5,060
Retail trade	7,774	494,307	36,320	30,568	12,542	608,222	59,427	23,405	5,462	295,657	22,803	19,521	7,278	301,210	15,845	27,524
Food stores	1,186	150,808	6,101	7,682	1,340	76,778	5,513	[1]1,074	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and gasoline stations	1,568	159,075	11,433	5,907	2,449	248,335	14,002	8,008	934	77,561	6,501	1,863	849	106,532	5,749	5,244
Eating and drinking places	625	13,246	2,141	1,134	1,994	112,566	27,302	3,431	1,565	59,896	7,298	7,645	1,619	32,344	2,729	3,848
Other retail trade	4,395	171,178	16,645	15,845	6,759	170,543	12,610	13,040	2,693	124,038	7,954	8,920	4,075	123,316	5,820	16,051
Wholesale and retail trade not allocable	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	1,692	33,681	1,195	4,640	1,757	20,906	941	4,014	1,631	10,657	288	7,108	1,599	26,753	836	6,763
Services	8,047	112,186	12,387	44,011	13,049	154,010	22,129	48,538	5,214	86,640	11,110	34,404	9,668	166,129	25,051	72,826
Personal services	1,094	16,351	2,894	5,119	2,352	17,806	4,453	3,187	(*)	(*)	(*)	(*)	3,185	40,824	8,097	11,763
Medical and health services	2,596	46,219	3,455	26,632	1,939	52,402	5,807	30,307	748	30,599	2,688	18,228	1,450	60,740	6,908	38,639
Offices of physicians and surgeons	511	19,536	1,800	12,776	602	34,627	4,416	19,099	163	9,251	897	6,192	969	42,471	4,143	28,460
Other medical and health services	2,085	26,683	1,655	13,856	1,337	17,775	1,391	11,208	585	21,348	1,791	12,036	481	18,269	2,765	10,179
Legal services	767	11,935	428	6,703	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	790	18,897	1,556	12,079
Other services	3,590	37,681	5,610	5,557	8,261	77,519	11,430	11,051	2,824	34,351	2,540	9,883	4,243	45,668	8,490	10,345
Nature of business not allocable	(*)	-	-	(*)	-	-	-	-	-	-	-	-	-	-	-	-
	South Dakota				Utah				Vermont				Wyoming			
All industries	85,776	1,827,084	107,413	198,175	50,879	1,098,939	123,370	115,524	22,171	631,735	60,862	82,475	22,391	568,502	75,747	75,201
Agriculture, forestry, and fisheries	57,985	916,158	24,144	113,213	17,090	204,642	15,255	5,068	5,668	105,444	8,232	8,955	9,284	139,841	8,465	14,695
Farms	57,097	890,422	22,519	108,007	16,766	202,947	15,136	4,944	5,507	104,172	8,148	9,449	8,810	139,008	8,465	14,206
Contract construction	3,324	62,090	15,881	11,717	3,055	147,832	30,408	16,635	1,955	44,895	8,883	7,868	1,998	78,667	22,190	5,362
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	2,208	42,211	5,361	3,287	1,076	25,450	5,330	1,637	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	11,729	643,684	39,082	25,360	10,734	492,494	36,810	26,294	4,135	307,414	24,706	12,950	2,689	171,540	16,255	14,185
Wholesale trade	964	151,472	3,829	6,303	1,803	93,213	3,553	7,857	134	17,640	713	846	692	20,684	839	1,536
Retail trade	10,765	492,212	35,253	19,057	8,931	399,281	33,257	18,437	3,942	289,767	23,993	12,116	1,997	150,856	15,416	12,649
Food stores	721	48,567	4,062	1,071	416	71,779	5,185	825	1,001	84,013	5,545	4,415	(*)	(*)	(*)	(*)
Automotive dealers and gasoline stations	2,776	208,478	12,365	5,251	1,777	188,229	13,250	8,961	628	82,125	6,483	2,706	295	42,774	3,198	3,352
Eating and drinking places	2,085	68,484	8,639	3,811	1,686	49,774	9,177	3,294	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	5,183	166,683	10,187	8,924	5,052	89,499	5,645	5,357	1,512	94,828	6,954	5,170	886	64,688	6,524	6,401
Wholesale and retail trade not allocable	-	-	-	-	-	-	-	-	(*)	(*)	-	(*)	-	-	-	-
Finance, insurance, and real estate	3,015	36,168	936	11,354	3,690	32,364	2,995	12,294	1,148	24,180	500	8,469	(*)	(*)	(*)	(*)
Services	5,853	106,843	15,628	30,509	13,972	188,208	29,478	56,108	6,843	101,469	8,158	37,495	6,011	91,405	12,904	31,269
Personal services	(*)	(*)	(*)	(*)	3,229	23,540	7,417	7,094	1,468	19,250	1,880	7,397	(*)	(*)	(*)	(*)
Medical and health services	866	42,242	4,906	24,090	2,161	58,331	7,102	26,060	1,996	36,168	2,733	21,375	503	18,458	2,747	9,708
Offices of physicians and surgeons	358	18,930	1,351	12,996	456	19,509	1,677	13,371	977	20,131	1,503	12,072	(*)	(*)	(*)	(*)
Other medical and health services	508	23,312	3,555	11,094	1,705	38,822	5,425	12,689	1,019	16,037	1,230	9,303	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	391	15,577	1,590	7,938	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	3,569	49,607	6,373	2,574	8,191	90,760	13,369	15,016	3,195	42,384	3,190	6,194	4,517	57,181	7,580	13,755
Nature of business not allocable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Net loss exceeds net profit.

NOTE: "Other agriculture, forestry, and fisheries" and "Mining" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

SELECTED STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.7—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES

[Money amounts in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Total of standard metropolitan areas				Total of nonmetropolitan areas				Albany-Schenectady-Troy, New York			
All industries	2,816,317	79,696,756	9,935,876	13,929,890	6,607,840	154,340,259	15,285,616	19,848,370	20,940	579,724	64,576	110,229
Agriculture, forestry, and fisheries	339,559	3,607,685	497,628	72,439	2,929,224	36,534,843	2,358,960	3,966,394	2,166	27,233	2,436	5,313
Farms	279,509	2,740,562	326,952	[1]148,435	2,820,372	34,808,720	2,119,838	3,690,662	1,560	21,479	1,846	4,053
Contract construction	240,101	8,145,621	1,730,258	1,245,184	480,009	13,316,205	2,719,387	1,977,259	3,070	54,227	11,152	13,842
Special trade contractors	182,448	4,689,267	1,087,213	920,654	376,888	7,487,970	1,631,339	1,432,398	2,375	27,732	4,543	11,160
Other contractors	57,653	3,456,354	643,045	324,530	103,121	5,828,235	1,088,048	544,861	(*)	(*)	(*)	(*)
Manufacturing	70,057	2,938,537	683,488	406,635	101,935	3,944,653	842,957	399,356	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	95,063	1,976,281	351,057	335,662	188,712	4,174,986	645,514	580,831	(*)	(*)	(*)	(*)
Wholesale and retail trade	697,395	38,872,225	3,296,135	3,177,949	1,256,472	71,242,763	5,170,613	4,499,214	6,454	303,900	24,896	23,907
Wholesale trade	126,371	8,338,855	435,664	974,462	140,257	12,596,755	597,070	813,609	(*)	(*)	(*)	(*)
Retail trade	560,171	30,239,600	2,845,217	2,163,289	1,099,739	58,268,797	4,551,863	3,651,073	6,083	280,127	24,048	21,195
General merchandise stores	122,924	1,341,519	76,572	131,948	231,627	3,313,658	164,122	269,067	60	6,695	71	475
Food stores	69,242	5,582,101	357,920	312,780	161,218	12,281,616	638,886	534,285	287	30,140	1,008	1,102
Gasoline service stations	64,183	6,935,978	600,547	332,409	148,357	12,087,416	817,852	603,572	538	54,716	4,264	1,969
Eating and drinking places	106,352	4,603,475	800,241	429,571	182,499	6,815,772	1,180,725	581,299	2,623	64,350	7,266	5,290
Other retail trade	197,470	11,776,527	1,009,937	956,581	376,038	23,770,335	1,750,278	1,662,850	2,575	124,226	11,439	12,359
Finance, insurance, and real estate	247,724	3,967,502	231,456	1,257,405	265,803	4,007,916	277,263	1,304,855	1,019	24,348	2,382	5,088
Insurance agents, brokers, and service	75,392	1,212,576	103,610	526,601	99,602	1,580,487	142,463	661,332	(*)	(*)	(*)	(*)
Real estate	153,889	2,304,790	112,575	653,532	152,162	2,189,536	119,849	594,119	(*)	(*)	-	(*)
Services	1,098,308	19,660,975	3,110,793	7,499,591	1,322,105	19,938,218	3,116,134	7,099,043	6,950	139,521	19,361	57,649
Personal services	203,506	2,538,290	618,313	612,640	339,197	3,310,296	697,949	916,544	(*)	(*)	(*)	(*)
Beauty and barber shops	108,341	1,106,882	350,156	342,105	215,226	1,498,401	369,030	561,201	(*)	(*)	-	(*)
Other personal services	95,165	1,431,408	268,157	270,535	123,971	1,811,895	328,919	355,343	(*)	(*)	(*)	(*)
Business services	170,615	2,183,655	372,232	604,247	133,422	1,396,963	234,800	378,466	(*)	(*)	(*)	(*)
Repair and automobile services	118,764	2,299,812	386,392	444,411	217,509	3,380,988	507,361	592,493	1,117	23,616	5,075	7,350
Medical services	202,124	7,359,211	952,472	4,009,786	203,410	7,046,093	989,927	3,840,672	996	42,166	6,048	24,078
Offices of physicians and surgeons	87,892	4,297,171	471,461	2,581,863	74,070	3,858,343	473,843	2,372,253	789	29,501	3,171	18,925
Offices of dentists and dental surgeons	44,424	2,002,398	287,593	989,488	44,593	1,822,924	250,751	932,144	(*)	(*)	(*)	(*)
Legal services	72,583	1,737,582	218,817	900,443	57,018	1,185,725	150,525	653,965	710	19,931	3,462	10,528
Accounting, auditing, and bookkeeping services	69,027	682,904	121,364	328,714	56,796	486,901	109,080	217,434	(*)	(*)	(*)	(*)
	Allentown-Bethlehem-Easton, Pennsylvania-New Jersey				Anaheim-Santa Ana-Garden Grove, California				Atlanta, Georgia			
All industries	12,608	423,059	42,553	68,209	61,929	1,711,050	230,744	245,008	36,883	1,135,000	154,627	192,007
Agriculture, forestry, and fisheries	1,497	21,842	1,362	[1]1,079	6,226	60,527	10,862	[1]1,104	4,288	34,980	6,933	[1]519
Farms	1,495	21,839	1,362	[1]1,074	4,049	20,030	3,643	[1]11,794	3,950	20,558	2,127	[1]3,788
Contract construction	1,869	40,737	4,219	7,176	4,823	182,158	44,197	28,885	2,590	141,306	35,411	15,463
Special trade contractors	1,855	29,019	2,551	6,574	2,759	80,425	23,726	15,881	1,799	90,178	24,670	13,375
Other contractors	14	11,718	1,668	602	2,064	101,733	20,471	13,004	791	51,128	10,741	2,088
Manufacturing	376	30,383	11,356	4,459	2,535	78,889	16,922	3,071	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	1,926	67,469	15,610	5,020	1,685	37,944	2,557	8,013
Wholesale and retail trade	4,010	246,625	18,325	21,100	13,589	809,564	76,125	48,699	11,091	530,839	43,708	44,588
Wholesale trade	(*)	(*)	(*)	(*)	2,804	104,802	5,435	8,842	2,056	146,107	8,797	22,621
Retail trade	3,501	213,682	16,461	19,541	10,652	693,597	70,377	39,181	9,035	384,732	34,911	21,967
General merchandise stores	(*)	(*)	(*)	(*)	1,635	28,243	1,269	[1]106	3,355	10,560	416	1,324
Food stores	94	33,140	1,932	1,016	510	69,792	6,250	4,309	1,229	52,580	2,792	2,072
Gasoline service stations	(*)	(*)	(*)	(*)	848	121,841	11,131	4,877	822	110,865	9,014	4,693
Eating and drinking places	(*)	(*)	(*)	(*)	3,357	115,007	19,129	6,454	374	41,474	8,347	507
Other retail trade	2,031	110,188	6,833	11,369	4,302	358,714	32,598	23,647	3,255	169,253	14,342	13,371
Finance, insurance, and real estate	1,358	12,564	509	3,810	7,504	95,135	3,479	33,873	1,887	111,602	12,908	19,677
Insurance agents, brokers, and service	(*)	(*)	-	(*)	2,584	21,072	1,146	11,411	(*)	(*)	(*)	(*)
Real estate	(*)	(*)	(*)	(*)	4,690	72,580	2,317	21,756	1,222	89,804	10,659	12,085
Services	3,177	67,704	6,563	32,009	24,821	412,376	62,524	126,474	14,882	259,171	49,015	103,478
Personal services	(*)	(*)	(*)	(*)	2,976	36,980	10,232	4,233	2,393	29,304	8,574	7,321
Beauty and barber shops	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	1,378	21,040	7,897	5,440
Other personal services	(*)	(*)	(*)	(*)	2,353	23,566	3,383	2,062	(*)	(*)	(*)	(*)
Business services	(*)	(*)	(*)	(*)	4,144	43,743	4,947	16,069	3,808	44,413	6,319	16,505
Repair and automobile services	(*)	(*)	(*)	(*)	4,022	54,175	6,368	6,430	(*)	(*)	(*)	(*)
Medical services	684	31,330	3,063	19,651	4,221	154,987	24,652	72,625	2,197	89,514	13,709	50,173
Offices of physicians and surgeons	(*)	(*)	(*)	(*)	1,539	91,900	11,090	51,430	911	51,167	6,474	30,887
Offices of dentists and dental surgeons	(*)	(*)	(*)	(*)	849	38,224	7,024	15,049	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	1,014	32,731	3,532	13,762	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	1,709	16,949	2,360	6,043	1,081	7,325	969	4,178

Footnotes at end of table.

SELECTED STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.7—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Baltimore, Maryland				Boston, Massachusetts				Chicago, Illinois			
All industries	55,425	1,504,551	160,663	286,151	72,420	1,974,321	221,795	460,995	177,529	5,851,625	725,054	1,023,378
Agriculture, forestry, and fisheries	7,877	92,042	9,792	6,636	1,830	38,607	6,246	4,174	19,331	295,617	30,397	24,729
Farms	6,613	69,364	6,597	1,724	931	17,035	3,293	[1]2,995	16,563	229,729	15,190	4,860
Contract construction	6,613	117,460	24,810	23,832	6,963	214,722	46,867	40,285	14,199	561,346	145,940	80,485
Special trade contractors	4,493	71,616	17,944	17,250	5,532	131,285	31,568	31,448	11,776	356,764	97,240	61,969
Other contractors	2,120	45,844	6,866	6,582	1,431	83,437	15,299	8,837	2,423	204,582	48,700	18,516
Manufacturing	1,100	85,603	13,289	9,459	2,340	67,646	12,588	9,974	4,054	213,437	49,251	35,356
Transportation, communication, electric, gas, and sanitary services	5,526	70,358	13,472	13,773	1,961	44,490	4,199	1,357	4,363	88,732	17,190	16,826
Wholesale and retail trade	13,125	799,509	58,839	64,333	16,694	930,392	73,239	94,751	48,590	3,083,257	261,532	247,065
Wholesale trade	957	127,469	6,666	9,289	3,878	251,672	14,300	40,934	10,333	782,975	40,249	92,961
Retail trade	12,168	672,040	52,173	55,044	11,974	666,570	58,500	50,822	38,148	2,293,194	221,257	153,735
General merchandise stores	2,646	36,486	1,293	4,757	(*)	(*)	(*)	(*)	6,643	101,331	14,415	6,881
Food stores	2,508	192,368	11,537	12,479	2,753	144,975	9,088	5,541	4,417	445,138	40,570	22,687
Gasoline service stations	928	168,475	15,172	7,773	1,022	164,582	12,492	10,376	3,457	434,322	30,139	20,566
Eating and drinking places	2,991	109,210	11,263	13,865	1,922	65,811	8,360	5,467	9,906	395,808	53,834	31,282
Other retail trade	3,095	165,501	12,908	16,170	5,481	282,706	27,322	29,225	13,725	916,595	82,299	72,319
Finance, insurance, and real estate	3,008	28,915	2,278	15,727	5,712	106,802	5,066	32,616	11,783	249,745	16,691	81,875
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	1,713	20,712	3,351	10,096	4,851	107,770	9,786	42,101
Real estate	2,275	14,966	998	7,906	2,873	67,651	1,464	17,779	6,496	129,915	6,153	34,368
Services	18,175	310,659	38,183	152,389	36,081	567,572	73,458	276,549	73,401	1,338,729	203,018	546,585
Personal services	3,152	54,115	9,747	15,867	6,177	84,730	13,167	24,154	15,521	223,648	57,260	47,108
Beauty and barber shops	(*)	(*)	(*)	(*)	3,076	20,056	3,365	8,912	9,129	97,350	36,531	23,869
Other personal services	1,541	36,971	6,226	7,744	3,101	64,674	9,802	15,242	6,392	126,298	20,729	23,239
Business services	1,280	11,233	843	6,067	5,003	50,141	7,650	20,416	10,679	146,882	26,036	51,471
Repair and automobile services	3,131	29,854	3,271	6,425	3,801	37,837	2,459	13,243	4,685	119,547	24,792	22,017
Medical services	4,430	149,295	15,358	95,600	7,467	238,926	31,359	143,512	14,011	466,880	46,749	271,085
Offices of physicians and surgeons	2,896	101,676	8,747	70,533	3,513	139,448	12,280	94,848	5,976	276,068	24,932	170,294
Offices of dentists and dental surgeons	661	37,671	5,526	18,531	1,539	60,844	7,483	34,011	3,306	139,838	17,877	73,327
Legal services	1,987	32,759	3,144	20,519	3,707	81,660	8,909	43,760	5,790	160,150	19,872	85,514
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	2,055	12,537	543	8,690	4,287	40,637	5,225	19,880
	Cincinnati, Ohio-Indiana-Kentucky				Cleveland, Ohio				Columbus, Ohio			
All industries	47,481	1,203,389	151,282	224,751	61,420	1,318,917	146,748	315,704	36,058	744,461	76,572	144,709
Agriculture, forestry, and fisheries	13,193	69,941	7,077	9,015	5,256	36,384	7,770	99	6,881	69,947	6,414	5,977
Farms	12,605	60,769	5,406	6,217	4,454	19,708	4,806	[1]3,460	6,138	60,313	4,656	2,550
Contract construction	4,372	202,220	43,016	34,034	7,397	150,073	32,330	34,859	4,617	87,851	8,875	17,944
Special trade contractors	3,465	116,423	28,144	23,790	5,143	109,356	24,651	29,645	1,775	32,874	6,058	7,445
Other contractors	907	85,797	14,872	10,244	2,254	40,717	7,679	5,214	2,842	54,977	2,817	10,499
Manufacturing	383	39,373	6,091	7,710	1,504	32,797	4,884	6,824	92	10,443	2,058	1,536
Transportation, communication, electric, gas, and sanitary services	1,442	24,831	3,796	3,182	2,011	36,105	1,878	8,070	1,674	15,387	2,611	5,217
Wholesale and retail trade	11,424	601,579	53,074	63,149	15,635	604,630	42,458	73,122	6,955	349,361	28,230	30,388
Wholesale trade	2,144	70,474	2,771	19,797	2,026	84,383	2,389	25,304	892	77,867	5,079	10,804
Retail trade	8,718	515,243	49,417	41,032	12,292	492,284	38,670	41,261	5,542	269,083	23,049	20,173
General merchandise stores	2,390	31,686	2,036	2,512	4,082	29,023	757	1,868	(*)	(*)	(*)	(*)
Food stores	1,813	133,836	14,240	6,258	1,292	110,466	6,204	6,340	393	61,315	2,237	2,858
Gasoline service stations	1,060	112,320	8,575	5,837	1,243	154,846	12,091	9,640	993	72,625	6,699	4,661
Eating and drinking places	1,663	87,334	13,526	12,156	1,133	67,473	10,139	8,135	485	33,222	6,626	3,437
Other retail trade	1,792	150,067	11,040	14,269	4,542	130,476	9,479	15,278	1,844	94,467	6,797	8,271
Finance, insurance, and real estate	3,559	53,613	2,343	21,622	7,332	82,556	2,584	41,514	2,772	50,582	3,202	18,049
Insurance agents, brokers, and service	1,865	25,349	1,706	12,999	2,119	30,015	923	18,239	1,500	34,446	2,555	10,429
Real estate	1,620	23,380	608	9,098	5,093	50,776	1,661	22,356	1,225	15,058	638	6,749
Services	12,663	199,136	35,161	85,389	21,652	366,562	54,302	150,493	12,784	159,744	25,053	66,172
Personal services	2,716	39,512	9,289	10,408	3,458	45,726	11,731	11,167	2,489	19,614	3,659	9,827
Beauty and barber shops	1,798	15,488	4,521	6,310	(*)	(*)	(*)	(*)	1,492	9,405	1,303	4,621
Other personal services	918	24,024	4,768	4,098	2,285	28,678	5,422	6,766	(*)	(*)	(*)	(*)
Business services	2,200	20,958	7,396	4,891	3,341	41,804	10,133	5,590	2,119	23,552	3,999	5,697
Repair and automobile services	1,152	10,663	1,734	1,328	2,788	36,098	5,222	9,546	(*)	(*)	(*)	(*)
Medical services	2,552	84,650	11,100	50,339	4,613	149,078	15,250	86,826	1,645	48,052	6,321	26,492
Offices of physicians and surgeons	1,037	48,338	4,601	32,705	2,011	88,034	7,110	57,524	(*)	(*)	(*)	(*)
Offices of dentists and dental surgeons	804	21,161	2,693	11,304	1,525	43,215	3,695	23,529	(*)	(*)	(*)	(*)
Legal services	1,136	20,607	1,148	14,326	1,321	27,277	2,881	15,273	1,320	19,483	1,671	12,646
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	1,517	14,984	2,898	5,863	(*)	(*)	(*)	(*)

Footnotes at end of table.

SELECTED STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.7—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Dallas, Texas				Dayton, Ohio				Denver, Colorado			
All industries	81,442	2,253,408	297,722	237,360	30,817	639,113	66,451	136,778	52,557	1,212,775	157,941	193,335
Agriculture, forestry, and fisheries	15,423	123,277	21,020	[1]20,939	11,223	101,907	9,787	16,962	5,757	69,562	5,852	3,632
Farms	14,907	105,626	13,477	[1]26,580	10,898	91,967	5,720	13,850	4,834	58,699	3,952	1,967
Contract construction	9,081	341,129	79,559	37,602	1,625	68,179	9,426	10,623	5,228	143,882	24,417	26,513
Special trade contractors	7,749	173,623	44,658	28,932	1,117	42,116	6,132	7,562	4,149	87,808	18,187	21,118
Other contractors	1,332	167,506	34,901	8,670	(*)	(*)	(*)	(*)	1,079	56,074	6,230	5,395
Manufacturing	606	47,591	11,929	4,838	(*)	(*)	(*)	(*)	542	45,504	7,784	2,550
Transportation, communication, electric, gas, and sanitary services	1,677	42,789	5,392	1,836	(*)	(*)	(*)	(*)	1,178	29,361	3,594	253
Wholesale and retail trade	20,615	1,059,776	87,519	78,945	5,509	290,051	27,993	27,383	13,938	469,117	43,118	30,366
Wholesale trade	3,728	255,046	11,744	27,858	474	27,729	2,109	5,241	1,646	90,349	5,195	10,911
Retail trade	16,834	804,726	75,775	51,092	4,764	255,211	25,341	21,491	11,824	369,991	36,826	18,817
General merchandise stores	3,558	41,475	1,699	4,501	(*)	(*)	(*)	(*)	3,983	13,837	380	[1]332
Food stores	1,785	110,595	6,898	5,624	324	58,767	3,518	1,846	(*)	(*)	(*)	(*)
Gasoline service stations	2,696	179,306	15,107	6,837	842	91,882	10,578	5,777	593	91,402	8,593	4,442
Eating and drinking places	2,165	110,951	19,500	8,584	(*)	(*)	(*)	(*)	1,279	67,703	13,241	6,695
Other retail trade	6,630	362,399	32,571	25,546	1,161	63,351	6,466	5,362	5,324	176,131	13,221	6,480
Finance, insurance, and real estate	8,690	159,330	11,472	19,987	1,941	27,197	1,066	13,906	6,889	75,203	4,111	25,040
Insurance agents, brokers, and service	2,600	41,293	5,704	4,741	(*)	(*)	(*)	(*)	2,570	23,750	1,974	8,886
Real estate	5,410	112,578	5,464	17,049	(*)	(*)	(*)	(*)	3,495	38,104	1,737	15,165
Services	23,646	411,716	78,878	135,716	8,985	133,295	16,204	63,235	18,235	338,127	67,131	106,388
Personal services	4,861	66,526	22,504	11,838	2,045	19,459	2,735	6,544	2,676	24,678	6,404	4,034
Beauty and barber shops	2,399	19,941	7,778	4,280	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	2,462	46,585	14,726	7,558	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	3,206	45,944	9,955	10,717	(*)	(*)	(*)	(*)	2,774	45,920	11,525	5,165
Repair and automobile services	3,441	64,862	10,635	11,678	1,336	27,378	3,290	6,462	2,100	74,253	14,474	9,801
Medical services	3,094	106,093	16,654	57,546	1,121	54,064	7,201	31,062	2,605	98,180	13,664	56,271
Offices of physicians and surgeons	1,423	58,905	8,003	35,625	(*)	(*)	(*)	(*)	892	51,666	6,702	31,937
Offices of dentists and dental surgeons	757	29,000	4,772	13,575	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	1,843	35,321	2,792	18,557	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	1,149	10,834	1,812	6,603	1,634	4,297	458	2,500
	Detroit, Michigan				Fort Worth, Texas				Houston, Texas			
All industries	96,686	3,208,450	440,241	584,803	31,476	836,554	106,102	92,668	80,561	2,298,378	321,157	230,328
Agriculture, forestry, and fisheries	7,922	56,656	12,295	4,315	6,905	33,729	4,352	[1]10,159	16,427	84,966	13,128	[1]26,943
Farms	6,035	14,807	3,097	[1]6,702	6,096	22,546	3,031	[1]12,838	15,284	70,819	11,151	[1]29,740
Contract construction	9,798	390,696	98,600	62,443	2,791	133,563	31,435	14,823	8,622	309,411	71,555	38,183
Special trade contractors	7,148	231,562	57,983	44,216	2,090	82,480	18,832	11,978	5,878	173,812	49,041	29,219
Other contractors	2,650	159,134	40,617	18,227	701	51,083	12,603	2,845	2,744	135,599	22,514	8,964
Manufacturing	2,716	119,224	28,617	23,831	344	15,381	3,075	2,442	2,543	93,577	18,215	8,106
Transportation, communication, electric, gas, and sanitary services	3,594	90,539	26,552	12,011	(*)	(*)	(*)	(*)	2,380	71,844	16,935	6,753
Wholesale and retail trade	27,049	1,648,717	137,106	144,265	8,969	382,060	25,669	18,672	17,664	1,005,579	91,846	49,206
Wholesale trade	3,579	291,613	18,206	42,320	2,019	85,510	3,321	10,030	1,779	219,485	10,717	18,438
Retail trade	22,325	1,327,472	116,946	96,562	6,897	289,657	22,348	8,420	15,657	779,763	80,816	30,856
General merchandise stores	5,138	67,474	1,208	12,275	2,697	21,572	229	1,090	3,841	26,963	1,826	1,693
Food stores	4,130	300,772	13,863	14,671	216	24,018	1,566	707	1,103	150,476	10,503	4,520
Gasoline service stations	2,180	291,900	23,725	12,568	605	72,930	7,234	718	2,669	170,807	14,946	5,630
Eating and drinking places	3,906	225,533	41,528	25,772	(*)	(*)	(*)	(*)	2,445	108,755	20,662	6,555
Other retail trade	6,971	441,793	36,622	31,276	2,703	146,261	7,950	5,002	5,599	322,762	32,379	12,458
Finance, insurance, and real estate	10,611	174,984	5,279	67,325	1,874	48,830	3,071	10,811	5,389	115,739	9,456	17,950
Insurance agents, brokers, and service	2,747	66,744	3,031	24,746	896	13,473	1,949	7,308	1,422	34,438	4,142	8,884
Real estate	7,612	101,453	1,827	37,440	947	34,949	1,096	3,764	3,860	79,347	5,228	9,664
Services	34,406	720,940	131,546	270,112	9,207	182,228	35,691	59,707	25,132	497,544	90,727	152,967
Personal services	5,875	78,754	22,563	11,185	(*)	(*)	(*)	(*)	5,197	54,658	18,606	2,836
Beauty and barber shops	3,696	33,840	11,452	5,683	(*)	(*)	(*)	(*)	2,560	21,944	9,668	4,227
Other personal services	2,179	44,914	11,111	5,502	(*)	(*)	(*)	(*)	2,637	32,714	8,938	[1]1,391
Business services	5,999	103,816	21,350	28,273	1,589	18,972	295	4,407	4,699	74,315	18,000	15,779
Repair and automobile services	4,159	102,957	23,522	21,002	(*)	(*)	(*)	(*)	4,078	70,178	12,770	7,673
Medical services	5,693	274,596	35,207	155,151	1,661	56,288	10,920	28,520	3,673	164,844	21,873	87,828
Offices of physicians and surgeons	2,350	152,115	19,537	92,327	(*)	(*)	(*)	(*)	2,073	115,707	14,342	65,578
Offices of dentists and dental surgeons	1,680	55,984	8,393	28,966	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	2,404	51,335	6,200	30,075	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	2,268	30,943	10,291	10,252	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

SELECTED STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.7—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profi (less los
	Indianapolis, Indiana				Kansas City, Missouri-Kansas				Los Angeles-Long Beach, California			
All industries	44,876	1,103,973	122,841	188,815	47,096	1,126,080	129,636	182,755	284,789	8,048,375	1,108,470	1,243,6
Agriculture, forestry, and fisheries	13,602	108,813	4,114	15,729	10,564	102,231	8,873	3,218	18,788	181,507	32,963	[1]21,6
Farms	13,195	107,966	4,114	15,790	10,293	92,470	6,909	1,357	10,534	102,148	19,742	[1]46,6
Contract construction	4,373	160,248	31,201	24,133	2,614	85,178	14,643	12,146	17,443	607,075	122,485	85,0
Special trade contractors	3,649	87,906	19,668	19,997	2,085	38,018	8,092	8,919	13,850	379,382	90,941	68,1
Other contractors	724	72,342	11,533	4,136	529	47,160	6,551	3,227	3,593	227,693	31,544	16,9
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	10,043	488,611	120,908	56,3
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	3,044	48,075	3,902	7,127	7,524	179,887	34,625	30,0
Wholesale and retail trade	8,184	552,376	41,173	43,388	11,237	581,254	55,671	53,509	72,645	3,861,508	357,653	275,7
Wholesale trade	1,437	150,217	6,341	18,775	1,517	130,946	7,455	16,104	16,536	999,024	59,192	98,3
Retail trade	6,455	385,822	34,104	25,423	9,720	450,308	48,216	37,405	55,579	2,845,350	297,267	175,5
General merchandise stores	2,561	14,682	377	2,548	3,854	35,392	2,388	5,358	12,087	100,621	4,041	5,3
Food stores	(*)	(*)	(*)	(*)	395	66,700	4,791	3,095	3,196	370,704	25,824	17,1
Gasoline service stations	1,283	127,175	8,947	6,810	1,067	116,177	11,064	5,854	5,245	696,901	73,511	28,2
Eating and drinking places	(*)	(*)	(*)	(*)	1,857	89,427	18,862	9,879	12,388	468,555	85,225	36,0
Other retail trade	1,794	181,997	13,250	13,014	2,547	142,612	11,111	13,219	22,663	1,208,569	108,666	88,6
Finance, insurance, and real estate	2,690	52,634	2,178	23,666	3,182	59,259	2,153	24,207	32,204	371,363	20,742	114,5
Insurance agents, brokers, and service	788	29,346	1,740	11,366	1,561	17,140	880	10,607	5,607	85,892	8,066	37,3
Real estate	1,724	22,760	438	12,262	1,072	36,190	1,273	9,565	23,088	238,203	11,312	65,0
Services	13,051	185,736	36,363	72,369	14,978	216,967	35,177	77,373	123,848	2,331,826	418,238	712,5
Personal services	5,225	45,936	15,452	13,464	2,861	29,749	8,588	10,877	21,949	335,481	107,091	51,1
Beauty and barber shops	3,596	35,740	13,100	10,603	(*)	(*)	(*)	(*)	10,695	167,168	63,364	33,5
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	11,254	168,313	43,727	17,6
Business services	(*)	(*)	(*)	(*)	1,691	21,231	2,711	2,773	23,591	251,329	37,911	55,6
Repair and automobile services	1,460	26,625	4,478	5,578	2,702	39,453	5,519	7,871	13,913	291,586	55,709	35,4
Medical services	2,043	76,595	9,398	46,001	1,524	67,986	8,651	37,702	18,624	888,091	144,229	414,5
Offices of physicians and surgeons	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	8,885	541,808	72,353	284,3
Offices of dentists and dental surgeons	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,686	181,641	32,201	80,6
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5,391	148,144	21,808	62,7
Accounting, auditing, and bookkeeping services	865	4,480	727	1,707	(*)	(*)	(*)	(*)	7,440	93,255	15,865	39,0
	Louisville, Kentucky-Indiana				Memphis, Tennessee-Arkansas				Miami, Florida			
All industries	31,547	747,336	83,833	154,424	21,682	785,348	100,177	80,564	44,278	1,087,203	131,607	217,8
Agriculture, forestry, and fisheries	5,590	37,578	2,355	1,758	4,254	29,356	4,892	[1]1,019	3,784	50,704	11,415	[1]1,8
Farms	5,418	32,259	2,340	438	3,743	28,915	4,869	[1]676	2,093	35,798	9,820	[1]6,8
Contract construction	3,538	103,783	19,178	20,905	1,694	79,719	16,031	5,598	4,025	119,381	27,463	21,0
Special trade contractors	2,811	48,697	9,918	13,895	1,306	37,192	11,588	4,050	3,260	73,215	22,174	17,4
Other contractors	727	55,086	9,260	7,010	388	42,527	4,443	1,548	765	46,166	5,289	3,5
Manufacturing	(*)	(*)	-	(*)	245	34,728	8,296	3,933	562	27,655	7,277	4,0
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	833	33,893	9,699	2,954	2,304	31,649	5,989	6,5
Wholesale and retail trade	7,179	386,320	29,923	42,299	5,751	452,183	35,313	23,781	9,605	467,365	30,062	42,7
Wholesale trade	2,105	83,503	2,046	15,408	1,808	155,683	5,501	9,640	1,664	99,436	633	14,7
Retail trade	4,925	300,203	27,782	26,065	3,604	291,975	29,783	13,966	7,939	367,645	29,404	27,9
General merchandise stores	2,083	19,832	88	3,129	(*)	(*)	(*)	(*)	1,775	20,432	543	5,0
Food stores	464	49,538	2,259	3,425	565	71,019	4,172	1,872	(*)	(*)	(*)	(*)
Gasoline service stations	608	68,981	5,821	3,781	569	82,249	8,177	2,929	1,180	113,685	7,624	6,2
Eating and drinking places	844	52,747	10,870	6,529	(*)	(*)	(*)	(*)	1,016	51,522	7,737	4,2
Other retail trade	926	109,105	8,744	9,201	707	92,941	10,459	6,065	3,422	150,816	12,368	10,9
Finance, insurance, and real estate	1,308	24,583	1,304	7,721	1,718	32,112	787	6,449	3,231	51,118	1,951	20,5
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	930	17,653	575	3,653	(*)	(*)	(*)	(*)	1,888	30,942	489	11,7
Services	12,138	181,697	29,092	78,231	6,751	119,107	25,087	39,286	20,290	329,800	44,223	123,3
Personal services	2,464	32,126	5,907	12,203	1,323	16,470	4,847	2,735	3,022	26,115	7,490	7,0
Beauty and barber shops	1,608	18,146	4,125	6,250	(*)	(*)	(*)	(*)	2,603	21,729	7,357	6,0
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	1,945	17,398	4,714	4,149	(*)	(*)	(*)	(*)	3,371	28,369	3,975	10,1
Repair and automobile services	680	20,049	3,823	3,530	(*)	(*)	(*)	(*)	1,765	41,894	5,079	9,2
Medical services	1,961	61,463	7,570	35,566	2,038	39,724	5,117	23,579	4,697	117,051	12,585	62,9
Offices of physicians and surgeons	610	33,477	4,196	20,936	(*)	(*)	(*)	(*)	1,342	60,511	5,520	37,8
Offices of dentists and dental surgeons	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	2,099	25,045	2,998	11,450	(*)	(*)	(*)	(*)	1,087	46,940	8,183	22,5
Accounting, auditing, and bookkeeping services	508	10,190	3,445	4,734	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

SELECTED STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.7—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	Milwaukee, Wisconsin				Minneapolis-St. Paul, Minnesota				New Orleans, Louisiana			
All industries	38,942	1,013,391	108,938	198,723	53,835	1,319,785	150,869	216,400	27,189	870,867	94,776	117,203
Agriculture, forestry, and fisheries	7,109	70,412	3,601	17,493	11,228	51,040	2,861	[1]4,372	3,466	12,881	1,558	[1]719
Farms	6,602	59,573	2,045	14,623	10,267	44,545	1,595	[1]5,333	2,015	9,576	1,531	[1]2,318
Contract construction	2,039	71,014	14,521	7,482	4,514	172,723	29,612	19,980	2,524	103,198	19,552	15,511
Special trade contractors	1,916	44,572	11,629	5,541	2,659	89,872	19,098	10,556	2,042	56,555	16,461	11,936
Other contractors	123	26,442	2,892	1,941	1,855	82,851	10,514	9,424	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	1,344	12,409	2,834	1,535	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	1,599	22,943	3,010	3,280	1,257	26,348	5,173	2,657	866	20,394	2,339	4,158
Wholesale and retail trade	10,032	517,795	38,021	59,131	12,061	639,658	51,965	59,277	6,818	462,101	38,938	19,295
Wholesale trade	1,923	114,478	6,451	19,947	1,761	136,784	6,304	21,673	518	107,206	2,580	5,187
Retail trade	8,109	403,317	31,570	39,184	10,188	494,030	45,409	35,808	6,300	354,895	36,358	14,108
General merchandise stores	1,942	42,291	1,540	5,605	3,957	34,938	1,255	5,408	916	14,135	71	568
Food stores	(*)	(*)	(*)	(*)	659	102,158	5,340	4,070	1,577	127,932	6,616	5,408
Gasoline service stations	1,151	110,994	7,812	6,223	897	127,701	10,810	5,702	677	57,769	5,904	1,307
Eating and drinking places	2,692	108,250	11,176	16,338	760	45,874	9,862	5,537	2,129	51,129	6,415	2,380
Other retail trade	1,846	108,934	8,796	6,821	3,915	183,359	18,142	15,091	1,001	103,930	17,352	4,445
Finance, insurance, and real estate	3,127	48,291	4,843	15,653	4,276	93,275	6,791	23,867	1,911	42,733	925	9,116
Insurance agents, brokers, and service	1,647	17,161	2,807	9,015	906	37,873	5,039	13,423	(*)	(*)	(*)	(*)
Real estate	1,480	31,130	2,036	6,638	2,612	49,783	1,634	6,769	1,552	33,707	826	4,717
Services	14,074	242,512	38,424	90,505	18,970	320,565	51,132	114,209	10,622	172,593	19,104	68,306
Personal services	3,154	37,610	9,817	10,475	4,082	43,765	13,376	15,723	(*)	(*)	(*)	(*)
Beauty and barber shops	1,740	19,610	7,822	5,579	1,878	29,460	12,206	9,866	(*)	(*)	-	(*)
Other personal services	1,414	18,000	1,995	4,896	2,204	14,305	1,170	5,857	(*)	(*)	(*)	(*)
Business services	1,841	22,985	6,575	6,074	2,907	33,610	3,791	8,887	1,593	21,001	3,487	4,735
Repair and automobile services	2,033	54,797	6,642	9,609	2,022	50,303	9,830	8,859	(*)	(*)	(*)	(*)
Medical services	2,290	71,787	8,354	43,491	2,238	105,528	14,517	53,205	2,101	61,300	4,199	37,849
Offices of physicians and surgeons	974	44,974	4,587	29,543	951	49,627	6,405	27,774	744	45,704	3,737	28,976
Offices of dentists and dental surgeons	(*)	(*)	(*)	(*)	1,111	49,104	7,583	22,672	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	1,152	22,821	1,578	12,306	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	1,620	9,401	1,879	4,431	1,248	6,103	271	3,360
	New York, New York				Newark, New Jersey				Oklahoma City, Oklahoma			
All industries	318,202	9,233,953	952,493	2,068,931	45,086	1,340,017	141,768	312,381	26,541	606,755	66,958	63,866
Agriculture, forestry, and fisheries	9,464	147,043	26,800	4,691	1,604	21,407	3,425	1,957	4,405	27,997	2,986	[1]2,573
Farms	5,415	69,961	10,364	[1]18,288	(*)	(*)	(*)	(*)	4,377	25,410	1,899	[1]3,082
Contract construction	20,517	507,638	95,906	112,752	4,443	97,138	13,116	21,017	2,117	59,222	12,032	8,247
Special trade contractors	17,546	348,302	62,201	91,320	3,696	50,754	5,504	15,598	(*)	(*)	(*)	(*)
Other contractors	2,971	159,336	33,705	21,432	747	46,384	7,612	5,419	(*)	(*)	(*)	(*)
Manufacturing	9,395	384,958	91,899	54,934	1,289	59,902	18,788	11,569	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	13,164	257,604	49,545	71,504	1,071	25,054	3,766	5,273	1,340	28,681	5,718	2,741
Wholesale and retail trade	72,321	4,439,868	283,447	434,924	10,349	637,505	42,985	66,904	4,430	312,865	22,709	15,132
Wholesale trade	16,399	1,320,391	65,529	139,426	1,777	124,016	4,336	15,411	1,195	83,071	3,744	4,448
Retail trade	54,742	3,069,912	216,230	285,929	8,572	513,489	38,649	51,493	3,041	229,695	18,965	10,690
General merchandise stores	7,096	132,691	9,278	17,534	1,254	24,238	320	2,837	(*)	(*)	(*)	(*)
Food stores	10,469	767,913	42,936	56,953	1,796	128,604	8,749	10,259	567	43,409	1,886	1,158
Gasoline service stations	3,920	434,599	26,785	23,216	1,272	121,036	7,256	9,195	592	80,076	5,766	3,746
Eating and drinking places	9,220	338,037	46,180	39,817	1,791	80,747	9,426	11,321	79	13,141	4,400	976
Other retail trade	24,037	1,396,672	91,051	148,409	2,459	158,864	12,898	17,881	643	90,374	6,749	5,794
Finance, insurance, and real estate	23,414	489,974	27,503	130,626	3,719	68,349	3,103	26,116	3,007	36,894	1,607	8,791
Insurance agents, brokers, and service	11,100	127,079	9,796	56,039	803	23,175	1,677	13,514	1,245	8,221	392	3,133
Real estate	10,016	182,805	12,680	64,583	2,644	28,132	1,238	10,309	1,649	26,776	1,204	4,300
Services	167,201	2,967,228	376,824	1,265,938	22,157	427,378	56,585	178,981	9,159	101,538	20,063	29,102
Personal services	23,644	269,465	45,775	79,320	3,248	58,486	12,152	13,057	(*)	(*)	(*)	(*)
Beauty and barber shops	9,998	90,302	23,357	33,467	1,310	23,363	6,090	9,298	(*)	(*)	(*)	(*)
Other personal services	13,646	179,163	22,418	45,853	1,938	35,123	6,062	3,759	(*)	(*)	-	(*)
Business services	25,187	358,049	45,966	116,808	3,844	44,128	7,463	13,663	(*)	(*)	(*)	(*)
Repair and automobile services	11,136	147,402	16,028	45,031	3,144	63,387	6,297	13,183	1,955	21,975	7,334	[1]140
Medical services	36,029	1,165,654	137,023	626,691	3,878	156,982	16,334	94,729	1,533	49,884	8,945	21,796
Offices of physicians and surgeons	17,313	664,114	54,247	399,324	2,221	101,304	8,746	65,513	856	34,156	5,152	17,238
Offices of dentists and dental surgeons	8,379	342,261	45,098	175,517	882	47,221	6,547	25,288	(*)	(*)	(*)	(*)
Legal services	17,316	365,718	44,915	187,518	1,827	48,348	6,449	25,879	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	10,678	143,265	18,464	82,640	(*)	(*)	(*)	(*)	1,406	11,817	2,884	4,623

Footnotes at end of table.

SELECTED STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.7 —RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net prof (less lo
	Paterson-Clifton-Passaic, New Jersey				Philadelphia, Pennsylvania-New Jersey				Phoenix, Arizona			
All industries	36,118	1,161,290	127,433	260,536	117,898	3,906,784	492,975	667,011	37,484	1,137,170	131,547	168,
Agriculture, forestry, and fisheries	1,280	24,529	3,512	5,450	7,453	113,584	18,277	2,739	4,721	194,314	20,976	2,
Farms	(*)	(*)	(*)	(*)	5,896	84,562	12,840	[1]4,213	3,158	165,680	16,318	[1]2,
Contract construction	3,848	127,777	17,446	27,013	11,551	377,405	77,907	64,107	2,833	109,140	19,848	12,
Special trade contractors	3,426	106,484	14,349	23,938	7,754	199,835	47,019	43,346	2,262	60,815	10,795	8,
Other contractors	(*)	(*)	(*)	(*)	3,797	177,570	30,888	20,761	571	48,325	9,053	4,
Manufacturing	1,255	82,790	18,989	11,866	4,005	182,177	51,158	25,920	915	43,873	10,203	6,
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	4,370	148,991	25,934	26,907	963	24,841	4,859	3,
Wholesale and retail trade	10,364	528,945	33,237	54,296	34,646	2,078,518	177,869	180,911	9,291	484,450	39,958	29,
Wholesale trade	1,475	81,250	4,143	13,485	6,418	504,156	28,769	58,009	1,516	75,613	3,815	6,
Retail trade	8,889	447,695	29,094	40,811	27,536	1,571,664	149,100	122,544	7,775	408,837	36,143	22,
General merchandise stores	847	21,758	2,069	3,421	3,819	75,208	6,821	5,517	(*)	(*)	(*)	(*
Food stores	2,166	100,943	5,582	12,110	5,948	350,558	21,124	28,433	298	46,729	2,985	1,
Gasoline service stations	1,404	96,628	7,262	3,785	3,277	316,919	22,731	15,647	1,818	151,020	12,862	3,
Eating and drinking places	916	42,269	5,802	3,808	4,238	215,073	36,197	23,843	1,803	58,385	9,699	4,
Other retail trade	3,556	186,097	8,379	17,687	10,254	613,906	62,227	49,104	3,089	142,703	9,765	12,
Finance, insurance, and real estate	2,718	36,014	3,383	12,691	9,680	173,471	14,282	49,972	3,958	63,896	2,368	22,
Insurance agents, brokers, and service	1,552	21,588	2,844	6,906	3,182	43,891	2,971	20,035	1,114	26,590	974	8,
Real estate	(*)	(*)	(*)	(*)	5,799	95,737	11,042	27,166	2,642	32,789	1,166	13
Services	15,987	337,801	49,083	148,819	45,695	830,096	127,507	316,149	14,446	214,196	33,297	90,
Personal services	3,714	59,144	11,292	18,040	10,804	135,271	29,816	37,178	4,044	45,796	14,391	14
Beauty and barber shops	1,823	14,704	2,153	7,808	6,267	65,265	18,354	22,225	3,164	30,169	8,930	11
Other personal services	1,891	44,440	9,139	10,232	4,537	70,006	11,462	14,953	(*)	(*)	(*)	(*
Business services	2,228	21,919	3,286	10,625	6,291	88,403	14,209	28,148	1,798	16,918	1,469	7
Repair and automobile services	1,337	36,359	4,527	9,255	5,602	134,156	20,431	19,841	1,441	15,798	1,100	5
Medical services	3,003	144,792	16,193	81,403	9,415	272,113	31,554	155,492	2,396	76,949	8,782	43
Offices of physicians and surgeons	1,361	84,561	7,715	54,973	3,715	152,473	15,319	96,527	1,353	54,597	6,488	30
Offices of dentists and dental surgeons	1,190	52,031	8,244	21,597	1,218	56,694	9,107	27,384	304	17,864	2,157	8
Legal services	876	36,808	5,291	19,617	1,986	53,857	6,532	32,152	599	22,775	2,599	10
Accounting, auditing, and bookkeeping services	1,325	9,399	2,072	3,538	3,050	37,370	7,325	20,188	1,139	3,510	321	2
	Pittsburgh, Pennsylvania				Portland, Oregon-Washington				Rochester, New York			
All industries	57,606	1,923,763	225,647	332,081	52,092	1,123,482	150,113	208,676	23,948	546,054	56,010	111
Agriculture, forestry, and fisheries	3,433	36,194	5,816	[1]1,052	12,366	82,697	12,908	5,118	4,144	38,444	5,757	[1]2
Farms	3,404	32,681	4,435	[1]1,885	11,252	72,759	9,716	4,360	4,045	37,993	5,752	[1]2
Contract construction	4,283	203,460	44,283	37,292	3,165	104,195	19,641	16,630	3,382	50,036	5,317	14
Special trade contractors	3,651	131,000	30,290	29,849	2,462	61,564	13,974	12,294	3,262	36,376	3,924	12
Other contractors	632	72,460	13,993	7,443	703	42,631	5,667	4,336	(*)	(*)	(*)	(*
Manufacturing	1,279	25,433	5,553	5,721	1,488	66,315	12,659	6,710	(*)	(*)	(*)	(*
Transportation, communication, electric, gas, and sanitary services	2,583	74,937	9,977	10,589	2,056	59,769	11,733	11,670	(*)	(*)	(*)	(*
Wholesale and retail trade	18,941	1,130,899	99,080	99,140	12,332	482,184	43,752	39,923	6,923	287,468	27,646	24
Wholesale trade	2,857	251,750	17,076	32,845	2,386	106,773	6,992	11,611	1,632	24,533	449	6
Retail trade	15,926	876,978	82,004	65,969	9,645	370,689	36,416	27,651	5,291	262,935	27,197	18
General merchandise stores	2,306	21,227	1,778	2,515	2,633	41,544	3,674	5,179	(*)	(*)	(*)	(*
Food stores	3,718	281,322	20,737	13,752	724	53,270	5,031	584	457	47,037	2,261	1
Gasoline service stations	2,448	199,127	14,115	10,112	1,018	76,932	4,405	3,621	572	63,673	7,750	1
Eating and drinking places	3,644	117,889	15,077	16,943	3,055	79,837	15,371	8,277	834	44,650	8,800	1
Other retail trade	3,810	257,413	30,297	22,647	2,215	119,106	7,935	9,990	2,048	91,527	7,901	8
Finance, insurance, and real estate	3,362	64,027	8,524	22,361	4,390	69,840	4,107	21,586	1,325	17,848	611	10
Insurance agents, brokers, and service	884	15,260	1,279	7,761	1,424	10,118	231	5,260	(*)	(*)	(*)	(*
Real estate	2,449	43,915	4,912	13,852	2,920	59,479	3,861	16,591	(*)	(*)	(*)	(*
Services	23,254	386,675	52,171	157,943	16,295	258,482	45,313	107,039	7,134	124,375	16,233	56
Personal services	7,099	75,267	11,534	21,923	2,903	26,478	8,249	9,808	(*)	(*)	(*)	(*
Beauty and barber shops	4,492	22,428	3,191	9,512	977	13,415	5,320	4,917	(*)	(*)	-	(*
Other personal services	2,607	52,839	8,343	12,411	1,926	13,063	2,929	4,891	(*)	(*)	(*)	(*
Business services	2,526	24,520	4,564	11,609	3,149	25,884	2,980	9,864	(*)	(*)	(*)	(*
Repair and automobile services	3,166	56,891	8,776	14,459	2,562	39,850	7,635	9,900	(*)	(*)	(*)	(*
Medical services	3,926	123,880	10,770	71,610	2,534	95,769	14,360	51,263	2,117	71,348	9,214	40
Offices of physicians and surgeons	1,461	80,766	6,166	50,960	886	37,867	4,903	23,686	1,265	37,687	4,248	24
Offices of dentists and dental surgeons	436	20,417	1,943	11,923	841	39,889	5,365	21,239	(*)	(*)	(*)	(*
Legal services	1,043	35,250	2,743	19,755	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*
Accounting, auditing, and bookkeeping services	1,241	10,149	1,442	6,199	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*

Footnotes at end of table.

SELECTED STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.7—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)
	St. Louis, Missouri-Illinois				Sacramento, California				San Bernardino-Riverside-Ontario, California			
All industries	78,087	1,953,828	226,166	338,278	29,565	1,054,351	148,488	135,458	45,065	1,379,763	178,872	156,772
Agriculture, forestry, and fisheries	17,606	104,495	7,738	10,450	6,339	169,645	30,817	13,748	7,168	142,774	22,334	[1]2,687
Farms	16,837	92,399	6,206	7,133	4,739	151,596	29,616	8,182	4,950	105,076	12,979	[1]6,024
Contract construction	5,717	230,354	56,925	26,699	2,598	161,752	24,123	13,986	3,745	187,052	35,258	26,901
Special trade contractors	4,874	177,513	49,229	22,715	1,904	54,938	9,597	7,964	3,169	127,641	23,323	20,038
Other contractors	843	52,841	7,696	3,984	694	106,814	14,526	6,022	576	59,411	11,935	6,863
Manufacturing	(*)	(*)	(*)	(*)	190	18,613	2,722	1,963	1,910	48,109	8,721	6,181
Transportation, communication, electric, gas, and sanitary services	3,660	41,799	4,737	9,306	(*)	(*)	(*)	(*)	937	45,553	9,073	3,490
Wholesale and retail trade	21,820	1,082,795	86,428	91,877	7,146	490,511	56,031	33,538	13,005	649,919	62,981	29,517
Wholesale trade	2,618	133,788	7,490	17,359	858	51,553	3,497	5,680	2,061	125,687	7,394	10,622
Retail trade	19,115	940,596	78,048	73,334	6,288	438,958	52,534	27,858	10,944	524,232	55,587	18,895
General merchandise stores	4,765	40,881	1,192	11,005	(*)	(*)	(*)	(*)	2,364	23,806	2,326	[1]1,165
Food stores	2,478	174,756	13,375	7,367	359	47,897	2,861	2,842	992	60,906	2,862	[1]505
Gasoline service stations	2,795	287,599	28,067	15,380	1,448	124,572	11,988	5,416	1,606	140,060	14,119	5,192
Eating and drinking places	4,196	119,860	14,405	11,357	1,195	73,385	20,657	3,985	2,272	83,067	17,060	2,878
Other retail trade	4,881	317,500	21,009	28,225	1,396	183,921	16,181	14,543	3,710	216,393	19,220	12,495
Finance, insurance, and real estate	4,840	77,248	3,998	29,828	2,986	26,413	718	13,056	3,269	39,282	1,999	15,112
Insurance agents, brokers, and service	2,452	32,579	3,012	16,696	(*)	(*)	(*)	(*)	893	14,930	1,001	7,906
Real estate	1,961	40,725	986	10,311	2,184	14,594	215	7,197	1,936	21,234	940	6,809
Services	23,451	381,998	57,266	164,231	10,106	186,071	33,937	59,880	14,134	266,290	38,467	80,571
Personal services	4,835	44,285	11,396	15,910	(*)	(*)	(*)	(*)	4,034	73,105	12,444	9,667
Beauty and barber shops	3,200	23,603	5,737	10,233	(*)	(*)	(*)	(*)	1,198	18,011	5,783	6,519
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,836	55,094	6,661	3,148
Business services	3,223	27,827	5,048	7,393	1,192	13,932	374	4,200	1,339	21,505	4,928	8,331
Repair and automobile services	3,508	77,473	13,112	19,805	1,601	11,063	1,939	1,602	1,463	20,148	416	4,054
Medical services	4,468	144,591	17,208	85,312	1,356	80,099	13,341	39,838	2,488	94,731	12,620	49,288
Offices of physicians and surgeons	1,367	77,765	9,701	47,369	699	44,994	5,409	27,052	847	57,002	7,752	31,860
Offices of dentists and dental surgeons	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	438	26,130	3,762	11,796
Legal services	2,592	38,070	4,157	19,246	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	1,244	11,053	1,460	5,126	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)
	San Diego, California				San Francisco-Oakland, California				San Jose, California			
All industries	55,052	1,466,729	209,192	202,731	117,391	3,664,016	478,685	633,938	38,931	1,179,167	183,238	173,205
Agriculture, forestry, and fisheries	10,320	166,502	28,259	[1]6,658	9,377	148,333	21,370	663	5,055	57,347	16,461	2,905
Farms	6,371	139,106	25,178	[1]12,315	4,968	98,157	13,307	[1]11,335	3,028	35,421	9,646	[1]2,408
Contract construction	4,276	164,719	38,619	18,653	7,400	309,191	53,178	44,930	5,342	230,607	45,760	7,983
Special trade contractors	2,445	79,760	21,687	10,556	5,012	153,282	32,845	29,265	3,622	103,868	23,368	5,240
Other contractors	1,831	84,959	16,932	8,097	2,388	155,909	20,333	15,665	1,720	126,739	22,392	2,743
Manufacturing	2,140	87,065	22,316	11,922	3,602	101,268	26,075	15,732	1,334	62,242	16,885	7,718
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	2,553	73,990	15,470	12,198	474	36,737	5,071	4,928
Wholesale and retail trade	12,621	673,168	71,538	47,871	32,114	1,901,417	186,344	148,707	10,077	496,065	62,136	39,767
Wholesale trade	2,432	91,667	5,127	8,012	5,881	365,864	20,374	32,372	2,108	46,023	1,580	6,477
Retail trade	9,844	579,712	66,372	39,733	26,069	1,534,475	165,947	116,063	7,916	443,808	60,342	33,447
General merchandise stores	2,127	12,590	457	590	5,891	90,841	5,043	1,628	2,878	10,950	590	[1]1,901
Food stores	699	70,779	4,315	2,463	3,209	246,765	15,838	18,955	650	38,871	2,678	1,740
Gasoline service stations	940	120,884	9,424	8,139	1,962	281,942	31,858	17,234	830	93,999	11,540	5,882
Eating and drinking places	1,801	133,482	32,877	11,636	5,378	227,936	48,007	22,759	1,226	114,327	24,307	13,123
Other retail trade	4,277	241,977	19,299	16,905	9,629	686,991	65,201	55,487	2,332	185,661	21,227	14,603
Finance, insurance, and real estate	7,322	68,076	1,607	30,205	11,587	183,097	13,615	56,127	4,422	64,459	1,633	24,710
Insurance agents, brokers, and service	509	11,177	661	4,777	3,343	52,618	6,462	26,270	707	17,160	927	7,916
Real estate	6,314	50,542	773	20,845	6,953	122,327	7,003	30,212	3,238	43,822	706	14,722
Services	17,460	294,683	44,771	98,097	50,545	944,496	162,403	357,262	11,688	229,257	34,969	85,075
Personal services	3,234	39,399	6,082	9,238	9,759	100,603	28,162	25,375	(*)	(*)	(*)	(*)
Beauty and barber shops	(*)	(*)	(*)	(*)	5,076	60,043	22,961	15,835	(*)	(*)	(*)	(*)
Other personal services	2,003	23,483	1,106	5,383	4,683	40,560	5,201	9,540	(*)	(*)	(*)	(*)
Business services	2,568	42,910	7,434	7,208	9,923	153,480	23,571	40,410	2,564	27,297	6,017	7,221
Repair and automobile services	1,534	42,614	7,171	6,558	5,255	103,062	15,584	23,681	1,510	25,709	2,078	4,534
Medical services	4,058	115,616	14,202	62,459	9,718	381,939	54,041	201,079	2,110	100,139	12,154	55,822
Offices of physicians and surgeons	1,237	69,472	8,435	40,579	3,789	203,788	22,872	125,554	1,117	52,747	5,694	33,527
Offices of dentists and dental surgeons	1,011	36,440	5,339	15,618	2,573	130,587	17,632	61,850	528	40,061	6,372	18,164
Legal services	(*)	(*)	(*)	(*)	1,822	65,725	10,295	32,404	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	2,176	27,648	7,636	10,768	(*)	(*)	(*)	(*)

Footnotes at end of table.

SELECTED STANDARD METROPOLITAN STATISTICAL AREAS

Table 2.7—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Selected industry	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Net pr (less
	Seattle-Everett, Washington				Tampa-St. Petersburg, Florida				Toledo, Ohio-Michigan			
All industries	56,545	1,524,767	206,253	272,375	32,879	931,063	133,132	136,424	24,464	643,141	91,345	108
Agriculture, forestry, and fisheries	6,111	81,659	14,683	2,788	5,971	65,069	9,620	7,764	5,722	43,234	1,986	8
Farms	3,498	54,295	8,166	[1]1,830	4,884	42,399	4,196	2,898	5,514	41,654	1,581	8
Contract construction	7,681	152,355	25,432	27,374	4,267	129,269	32,404	20,137	2,399	53,981	11,650	13
Special trade contractors	3,943	72,756	15,130	13,895	3,915	83,857	21,646	18,323	2,149	40,340	10,112	11
Other contractors	3,738	79,599	10,302	13,479	352	45,412	10,758	1,814	(*)	(*)	(*)	(*
Manufacturing	2,302	48,449	9,528	5,840	1,097	34,693	8,832	4,833	(*)	(*)	(*)	(*
Transportation, communication, electric, gas, and sanitary services	1,146	34,940	8,039	7,718	(*)	(*)	(*)	(*)	(*)	(*)	-	(*
Wholesale and retail trade	12,229	747,310	83,331	55,074	7,422	442,179	42,279	21,207	5,286	287,069	24,217	25
Wholesale trade	3,106	121,923	7,942	14,011	920	57,686	4,975	2,616	300	38,349	2,175	2
Retail trade	8,884	596,305	72,728	38,815	6,502	384,493	37,304	18,591	4,774	247,501	22,042	21
General merchandise stores	1,078	18,449	760	473	1,030	16,365	526	1,725	1,755	14,022	825	2
Food stores	929	141,380	6,017	8,307	685	41,848	3,954	1,570	757	60,851	4,000	3
Gasoline service stations	886	80,526	6,649	3,971	1,325	147,411	12,781	6,145	850	57,724	5,235	3
Eating and drinking places	2,078	152,792	39,910	8,373	854	43,477	8,079	1,892	462	34,038	7,222	4
Other retail trade	3,913	203,158	19,392	17,691	2,608	135,392	11,964	7,259	950	80,866	4,760	7
Finance, insurance, and real estate	9,624	132,045	5,742	43,725	2,607	36,573	2,415	15,675	1,964	26,651	1,468	9
Insurance agents, brokers, and service	2,279	38,396	3,339	22,450	(*)	(*)	(*)	(*)	585	14,443	1,460	7
Real estate	7,056	92,403	2,385	20,704	2,075	27,081	815	11,943	(*)	(*)	-	(*
Services	17,349	326,782	59,296	129,521	11,281	210,929	32,043	65,656	8,368	213,411	46,436	48
Personal services	2,224	27,396	5,926	8,101	2,891	24,728	2,262	4,243	1,908	19,643	2,964	8
Beauty and barber shops	(*)	(*)	(*)	(*)	1,528	10,841	920	3,090	1,176	8,365	841	5
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	732	11,278	2,123	3
Business services	2,522	15,295	2,355	5,626	(*)	(*)	(*)	(*)	3,093	76,782	24,232	[1]5
Repair and automobile services	2,398	68,156	18,331	13,289	(*)	(*)	(*)	(*)	900	28,365	4,006	8
Medical services	3,430	135,421	18,091	75,424	2,386	76,763	10,666	39,862	(*)	(*)	(*)	(*
Offices of physicians and surgeons	1,789	80,757	10,781	45,802	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*
Offices of dentists and dental surgeons	759	45,226	6,778	23,388	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*
Accounting, auditing, and bookkeeping services	843	9,863	2,237	4,192	74	106		82	(*)	(*)	(*)	(*
	Washington, D. C.-Maryland-Virginia											
All industries	72,897	1,923,530	340,186	431,878								
Agriculture, forestry, and fisheries	6,433	80,679	15,548	[1]10,775								
Farms	5,593	55,380	9,431	[1]15,800								
Contract construction	4,115	249,051	94,918	31,347								
Special trade contractors	3,096	84,222	20,937	16,073								
Other contractors	1,019	164,829	73,981	15,274								
Manufacturing	(*)	(*)	(*)	(*)								
Transportation, communication, electric, gas, and sanitary services	7,151	36,497	2,876	8,118								
Wholesale and retail trade	11,255	683,574	77,771	60,751								
Wholesale trade	1,968	85,288	4,064	17,266								
Retail trade	9,185	596,709	73,707	41,908								
General merchandise stores	3,035	16,839	67	2,033								
Food stores	891	69,531	3,742	5,371								
Gasoline service stations	1,700	234,483	27,660	10,003								
Eating and drinking places	1,747	105,003	21,410	5,083								
Other retail trade	1,812	170,853	20,828	19,418								
Finance, insurance, and real estate	8,555	100,832	5,202	39,788								
Insurance agents, brokers, and service	1,905	36,606	2,119	20,338								
Real estate	6,204	54,154	2,754	16,490								
Services	33,679	753,462	140,474	297,820								
Personal services	5,526	71,164	15,159	15,173								
Beauty and barber shops	3,400	23,075	5,441	8,268								
Other personal services	2,126	48,089	9,718	6,905								
Business services	4,585	58,212	9,012	23,575								
Repair and automobile services	2,246	71,959	17,142	12,956								
Medical services	8,455	337,362	47,974	180,328								
Offices of physicians and surgeons	3,311	232,492	34,516	125,555								
Offices of dentists and dental surgeons	1,634	71,005	9,420	36,984								
Legal services	2,766	68,819	11,384	34,268								
Accounting, auditing, and bookkeeping services	1,827	19,463	4,771	8,103								

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Net loss exceeds net profit.

NOTE: The estimates for "Other agriculture, forestry, and fisheries," "Mining," "Wholesale and retail trade not allocable," "Other finance," "Other medical services," "Engineering services," "Architectural services," "Other services, not elsewhere classified," and "Nature of business not allocable" are not shown separately because of high sampling variability; however, they are included in the appropriate totals.

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

Table 2.8—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of businesses	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL INDUSTRIES										
Total	9,429,822	6,528,889	211,319,197	182,489,108	9,685,927	5.3	6,183,666	202,087,032	9,234,518	90,965,222
Under $1,000	6,943,652	4,042,719	68,344,711	56,381,247	1,514,477	2.7	3,807,631	64,947,767	1,437,700	16,167,436
$1,000 under $2,000	1,180,199	1,180,199	45,567,634	38,220,885	1,668,639	4.4	1,128,960	43,708,190	1,596,975	15,721,893
$2,000 under $4,000	783,219	783,219	42,482,512	36,740,333	2,190,661	6.0	749,166	40,835,396	2,094,036	20,573,661
$4,000 under $6,000	266,125	266,125	18,999,454	17,053,233	1,293,484	7.6	253,324	18,204,150	1,231,511	11,824,382
$6,000 under $10,000	163,407	163,407	16,073,234	14,823,220	1,231,753	8.3	155,397	15,397,159	1,170,809	10,797,983
$10,000 or more	93,220	93,220	19,851,652	19,270,190	1,786,913	9.3	89,188	18,994,370	1,703,487	15,879,867
AGRICULTURE, FORESTRY, AND FISHERIES										
Total	3,258,696	2,551,771	38,468,897	34,708,601	4,603,523	13.3	2,426,761	36,336,424	4,361,078	44,233,891
Under $1,000	2,073,366	1,366,441	6,073,093	5,461,055	557,215	10.2	1,303,871	5,771,218	532,572	6,214,331
$1,000 under $2,000	486,583	486,583	6,076,754	5,327,856	695,489	13.1	462,114	5,744,698	660,318	7,127,379
$2,000 under $4,000	407,004	407,004	9,360,559	8,068,598	1,157,544	14.3	385,997	8,842,268	1,096,522	11,239,486
$4,000 under $6,000	152,179	152,179	5,707,727	5,042,281	740,563	14.7	143,190	5,337,420	697,107	6,812,210
$6,000 under $10,000	95,943	95,943	5,453,864	5,017,265	721,454	14.4	89,836	5,115,861	674,956	6,275,784
$10,000 or more	43,621	43,621	5,796,900	5,791,546	731,258	12.6	41,753	5,524,959	699,603	6,564,701
Farms										
Total	3,089,486	2,433,107	36,094,035	32,757,531	4,438,629	13.5	2,313,847	34,055,512	4,199,971	42,878,809
Under $1,000	1,946,129	1,289,750	5,559,972	5,093,087	531,533	10.4	1,231,890	5,296,804	508,125	5,985,624
$1,000 under $2,000	466,528	466,528	5,591,136	4,956,748	667,596	13.5	442,821	5,284,858	633,508	6,884,626
$2,000 under $4,000	394,716	394,716	8,859,614	7,668,919	1,124,862	14.7	373,906	8,352,508	1,064,336	10,961,532
$4,000 under $6,000	147,846	147,846	5,453,046	4,820,900	719,783	14.9	138,904	5,093,938	676,597	6,652,605
$6,000 under $10,000	92,321	92,321	5,169,500	4,756,277	693,608	14.6	86,214	4,831,497	647,110	6,070,630
$10,000 or more	41,946	41,946	5,460,767	5,461,600	701,247	12.8	40,112	5,195,907	670,335	6,323,792
Field crop farms										
Total	1,188,853	852,911	10,535,705	8,905,803	1,583,954	17.8	809,038	10,022,943	1,504,210	14,742,116
Under $1,000	795,409	459,467	1,732,189	1,397,804	184,586	13.2	437,499	1,662,122	176,919	2,245,988
$1,000 under $2,000	151,397	151,397	1,427,365	1,203,094	216,459	18.0	141,884	1,333,750	202,911	2,196,466
$2,000 under $4,000	137,320	137,320	2,480,629	1,994,926	391,228	19.6	129,714	2,345,954	369,568	3,612,158
$4,000 under $6,000	51,194	51,194	1,514,292	1,254,720	250,661	20.0	49,198	1,452,551	240,811	2,201,379
$6,000 under $10,000	36,767	36,767	1,653,181	1,431,937	273,400	19.1	34,788	1,565,484	258,251	2,211,037
$10,000 or more	16,766	16,766	1,728,049	1,623,322	267,620	16.5	15,955	1,663,082	255,750	2,275,088
Fruit, tree nut, and vegetable farms										
Total	150,699	119,481	1,928,162	1,839,796	220,349	12.0	115,265	1,879,714	214,642	2,409,479
Under $1,000	96,339	65,121	301,130	276,076	25,882	9.4	62,558	295,494	25,154	323,115
$1,000 under $2,000	25,340	25,340	309,826	294,239	37,875	12.9	24,570	297,671	36,899	452,280
$2,000 under $4,000	17,484	17,484	350,441	332,150	49,326	14.9	16,859	337,110	47,620	488,138
$4,000 under $6,000	4,243	4,243	195,955	182,342	20,562	11.3	4,130	194,483	20,074	241,524
$6,000 under $10,000	4,220	4,220	274,324	265,651	33,136	12.5	4,164	268,136	32,771	372,243
$10,000 or more	3,073	3,073	496,486	489,338	53,568	10.9	2,984	486,820	52,124	532,179
Livestock farms										
Total	1,524,155	1,291,542	22,768,899	20,971,815	2,466,968	11.8	1,225,787	21,322,763	2,320,660	24,045,641
Under $1,000	869,455	636,842	3,337,970	3,129,403	276,665	8.8	607,806	3,154,710	263,135	2,899,137
$1,000 under $2,000	266,617	266,617	3,675,287	3,258,276	381,976	11.7	253,834	3,481,345	363,220	3,910,763
$2,000 under $4,000	228,851	228,851	5,853,247	5,149,255	653,714	12.7	216,474	5,496,075	617,126	6,568,202
$4,000 under $6,000	89,250	89,250	3,638,020	3,277,475	433,015	13.2	82,437	3,347,251	400,231	4,063,409
$6,000 under $10,000	49,026	49,026	3,147,888	2,956,504	368,802	12.5	45,185	2,909,439	340,046	3,339,088
$10,000 or more	20,956	20,956	3,116,487	3,200,902	352,796	11.0	20,051	2,933,943	336,902	3,265,042
Animal specialty farms										
Total	52,022	43,017	143,516	238,943	43,056	18.0	39,819	140,442	41,301	407,442
Under $1,000	43,124	34,119	49,636	88,874	12,281	13.8	31,280	48,804	11,165	115,692
$1,000 under $2,000	6,235	6,235	27,672	42,930	8,343	19.4	5,909	26,228	7,952	76,410
$2,000 under $4,000	2,260	2,260	39,495	62,794	10,294	16.4	2,229	39,375	10,203	105,173
$4,000 under $6,000										
$6,000 under $10,000										
$10,000 or more	403	403	26,713	44,345	12,138	27.4	401	26,035	11,981	110,167
Other farms										
Total	173,757	126,156	717,753	801,174	124,302	15.5	123,938	689,650	119,158	1,274,131
Under $1,000	141,802	94,201	139,047	200,930	32,119	16.0	92,747	135,674	31,752	401,692
$1,000 under $2,000	16,939	16,939	150,986	158,209	22,943	14.5	16,624	145,864	22,526	248,707
$2,000 under $4,000	9,858	9,858	158,649	168,456	27,278	16.2	9,681	156,755	26,761	262,247
$4,000 under $6,000	2,822	2,822	95,567	91,423	13,975	15.3	2,805	90,487	13,886	127,638
$6,000 under $10,000	1,588	1,588	80,472	78,463	12,862	16.4	1,360	74,843	10,655	92,531
$10,000 or more	748	748	93,032	103,693	15,125	14.6	721	86,027	13,578	141,316

Footnote at end of table.

Table 2.8—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Con.

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of businesses	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
AGRICULTURE, FORESTRY, AND FISHERIES—Continued										
Horticultural Services										
Total	57,254	38,430	582,770	440,962	37,146	8.4	37,042	567,306	36,338	231,148
Under $1,000	48,083	29,259	200,357	123,345	9,427	7.6	28,102	192,562	8,986	58,176
$1,000 under $2,000	4,813	4,813	117,241	88,932	6,777	7.6	4,582	109,572	6,410	41,988
$2,000 under $4,000	3,073	3,073	112,764	95,841	8,369	8.7	3,073	112,764	8,369	47,21
$4,000 under $6,000	971	971	96,672	82,670	6,542	7.9	971	96,672	6,542	46,88
$6,000 under $10,000										
$10,000 or more	314	314	55,736	50,174	6,031	12.0	314	55,736	6,031	36,894
Other Agriculture, Forestry, and Fisheries										
Total	111,956	80,234	1,792,092	1,510,108	127,748	8.5	75,872	1,713,606	124,769	1,123,934
Under $1,000	79,154	47,432	312,764	244,623	16,255	6.6	43,879	281,852	15,461	170,53
$1,000 under $2,000	15,242	15,242	368,377	282,176	21,116	7.5	14,711	350,268	20,400	200,76
$2,000 under $4,000	9,215	9,215	388,181	303,838	24,313	8.0	9,018	376,996	23,817	230,74
$4,000 under $6,000	3,906	3,906	227,907	197,225	18,403	9.3	3,859	216,708	18,173	144,80
$6,000 under $10,000	3,078	3,078	214,466	202,474	23,681	11.7	3,078	214,466	23,681	173,06
$10,000 or more	1,361	1,361	280,397	279,772	23,980	8.6	1,327	273,316	23,237	204,01
MINING										
Total	58,808	42,449	1,390,110	1,477,557	122,414	8.3	36,964	1,290,410	113,801	1,180,82
Under $1,000	42,406	26,047	108,783	124,305	7,030	5.7	21,602	97,653	6,377	69,02
$1,000 under $2,000	5,112	5,112	104,935	103,984	7,046	6.8	4,699	100,443	6,478	46,99
$2,000 under $4,000	5,417	5,417	203,791	205,416	15,902	7.7	5,180	196,166	15,030	156,98
$4,000 under $6,000	1,781	1,781	94,798	97,594	8,786	9.0	1,647	87,684	8,169	76,97
$6,000 under $10,000	1,630	1,630	139,327	151,250	12,238	8.1	1,500	124,403	11,264	129,71
$10,000 or more	2,462	2,462	738,476	795,008	71,412	9.0	2,336	684,061	66,483	701,13
CONTRACT CONSTRUCTION										
Total	722,604	453,505	19,186,325	16,626,368	633,947	3.8	427,527	18,399,113	610,893	4,347,94
Under $1,000	576,964	307,865	6,061,594	4,817,572	124,215	2.6	286,951	5,785,956	117,786	896,77
$1,000 under $2,000	77,965	77,965	4,293,917	3,708,005	108,757	2.9	75,179	4,102,888	104,888	699,30
$2,000 under $4,000	37,704	37,704	3,743,952	3,377,119	102,803	3.0	36,348	3,595,086	99,042	697,80
$4,000 under $6,000	13,068	13,068	1,791,417	1,649,542	63,860	3.9	12,474	1,747,177	60,916	413,76
$6,000 under $10,000	8,863	8,863	1,270,547	1,188,421	67,871	5.7	8,736	1,236,722	66,918	452,13
$10,000 or more	8,040	8,040	2,024,898	1,885,709	166,441	8.8	7,839	1,931,284	161,343	1,188,15
General Contractors										
Total	130,302	98,276	7,884,746	7,224,587	206,585	2.9	93,491	7,559,967	198,836	1,491,86
Under $1,000	90,716	58,690	2,249,549	1,971,723	25,995	1.3	55,290	2,150,549	24,349	204,34
$1,000 under $2,000	18,435	18,435	1,748,960	1,599,322	26,128	1.6	17,585	1,670,748	24,932	172,51
$2,000 under $4,000	11,225	11,225	1,450,312	1,354,584	30,225	2.2	10,873	1,381,913	29,295	213,22
$4,000 under $6,000	3,229	3,229	741,824	691,258	15,890	2.3	3,173	728,194	15,651	106,48
$6,000 under $10,000	3,268	3,268	612,899	581,660	25,868	4.4	3,266	607,566	25,853	165,99
$10,000 or more	3,429	3,429	1,081,202	1,026,040	82,479	8.0	3,304	1,020,997	78,756	629,29
Building construction										
Total	113,797	83,668	6,681,988	6,136,103	115,900	1.9	79,676	6,418,115	111,724	870,33
Under $1,000	84,963	54,834	2,117,413	1,859,987	24,001	1.3	51,901	2,023,429	22,754	191,31
$1,000 under $2,000	15,950	15,950	1,608,877	1,471,308	22,594	1.5	15,268	1,534,896	21,600	146,38
$2,000 under $4,000	8,169	8,169	1,336,636	1,256,528	22,179	1.8	7,871	1,276,952	21,367	159,17
$4,000 under $6,000	2,052	2,052	629,278	592,954	10,012	1.7	1,996	615,648	9,773	64,33
$6,000 under $10,000	1,539	1,539	484,408	465,159	12,296	2.6	1,537	479,075	12,281	80,33
$10,000 or more	1,124	1,124	505,376	490,167	24,818	5.1	1,103	488,115	23,949	228,79
Other general contractors										
Total	16,505	14,608	1,202,758	1,088,484	90,685	8.3	13,815	1,141,852	87,112	621,52
Under $1,000	5,753	3,856	132,136	111,736	1,994	1.8	3,389	127,120	1,595	13,02
$1,000 under $2,000	2,485	2,485	140,083	128,014	3,534	2.8	2,317	135,852	3,332	26,13
$2,000 under $4,000	3,056	3,056	113,676	98,056	8,046	8.2	3,002	104,961	7,928	54,05
$4,000 under $6,000	1,177	1,177	112,546	98,304	5,878	6.0	1,177	112,546	5,878	42,15
$6,000 under $10,000	1,729	1,729	128,491	116,501	13,572	11.6	1,729	128,491	13,572	85,65
$10,000 or more	2,305	2,305	575,826	535,873	57,661	10.8	2,201	532,882	54,807	400,50
Special Trade Contractors										
Total	561,182	336,682	10,826,761	9,004,088	401,967	4.5	316,502	10,393,184	387,918	2,682,07
Under $1,000	461,370	236,870	3,632,568	2,707,807	92,791	3.4	220,125	3,465,407	88,153	658,31
$1,000 under $2,000	55,904	55,904	2,436,026	2,021,795	77,932	3.9	53,991	2,329,471	75,295	498,41
$2,000 under $4,000	24,768	24,768	2,216,961	1,951,338	67,545	3.5	23,932	2,142,591	65,322	444,08
$4,000 under $6,000	9,710	9,710	1,015,107	926,874	47,346	5.1	9,172	984,497	44,641	303,76
$6,000 under $10,000	5,148	5,148	628,626	579,885	38,284	6.6	5,076	607,154	37,813	262,37
$10,000 or more	4,282	4,282	897,473	816,389	78,069	9.6	4,206	864,064	76,694	515,12

Footnote at end of table.

Table 2.8—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Con.

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of businesses	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CONTRACT CONSTRUCTION—Continued										
Special Trade Contractors—Continued										
Plumbing, heating, and air conditioning										
Total	67,853	50,131	2,455,384	2,108,885	57,817	2.7	47,739	2,373,114	56,173	410,065
Under $1,000	50,582	32,860	720,243	568,329	15,120	2.7	31,185	698,885	14,807	112,816
$1,000 under $2,000	9,866	9,866	533,540	444,609	13,569	3.1	9,286	520,467	12,879	85,412
$2,000 under $4,000	4,944	4,944	574,556	507,856	13,256	2.6	4,845	553,242	12,964	90,305
$4,000 under $6,000	1,586	1,586	300,396	275,824	7,443	2.7	1,586	300,396	7,443	56,958
$6,000 under $10,000	628	628	187,413	177,564	4,489	2.5	616	174,691	4,410	35,408
$10,000 or more	247	247	139,236	134,703	3,940	2.9	221	125,433	3,670	29,166
Painting, paperhanging, and decorating										
Total	113,169	49,140	1,030,222	797,516	29,345	3.7	42,978	966,478	27,475	214,834
Under $1,000	104,200	40,171	513,637	356,650	13,763	3.9	34,289	475,792	12,461	100,355
$1,000 under $2,000	6,797	6,797	280,888	235,558	9,213	3.9	6,539	261,139	8,791	72,910
$2,000 under $4,000										
$4,000 under $6,000										
$6,000 under $10,000	2,172	2,172	235,697	205,308	6,369	3.1	2,150	229,547	6,223	41,569
$10,000 or more										
Electrical Work										
Total	41,727	29,833	1,348,942	1,148,031	28,230	2.5	28,907	1,302,739	27,145	206,266
Under $1,000	31,830	19,936	357,977	282,570	7,690	2.7	19,291	342,089	7,398	67,154
$1,000 under $2,000	6,803	6,803	452,065	382,027	9,673	2.5	6,673	439,425	9,429	66,051
$2,000 under $4,000										
$4,000 under $6,000	3,036	3,036	493,359	440,240	9,901	2.2	2,885	475,684	9,352	64,589
$6,000 under $10,000										
$10,000 or more	58	58	45,541	43,194	966	2.2	58	45,541	966	8,472
Masonry, stonework, and plastering										
Total	48,363	33,877	1,228,394	1,023,743	28,592	2.8	32,477	1,181,411	27,242	175,411
Under $1,000	40,082	25,596	505,626	384,140	10,780	2.8	24,435	495,929	10,405	62,392
$1,000 under $2,000	5,653	5,653	299,013	252,968	7,959	3.1	5,631	295,714	7,919	45,941
$2,000 under $4,000	2,089	2,089	268,354	239,659	5,824	2.4	1,905	246,456	5,397	41,729
$4,000 under $6,000										
$6,000 under $10,000	480	480	118,765	112,399	2,715	2.4	470	117,200	2,647	19,096
$10,000 or more	59	59	36,636	34,577	1,314	3.8	36	26,112	874	6,253
Carpentering and flooring										
Total	169,237	86,296	1,346,029	999,429	42,508	4.3	79,707	1,278,468	39,468	255,588
Under $1,000	158,108	75,167	839,797	568,550	25,013	4.4	69,147	794,622	23,109	169,851
$1,000 under $2,000	9,392	9,392	330,743	269,948	12,727	4.7	9,158	312,335	12,395	60,783
$2,000 under $4,000										
$4,000 under $6,000	1,732	1,732	168,336	154,279	4,695	3.0	1,397	164,358	3,891	24,463
$6,000 under $10,000										
$10,000 or more	5	5	7,153	6,652	73	1.1	5	7,153	73	491
Contractors, not elsewhere classified										
Total	120,833	87,405	3,417,790	2,926,484	215,475	7.4	84,694	3,290,974	210,415	1,419,915
Under $1,000	76,568	43,140	695,288	547,568	20,425	3.7	41,778	658,090	19,973	145,749
$1,000 under $2,000	17,393	17,393	539,777	436,685	24,791	5.7	16,704	500,391	23,882	167,319
$2,000 under $4,000	11,811	11,811	754,100	660,608	33,044	5.0	11,672	730,016	32,573	215,341
$4,000 under $6,000	6,987	6,987	445,534	400,757	34,451	8.6	6,521	429,503	32,066	211,983
$6,000 under $10,000	4,174	4,174	320,461	289,072	31,165	10.8	4,146	319,426	30,987	210,144
$10,000 or more	3,900	3,900	662,630	591,794	71,599	12.1	3,873	653,548	70,934	469,379
Contractors not Allocable										
Total	31,120	18,547	474,818	397,693	25,395	6.4	17,534	445,962	24,139	174,006
Under $1,000	24,878	12,305	179,477	138,042	5,429	3.9	11,536	170,000	5,284	34,118
$1,000 under $2,000	3,626	3,626	108,931	86,888	4,697	5.4	3,603	102,669	4,661	28,379
$2,000 under $4,000							(*)	(*)	(*)	(*)
$4,000 under $6,000	1,840	1,840	111,165	102,607	5,657	5.5	(*)	(*)	(*)	(*)
$6,000 under $10,000	447	447	29,022	26,876	3,719	13.8	394	22,002	3,252	23,764
$10,000 or more	329	329	46,223	43,280	5,893	13.6	329	46,223	5,893	43,741
MANUFACTURING										
Total	172,432	129,940	6,504,291	5,753,294	284,608	4.9	123,632	6,281,062	275,378	2,333,695
Under $1,000	109,197	66,705	1,000,960	824,803	25,939	3.1	62,138	959,944	24,623	303,856
$1,000 under $2,000	28,060	28,060	1,129,255	959,139	40,643	4.2	27,514	1,104,586	39,905	377,639
$2,000 under $4,000	19,290	19,290	1,452,991	1,282,646	54,505	4.2	18,685	1,391,333	52,647	478,153
$4,000 under $6,000	5,423	5,423	544,504	478,172	26,402	5.5	5,146	521,500	25,073	208,652
$6,000 under $10,000	5,959	5,959	872,625	793,546	44,294	5.6	5,720	844,291	42,399	333,288
$10,000 or more	4,503	4,503	1,503,956	1,414,988	92,825	6.6	4,429	1,459,408	90,731	632,107

Footnote at end of table.

Table 2.8.—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Con

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of businesses	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost o depreciable propert
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MANUFACTURING—Continued										
Lumber and Wood Products, Except Furniture										
Total	42,053	32,229	1,382,158	1,260,989	110,378	8.8	30,808	1,320,937	105,525	635,
Under $1,000	23,331	13,507	115,882	94,933	5,277	5.6	12,835	110,439	5,208	40,
$1,000 under $2,000	7,253	7,253	152,043	132,419	10,712	8.1	7,176	146,029	10,567	69,
$2,000 under $4,000	5,006	5,006	225,017	205,205	14,378	7.0	4,776	212,494	13,569	80,
$4,000 under $6,000	1,667	1,667	118,220	105,722	7,873	7.4	1,447	111,465	6,837	45,
$6,000 under $10,000	2,635	2,635	188,697	170,850	19,310	11.3	2,435	174,498	17,711	95,
$10,000 or more	2,161	2,161	582,299	551,860	52,828	9.6	2,139	566,012	51,633	305,
Printing, Publishing, and Allied Industries										
Total	29,569	22,239	837,456	697,542	36,118	5.2	21,775	823,051	35,702	387,
Under $1,000	20,008	12,678	193,972	156,128	5,400	3.5	12,239	186,871	5,278	77,
$1,000 under $2,000	4,113	4,113	169,278	135,646	5,835	4.3	4,113	169,278	5,835	67,
$2,000 under $4,000	3,556	3,556	223,151	185,460	10,107	5.4	3,554	222,962	10,101	106,
$4,000 under $6,000	887	887	73,136	62,806	4,275	6.8	887	73,136	4,275	40,
$6,000 under $10,000	596	596	88,855	77,229	4,176	5.4	595	88,652	4,169	49,
$10,000 or more	409	409	89,064	80,273	6,325	7.9	387	82,152	6,044	46,
Machinery, Except Electrical										
Total	21,517	17,666	805,026	659,487	42,121	6.4	17,120	796,276	41,838	375,
Under $1,000	10,643	6,792	108,747	83,212	3,103	3.7	6,277	107,295	3,044	39,
$1,000 under $2,000	4,859	4,859	170,284	131,748	7,224	5.5	4,857	170,102	7,222	65,
$2,000 under $4,000	3,372	3,372	169,677	138,190	9,329	6.8	3,348	166,339	9,239	88,
$4,000 under $6,000	1,107	1,107	82,715	63,337	5,449	8.6	1,107	82,715	5,449	47,
$6,000 under $10,000	870	870	106,971	96,265	6,533	6.8	869	105,933	6,524	53,
$10,000 or more	666	666	166,632	146,735	10,483	7.1	662	163,892	10,360	80,
Manufacturing, not Elsewhere Classified										
Total	79,293	57,806	3,479,651	3,135,276	95,991	3.1	53,929	3,340,798	92,313	934,
Under $1,000	55,215	33,728	582,359	490,530	12,159	2.5	30,787	555,339	11,093	146,
$1,000 under $2,000	11,835	11,835	637,650	559,326	16,872	3.0	11,368	619,177	16,281	175,
$2,000 under $4,000	7,356	7,356	835,146	753,791	20,691	2.7	7,007	789,538	19,738	203,
$4,000 under $6,000	1,762	1,762	270,433	246,307	8,805	3.6	1,705	254,184	8,512	75,
$6,000 under $10,000	1,858	1,858	488,102	449,202	14,275	3.2	1,821	475,208	13,995	135,
$10,000 or more	1,267	1,267	665,961	636,120	23,189	3.6	1,241	647,352	22,694	199,
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
Total	284,708	217,848	5,683,519	4,903,943	610,228	12.4	206,885	5,445,405	586,732	3,642,
Under $1,000	156,725	89,865	778,581	564,219	41,852	7.4	84,777	742,505	39,503	291,
$1,000 under $2,000	45,922	45,922	764,391	614,644	63,423	10.3	43,066	707,648	59,791	354,
$2,000 under $4,000	39,304	39,304	1,031,808	873,907	111,789	12.8	37,794	992,074	107,693	641,
$4,000 under $6,000	20,866	20,866	741,953	656,259	101,176	15.4	20,334	721,237	98,427	630,
$6,000 under $10,000	12,698	12,698	737,606	669,480	95,486	14.3	12,328	709,003	92,889	549,
$10,000 or more	9,193	9,193	1,629,180	1,525,434	196,502	12.9	8,586	1,572,938	188,429	1,175,
Local Transportation										
Total	52,337	33,204	462,581	364,846	50,569	13.9	31,114	440,240	46,497	283
Under $1,000	38,514	19,381	105,329	62,307	9,373	15.0	17,978	99,911	8,542	50
$1,000 under $2,000	7,470	7,470	86,762	66,909	9,694	14.5	7,004	85,020	9,190	40
$2,000 under $4,000	3,083	3,083	64,319	58,335	7,915	13.6	3,082	64,295	7,912	38
$4,000 under $6,000	1,832	1,832	77,694	64,952	8,678	13.4	1,832	77,694	8,678	71
$6,000 under $10,000	803	803	60,297	49,566	5,868	11.8	803	60,297	5,868	36
$10,000 or more	635	635	68,180	62,777	9,041	14.4	415	53,023	6,307	46
Trucking and Warehousing										
Total	195,039	157,093	4,380,725	3,812,557	499,359	13.1	149,356	4,187,277	481,865	2,892
Under $1,000	94,701	56,755	463,404	333,492	27,189	8.2	53,938	441,132	26,054	193
$1,000 under $2,000	32,434	32,434	496,602	390,664	45,180	11.6	30,122	447,604	42,163	248
$2,000 under $4,000	32,179	32,179	821,636	690,492	92,532	13.4	30,773	784,907	88,736	521
$4,000 under $6,000	17,635	17,635	579,274	514,557	85,744	16.7	17,105	558,594	83,006	504
$6,000 under $10,000	10,385	10,385	576,812	528,445	78,179	14.8	10,062	549,894	75,896	424
$10,000 or more	7,705	7,705	1,442,997	1,354,907	170,535	12.6	7,356	1,405,146	166,010	999
Other Transportation										
Total	18,900	13,403	507,739	464,115	25,072	5.4	13,115	498,297	24,206	234
Under $1,000	12,585	7,088	157,524	132,883	2,469	1.9	6,910	154,162	2,402	28
$1,000 under $2,000	3,040	3,040	141,974	128,362	4,142	3.2	2,985	136,510	4,073	38
$2,000 under $4,000	1,859	1,859	87,848	81,667	4,852	5.9	1,858	87,846	4,849	44
$4,000 under $6,000	528	528	25,151	25,823	2,574	10.0	526	25,115	2,563	28
$6,000 under $10,000	654	654	53,919	52,388	4,758	9.1	630	53,913	4,589	43
$10,000 or more	234	234	41,323	42,992	6,277	14.6	206	40,751	5,730	50

Footnote at end of table.

Table 2.8—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Con.

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of businesses	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued										
Communication, Electric, Gas, and Sanitary Services										
Total	18,432	14,148	332,474	262,425	35,228	13.4	13,300	319,591	34,164	232,503
Under $1,000	10,925	6,641	52,324	35,537	2,821	7.9	5,951	47,300	2,505	18,724
$1,000 under $2,000	2,978	2,978	39,053	28,709	4,407	15.4	2,955	38,514	4,365	27,863
$2,000 under $4,000	2,183	2,183	58,005	43,413	6,490	14.9	2,081	55,026	6,196	37,030
$4,000 under $6,000	871	871	59,834	50,927	4,180	8.2	871	59,834	4,180	26,006
$6,000 under $10,000	856	856	46,578	39,081	6,681	17.1	833	44,899	6,536	43,979
$10,000 or more	619	619	76,680	64,758	10,649	16.4	609	74,018	10,382	78,901
WHOLESALE AND RETAIL TRADE										
Total	1,958,469	1,274,229	98,949,639	92,214,256	1,430,499	1.6	1,207,412	94,756,499	1,376,059	14,231,942
Under $1,000	1,535,632	851,392	38,011,538	34,988,407	316,836	0.9	799,285	36,055,868	299,622	3,573,837
$1,000 under $2,000	240,115	240,115	22,998,245	21,291,036	338,302	1.6	231,598	22,085,597	326,340	3,228,853
$2,000 under $4,000	127,381	127,381	19,213,347	17,986,579	346,512	1.9	123,154	18,541,311	335,359	3,436,522
$4,000 under $6,000	29,340	29,340	7,266,908	6,913,298	141,122	2.0	28,140	7,022,705	135,386	1,398,379
$6,000 under $10,000	16,636	16,636	5,709,893	5,462,173	126,302	2.3	16,140	5,530,906	122,640	1,221,605
$10,000 or more	9,365	9,365	5,749,708	5,572,763	161,425	2.9	9,095	5,520,112	156,712	1,372,746
Wholesale Trade										
Total	267,180	164,819	18,449,363	17,015,515	251,131	1.5	155,631	17,580,352	241,522	1,987,845
Under $1,000	196,448	94,087	4,706,265	4,112,332	37,267	0.9	87,378	4,409,749	34,873	324,230
$1,000 under $2,000	39,314	39,314	3,905,594	3,506,614	54,718	1.6	37,849	3,688,050	52,722	344,774
$2,000 under $4,000	19,863	19,863	3,746,990	3,508,325	53,207	1.5	19,355	3,613,372	51,828	417,376
$4,000 under $6,000	4,572	4,572	1,737,066	1,669,982	21,916	1.3	4,306	1,665,325	20,667	210,280
$6,000 under $10,000	3,947	3,947	1,789,637	1,723,412	29,988	1.7	3,775	1,719,889	28,771	245,514
$10,000 or more	3,036	3,036	2,563,811	2,494,850	54,035	2.2	2,968	2,483,967	52,661	445,671
Groceries and related products										
Total	34,072	25,179	4,163,319	3,974,559	41,318	1.0	23,438	3,949,394	38,789	312,835
Under $1,000	21,841	12,948	1,044,533	971,501	6,084	0.6	12,117	992,489	5,620	43,603
$1,000 under $2,000	7,164	7,164	838,321	784,677	9,917	1.3	6,512	769,765	8,989	62,021
$2,000 under $4,000	3,233	3,233	906,253	875,737	9,020	1.0	3,124	877,471	8,755	74,459
$4,000 under $6,000	746	746	419,772	411,061	3,601	0.9	662	392,509	3,215	27,423
$6,000 under $10,000	637	637	438,634	427,294	4,763	1.1	577	407,877	4,360	36,037
$10,000 or more	451	451	515,806	504,289	7,933	1.6	446	509,283	7,850	69,292
Farm products—raw materials										
Total	15,829	9,705	3,639,146	3,574,384	23,517	0.7	9,217	3,425,960	22,295	202,555
Under $1,000	11,402	5,278	698,873	680,102	2,390	0.4	4,973	641,610	2,244	20,140
$1,000 under $2,000	1,857	1,857	660,673	644,049	2,614	0.4	1,809	613,579	2,545	18,251
$2,000 under $4,000	1,226	1,226	670,933	662,123	3,446	0.5	1,153	635,476	3,264	24,035
$4,000 under $6,000	415	415	386,480	381,735	2,022	0.5	397	368,412	1,923	21,501
$6,000 under $10,000	354	354	344,236	339,825	2,798	0.8	344	332,185	2,719	31,086
$10,000 or more	575	575	877,951	866,550	10,247	1.2	541	834,698	9,600	87,542
Machinery, equipment, and supplies										
Total	20,416	14,098	1,150,456	997,996	18,520	1.9	12,730	1,075,090	17,194	129,027
Under $1,000	14,655	8,337	427,222	359,687	3,556	1.0	7,308	401,579	3,124	27,888
$1,000 under $2,000	3,464	3,464	232,833	192,399	4,727	2.5	3,290	221,959	4,489	28,625
$2,000 under $4,000	1,566	1,566	242,059	214,299	4,198	2.0	1,470	216,605	3,911	33,955
$4,000 under $6,000	350	350	105,787	98,195	1,635	1.7	296	98,473	1,418	11,816
$6,000 under $10,000	300	300	94,402	88,221	2,455	2.8	290	91,153	2,387	14,342
$10,000 or more	81	81	48,153	45,195	1,949	4.3	76	45,321	1,865	12,401
Other wholesale trade										
Total	196,863	115,837	9,496,442	8,468,576	167,776	2.0	110,246	9,129,908	163,244	1,343,428
Under $1,000	148,550	67,524	2,535,637	2,101,042	25,237	1.2	62,980	2,374,071	23,885	232,599
$1,000 under $2,000	26,829	26,829	2,173,767	1,885,489	37,460	2.0	26,238	2,082,747	36,699	235,877
$2,000 under $4,000	13,838	13,838	1,927,745	1,756,166	36,543	2.1	13,608	1,883,820	35,898	284,927
$4,000 under $6,000	3,061	3,061	825,027	778,991	14,658	1.9	2,951	805,931	14,111	149,540
$6,000 under $10,000	2,656	2,656	912,365	868,072	19,972	2.3	2,564	888,674	19,305	164,049
$10,000 or more	1,929	1,929	1,121,901	1,078,816	33,906	3.1	1,905	1,094,665	33,346	276,436
Retail Trade										
Total	1,664,037	1,095,931	79,944,386	74,695,343	1,165,535	1.6	1,038,712	76,640,781	1,121,829	12,118,591
Under $1,000	1,316,086	747,980	33,084,075	30,681,562	276,186	0.9	702,756	31,425,764	261,444	3,209,348
$1,000 under $2,000	198,388	198,388	18,989,119	17,690,159	280,018	1.6	191,336	18,294,015	270,052	2,852,419
$2,000 under $4,000	106,300	106,300	15,348,873	14,369,736	290,103	2.0	102,804	14,822,394	280,885	2,991,488
$4,000 under $6,000	24,367	24,367	5,461,426	5,181,288	117,184	2.3	23,433	5,288,964	112,697	1,171,563
$6,000 under $10,000	12,629	12,629	3,893,153	3,712,430	95,810	2.6	12,315	3,789,702	93,454	972,256
$10,000 or more	6,267	6,267	3,167,740	3,060,168	106,234	3.5	6,068	3,019,942	103,297	921,517

Footnote at end of table.

Table 2.8—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Con.

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of businesses	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
Retail Trade—Continued										
Building materials, hardware, and farm equipment										
Total	55,103	41,704	4,300,368	4,003,458	61,148	1.5	39,872	4,110,127	57,698	633,458
Under $1,000	36,061	22,662	1,081,198	979,912	9,941	1.0	21,783	1,041,388	9,632	126,036
$1,000 under $2,000	10,004	10,004	986,053	905,467	14,216	1.6	9,496	929,845	13,420	151,675
$2,000 under $4,000	6,406	6,406	1,290,809	1,215,954	17,753	1.5	6,252	1,239,004	17,326	192,397
$4,000 under $6,000	1,513	1,513	451,356	433,347	7,591	1.8	1,321	434,270	6,510	71,270
$6,000 under $10,000	792	792	316,185	300,961	5,864	1.9	708	303,375	5,230	45,701
$10,000 or more	327	327	174,767	167,817	5,783	3.4	312	162,245	5,580	46,379
General merchandise stores										
Total	354,871	135,517	3,738,151	3,453,192	102,069	3.0	124,956	3,607,195	97,996	856,956
Under $1,000	334,035	114,681	1,725,148	1,583,490	31,345	2.0	104,890	1,647,421	29,141	321,267
$1,000 under $2,000	12,462	12,462	849,145	786,260	17,455	2.2	12,031	824,728	16,785	154,667
$2,000 under $4,000	5,007	5,007	528,153	490,945	14,149	2.9	4,732	508,138	13,455	111,372
$4,000 under $6,000	1,208	1,208	207,071	190,546	5,617	2.9	1,208	207,071	5,617	46,872
$6,000 under $10,000	949	949	156,377	145,966	7,242	5.0	895	153,206	6,845	56,400
$10,000 or more	1,210	1,210	272,257	255,985	26,261	10.3	1,200	266,631	26,153	166,378
Direct selling establishments										
Total	276,002	75,141	743,749	659,557	27,211	4.1	67,277	679,622	24,867	199,538
Under $1,000	270,561	69,700	478,850	417,423	17,107	4.1	62,338	439,417	15,660	152,590
$1,000 under $2,000	3,903	3,903	139,834	126,357	5,222	4.1	3,572	123,385	4,732	19,678
$2,000 under $4,000	1,538	1,538	125,065	115,777	4,882	4.2	1,367	116,820	4,475	27,270
$4,000 under $6,000										
$6,000 under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 or more										
Other general merchandise stores										
Total	78,869	60,376	2,994,402	2,793,635	74,858	2.7	57,679	2,927,573	73,129	657,418
Under $1,000	63,474	44,981	1,246,298	1,166,067	14,238	1.2	42,552	1,208,004	13,481	168,677
$1,000 under $2,000	8,559	8,559	709,311	659,903	12,233	1.9	8,459	701,343	12,053	134,989
$2,000 under $4,000	3,920	3,920	451,012	420,853	11,430	2.7	3,814	437,913	11,126	97,766
$4,000 under $6,000	864	864	175,712	160,569	4,138	2.6	864	175,712	4,138	39,018
$6,000 under $10,000	842	842	139,812	130,258	6,558	5.0	790	137,970	6,178	50,590
$10,000 or more	1,210	1,210	272,257	255,985	26,261	10.3	1,200	266,631	26,153	166,378
Food stores										
Total	231,718	174,264	16,304,737	15,535,235	181,075	1.2	165,190	15,646,407	172,552	2,049,685
Under $1,000	175,868	118,414	6,214,389	5,854,556	45,857	0.8	111,409	5,923,101	43,241	585,818
$1,000 under $2,000	32,726	32,726	3,635,007	3,453,590	45,258	1.3	31,997	3,534,256	44,225	510,706
$2,000 under $4,000	16,133	16,133	3,047,231	2,908,625	43,401	1.5	15,128	2,904,363	40,815	465,639
$4,000 under $6,000	4,287	4,287	1,368,771	1,324,781	20,506	1.5	4,078	1,343,806	19,581	203,614
$6,000 under $10,000	1,908	1,908	1,069,265	1,040,738	14,184	1.4	1,838	1,030,526	13,645	165,372
$10,000 or more	796	796	970,074	952,945	11,869	1.2	740	910,355	11,045	118,536
Grocery stores										
Total	173,171	132,451	13,724,480	13,164,858	138,804	1.1	126,296	13,166,805	132,522	1,604,669
Under $1,000	132,224	91,504	5,133,328	4,873,797	36,113	0.7	86,897	4,893,902	34,727	480,597
$1,000 under $2,000	23,798	23,798	2,940,044	2,811,810	33,051	1.2	23,344	2,855,971	32,406	366,682
$2,000 under $4,000	11,577	11,577	2,504,471	2,407,916	30,947	1.3	10,808	2,391,691	28,917	345,162
$4,000 under $6,000	3,216	3,216	1,203,785	1,168,193	15,562	1.3	3,007	1,178,820	14,637	162,394
$6,000 under $10,000	1,625	1,625	1,012,291	988,611	12,232	1.2	1,565	975,579	11,760	140,862
$10,000 or more	731	731	930,561	914,531	10,899	1.2	675	870,842	10,075	108,972
Other food stores										
Total	58,547	41,813	2,580,257	2,370,377	42,271	1.8	38,894	2,479,602	40,030	445,016
Under $1,000	43,644	26,910	1,081,061	980,759	9,744	1.0	24,512	1,029,199	8,514	105,221
$1,000 under $2,000	8,928	8,928	694,963	641,780	12,207	1.9	8,653	678,285	11,819	144,024
$2,000 under $4,000	4,556	4,556	542,760	500,709	12,454	2.5	4,320	512,672	11,898	120,477
$4,000 under $6,000	1,071	1,071	164,986	156,588	4,944	3.2	1,071	164,986	4,944	41,220
$6,000 under $10,000	283	283	56,974	52,127	1,952	3.7	273	54,947	1,885	24,510
$10,000 or more	65	65	39,513	38,414	970	2.5	65	39,513	970	9,564
Automotive dealers and service stations										
Total	288,131	213,840	25,507,173	24,327,103	205,053	0.8	203,674	24,409,687	197,851	1,965,70
Under $1,000	221,779	147,488	12,473,331	11,841,333	56,856	0.5	139,262	11,854,789	54,041	565,884
$1,000 under $2,000	43,052	43,052	6,405,034	6,102,388	59,961	1.0	41,691	6,176,706	58,086	543,231
$2,000 under $4,000	17,599	17,599	4,079,495	3,915,609	47,261	1.2	17,183	3,941,556	46,115	464,202
$4,000 under $6,000	3,580	3,580	1,256,636	1,215,271	17,228	1.4	3,503	1,208,308	16,851	163,438
$6,000 under $10,000	1,290	1,290	674,669	650,908	9,477	1.5	1,255	647,419	9,207	100,619
$10,000 or more	831	831	618,008	601,594	14,270	2.4	780	580,909	13,551	128,329

Footnote at end of table.

Table 2.8—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Con.

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of businesses	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
Retail Trade—Continued										
Automotive dealers and service stations—Continued										
Motor vehicle dealers										
Total	40,139	21,577	5,582,856	5,440,704	26,782	0.5	20,970	5,314,473	25,811	357,177
Under $1,000	32,809	14,247	1,937,850	1,874,936	5,225	0.3	13,860	1,831,539	5,033	83,239
$1,000 under $2,000	3,436	3,436	1,156,941	1,126,009	4,966	0.4	3,358	1,106,586	4,847	71,393
$2,000 under $4,000	2,603	2,603	1,338,931	1,307,603	7,263	0.6	2,519	1,289,870	7,042	100,519
$4,000 under $6,000	824	824	537,394	530,319	3,886	0.7	781	499,637	3,670	42,166
$6,000 under $10,000	314	314	329,776	324,357	2,384	0.7	305	318,363	2,310	30,454
$10,000 or more	153	153	281,964	277,480	3,058	1.1	147	268,478	2,909	29,406
Gasoline service stations										
Total	212,329	165,838	17,200,149	16,331,291	139,626	0.9	157,441	16,476,562	134,754	1,225,358
Under $1,000	164,421	117,930	9,719,218	9,209,101	45,271	0.5	110,814	9,251,574	42,947	421,406
$1,000 under $2,000	34,295	34,295	4,679,305	4,445,538	47,365	1.1	33,340	4,519,325	46,064	393,623
$2,000 under $4,000	10,891	10,891	1,974,971	1,882,877	28,672	1.5	10,633	1,910,594	27,976	243,316
$4,000 under $6,000	1,839	1,839	440,605	422,825	8,939	2.1	1,815	435,234	8,818	77,462
$6,000 under $10,000	564	564	183,660	174,787	4,040	2.3	541	170,096	3,873	40,575
$10,000 or more	319	319	202,390	196,163	5,339	2.7	298	189,739	5,076	48,976
Other automotive dealers										
Total	35,663	26,425	2,724,168	2,555,108	38,645	1.5	25,263	2,618,652	37,286	383,168
Under $1,000	24,549	15,311	816,263	757,296	6,360	0.8	14,588	771,676	6,061	61,239
$1,000 under $2,000	5,321	5,321	568,788	530,841	7,630	1.4	4,993	550,795	7,175	78,215
$2,000 under $4,000	4,105	4,105	765,593	725,129	11,326	1.6	4,031	741,092	11,097	120,367
$4,000 under $6,000	917	917	278,637	262,127	4,403	1.7	907	273,437	4,363	43,810
$6,000 under $10,000	412	412	161,233	151,764	3,053	2.0	409	158,960	3,024	29,590
$10,000 or more	359	359	133,654	127,951	5,873	4.6	335	122,692	5,566	49,947
Apparel and accessory stores										
Total	53,550	35,559	2,712,869	2,436,180	30,236	1.2	34,001	2,592,261	29,230	309,008
Under $1,000	44,554	26,563	1,377,901	1,231,301	10,057	0.8	25,265	1,322,559	9,604	113,142
$1,000 under $2,000	5,778	5,778	639,712	571,856	8,279	1.4	5,605	603,731	8,011	75,312
$2,000 under $4,000	2,282	2,282	390,582	351,616	6,117	1.7	2,210	367,749	5,919	58,830
$4,000 under $6,000	567	567	159,088	145,481	2,665	1.8	557	156,357	2,613	23,133
$6,000 under $10,000	274	274	102,212	95,529	1,973	2.1	269	98,491	1,938	25,916
$10,000 or more	95	95	43,374	40,397	1,145	2.8	95	43,374	1,145	12,675
Furniture, home furnishings, and equipment										
Total	87,986	68,979	4,657,561	4,275,002	72,877	1.7	65,530	4,408,090	69,890	704,792
Under $1,000	65,613	46,606	1,623,154	1,448,936	17,510	1.2	44,069	1,483,423	16,616	176,518
$1,000 under $2,000	12,955	12,955	1,166,205	1,077,579	18,872	1.8	12,352	1,109,949	17,870	164,905
$2,000 under $4,000	6,775	6,775	1,052,244	979,897	18,302	1.9	6,563	1,019,669	17,723	180,408
$4,000 under $6,000	1,289	1,289	348,701	325,455	6,093	1.9	1,214	334,812	5,739	70,677
$6,000 under $10,000	1,189	1,189	374,113	354,121	9,644	2.7	1,167	367,093	9,486	87,803
$10,000 or more	165	165	93,144	89,014	2,456	2.8	165	93,144	2,456	24,481
Eating places										
Total	188,570	141,217	7,046,241	6,452,676	217,614	3.4	133,467	6,779,665	210,736	2,418,189
Under $1,000	124,344	76,991	2,066,938	1,883,464	32,496	1.7	70,809	1,921,504	29,716	409,306
$1,000 under $2,000	29,541	29,541	1,431,284	1,303,203	42,280	3.2	28,772	1,392,238	41,287	462,690
$2,000 under $4,000	24,109	24,109	1,746,451	1,588,482	65,787	4.1	23,437	1,701,253	63,882	711,534
$4,000 under $6,000	5,865	5,865	751,046	690,366	28,361	4.1	5,809	736,514	28,109	304,046
$6,000 under $10,000	3,140	3,140	545,758	503,148	23,828	4.7	3,116	540,878	23,660	264,245
$10,000 or more	1,571	1,571	504,764	484,013	24,862	5.1	1,524	487,278	24,082	266,368
Drinking places										
Total	100,893	80,199	3,229,386	2,894,532	91,227	3.2	75,416	3,042,620	86,968	1,149,730
Under $1,000	71,339	50,645	1,443,821	1,281,689	20,907	1.6	47,332	1,347,028	19,584	330,039
$1,000 under $2,000	15,993	15,993	773,868	694,634	22,710	3.3	15,048	719,838	21,414	299,551
$2,000 under $4,000	10,071	10,071	667,005	596,168	27,070	4.5	9,703	644,440	26,196	312,556
$4,000 under $6,000	2,647	2,647	215,490	201,493	12,678	6.3	2,491	202,991	11,969	134,198
$6,000 under $10,000	555	555	83,733	78,206	4,056	5.2	555	83,733	4,056	45,119
$10,000 or more	288	288	45,469	42,342	3,806	9.0	287	44,590	3,749	28,267
Drug and proprietary stores										
Total	25,069	22,549	2,819,470	2,524,285	31,556	1.3	21,638	2,718,338	30,451	348,293
Under $1,000	13,117	10,597	943,452	841,336	4,486	0.5	10,149	907,235	4,388	64,066
$1,000 under $2,000	6,941	6,941	879,225	782,315	9,907	1.3	6,713	857,465	9,618	105,040
$2,000 under $4,000	4,061	4,061	734,290	658,202	11,302	1.7	3,888	709,201	10,924	122,037
$4,000 under $6,000	923	923	236,676	217,614	5,501	2.5	871	224,080	5,269	53,915
$6,000 under $10,000										
$10,000 or more	27	27	25,827	24,818	360	1.5	17	20,357	252	3,235

Footnote at end of table.

Table 2.8—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Con.

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of businesses	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
Retail Trade—Continued										
Liquor stores										
Total	26,914	22,316	2,572,699	2,418,443	22,408	0.9	21,795	2,517,531	22,074	254,748
Under $1,000	19,707	15,109	1,284,005	1,204,662	6,632	0.6	14,677	1,240,830	6,470	87,574
$1,000 under $2,000	4,490	4,490	623,185	583,261	6,217	1.1	4,409	619,115	6,131	68,245
$2,000 under $4,000	2,083	2,083	478,207	451,084	5,812	1.3	2,081	476,518	5,806	70,273
$4,000 under $6,000	462	462	110,049	104,871	2,161	2.1	461	108,718	2,157	18,201
$6,000 under $10,000	133	133	45,287	43,671	1,018	2.3	133	45,287	1,018	6,037
$10,000 or more	39	39	31,966	30,894	568	1.8	34	27,063	492	4,418
Antique and secondhand stores										
Total	40,786	18,297	389,318	352,680	10,788	3.1	16,738	369,851	10,242	114,020
Under $1,000	37,755	15,266	205,415	186,073	5,066	2.7	13,876	191,220	4,804	60,098
$1,000 under $2,000	2,320	2,320	97,312	84,203	3,170	3.8	2,152	93,428	2,888	26,977
$2,000 under $4,000	707	707	83,903	79,871	2,497	3.1	706	82,515	2,495	26,520
$4,000 under $6,000										
$6,000 under $10,000										
$10,000 or more	4	4	2,688	2,533	55	2.2	4	2,688	55	425
Other retail trade										
Total	210,446	141,490	6,666,413	6,022,557	139,484	2.3	136,435	6,439,009	136,141	1,314,009
Under $1,000	171,914	102,958	2,645,323	2,344,810	35,033	1.5	99,235	2,545,266	34,207	369,600
$1,000 under $2,000	22,126	22,126	1,503,089	1,345,403	31,693	2.4	21,070	1,432,716	30,317	289,420
$2,000 under $4,000	11,216	11,216	1,291,249	1,171,362	31,521	2.7	11,070	1,268,734	31,098	283,651
$4,000 under $6,000	2,319	2,319	432,118	403,100	11,211	2.8	2,213	407,613	10,710	106,999
$6,000 under $10,000	1,957	1,957	409,232	390,066	15,227	3.9	1,937	403,372	15,072	142,313
$10,000 or more	914	914	385,402	367,816	14,799	4.0	910	381,308	14,737	122,026
Wholesale and Retail Trade not Allocable										
Total	27,252	13,479	555,890	503,398	13,833	2.7	13,069	535,366	12,708	125,506
Under $1,000	25,511	11,738	324,730	288,776	6,949	2.4	11,564	323,887	6,871	71,919
$1,000 under $2,000										
$2,000 under $4,000	1,218	1,218	117,484	108,518	3,202	3.0	995	105,545	2,646	27,658
$4,000 under $6,000	461	461	95,519	88,359	2,526	2.9	(*)	(*)	(*)	(*)
$6,000 under $10,000							(*)	(*)	(*)	(*)
$10,000 or more	62	62	18,157	17,745	1,156	6.5	59	16,203	754	5,558
FINANCE, INSURANCE, AND REAL ESTATE										
Total	515,688	267,096	6,022,492	4,252,265	286,001	6.7	248,779	5,756,275	271,029	3,537,872
Under $1,000	446,259	197,667	2,966,393	1,831,235	70,656	3.9	184,004	2,828,150	66,784	705,292
$1,000 under $2,000	46,696	46,696	1,425,052	987,092	64,211	6.5	43,162	1,340,202	59,459	503,005
$2,000 under $4,000	15,985	15,985	871,193	683,787	42,463	6.2	15,176	861,878	40,517	389,519
$4,000 under $6,000	2,470	2,470	232,194	199,773	12,117	6.1	2,360	224,052	11,638	136,248
$6,000 under $10,000	1,770	1,770	104,905	108,826	13,987	12.9	1,678	96,962	13,254	229,467
$10,000 or more	2,508	2,508	422,755	441,552	82,567	18.7	2,399	405,031	79,377	1,574,341
Finance										
Total	32,454	16,087	372,928	289,289	12,902	4.5	14,989	349,226	12,433	107,553
Under $1,000	27,738	11,371	196,325	152,735	3,276	2.1	10,311	179,376	2,957	31,615
$1,000 under $2,000	3,462	3,462	96,249	67,308	4,636	6.9	3,446	94,411	4,604	30,427
$2,000 under $4,000	1,254	1,254	80,354	69,246	4,990	7.2	1,232	75,439	4,872	45,511
$4,000 under $6,000										
$6,000 under $10,000										
$10,000 or more										
Insurance Agents, Brokers, and Service										
Total	175,879	100,166	2,218,395	1,318,312	63,031	4.8	91,919	2,087,473	59,678	484,204
Under $1,000	155,277	79,564	1,342,024	737,990	26,275	3.6	72,250	1,261,499	24,258	249,487
$1,000 under $2,000	15,495	15,495	529,172	326,201	21,221	6.5	14,639	487,332	20,099	136,658
$2,000 under $4,000	4,436	4,436	273,227	188,804	11,539	6.1	4,381	271,036	11,426	76,333
$4,000 under $6,000	465	465	55,815	42,559	2,200	5.2	443	49,449	2,099	13,098
$6,000 under $10,000	200	200	13,687	18,833	1,657	8.8	200	13,687	1,657	7,650
$10,000 or more	6	6	4,470	3,925	139	3.5	6	4,470	139	978
Real Estate										
Total	307,355	150,843	3,431,169	2,644,664	210,068	7.9	141,871	3,319,576	198,918	2,946,115
Under $1,000	263,244	106,732	1,428,044	940,510	41,105	4.4	101,443	1,387,275	39,569	424,190
$1,000 under $2,000	27,739	27,739	799,631	593,583	38,354	6.5	25,077	758,459	34,756	335,920
$2,000 under $4,000	10,703	10,703	544,883	450,221	28,764	6.4	9,961	538,329	26,958	297,341
$4,000 under $6,000	1,657	1,657	159,620	144,730	8,105	5.6	1,569	157,844	7,727	106,737
$6,000 under $10,000	1,530	1,530	85,358	83,775	12,012	14.3	1,448	81,760	11,370	218,455
$10,000 or more	2,482	2,482	413,633	431,845	81,728	18.9	2,373	395,909	78,538	1,563,472

Footnote at end of table.

Table 2.8—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Con.

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of businesses	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FINANCE, INSURANCE, AND REAL ESTATE—Continued										
Real Estate—Continued										
Operators, except developers, and lessors of buildings										
Total	17,897	15,303	380,821	386,777	81,960	21.2	14,224	367,868	78,821	1,611,053
Under $1,000	9,644	7,050	49,362	39,578	3,382	8.5	7,027	49,243	3,364	70,438
$1,000 under $2,000	3,278	3,278	21,413	22,770	4,387	19.3	2,289	19,044	3,094	95,620
$2,000 under $4,000	2,633	2,633	40,577	40,195	8,899	22.1	2,623	40,005	8,855	165,313
$4,000 under $6,000										
$6,000 under $10,000	703	703	23,616	26,743	5,970	22.3	664	23,197	5,685	109,245
$10,000 or more	1,639	1,639	245,853	257,491	59,322	23.0	1,621	236,379	57,823	1,170,437
Lessors of real property other than buildings										
Total	13,766	8,013	18,926	17,762	5,682	32.0	7,241	16,520	4,745	68,053
Under $1,000	12,438	6,685	8,065	7,566	1,752	23.2	6,250	6,668	1,610	23,667
$1,000 under $2,000										
$2,000 under $4,000	1,260	1,260	8,492	7,555	2,665	35.3	923	7,483	1,870	26,682
$4,000 under $6,000										
$6,000 under $10,000										
$10,000 or more	68	68	2,369	2,641	1,265	47.9	68	2,369	1,265	17,704
Agents, brokers, and managers										
Total	237,974	102,734	1,800,246	1,195,591	92,211	7.7	96,365	1,729,400	86,329	955,103
Under $1,000	211,940	76,700	878,545	508,626	29,507	5.8	72,107	844,053	28,264	269,245
$1,000 under $2,000	18,475	18,475	444,765	292,790	25,352	8.7	17,219	422,491	23,617	162,782
$2,000 under $4,000	5,816	5,816	302,613	230,326	15,212	6.6	5,463	297,186	14,318	134,058
$4,000 under $6,000	1,169	1,169	90,208	77,734	6,811	8.8	1,092	89,016	6,481	108,723
$6,000 under $10,000										
$10,000 or more	574	574	84,115	86,115	15,329	17.8	484	76,654	13,649	280,295
Other real estate										
Total	37,718	24,793	1,231,176	1,044,534	30,215	2.9	24,041	1,205,788	29,023	311,906
Under $1,000	29,222	16,297	492,072	384,740	6,464	1.7	16,059	487,311	6,331	60,840
$1,000 under $2,000	5,189	5,189	330,305	273,924	7,313	2.7	4,774	313,780	6,745	57,241
$2,000 under $4,000	2,420	2,420	215,859	193,622	6,648	3.4	(*)	(*)	(*)	(*)
$4,000 under $6,000	686	686	111,644	106,650	3,978	3.7	642	108,453	3,617	42,234
$6,000 under $10,000										
$10,000 or more	201	201	81,296	85,598	5,812	6.8	200	80,507	5,801	95,036
SERVICES										
Total	2,426,599	1,582,884	34,988,971	22,444,780	1,706,907	7.6	1,498,502	33,713,305	1,633,262	17,402,723
Under $1,000	1,973,170	1,129,455	13,294,050	7,726,204	368,481	4.8	1,059,263	12,661,897	348,686	4,094,217
$1,000 under $2,000	248,666	248,666	8,751,114	5,208,857	349,178	6.7	240,600	8,503,653	338,264	3,375,970
$2,000 under $4,000	130,621	130,621	6,587,301	4,249,261	357,822	8.4	126,686	6,403,432	346,838	3,530,044
$4,000 under $6,000	40,891	40,891	2,613,108	2,010,092	198,833	9.9	39,926	2,535,530	194,170	2,142,192
$6,000 under $10,000	19,857	19,857	1,777,957	1,426,679	149,739	10.5	19,410	1,732,554	146,124	1,602,488
$10,000 or more	13,394	13,394	1,965,441	1,823,687	282,854	15.5	12,617	1,876,239	259,180	2,657,812
Hotels, Rooming Houses, Camps, and Other Lodgings										
Total	110,243	92,889	1,707,060	1,591,298	260,063	16.3	87,781	1,646,235	249,600	4,030,011
Under $1,000	53,425	36,071	201,671	179,799	15,731	8.7	33,058	195,275	14,422	297,866
$1,000 under $2,000	21,019	21,019	196,188	178,257	29,922	16.8	20,003	192,254	28,740	515,635
$2,000 under $4,000	17,620	17,620	347,750	343,976	50,147	14.6	16,962	329,329	47,993	793,907
$4,000 under $6,000	9,432	9,432	284,071	255,098	47,358	18.6	9,241	274,314	46,409	767,995
$6,000 under $10,000	4,734	4,734	209,994	189,114	36,117	19.1	4,706	209,092	35,931	535,674
$10,000 or more	4,013	4,013	467,386	445,054	80,788	18.2	3,811	445,971	76,105	1,118,934
Tourist courts and motels										
Total	35,898	33,634	832,833	760,718	142,098	18.7	31,755	807,025	135,970	2,232,251
Under $1,000	9,709	7,445	39,814	38,233	4,328	11.3	6,439	36,063	3,800	83,318
$1,000 under $2,000	7,025	7,025	59,788	52,007	10,092	19.4	6,689	58,776	9,672	214,454
$2,000 under $4,000	7,705	7,705	122,124	120,096	22,341	18.6	7,503	119,741	21,682	363,560
$4,000 under $6,000	5,891	5,891	164,033	142,556	29,298	20.6	5,774	160,514	28,685	511,581
$6,000 under $10,000	2,949	2,949	140,986	125,458	22,718	18.1	2,921	140,084	22,532	372,248
$10,000 or more	2,619	2,619	306,088	282,368	53,321	18.9	2,429	291,847	49,599	687,090
Trailer parks and camps										
Total	35,870	29,558	449,150	426,001	76,093	17.9	28,006	430,610	73,869	1,062,650
Under $1,000	15,803	9,491	47,546	44,056	4,502	10.2	8,407	46,296	3,981	78,585
$1,000 under $2,000	8,421	8,421	61,371	59,153	11,934	20.2	8,411	61,321	11,915	159,696
$2,000 under $4,000	6,629	6,629	139,614	136,428	18,632	13.7	6,196	124,013	17,193	246,280
$4,000 under $6,000	2,464	2,464	70,996	65,370	12,589	19.3	2,442	70,337	12,465	172,018
$6,000 under $10,000	1,402	1,402	41,187	38,620	10,670	27.6	1,402	41,187	10,670	117,816
$10,000 or more	1,151	1,151	88,436	82,374	17,766	21.6	1,148	87,456	17,645	288,255

Footnote at end of table.

Table 2.8—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Con

[Money amounts in thousands of dollars]

Selected industry, size of depreciation.	Number of businesses	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
Hotels, Rooming Houses, Camps, and Other Lodgings--Continued										
Other lodging places										
Total	38,475	29,697	425,077	404,579	41,872	10.3	28,020	408,600	39,761	735,1
Under $1,000	27,913	19,135	114,311	97,510	6,901	7.1	18,212	112,916	6,641	135,9
$1,000 under $2,000	5,573	5,573	75,029	67,097	7,896	11.8	4,903	72,157	7,153	141,4
$2,000 under $4,000	3,286	3,286	86,012	87,452	9,174	10.5	3,263	85,575	9,118	184,0
$4,000 under $6,000	1,077	1,077	49,042	47,172	5,471	11.6	1,025	43,463	5,259	84,1
$6,000 under $10,000	383	383	27,821	25,036	2,729	10.9	383	27,821	2,729	45,6
$10,000 or more	243	243	72,862	80,312	9,701	12.1	234	66,668	8,861	143,5
Personal Services										
Total	544,170	365,234	5,019,202	3,841,572	295,270	7.7	345,121	4,848,125	282,473	2,989,9
Under $1,000	472,583	293,647	2,266,873	1,535,996	79,894	5.2	276,557	2,170,037	76,196	936,3
$1,000 under $2,000	34,624	34,624	827,132	667,912	47,928	7.2	32,627	800,785	45,253	437,8
$2,000 under $4,000	21,610	21,610	739,013	617,610	60,116	9.7	21,202	723,698	58,975	557,8
$4,000 under $6,000	9,046	9,046	490,118	416,530	44,308	10.6	8,802	486,319	43,160	426,4
$6,000 under $10,000	4,229	4,229	371,725	311,166	31,184	10.0	4,098	360,238	30,067	342,1
$10,000 or more	2,078	2,078	324,341	292,358	31,840	10.9	1,835	307,048	28,822	289,1
Coin-operated laundries and dry cleaning										
Total	33,104	28,921	368,185	328,014	65,183	19.9	27,594	352,163	61,515	535,9
Under $1,000	14,497	10,314	61,291	49,049	5,685	11.6	9,966	58,705	5,473	86,6
$1,000 under $2,000	7,130	7,130	71,500	62,111	9,958	16.0	6,540	67,136	9,054	89,1
$2,000 under $4,000	7,129	7,129	99,190	91,195	19,805	21.7	6,961	96,938	19,407	154,1
$4,000 under $6,000	3,012	3,012	67,610	62,988	14,381	22.8	2,959	67,231	14,107	106,1
$6,000 under $10,000	680	680	27,456	23,751	5,038	21.2	680	27,456	5,038	39,0
$10,000 or more	656	656	41,138	38,920	10,316	26.5	488	34,697	8,436	60,6
Other laundries and dry cleaning plants										
Total	55,680	43,625	1,195,510	1,005,760	67,053	6.7	41,408	1,151,465	62,976	689,8
Under $1,000	38,241	26,186	323,173	256,341	10,788	4.2	24,842	310,029	10,426	128,2
$1,000 under $2,000	7,579	7,579	212,842	174,591	10,200	5.8	7,102	207,526	9,600	104,8
$2,000 under $4,000	5,686	5,686	243,933	200,995	15,466	7.7	5,684	243,435	15,460	160,9
$4,000 under $6,000	2,130	2,130	146,613	130,195	10,674	8.2	1,940	143,314	9,805	98,8
$6,000 under $10,000	1,546	1,546	155,360	135,702	11,704	8.6	1,417	144,424	10,602	129,0
$10,000 or more	498	498	113,589	107,936	8,221	7.6	423	102,737	7,083	67,8
Beauty shops										
Total	196,187	146,979	1,474,149	1,112,595	59,190	5.3	139,203	1,426,051	56,509	627,7
Under $1,000	183,191	133,983	987,018	699,724	34,370	4.9	126,917	953,415	32,679	414,6
$1,000 under $2,000	9,656	9,656	276,857	233,862	13,246	5.7	9,023	265,073	12,527	118,2
$2,000 under $4,000	2,617	2,617	141,806	118,650	7,071	6.0	2,540	139,095	6,800	58,3
$4,000 under $6,000	644	644	55,411	47,928	3,336	7.0	644	55,411	3,336	29,3
$6,000 under $10,000										
$10,000 or more	79	79	13,057	12,431	1,167	9.4	79	13,057	1,167	7,1
Barber shops										
Total	128,242	66,430	661,999	377,283	18,365	4.9	62,244	626,710	17,315	170,9
Under $1,000	126,016	64,204	570,743	299,983	13,704	4.6	60,095	541,036	12,914	137,2
$1,000 under $2,000										
$2,000 under $4,000										
$4,000 under $6,000	2,203	2,203	81,775	68,194	4,108	6.0	2,126	76,193	3,848	27,9
$6,000 under $10,000										
$10,000 or more	23	23	9,481	9,106	553	6.1	23	9,481	553	5,8
Other personal services										
Total	130,957	79,279	1,319,359	1,017,920	85,479	8.4	74,672	1,291,736	84,158	965,4
Under $1,000	110,638	58,960	324,648	230,899	15,347	6.6	54,737	306,852	14,704	169,5
$1,000 under $2,000	8,460	8,460	226,539	168,626	12,073	7.2	8,163	221,656	11,621	108,0
$2,000 under $4,000	5,933	5,933	240,974	194,523	17,162	8.8	5,849	236,702	16,956	182,0
$4,000 under $6,000	3,306	3,306	219,093	174,498	16,414	9.4	3,305	218,972	16,409	196,7
$6,000 under $10,000	1,798	1,798	161,029	125,409	12,900	10.3	1,796	160,478	12,885	161,3
$10,000 or more	822	822	147,076	123,965	11,583	9.3	822	147,076	11,583	147,6
Business Services										
Total	306,070	162,421	2,857,620	2,186,273	151,399	6.9	150,618	2,723,003	144,900	1,156,5
Under $1,000	272,451	128,802	1,367,090	920,227	39,141	4.3	117,770	1,278,766	35,711	348,5
$1,000 under $2,000	19,208	19,208	618,847	489,535	26,095	5.3	18,887	603,197	25,679	190,4
$2,000 under $4,000	9,359	9,359	430,495	382,357	25,903	6.8	9,098	418,367	25,228	185,0
$4,000 under $6,000	2,128	2,128	134,573	117,613	10,571	9.0	2,048	125,149	10,166	82,2
$6,000 under $10,000	1,398	1,398	116,786	102,865	11,006	10.7	1,395	116,616	10,976	74,4
$10,000 or more	1,526	1,526	189,829	173,676	38,683	22.3	1,420	180,908	37,140	275,9

Footnote at end of table.

Table 2.8—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Con.

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of businesses	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
Business Services—Continued										
Services to buildings										
Total	53,186	29,475	450,724	327,664	22,257	6.8	27,166	412,370	20,845	142,671
Under $1,000	47,949	24,238	251,168	166,618	9,224	5.5	22,212	233,049	8,519	65,840
$1,000 under $2,000	3,398	3,398	82,287	60,166	4,609	7.7	3,230	78,614	4,392	30,288
$2,000 under $4,000	1,401	1,401	59,009	49,875	3,805	7.6	1,348	50,226	3,624	16,805
$4,000 under $6,000	254	254	37,226	31,123	1,686	5.4	192	29,447	1,377	10,318
$6,000 under $10,000										
$10,000 or more	184	184	21,034	19,882	2,933	14.8	184	21,034	2,933	19,420
Consulting services										
Total	77,449	34,958	528,936	355,101	24,955	7.0	33,217	506,396	24,150	242,518
Under $1,000	72,491	30,000	326,750	192,784	8,748	4.5	28,322	305,937	8,096	102,277
$1,000 under $2,000	3,038	3,038	98,602	76,552	4,239	5.5	3,006	97,911	4,201	30,292
$2,000 under $4,000	1,489	1,489	60,383	49,038	4,484	9.1	(*)	(*)	(*)	(*)
$4,000 under $6,000							(*)	(*)	(*)	(*)
$6,000 under $10,000	324	324	25,560	23,197	2,828	12.2	322	25,399	2,808	13,048
$10,000 or more	107	107	17,641	13,530	4,656	34.4	107	17,641	4,656	64,258
Other business services										
Total	175,435	97,988	1,877,960	1,503,508	104,187	6.9	90,235	1,804,237	99,905	771,385
Under $1,000	152,011	74,564	789,172	560,825	21,169	3.8	67,236	739,780	19,096	180,402
$1,000 under $2,000	12,772	12,772	437,958	352,817	17,247	4.9	12,651	426,672	17,086	129,874
$2,000 under $4,000	6,572	6,572	321,311	291,985	18,145	6.2	6,390	318,542	17,731	139,308
$4,000 under $6,000	1,887	1,887	101,376	90,226	9,361	10.4	1,872	100,030	9,280	75,433
$6,000 under $10,000	958	958	76,989	67,391	7,171	10.6	957	76,980	7,161	54,145
$10,000 or more	1,235	1,235	151,154	140,264	31,094	22.2	1,129	142,233	29,551	192,223
Automobile Parking, Repair, and Services										
Total	143,092	110,368	3,225,280	2,791,857	160,991	5.8	104,931	3,089,985	145,902	1,363,057
Under $1,000	105,025	72,301	1,113,362	907,335	26,798	3.0	68,269	1,059,091	25,442	289,159
$1,000 under $2,000	21,260	21,260	907,657	777,074	30,247	3.9	20,416	885,948	29,045	327,214
$2,000 under $4,000	9,022	9,022	512,587	453,069	24,423	5.4	8,740	497,100	23,656	242,256
$4,000 under $6,000	4,372	4,372	327,254	306,729	20,097	6.6	4,196	306,011	19,312	160,476
$6,000 under $10,000	1,791	1,791	177,266	170,036	13,520	8.0	1,791	177,266	13,520	123,385
$10,000 or more	1,622	1,622	187,154	177,614	45,906	25.8	1,519	164,569	34,927	220,567
Automobile repair shops										
Total	117,499	90,159	2,821,970	2,424,901	86,909	3.6	85,692	2,715,352	83,164	905,618
Under $1,000	89,253	61,913	1,038,226	847,261	21,892	2.6	58,537	990,835	20,781	249,768
$1,000 under $2,000	17,424	17,424	848,146	727,617	24,758	3.4	16,800	826,958	23,911	280,971
$2,000 under $4,000	6,582	6,582	476,418	418,705	17,394	4.2	6,313	461,186	16,672	184,158
$4,000 under $6,000	3,224	3,224	292,995	274,546	14,359	5.2	3,048	271,752	13,574	113,587
$6,000 under $10,000	840	840	132,183	124,133	6,143	4.9	840	132,183	6,143	61,842
$10,000 or more	176	176	34,002	32,639	2,363	7.2	154	32,438	2,083	15,292
General automobile repair shops										
Total	72,584	55,183	1,636,660	1,420,597	54,415	3.8	53,205	1,580,092	52,144	571,855
Under $1,000	55,329	37,928	574,373	468,659	13,018	2.8	36,508	551,353	12,390	164,475
$1,000 under $2,000	10,053	10,053	512,996	448,343	14,593	3.3	9,863	506,422	14,327	171,153
$2,000 under $4,000	4,183	4,183	269,725	238,632	10,897	4.6	3,991	258,500	10,456	119,998
$4,000 under $6,000	2,384	2,384	180,598	171,594	10,423	6.1	2,230	166,413	9,767	68,907
$6,000 under $10,000	515	515	71,081	67,207	3,764	5.6	515	71,081	3,764	36,344
$10,000 or more	120	120	27,887	26,162	1,720	6.6	98	26,323	1,440	10,978
Other automobile repair										
Total	44,915	34,976	1,185,310	1,004,304	32,494	3.2	32,487	1,135,260	31,020	333,763
Under $1,000	33,924	23,985	463,853	378,602	8,874	2.3	22,029	439,482	8,391	85,293
$1,000 under $2,000	7,371	7,371	335,150	279,274	10,165	3.6	6,937	320,536	9,584	109,818
$2,000 under $4,000	2,399	2,399	206,693	180,073	6,497	3.6	2,322	202,686	6,216	64,160
$4,000 under $6,000	840	840	112,397	102,952	3,936	3.8	818	105,339	3,807	44,680
$6,000 under $10,000	325	325	61,102	56,926	2,379	4.2	325	61,102	2,379	25,498
$10,000 or more	56	56	6,115	6,477	643	9.9	56	6,115	643	4,314
Automobile parking and other services										
Total	25,593	20,209	403,310	366,956	74,082	20.2	19,239	374,633	62,738	457,439
Under $1,000	15,772	10,388	75,136	60,074	4,906	8.2	9,732	68,256	4,661	39,391
$1,000 under $2,000	3,836	3,836	59,511	49,457	5,489	11.1	3,616	58,990	5,134	46,243
$2,000 under $4,000	2,440	2,440	36,169	34,364	7,029	20.5	2,427	35,914	6,984	58,098
$4,000 under $6,000	1,148	1,148	34,259	32,183	5,738	17.8	1,148	34,259	5,738	46,889
$6,000 under $10,000	951	951	45,083	45,903	7,377	16.1	951	45,083	7,377	61,543
$10,000 or more	1,446	1,446	153,152	144,975	43,543	30.0	1,365	132,131	32,844	205,275

Footnote at end of table.

Table 2.8—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Con.

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of businesses	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
Repair Services, Except Automobile										
Total	193,148	127,596	1,850,351	1,409,369	77,086	5.5	122,025	1,803,328	75,091	638,18
Under $1,000	172,051	106,499	990,350	698,880	36,935	5.3	101,277	957,640	35,549	309,77
$1,000 under $2,000	15,441	15,441	452,419	359,334	20,642	5.7	15,144	438,520	20,169	166,41
$2,000 under $4,000	4,412	4,412	218,191	183,381	11,837	6.5	4,360	217,777	11,701	97,13
$4,000 under $6,000	844	844	87,779	77,552	3,904	5.0	844	87,779	3,904	37,26
$6,000 under $10,000	346	346	78,989	69,477	2,607	3.8	346	78,989	2,607	18,76
$10,000 or more	54	54	22,623	20,745	1,161	5.6	54	22,623	1,161	8,83
Amusement and Recreation Services, Including Motion Pictures										
Total	165,950	100,627	1,370,358	1,332,110	149,323	11.2	96,107	1,317,317	144,354	1,265,56
Under $1,000	137,367	72,044	411,936	368,850	23,324	6.3	68,115	383,354	22,560	199,96
$1,000 under $2,000	14,023	14,023	210,973	188,485	19,433	10.3	13,935	208,276	19,337	207,45
$2,000 under $4,000	6,814	6,814	187,618	177,534	18,585	10.5	6,478	184,695	17,741	158,25
$4,000 under $6,000	3,129	3,129	149,401	149,245	15,332	10.3	3,043	137,059	14,882	131,12
$6,000 under $10,000	2,201	2,201	108,246	113,418	16,397	14.5	2,197	108,166	16,367	127,06
$10,000 or more	2,416	2,416	302,184	334,578	56,252	16.8	2,339	295,767	53,467	441,69
Theatrical producers, bands, orchestras, and entertainers										
Total	59,152	36,766	279,332	209,979	16,602	7.9	34,711	269,929	16,176	113,71
Under $1,000	55,611	33,225	164,987	125,070	9,731	7.8	31,196	157,130	9,361	61,65
$1,000 under $2,000	2,667	2,667	50,478	37,810	3,758	9.9	2,664	49,894	3,753	31,27
$2,000 under $4,000	853	853	59,833	43,300	2,838	6.6	(*)	(*)	(*)	(*)
$4,000 under $6,000							(*)	(*)	(*)	(*)
$6,000 under $10,000							(*)	(*)	(*)	(*)
$10,000 or more	21	21	4,034	3,799	275	7.2	21	4,034	275	1,78
Other amusement and recreation services										
Total	106,798	63,861	1,091,026	1,122,131	132,721	11.8	61,396	1,047,388	128,178	1,151,85
Under $1,000	81,756	38,819	246,949	243,780	13,593	5.6	36,919	226,224	13,199	138,31
$1,000 under $2,000	11,356	11,356	160,495	150,675	15,675	10.4	11,271	158,382	15,584	176,17
$2,000 under $4,000	6,149	6,149	153,741	153,978	16,734	10.9	5,836	151,780	15,941	146,93
$4,000 under $6,000	2,964	2,964	128,802	133,263	14,522	10.9	2,878	116,460	14,072	124,51
$6,000 under $10,000	2,178	2,178	102,889	109,656	16,220	14.8	2,174	102,809	16,190	125,99
$10,000 or more	2,395	2,395	298,150	330,779	55,977	16.9	2,318	291,733	53,192	439,91
Medical and Health Services										
Total	406,653	286,655	13,453,573	6,220,191	408,476	6.6	276,643	13,069,717	396,511	4,136,47
Under $1,000	265,124	145,126	4,154,592	1,735,720	66,623	3.8	138,997	4,022,265	63,880	796,42
$1,000 under $2,000	79,217	79,217	4,141,815	1,756,338	113,850	6.5	76,901	4,020,595	110,582	1,105,17
$2,000 under $4,000	47,180	47,180	3,308,294	1,558,804	128,195	8.2	46,010	3,232,149	125,093	1,216,87
$4,000 under $6,000	9,532	9,532	918,504	527,851	45,407	8.6	9,370	901,818	44,614	443,87
$6,000 under $10,000	4,147	4,147	558,937	344,236	31,022	9.0	3,955	533,585	29,529	313,24
$10,000 or more	1,453	1,453	371,431	297,242	23,379	7.9	1,410	359,305	22,813	260,87
Offices of physicians and surgeons										
Total	162,431	143,831	7,833,580	3,097,659	212,846	6.9	139,019	7,630,049	207,626	1,932,48
Under $1,000	84,873	66,273	2,281,204	824,797	32,132	3.9	63,137	2,197,663	30,564	347,49
$1,000 under $2,000	44,524	44,524	2,597,466	966,338	64,542	6.7	43,469	2,527,761	62,978	536,67
$2,000 under $4,000	25,404	25,404	2,009,941	825,510	68,989	8.4	24,866	1,973,369	67,503	619,18
$4,000 under $6,000	4,790	4,790	494,708	234,030	22,385	9.6	4,749	488,275	22,188	205,86
$6,000 under $10,000	2,271	2,271	336,133	173,415	16,644	9.6	2,240	332,414	16,410	155,78
$10,000 or more	569	569	114,128	73,569	8,154	11.1	558	110,567	7,983	67,48
Other medical and health services										
Total	244,222	142,824	5,619,993	3,122,532	195,630	6.3	137,624	5,439,668	188,885	2,203,98
Under $1,000	180,251	78,853	1,873,388	910,923	34,491	3.8	75,860	1,824,602	33,316	448,93
$1,000 under $2,000	34,693	34,693	1,544,349	790,000	49,308	6.2	33,432	1,492,834	47,604	568,49
$2,000 under $4,000	21,776	21,776	1,298,353	733,294	59,206	8.1	21,144	1,258,780	57,590	597,69
$4,000 under $6,000	4,742	4,742	423,796	293,821	23,022	7.8	4,621	413,543	22,426	238,01
$6,000 under $10,000	1,876	1,876	222,804	170,821	14,378	8.4	1,715	201,171	13,119	157,46
$10,000 or more	884	884	257,303	223,673	15,225	6.8	852	248,738	14,830	193,38
Legal Services										
Total	129,851	85,442	2,462,656	1,179,319	70,463	6.0	79,197	2,311,908	67,502	538,49
Under $1,000	104,175	59,766	1,264,121	545,334	22,042	4.0	54,303	1,153,263	20,471	196,37
$1,000 under $2,000	17,955	17,955	670,477	335,055	24,818	7.4	17,362	649,225	23,954	159,71
$2,000 under $4,000	6,651	6,651	393,309	209,713	17,410	8.3	6,466	377,032	16,923	127,75
$4,000 under $6,000	797	797	80,654	50,630	3,796	7.5	796	79,342	3,791	32,03
$6,000 under $10,000	236	236	39,767	29,103	1,708	5.9	234	38,811	1,694	16,75
$10,000 or more	37	37	14,328	9,484	689	7.3	36	14,235	669	5,87

Footnote at end of table.

Table 2.8—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND COST OF DEPRECIABLE PROPERTY, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Con.

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of businesses	All businesses with depreciation					Businesses with both depreciation and depreciable property			
		Number of businesses	Business receipts	Total business deductions	Depreciation		Number of businesses	Business receipts	Depreciation	Cost of depreciable property
					Amount	As a percent of total deductions				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
Educational Services										
Total	102,403	59,726	368,780	259,175	27,408	10.6	56,469	345,792	25,533	341,489
Under $1,000	96,972	54,295	208,147	125,993	14,995	11.9	51,396	199,508	14,345	212,019
$1,000 under $2,000	3,745	3,745	61,306	45,463	5,401	11.9	3,745	61,306	5,401	55,007
$2,000 under $4,000	1,100	1,100	46,631	42,707	3,079	7.2	(*)	(*)	(*)	(*)
$4,000 under $6,000	537	537	42,601	35,924	3,117	8.7	515	40,283	3,002	36,720
$6,000 under $10,000										
$10,000 or more	49	49	10,095	9,088	816	9.0	49	10,095	816	9,319
Engineering and Architectural Services										
Total	58,281	36,505	1,057,716	724,518	32,876	4.5	33,965	1,015,482	30,890	264,251
Under $1,000	47,574	25,798	356,952	203,606	8,363	4.1	23,623	338,451	7,629	93,047
$1,000 under $2,000	7,133	7,133	296,740	202,079	9,795	4.8	7,015	288,175	9,646	60,277
$2,000 under $4,000	2,485	2,485	187,509	136,895	6,938	5.1	2,325	178,797	6,580	54,701
$4,000 under $6,000	611	611	73,910	58,279	2,969	5.1	611	73,910	2,969	17,643
$6,000 under $10,000	397	397	77,732	67,398	3,248	4.8	310	71,276	2,503	27,165
$10,000 or more	81	81	64,873	56,261	1,563	2.8	81	64,873	1,563	11,418
Accounting, Auditing, and Bookkeeping Services										
Total	126,188	85,757	1,037,405	571,590	47,187	8.3	81,534	999,823	45,863	407,448
Under $1,000	111,700	71,269	545,784	269,124	18,794	7.0	67,488	521,209	18,110	220,371
$1,000 under $2,000	10,531	10,531	272,824	154,440	14,920	9.7	10,164	264,033	14,456	103,903
$2,000 under $4,000	3,391	3,391	166,272	108,218	8,762	8.1	3,316	162,056	8,586	47,743
$4,000 under $6,000	263	263	18,555	11,950	1,214	10.2	263	18,555	1,214	8,601
$6,000 under $10,000	260	260	27,869	22,035	2,069	9.4	260	27,869	2,069	13,382
$10,000 or more	43	43	6,101	5,823	1,428	24.5	43	6,101	1,428	13,448
Certified public accountants										
Total	21,637	17,049	439,834	240,243	14,932	6.2	16,142	422,668	14,459	110,089
Under $1,000	15,944	11,356	186,776	90,589	3,753	4.1	10,666	176,200	3,598	35,319
$1,000 under $2,000	3,937	3,937	132,354	75,072	5,477	7.3	3,773	126,451	5,271	40,379
$2,000 under $4,000	1,487	1,487	101,681	62,125	3,958	6.4	1,434	100,994	3,846	22,533
$4,000 under $6,000	237	237	14,419	8,946	1,362	15.2	237	14,419	1,362	9,772
$6,000 under $10,000										
$10,000 or more	32	32	4,604	3,511	382	10.9	32	4,604	382	2,086
Other accounting, auditing, and bookkeeping services										
Total	104,551	68,708	597,571	331,347	32,255	9.7	65,392	577,155	31,404	297,359
Under $1,000	95,756	59,913	359,008	178,535	15,041	8.4	56,822	345,009	14,512	185,052
$1,000 under $2,000	6,594	6,594	140,470	79,368	9,443	11.9	6,391	137,582	9,185	63,524
$2,000 under $4,000	1,904	1,904	64,591	46,093	4,804	10.4	1,882	61,062	4,740	25,210
$4,000 under $6,000	286	286	32,005	25,039	1,921	7.7	286	32,005	1,921	12,211
$6,000 under $10,000										
$10,000 or more	11	11	1,497	2,312	1,046	45.2	11	1,497	1,046	11,362
Other Services										
Total	140,550	69,664	578,970	337,508	26,365	7.8	64,111	542,590	24,643	271,256
Under $1,000	134,723	63,837	413,172	235,340	15,841	6.7	58,410	383,038	14,371	194,333
$1,000 under $2,000	4,510	4,510	94,736	54,885	6,127	11.2	4,401	91,339	6,002	46,837
$2,000 under $4,000	1,295	1,295	65,966	45,519	4,048	8.9	1,280	63,469	4,001	28,276
$4,000 under $6,000										
$6,000 under $10,000										
$10,000 or more	22	22	5,096	1,764	349	19.8	20	4,744	269	1,810
NATURE OF BUSINESS NOT ALLOCABLE										
Total	31,818	9,167	124,953	108,044	7,800	7.2	7,204	108,539	6,286	54,103
Under $1,000	29,933	7,282	49,719	43,447	2,253	5.2	5,740	44,576	1,747	18,535
$1,000 under $2,000	1,751	1,751	54,896	45,094	3,918	8.7	1,330	43,625	2,910	21,704
$2,000 under $4,000										
$4,000 under $6,000										
$6,000 under $10,000										
$10,000 or more	134	134	20,338	19,503	1,629	8.4	134	20,338	1,629	13,864

(*) 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 2.9—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SIZE OF NET PROFIT

[Money amounts in thousands of dollars]

Industry, size of net profit	Number of—		Business receipts	Deductions								Net profit or loss	Adjusted gross income (less deficit)	Taxable income	Income tax after credit	
	Returns	Businesses		Total	Salaries and wages	Depreciation	Taxes	Rent	Legal and professional fees	Retirement plans	Other deductions				Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
OFFICES OF PHYSICIANS AND SURGEONS																
Businesses with and without net profit, total	161,330	162,431	8,154,542	2,953,570	885,727	212,846	90,890	318,287	79,774	17,173	1,348,873	4,955,103	6,332,859	4,938,742	157,376	1,708,020
Businesses with net profit, total	151,408	152,509	8,100,299	2,886,562	876,284	206,569	89,206	311,080	77,946	17,068	1,308,409	4,975,271	6,071,473	4,741,416	148,320	1,643,187
Under $1,000	6,411	6,411	21,622	15,507	1,171	1,745	380	2,338	198	-	9,675	2,969	123,398	89,028	5,068	26,052
$1,000 under $2,000	4,655	4,655	20,829	13,060	1,958	1,231	406	1,900	141	-	7,424	7,107	93,624	67,451	4,317	18,464
$2,000 under $3,000	2,456	2,456	20,976	14,762	3,733	1,073	423	1,507	282	11	7,733	6,049	47,914	35,316	2,383	9,634
$3,000 under $4,000	3,022	3,022	27,628	16,537	2,868	1,253	535	826	191	117	10,747	10,707	70,177	51,410	2,945	14,763
$4,000 under $5,000	2,415	2,415	22,182	10,713	1,099	926	175	2,098	324	-	6,091	10,549	47,114	34,329	2,414	10,099
$5,000 under $10,000	15,773	15,783	246,743	110,293	21,289	10,889	2,769	13,719	1,738	218	59,671	121,436	327,174	232,912	15,195	66,359
$10,000 under $15,000	10,309	10,332	242,322	99,965	22,281	9,388	2,855	13,110	1,576	486	50,269	128,356	266,517	199,536	10,237	56,234
$15,000 under $20,000	10,674	10,674	358,896	159,200	43,774	11,984	4,869	18,437	3,457	460	76,219	187,334	294,525	219,372	10,489	60,887
$20,000 under $25,000	13,209	13,219	514,300	199,052	52,029	16,066	7,116	24,654	4,339	1,109	93,739	297,191	403,375	306,349	13,185	87,507
$25,000 under $50,000	51,852	51,922	3,082,218	1,098,019	331,670	79,683	34,202	124,315	24,693	6,926	496,530	1,895,448	2,146,123	1,675,186	51,629	527,206
$50,000 or more	31,603	31,620	3,542,583	1,149,454	394,412	72,331	35,476	108,176	41,007	7,741	490,311	2,308,125	2,304,337	1,871,739	31,427	781,375
Businesses without net profit	9,922	9,922	54,243	67,008	9,443	6,277	1,684	7,207	1,828	105	40,464	[1]20,168	261,386	197,326	9,056	64,833
OFFICES OF DENTISTS AND DENTAL SURGEONS																
Businesses with and without net profit, total	88,646	88,987	3,821,970	1,558,945	472,652	108,718	51,309	154,234	27,065	5,037	739,930	1,921,138	2,210,826	1,634,047	86,591	452,554
Businesses with net profit, total	85,581	85,922	3,814,758	1,547,094	470,760	107,487	50,848	153,014	26,964	5,037	732,984	1,926,009	2,178,896	1,612,339	84,200	447,293
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
$3,000 under $4,000	2,649	2,649	24,897	10,511	1,115	790	435	1,918	165	-	6,088	9,451	27,707	17,408	2,649	3,409
$4,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	10,771	10,771	194,229	88,680	19,238	7,282	2,500	12,648	1,388	32	45,592	80,985	140,614	91,112	10,603	20,407
$10,000 under $15,000	9,946	9,946	268,192	118,349	25,767	9,067	3,843	13,233	4,507	53	61,879	123,261	173,836	121,313	9,884	27,881
$15,000 under $20,000	12,558	12,558	449,319	188,428	54,348	14,254	5,948	21,055	1,966	492	90,365	221,489	259,298	186,110	12,383	43,209
$20,000 under $25,000	11,898	11,898	544,090	228,281	73,500	15,556	7,715	21,521	3,449	837	105,703	267,290	287,895	208,127	11,803	50,269
$25,000 under $50,000	26,451	26,451	1,709,997	674,259	218,529	45,295	22,277	62,210	10,104	2,512	313,332	890,786	904,010	686,442	26,278	192,798
$50,000 or more	4,721	4,721	571,265	210,704	73,283	11,893	6,978	17,256	4,808	1,019	95,467	316,306	305,235	246,843	4,682	97,385
Businesses without net profit	3,065	3,065	7,212	11,851	1,892	1,231	461	1,220	101	-	6,946	[1]4,871	31,930	21,708	(*)	(*)
LEGAL SERVICES																
Businesses with and without net profit, total	129,614	129,851	2,925,940	1,261,017	338,836	70,463	29,884	147,382	44,239	2,455	627,758	1,559,730	3,079,075	2,251,936	123,654	686,708
Businesses with net profit, total	111,180	111,415	2,865,789	1,167,547	325,438	64,389	28,447	133,365	40,034	2,413	573,461	1,597,446	2,735,361	2,006,612	107,264	613,403
Under $1,000	14,252	14,252	21,684	14,668	613	1,445	250	3,014	123	1	9,222	6,090	224,892	154,327	13,231	39,832
$1,000 under $2,000	9,737	9,737	41,909	25,966	5,752	2,273	658	4,980	206	-	12,097	14,367	140,199	94,484	8,654	24,001
$2,000 under $3,000	3,556	3,556	19,550	10,385	1,637	746	153	1,427	199	3	6,220	8,830	78,469	54,968	3,505	15,617
$3,000 under $4,000	5,286	5,286	42,953	22,815	2,525	1,384	579	4,686	370	21	13,250	18,209	88,959	64,412	4,928	17,202
$4,000 under $5,000	5,102	5,102	59,617	30,844	4,788	2,795	497	2,272	1,059	-	19,433	23,149	77,717	49,657	4,677	12,863
$5,000 under $10,000	21,162	21,172	323,421	149,880	37,575	9,367	4,004	20,127	2,633	113	76,061	157,129	371,217	256,147	21,123	68,097
$10,000 under $15,000	13,809	13,809	330,944	140,357	36,594	8,642	3,342	17,653	3,560	79	70,487	169,097	284,258	196,563	13,439	50,893
$15,000 under $20,000	12,758	12,758	403,455	168,528	43,341	10,412	4,036	20,943	4,656	173	84,967	221,596	298,778	212,374	12,453	55,963
$20,000 under $25,000	7,034	7,034	270,581	106,367	27,594	6,110	2,946	11,715	3,385	133	54,484	158,115	203,195	153,517	6,953	43,227
$25,000 under $50,000	14,454	14,454	826,500	312,511	99,179	14,232	7,808	31,237	11,871	1,045	147,139	497,829	615,412	482,648	14,314	158,462
$50,000 or more	4,255	4,255	525,175	185,226	65,840	6,983	4,174	15,311	11,972	845	80,101	323,035	360,914	293,980	4,212	129,394
Businesses without net profit	18,434	18,436	60,151	93,470	13,398	6,074	1,437	14,017	4,205	42	54,297	[1]37,716	343,714	245,324	16,390	73,305
ENGINEERING SERVICES																
Businesses with and without net profit, total	42,120	42,196	714,112	300,070	89,917	22,725	11,117	19,411	12,969	955	142,976	252,334	747,785	525,777	39,195	136,053
Businesses with net profit, total	33,281	33,357	678,915	269,178	82,986	19,857	10,279	17,228	12,086	815	125,927	267,433	603,073	428,248	31,077	110,873
Under $1,000	8,164	8,164	19,486	8,527	29	837	283	914	149	-	6,315	3,830	117,935	79,691	7,484	17,744
$1,000 under $2,000	5,509	5,509	22,819	10,357	91	1,102	233	937	189	104	7,701	7,913	77,916	52,065	5,174	12,337
$2,000 under $3,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
$3,000 under $4,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
$4,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	5,883	5,883	107,523	49,920	12,041	4,173	1,673	2,989	544	-	28,500	42,816	94,427	65,899	5,638	16,393
$10,000 under $15,000	3,008	3,008	77,109	25,925	3,213	3,291	668	2,806	2,088	-	13,859	37,753	58,206	41,301	3,008	10,240
$15,000 under $20,000	2,694	2,694	94,363	36,236	13,725	3,097	1,641	2,375	782	54	14,562	46,807	54,698	40,376	2,359	9,863
$20,000 under $25,000	1,473	1,473	65,330	20,991	7,531	1,229	652	1,855	1,128	-	8,596	33,030	39,581	31,792	1,450	8,899
$25,000 under $50,000	1,714	1,714	181,483	72,008	30,175	2,589	3,566	3,502	4,947	358	26,871	58,280	67,361	53,762	1,710	16,151
$50,000 or more	241	241	64,766	27,916	15,025	1,083	1,235	1,068	1,395	299	7,811	20,611	22,602	18,931	241	8,756
Businesses without net profit	8,839	8,839	35,197	30,892	6,931	2,868	838	2,183	883	140	17,049	[1]15,099	144,712	97,529	8,118	25,180

Footnotes at end of table.

Table 2.9—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SIZE OF NET PROFIT—Continued

[Money amounts in thousands of dollars]

Industry, size of net profit	Number of—		Business receipts	Deductions								Net profit or loss	Adjusted gross income (less deficit)	Taxable income	Income tax after credit	
	Returns	Businesses		Total	Salaries and wages	Depreciation	Taxes	Rent	Legal and professional fees	Retirement plans	Other deductions				Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ARCHITECTURAL SERVICES																
Businesses with and without net profit, total.	16,061	16,085	503,270	249,513	75,252	10,151	7,743	15,452	24,167	447	116,301	150,948	316,447	230,376	14,816	67,650
Businesses with net profit, total	12,898	12,922	488,372	228,711	73,065	9,483	7,410	14,269	23,121	447	100,916	158,824	265,287	195,602	12,177	57,914
Under $1,000	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
$3,000 under $4,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
$4,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,879	2,879	57,571	28,961	10,626	1,335	1,116	1,978	1,878	-	12,028	22,958	37,050	22,773	2,846	5,254
$10,000 under $15,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$15,000 under $20,000	725	725	25,885	11,774	3,099	588	275	1,065	1,536	8	5,203	12,532	15,997	12,010	714	3,125
$20,000 under $25,000	660	660	50,805	28,833	8,503	835	753	1,323	2,386	84	14,949	14,738	17,532	13,474	659	3,352
$25,000 under $50,000	1,150	1,150	120,486	47,571	15,929	1,554	1,685	3,465	6,325	63	18,550	38,827	42,903	34,087	1,149	10,077
$50,000 or more	475	475	136,195	64,357	27,724	1,531	1,977	2,394	6,411	199	24,121	41,462	42,242	37,005	471	17,162
Businesses without net profit	3,163	3,163	14,898	20,802	2,187	668	333	1,183	1,046	-	15,385	[1]7,876	51,160	34,774	2,639	9,736
CERTIFIED PUHLIC ACCOUNTANTS																
Businesses with and without net profit, total.	21,637	21,637	471,998	241,698	104,611	14,932	7,274	21,527	2,651	588	90,115	219,937	449,763	316,522	19,878	83,435
Businesses with net profit, total	19,700	19,700	462,282	231,071	99,663	14,061	7,025	20,441	2,540	588	86,753	221,392	419,685	295,999	18,611	77,591
Under $1,000 $1,000 under $2,000 $2,000 under $3,000	6,634	6,634	12,019	7,193	1,162	638	123	618	229	-	4,423	4,792	111,183	74,594	5,964	17,573
$3,000 under $4,000 $4,000 under $5,000	1,698	1,698	15,329	8,998	2,731	1,075	181	893	220	-	3,898	6,002	38,806	26,884	1,698	6,823
$5,000 under $10,000	2,383	2,383	36,125	17,910	5,233	1,546	548	1,497	336	-	8,750	17,986	37,710	24,232	2,212	5,900
$10,000 under $15,000	3,088	3,088	89,005	46,093	22,551	2,497	1,706	4,756	308	139	14,136	40,021	57,520	40,835	2,916	9,918
$15,000 under $20,000	2,484	2,484	81,746	37,999	14,231	2,846	1,096	3,909	402	28	15,487	43,141	50,832	36,647	2,482	8,470
$20,000 under $25,000	1,451	1,451	63,875	30,569	11,186	2,042	760	3,101	510	27	12,943	32,781	38,218	26,294	1,399	6,729
$25,000 under $50,000	1,613	1,613	122,084	63,107	31,958	2,803	2,079	4,398	308	334	21,227	53,858	62,653	48,372	1,613	14,811
$50,000 or more	349	349	42,099	19,202	10,611	614	532	1,269	227	60	5,889	22,811	22,763	18,141	327	7,367
Businesses without net profit	1,937	1,937	9,716	10,627	4,948	871	249	1,086	111	-	3,362	[1]1,455	30,078	20,523	(*)	(*)

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

NONFARM BUSINESS PROPRIETORS

Table 2.10—WAGE INCOME AS A SOURCE OF NONBUSINESS INCOME, BY SIZE OF ADJUSTED GROSS INCOME AND NONFARM BUSINESS NET PROFIT OR LOSS

PART I.—ALL RETURNS

[Money amounts in thousands of dollars]

Size of adjusted gross income and nonfarm business net profit or loss	Number of—		Nonfarm business receipts	Adjusted gross income (or deficit)							Other income or lo
	Returns	Nonfarm businesses		Total	Nonfarm business net profit or loss	Farm net profit (less loss)		Wages and other compensation received (Form W-2)			
						Number of returns	Amount	Total	Men	Women	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All adjusted gross income classes, total	5,967,345	6,340,336	196,721,548	67,824,656	30,310,861	344,669	[1]183,699	27,318,246	21,037,986	6,280,260	10,379,
Returns with net profit, total	4,821,290	5,123,718	178,925,149	56,917,760	32,920,075	272,772	[1]129,611	17,849,532	13,438,209	4,411,323	6,277,
Under $1,000	1,174,274	1,213,643	7,533,299	9,083,053	530,928	72,150	45,676	7,195,998	5,851,156	1,344,842	1,310,
$1,000 under $2,000	699,243	736,238	8,190,118	4,897,899	1,019,656	43,860	19,507	3,056,816	2,378,368	678,448	801,
$2,000 under $5,000	1,142,013	1,216,140	26,544,815	8,776,835	3,846,182	67,127	5,580	3,710,451	2,633,929	1,076,522	1,214,
$5,000 under $10,000	885,823	954,127	39,266,865	9,431,538	6,307,895	40,971	[1]14,744	2,029,991	1,302,269	727,722	1,108,
$10,000 under $25,000	662,186	722,092	56,950,511	12,633,823	10,135,788	31,104	[1]54,896	1,288,140	841,558	446,582	1,264,
$25,000 under $50,000	198,884	217,048	27,408,408	7,590,879	6,770,154	12,003	[1]48,617	413,467	308,727	104,740	455,
$50,000 under $100,000	52,131	56,809	10,026,624	3,538,186	3,381,344	4,598	[1]53,391	122,091	94,858	27,233	88,
$100,000 or more	6,736	7,621	3,004,509	965,547	928,128	959	[1]28,726	32,578	27,344	5,234	33,
Returns with net loss, total	1,146,055	1,216,618	17,796,399	10,906,896	2,609,214	71,897	[1]54,088	9,468,714	7,599,777	1,868,937	4,101,
Under $1,000[3]	648,455	675,205	4,068,494	5,995,976	244,943	39,109	1,949	5,280,601	4,238,718	1,041,883	958,
$1,000 under $2,000	210,352	220,696	2,501,900	1,937,450	300,240	12,202	[1]924	1,760,336	1,408,136	352,200	478,
$2,000 under $5,000	186,998	203,154	4,049,216	1,628,745	572,738	12,326	[2]2,234	1,489,763	1,159,125	330,638	713,
$5,000 under $10,000	63,725	72,792	2,617,952	555,847	430,636	4,894	[1]9,337	527,939	424,295	103,644	467,
$10,000 under $25,000	26,735	31,951	2,316,060	305,868	393,472	2,006	[1]11,724	233,853	206,120	27,733	477,
$25,000 under $50,000	6,339	7,983	949,276	166,207	211,203	742	[1]7,752	86,197	79,110	7,087	298,
$50,000 under $100,000	2,257	3,058	611,265	108,400	154,863	359	[1]7,514	48,291	45,768	2,523	222,
$100,000 or more	1,194	1,779	682,236	208,403	301,119	259	[1]16,552	41,734	38,505	3,229	484,
Adjusted gross income under $5,000, total	1,818,874	1,926,827	35,926,352	3,396,771	1,393,725	120,737	[1]130,186	1,771,349	1,117,142	654,207	361,
Returns with net profit, total	1,402,478	1,475,262	24,065,598	3,535,356	2,760,810	87,334	[1]87,209	778,742	458,676	320,066	83,
Under $1,000	487,390	503,234	4,363,626	859,637	233,773	33,633	3,384	435,986	250,301	185,685	186,
$1,000 under $2,000	353,991	373,133	4,547,873	802,748	514,695	20,064	[1]8,834	205,505	126,592	78,913	91,
$2,000 under $5,000	536,319	570,004	13,399,904	1,882,813	1,774,633	28,525	[1]33,898	124,047	73,258	50,789	18,
$5,000 under $10,000	20,132	23,516	1,143,405	40,786	126,223	3,689	[1]16,786	6,733	3,868	2,865	[1]75,
$10,000 under $25,000	3,582	4,040	345,481	[2]24,960	57,079	1,188	[1]18,362	4,531	3,028	1,503	[1]68,
$25,000 under $50,000	760	943	139,905	[2]11,277	26,876	122	[1]4,808	1,057	809	248	[1]34,
$50,000 under $100,000	245	311	76,006	[2]8,962	16,491	93	[1]4,614	452	414	38	[1]21,
$100,000 or more	59	81	49,398	[2]5,429	11,040	20	[1]3,291	431	406	25	[1]13,
Returns with net loss, total	416,396	451,565	11,860,754	[2]138,585	1,367,085	33,403	[1]42,977	992,607	658,466	334,141	278,
Under $1,000[3]	194,070	205,573	2,323,975	359,830	73,008	18,070	[1]5,323	370,471	241,438	129,033	67,
$1,000 under $2,000	71,277	76,612	1,430,871	84,893	103,250	4,893	[1]4,795	161,817	116,108	45,709	31,
$2,000 under $5,000	88,737	96,144	2,669,877	15,483	280,684	5,656	[1]7,804	230,217	142,678	87,539	73,
$5,000 under $10,000	38,765	44,534	1,979,051	[2]102,159	264,274	3,048	[1]5,841	146,640	94,177	52,463	21,
$10,000 under $25,000	17,676	21,131	1,844,298	[2]189,888	259,372	1,040	[1]7,675	45,870	32,053	13,817	31,
$25,000 under $50,000	4,020	4,960	709,619	[2]95,678	133,804	442	[1]4,294	22,674	19,309	3,365	19,
$50,000 under $100,000	1,240	1,710	440,066	[2]66,190	86,107	154	[1]1,637	7,979	6,888	1,091	13,
$100,000 or more	611	901	462,997	[2]144,876	166,586	100	[1]5,608	6,939	5,815	1,124	20,
Adjusted gross income $5,000 under $10,000, total	1,750,967	1,857,583	40,272,141	13,033,097	5,160,024	103,678	2,285	6,800,344	4,970,453	1,829,891	1,070,
Returns with net profit, total	1,407,957	1,498,096	37,626,299	10,471,339	5,565,003	83,365	[1]7,589	4,160,762	2,859,427	1,301,335	753,
Under $1,000	333,640	345,017	1,703,378	2,538,109	145,450	21,401	13,008	2,157,897	1,730,504	427,393	221,
$1,000 under $2,000	174,870	184,916	2,034,071	1,292,311	255,539	15,267	1,132	856,485	569,161	287,324	179,
$2,000 under $5,000	336,920	361,729	8,112,866	2,409,310	1,176,051	24,451	10,255	947,666	457,297	490,369	275,
$5,000 under $10,000	548,222	590,324	24,581,804	4,110,154	3,798,273	19,923	[1]15,125	195,841	100,366	95,475	131,
$10,000 under $25,000	13,834	15,468	1,093,853	117,818	169,628	2,224	[1]13,031	2,489	1,780	709	[1]41,
$25,000 under $50,000	345	511	79,617	2,671	11,777	66	[1]2,118	213	213	-	[1]7,
$50,000 under $100,000	124	128	19,976	950	7,648	32	[1]1,449	171	106	65	[1]5,
$100,000 or more	2	3	734	16	637	1	[1]261	-	-	-	[1]
Returns with net loss, total	343,010	359,487	2,645,842	2,561,758	404,979	20,313	9,874	2,639,582	2,111,026	528,556	317,
Under $1,000[3]	221,195	228,873	1,016,920	1,664,324	83,140	13,368	4,200	1,597,343	1,287,858	309,485	145,
$1,000 under $2,000	68,708	71,165	587,144	509,498	97,542	3,363	875	545,505	422,724	122,781	60,
$2,000 under $5,000	41,482	46,544	664,052	303,310	120,145	3,229	2,484	366,944	283,265	83,679	54,
$5,000 under $10,000	9,606	10,645	208,886	69,836	60,795	} 346	2,534	{ 102,410	90,766	11,644	27,
$10,000 under $25,000	1,796	2,012	135,731	13,147	26,302			{ 17,824	16,997	827	19,
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	(*)
$50,000 under $100,000	70	91	15,329	569	4,300	(*)	(*)	1,099	959	140	3,
$100,000 or more	64	66	7,362	474	9,854	4	[1]167	8,457	8,457	-	2,
Adjusted gross income $10,000 under $15,000, total	1,144,105	1,210,740	32,843,516	13,954,210	4,905,772	49,313	37,455	7,954,210	6,211,166	1,743,044	1,056,
Returns with net profit, total	932,247	990,984	31,638,155	11,383,513	5,159,872	41,888	29,001	5,458,481	4,192,166	1,266,315	736,
Under $1,000	229,069	236,537	902,621	2,776,155	98,000	11,388	12,209	2,498,378	2,106,683	391,695	167,
$1,000 under $2,000	106,760	111,102	1,014,209	1,292,577	156,413	4,744	17,092	1,026,620	860,880	165,740	92,
$2,000 under $5,000	168,107	177,327	3,143,582	2,035,497	560,464	8,552	15,123	1,246,054	915,177	330,877	213,
$5,000 under $10,000	193,220	207,479	8,562,319	2,331,720	1,462,455	9,629	2,597	600,364	259,796	340,568	266,
$10,000 under $25,000	233,886	257,196	17,844,756	2,932,089	2,838,859	7,159	[1]11,867	85,682	48,476	37,206	19,
$25,000 under $50,000	1,060	1,186	147,923	13,519	33,635	338	[1]3,800	960	743	217	[1]17,
$50,000 under $100,000	135	147	20,919	1,828	8,727	78	[1]2,353	361	361	-	[1]4,
$100,000 or more	10	10	1,826	128	1,319	-	-	62	50	12	[1],
Returns with net loss, total	211,858	219,756	1,205,361	2,570,697	254,100	7,425	8,454	2,495,729	2,019,000	476,729	320,
Under $1,000[3]	140,093	144,198	407,623	1,708,802	51,387	3,687	2,903	1,619,793	1,317,799	301,994	137,
$1,000 under $2,000	38,256	39,228	232,897	458,169	54,171	1,861	1,026	461,001	376,815	84,186	50,
$2,000 under $5,000	27,269	28,835	299,720	327,568	81,369	1,362	3,685	344,727	268,814	75,913	60,
$5,000 under $10,000	4,735	5,586	124,362	57,319	32,633	} 509	1,156	{ 51,814	39,825	11,989	37,
$10,000 under $25,000	1,077	1,287	54,140	13,557	15,789			{ 13,077	10,750	2,327	15,
$25,000 under $50,000	333	517	67,951	4,164	10,421	(*)	(*)	4,127	3,955	172	10,
$50,000 under $100,000	82	84	12,274	949	5,177	-	-	1,105	964	141	5,
$100,000 or more	13	21	6,394	169	3,153	4	[1]265	85	78	7	3,
Adjusted gross income $15,000 or more, total	1,253,399	1,345,186	87,679,539	37,440,578	18,851,340	70,941	[1]93,253	10,792,343	8,739,225	2,053,118	7,890,14
Returns with net profit, total	1,078,608	1,159,376	85,595,097	31,527,552	19,434,390	60,185	[1]63,814	7,451,547	5,927,940	1,523,607	4,705,42
Under $1,000	124,175	128,855	563,674	2,909,152	53,705	5,728	17,075	2,103,737	1,763,668	340,069	734,63
$1,000 under $2,000	63,622	67,087	593,965	1,510,263	93,009	3,785	10,117	968,206	821,735	146,471	438,93
$2,000 under $5,000	100,667	107,080	1,888,463	2,449,215	335,034	5,599	14,100	1,392,684	1,188,197	204,487	707,39
$5,000 under $10,000	124,249	132,808	4,979,337	2,948,878	920,944	7,730	14,570	1,227,053	938,239	288,814	786,31
$10,000 under $25,000	410,884	445,388	37,666,421	9,608,876	7,070,222	20,533	[1]11,636	1,195,438	788,274	407,164	1,354,85
$25,000 under $50,000	196,719	214,408	27,040,963	7,585,966	6,697,866	11,477	[1]37,891	411,237	306,962	104,275	514,75
$50,000 under $100,000	51,627	56,223	9,909,723	3,544,370	3,348,478	4,395	[1]44,975	121,107	93,977	27,130	119,76
$100,000 or more	6,665	7,527	2,952,551	970,832	915,132	938	[1]25,174	32,085	26,888	5,197	48,78
Returns with net loss, total	174,791	185,810	2,084,442	5,913,026	583,050	10,756	[1]29,439	3,340,796	2,811,285	529,511	3,184,71
Under $1,000[3]	93,097	96,561	319,976	2,263,020	37,408	3,984	169	1,692,994	1,391,623	301,371	607,26
$1,000 under $2,000	32,111	33,691	250,988	884,890	45,277	2,085	1,970	592,013	492,489	99,524	336,18
$2,000 under $5,000	29,510	31,631	415,567	982,384	90,540	2,079	[1]599	547,875	464,368	83,507	525,64
$5,000 under $10,000	10,619	12,027	305,653	530,851	72,934	1,202	[1]4,338	227,075	199,527	27,548	381,04
$10,000 under $25,000	6,186	7,521	281,891	469,052	92,009	755	[1]6,897	157,082	146,320	10,762	410,87
$25,000 under $50,000	1,897	2,415	161,288	257,121	64,077	296	[1]3,389	59,396	55,846	3,550	265,19
$50,000 under $100,000	865	1,173	143,596	173,072	59,279	204	[1]5,843	38,108	36,957	1,151	200,08
$100,000 or more	506	791	205,483	352,636	121,526	151	[1]10,512	26,253	24,155	2,098	458,42

Footnotes at end of table.

NONFARM BUSINESS PROPRIETORS

Table 2.10—WAGE INCOME AS A SOURCE OF NONBUSINESS INCOME, BY SIZE OF ADJUSTED GROSS INCOME AND NONFARM BUSINESS NET PROFIT OR LOSS—Continued

PART II.—RETURNS WITH WAGES AND OTHER COMPENSATION RECEIVED
[Money amounts in thousands of dollars]

Size of adjusted gross income and nonfarm business net profit or loss	Number of—		Nonfarm business receipts	Adjusted gross income (or deficit)							Other income or loss
	Returns	Nonfarm businesses		Total	Nonfarm business net profit or loss	Farm net profit (less loss)		Wages and other compensation received (Form W-2)			
						Number of returns	Amount	Total	Men	Women	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All adjusted gross income classes, total	3,393,201	3,571,800	65,442,337	41,508,552	10,108,944	179,491	[1]121,758	27,318,246	21,037,986	6,280,260	4,203,120
Returns with net profit, total	2,491,661	2,621,994	56,509,036	31,804,557	11,757,305	133,071	[1]75,765	17,849,532	13,438,209	4,411,323	2,273,485
Under $1,000	844,997	872,924	4,123,488	8,136,959	367,496	46,882	5,141	7,195,998	5,851,156	1,344,842	568,324
$1,000 under $2,000	420,184	442,174	4,156,147	3,954,402	608,505	24,317	[1]5,978	3,056,816	2,378,368	678,448	295,059
$2,000 under $5,000	594,523	627,649	11,027,941	6,108,804	1,948,962	29,332	[1]7,645	3,710,451	2,633,929	1,076,522	457,036
$5,000 under $10,000	348,960	371,595	12,516,926	4,829,116	2,452,346	17,157	[1]2,178	2,029,991	1,302,269	727,722	348,957
$10,000 under $25,000	208,088	225,862	14,588,985	4,789,797	3,136,844	10,342	[1]19,927	1,288,140	841,558	446,582	384,740
$25,000 under $50,000	57,576	62,627	6,638,548	2,504,363	1,955,703	3,379	[1]16,876	413,467	308,727	104,740	152,069
$50,000 under $100,000	15,008	16,537	2,578,756	1,120,503	970,021	1,387	[1]19,642	122,091	94,858	27,233	48,033
$100,000 or more	2,325	2,626	878,245	360,613	317,428	275	[1]8,660	32,578	27,344	5,234	19,267
Returns with net loss, total	901,540	949,806	8,933,301	9,703,995	1,648,361	46,420	[1]45,993	9,468,714	7,599,777	1,868,937	1,929,635
Under $1,000[3]	535,778	554,971	2,413,952	5,473,506	204,319	26,065	[1]8,213	5,280,601	4,238,718	1,041,883	405,437
$1,000 under $2,000	168,665	175,707	1,429,167	1,719,711	240,381	8,948	[1]3,533	1,760,336	1,408,136	352,200	203,289
$2,000 under $5,000	135,744	148,615	2,068,949	1,397,312	414,936	7,404	[1]3,685	1,489,763	1,159,125	330,638	326,170
$5,000 under $10,000	43,706	49,125	1,225,886	465,237	290,873	2,630	[1]6,039	527,939	424,295	103,644	234,210
$10,000 under $25,000	12,978	15,272	875,196	266,509	188,937	692	[1]6,291	233,853	206,120	27,733	227,884
$25,000 under $50,000	2,975	3,696	358,786	132,969	98,890	390	[1]5,799	86,197	79,110	7,087	151,461
$50,000 under $100,000	1,136	1,561	255,860	82,789	76,833	175	[1]4,129	48,291	45,768	2,523	115,460
$100,000 or more	558	859	305,505	165,962	133,192	116	[1]8,304	41,734	38,505	3,229	265,724
Adjusted gross income under $5,000, total	662,819	699,261	9,433,404	1,561,417	[1]60,930	47,109	[1]54,809	1,771,349	1,117,142	654,207	[1]94,193
Returns with net profit, total	427,498	446,367	4,874,391	1,276,581	623,536	30,336	[1]29,539	778,742	458,676	320,066	[1]96,158
Under $1,000	200,451	205,992	1,371,472	526,491	91,189	14,883	[1]4,550	435,986	250,301	185,685	3,866
$1,000 under $2,000	114,806	121,677	1,273,367	354,581	164,778	7,582	[1]5,937	205,505	126,592	78,913	[1]9,765
$2,000 under $5,000	108,261	114,138	1,996,323	413,123	328,809	6,225	[1]10,722	124,047	73,258	50,789	[1]29,011
$5,000 under $10,000	3,158	3,599	124,714	[2]2,907	19,004	1,454	[1]4,104	6,733	3,868	2,865	[1]24,540
$10,000 under $25,000	654	741	54,084	[2]6,835	10,363	180	[1]3,009	4,531	3,028	1,503	[1]18,720
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	39	65	23,219	[2]2,482	2,531	6	[1]466	452	414	38	[1]4,999
$100,000 or more	20	25	12,565	[2]2,362	2,960	5	[1]532	431	406	25	[1]5,221
Returns with net loss, total	235,321	252,894	4,559,013	284,836	684,466	16,773	[1]25,270	992,607	658,466	334,141	1,965
Under $1,000[3]	109,982	115,257	914,340	300,676	42,245	9,309	[1]5,617	370,471	241,438	129,033	[1]21,933
$1,000 under $2,000	41,652	44,178	533,537	90,837	60,555	2,907	[1]4,613	161,817	116,108	45,709	[1]5,812
$2,000 under $5,000	49,836	54,721	1,063,073	75,570	161,547	2,630	[1]4,210	230,217	142,678	87,539	11,110
$5,000 under $10,000	23,975	26,999	809,182	[2]10,442	159,968	1,624	[1]5,471	146,640	94,177	52,463	5,207
$10,000 under $25,000	7,363	8,628	651,425	[2]66,827	107,895			45,870	32,053	13,817	[1]1,652
$25,000 under $50,000	1,784	2,062	230,468	[2]34,103	59,279	201	[1]2,376	22,674	19,309	3,365	4,878
$50,000 under $100,000	506	710	162,682	[2]24,448	34,401	68	[1]272	7,979	6,888	1,091	2,246
$100,000 or more	223	339	194,306	[2]46,427	58,576	34	[1]2,711	6,939	5,815	1,124	7,921
Adjusted gross income $5,000 under $10,000, total	1,142,540	1,199,314	14,495,524	8,648,503	1,622,072	64,897	[1]14,185	6,800,344	4,970,453	1,829,891	240,272
Returns with net profit, total	825,956	867,964	12,380,853	6,276,109	1,975,948	48,649	[1]14,673	4,160,762	2,859,427	1,301,335	154,072
Under $1,000	309,435	320,461	1,468,010	2,374,192	133,372	17,836	[1]247	2,157,897	1,730,504	427,393	83,170
$1,000 under $2,000	148,926	156,783	1,575,791	1,111,212	215,288	10,824	[1]5,735	856,485	569,161	287,324	45,174
$2,000 under $5,000	248,532	262,834	5,059,712	1,839,883	834,084	14,187	153	947,666	457,297	490,369	57,980
$5,000 under $10,000	116,997	125,392	4,147,683	933,571	766,430	5,310	[1]3,943	195,841	100,366	95,475	[1]24,757
$10,000 under $25,000	2,028	2,455	114,659	16,925	24,932	(*)	(*)	2,489	1,780	709	[1]6,228
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)
$50,000 under $100,000	12	13	3,796	113	767	10	[1]577	171	106	65	[1]248
$100,000 or more	-	-	-	-	-	-	-	-	-	-	-
Returns with net loss, total	316,584	331,350	2,114,671	2,372,394	353,876	16,248	488	2,639,582	2,111,026	528,556	86,200
Under $1,000[3]	206,565	213,369	895,669	1,562,208	78,886	10,682	[1]2,216	1,597,343	1,287,858	309,485	45,967
$1,000 under $2,000	63,243	65,611	498,586	469,571	89,649	2,860	646	545,505	422,724	122,781	13,069
$2,000 under $5,000	37,502	42,184	496,493	273,122	107,806	2,533	2,050	366,944	283,265	83,679	11,934
$5,000 under $10,000	8,150	8,830	130,389	58,992	51,840	(*)	(*)	102,410	90,766	11,644	8,379
$10,000 under $25,000	1,020	1,230	80,184	7,728	14,411	(*)	(*)	17,824	16,997	827	4,316
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	48	69	10,456	365	2,966	(*)	(*)	1,099	959	140	2,266
$100,000 or more	56	57	2,894	408	8,318	-	-	8,457	8,457	-	269
Adjusted gross income $10,000 under $15,000, total	842,745	881,409	12,471,667	10,267,198	1,950,425	31,611	9,819	7,954,210	6,211,166	1,743,044	352,744
Returns with net profit, total	643,994	675,668	11,529,985	7,857,912	2,165,173	25,626	7,479	5,458,481	4,192,166	1,266,315	226,779
Under $1,000	221,694	228,993	829,372	2,685,215	94,052	10,164	5,174	2,498,378	2,106,683	391,695	87,611
$1,000 under $2,000	100,765	104,886	868,324	1,220,063	147,274	3,242	6,070	1,026,620	860,880	165,740	40,099
$2,000 under $5,000	151,467	159,757	2,558,594	1,837,051	501,068	5,231	1,650	1,246,054	915,177	330,877	88,279
$5,000 under $10,000	128,951	136,745	4,799,225	1,582,727	932,829	5,448	[1]233	600,364	259,796	340,568	49,767
$10,000 under $25,000	40,804	44,854	2,433,641	528,864	478,622	1,460	[1]4,191	85,682	48,476	37,206	[1]31,249
$25,000 under $50,000	275	395	36,589	3,477	8,575	(*)	(*)	960	743	217	[1]5,067
$50,000 under $100,000	34	34	3,539	461	2,215	-	-	361	361	-	[1]2,115
$100,000 or more	4	4	701	54	538	-	-	62	50	12	[1]546
Returns with net loss, total	198,751	205,741	941,682	2,409,286	214,748	5,985	2,340	2,495,729	2,019,000	476,729	125,965
Under $1,000[3]	133,914	137,839	363,363	1,631,540	48,888	2,976	466	1,619,793	1,317,799	301,994	60,169
$1,000 under $2,000	35,758	36,561	202,840	427,224	50,854	1,731	[1]6	461,001	376,815	84,186	17,083
$2,000 under $5,000	24,576	26,085	245,772	295,075	73,069	895	1,151	344,727	268,814	75,913	22,266
$5,000 under $10,000	3,642	4,247	69,574	44,462	24,551	(*)	(*)	51,814	39,825	11,989	17,312
$10,000 under $25,000	668	721	15,472	8,509	9,380	(*)	(*)	13,077	10,750	2,327	3,694
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	30	30	8,943	375	1,880	-	-	1,105	964	141	1,150
$100,000 or more	5	7	2,135	65	1,368	3	[1]225	85	78	7	1,573
Adjusted gross income $15,000 or more, total	745,097	791,816	29,041,742	21,031,434	6,597,377	35,874	[1]62,583	10,792,343	8,739,225	2,053,118	3,704,297
Returns with net profit, total	594,213	631,995	27,723,807	16,393,955	6,992,648	28,460	[1]39,032	7,451,547	5,927,940	1,523,607	1,988,792
Under $1,000	113,417	117,478	454,634	2,551,061	48,883	3,999	4,764	2,103,737	1,763,668	340,069	393,677
$1,000 under $2,000	55,687	58,828	438,665	1,268,546	81,165	2,669	[1]376	968,206	821,735	146,471	219,551
$2,000 under $5,000	86,263	90,920	1,413,312	2,018,747	285,001	3,689	1,274	1,392,684	1,188,197	204,487	339,788
$5,000 under $10,000	99,854	105,859	3,445,304	2,315,725	734,083	4,945	6,102	1,227,053	938,239	288,814	348,487
$10,000 under $25,000	164,602	177,812	11,986,601	4,250,843	2,622,927	8,223	[1]8,459	1,195,438	788,274	407,164	440,937
$25,000 under $50,000	57,166	62,076	6,572,110	2,503,701	1,942,151	3,294	[1]15,610	411,237	306,962	104,275	165,923
$50,000 under $100,000	14,923	16,425	2,548,202	1,122,411	964,508	1,371	[1]18,599	121,107	93,977	27,130	55,395
$100,000 or more	2,301	2,597	864,979	362,921	313,930	270	[1]8,128	32,085	26,888	5,197	25,034
Returns with net loss, total	150,884	159,821	1,317,935	4,637,479	395,271	7,414	[1]23,551	3,340,796	2,811,285	529,511	1,715,505
Under $1,000[3]	85,317	88,506	240,580	1,979,082	34,300	3,098	[1]846	1,692,994	1,391,623	301,371	321,234
$1,000 under $2,000	28,012	29,357	194,204	732,079	39,323	1,450	440	592,013	492,489	99,524	178,949
$2,000 under $5,000	23,830	25,625	263,611	753,545	72,514	1,346	[1]2,676	547,875	464,368	83,507	280,860
$5,000 under $10,000	7,939	9,049	216,741	372,225	54,514	862	[1]3,648	227,075	199,527	27,548	203,312
$10,000 under $25,000	3,927	4,693	128,115	317,099	57,251	286	[1]4,258	157,082	146,320	10,762	221,526
$25,000 under $50,000	1,033	1,383	94,735	165,036	34,853	187	[1]3,372	59,396	55,846	3,550	143,865
$50,000 under $100,000	552	752	73,779	106,497	37,586	106	[1]3,823	38,108	36,957	1,151	109,798
$100,000 or more	274	456	106,170	211,916	64,930	79	[1]5,368	26,253	24,155	2,098	255,961

Footnotes at end of table.

NONFARM BUSINESS PROPRIETORS

Table 2.10—WAGE INCOME AS A SOURCE OF NONBUSINESS INCOME, BY SIZE OF ADJUSTED GROSS INCOME AND NONFARM BUSINESS NET PROFIT OR LOSS—Continued

PART III.—JOINT RETURNS WITH BOTH HUSBANDS AND WIVES WORKING

[Money amounts in thousands of dollars]

Size of adjusted gross income and nonfarm business net profit or loss	Number of—		Nonfarm business receipts	Adjusted gross income (or deficit)							Other income or los
	Returns	Nonfarm businesses		Total	Nonfarm business net profit or loss	Farm net profit (less loss)		Wages and other compensation received (Form W-2)			
						Number of returns	Amount	Total	Men	Women	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All adjusted gross income classes, total	971,799	1,024,486	11,551,871	12,346,648	1,401,065	47,008	[1]36,470	10,399,305	7,177,484	3,221,821	582,7
Returns with net profit, total	634,190	668,963	9,192,306	8,420,284	1,900,739	31,440	[1]24,619	6,237,509	4,263,080	1,974,429	306,6
Under $1,000	292,243	303,543	1,259,322	3,365,848	121,437	14,547	[1]3,816	3,155,810	2,270,681	885,129	92,4
$1,000 under $2,000	121,746	128,876	1,078,304	1,341,967	175,380	6,644	[1]5,049	1,124,170	760,218	363,952	47,4
$2,000 under $5,000	125,761	133,999	2,060,303	1,527,660	396,671	5,719	[1]4,213	1,087,186	690,376	396,810	48,0
$5,000 under $10,000	56,814	61,138	1,676,055	909,526	393,797	2,463	[1]525	467,389	284,945	182,444	48,8
$10,000 under $25,000	28,676	31,467	1,850,070	751,285	432,157	1,422	[1]3,818	280,182	175,108	105,074	42,7
$25,000 under $50,000	6,998	7,659	825,628	338,149	238,254	465	[1]4,221	88,815	59,088	29,727	15,3
$50,000 under $100,000	1,729	2,000	337,603	138,445	110,644	157	[1]2,030	26,228	17,201	9,027	3,6
$100,000 or more	223	281	105,021	47,404	32,399	23	[1]947	7,729	5,463	2,266	8,2
Returns with net loss, total	337,609	355,523	2,359,565	3,926,364	499,674	15,568	[1]11,851	4,161,796	2,914,404	1,247,392	276,0
Under $1,000[3]	207,945	215,742	677,179	2,473,046	81,375	9,332	[1]6,398	2,463,690	1,748,590	715,100	97,1
$1,000 under $2,000	64,368	66,892	469,207	734,898	92,080	3,027	[1]1,178	791,996	545,203	246,793	36,1
$2,000 under $5,000	48,544	53,118	557,519	519,574	147,837	2,309	[1]1,521	637,981	426,771	211,210	30,9
$5,000 under $10,000	12,874	15,056	340,225	124,075	86,022	844	[1]1,931	175,608	120,351	55,257	35,4
$10,000 under $25,000	2,898	3,387	157,059	45,631	41,868			54,254	42,393	11,861	33,5
$25,000 under $50,000	688	923	53,991	15,072	22,989			20,053	15,406	4,647	18,6
$50,000 under $100,000	226	303	46,019	7,005	14,123	43	[1]283	12,095	10,324	1,771	9,3
$100,000 or more	66	102	58,366	7,063	13,380	13	[1]540	6,119	5,366	753	14,8
Adjusted gross income under $5,000, total	104,774	116,163	1,465,642	273,812	[1]76,443	10,827	[1]17,033	404,525	231,657	172,868	[1]37,2
Returns with net profit, total	56,441	60,905	597,286	179,612	74,646	5,931	[1]11,620	145,716	82,566	63,150	[1]29,1
Under $1,000	25,737	27,413	195,024	83,288	10,930	3,246	[1]2,895	75,943	44,081	31,862	[1]6
$1,000 under $2,000	18,305	20,056	185,179	55,782	24,992	2,503	[1]7,255	42,016	22,062	19,954	[1]8,3
$2,000 under $5,000	12,145	13,165	203,191	44,362	35,857			26,158	15,178	10,980	[1]13,3
$5,000 under $10,000											
$10,000 under $25,000	251	268	13,293	[2]3,455	2,538	(*)	(*)	1,498	1,164	334	[1]6,2
$25,000 under $50,000											
$50,000 under $100,000											
$100,000 or more	3	3	599	[2]365	329	1	[1]221	101	81	20	[1]5
Returns with net loss, total	48,333	55,258	868,356	94,200	151,089	4,896	[1]5,413	258,809	149,091	109,718	[1]8,1
Under $1,000[3]	19,766	21,944	148,680	63,643	7,554	3,184	[1]2,677	76,800	42,541	34,259	[1]2,9
$1,000 under $2,000	7,591	8,261	87,565	24,193	10,835	1,538	[1]2,326	36,880	21,914	14,966	2
$2,000 under $5,000	11,969	14,471	204,640	27,747	37,856			71,467	38,556	32,911	[1]5,4
$5,000 under $10,000	6,912	8,220	204,748	5,494	45,597			51,393	30,248	21,145	[1]4
$10,000 under $25,000	1,599	1,732	110,713	[2]9,050	23,495	(*)	(*)	13,947	10,089	3,858	2
$25,000 under $50,000	371	451	36,425	[2]8,058	12,472	(*)	(*)	4,859	3,156	1,703	1
$50,000 under $100,000	85	117	24,915	[2]2,953	5,450	25	[1]121	2,414	1,722	692	2
$100,000 or more	40	62	50,670	[2]6,816	7,830	6	[1]148	1,049	865	184	1
Adjusted gross income $5,000 under $10,000, total	316,374	333,437	2,707,444	2,436,932	216,944	15,752	[1]12,769	2,225,836	1,480,402	745,434	6,92
Returns with net profit, total	206,638	218,600	2,031,982	1,601,891	339,880	11,003	[1]8,286	1,276,205	824,483	451,722	[1]5,9
Under $1,000	103,042	107,176	445,399	801,251	40,948	4,924	[1]2,817	760,152	545,207	214,945	2,9
$1,000 under $2,000	42,135	44,800	412,330	316,472	62,067	3,261	[1]3,577	256,191	150,436	105,755	1,7
$2,000 under $5,000	48,729	53,025	817,067	378,828	152,021	2,766	[1]1,110	230,213	113,960	116,253	12,9
$5,000 under $10,000	12,510	13,325	340,982	103,779	81,416			29,277	14,677	14,600	[1]6,2
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$100,000 or more	-	-	-	-	-	-	-	-	-	-	-
Returns with net loss, total	109,736	114,837	675,462	835,041	122,936	4,749	[1]4,483	949,631	655,919	293,712	12,82
Under $1,000[3]	69,172	72,292	283,814	533,550	27,747	2,823	[1]2,837	561,112	399,824	161,288	3,02
$1,000 under $2,000	24,116	24,671	186,671	180,547	34,854	(*)	(*)	211,750	140,217	71,533	4,68
$2,000 under $5,000	14,139	15,147	140,489	104,720	42,390	(*)	(*)	145,176	93,772	51,404	2,54
$5,000 under $10,000	2,077	2,413	36,128	14,721	13,800	-	-	27,460	18,933	8,527	1,06
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 or more	-	-	-	-	-	-	-	-	-	-	-
Adjusted gross income $10,000 under $15,000, total	304,952	315,906	2,476,854	3,742,117	293,455	11,300	1,220	3,410,883	2,401,302	1,009,581	36,55
Returns with net profit, total	202,076	210,679	2,063,423	2,489,986	396,652	8,261	1,594	2,073,932	1,447,819	626,113	17,8
Under $1,000	105,175	108,831	397,809	1,293,819	44,590	4,874	446	1,238,068	907,075	330,993	10,7
$1,000 under $2,000	37,053	38,695	314,015	460,303	53,224	1,407	1,301	394,847	280,085	114,762	10,9
$2,000 under $5,000	35,598	36,982	597,239	435,523	115,216	1,958	749	316,071	195,670	120,401	3,5
$5,000 under $10,000	21,129	22,803	604,530	257,353	144,894			111,164	55,417	55,747	1,0
$10,000 under $25,000	3,024	3,271	139,454	41,803	35,777			13,126	9,075	4,051	[1]6,9
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	
$100,000 or more	-	-	-	-	-	-	-	-	-	-	
Returns with net loss, total	102,876	105,227	413,431	1,252,131	103,197	3,039	[1]374	1,336,951	953,483	383,468	18,75
Under $1,000[3]	71,020	72,167	149,336	869,652	26,240	1,835	[1]884	877,951	636,511	241,440	18,82
$1,000 under $2,000	17,923	18,504	101,767	216,086	25,965	(*)	(*)	238,237	165,773	72,464	3,07
$2,000 under $5,000	12,324	12,838	131,167	147,039	36,794	(*)	(*)	189,129	128,848	60,281	[1]5,12
$5,000 under $10,000											
$10,000 under $25,000	1,564	1,669	21,161	18,854	12,160	(*)	(*)	29,915	20,931	8,984	1,11
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$50,000 under $100,000	20	20	7,699	230	1,247	-	-	865	724	141	61
$100,000 or more	1	2	245	11	148	1	[1]53	19	12	7	19
Adjusted gross income $15,000 or more, total	245,699	258,980	4,901,931	5,893,787	967,109	9,129	[1]7,888	4,358,061	3,064,123	1,293,938	576,50
Returns with net profit, total	169,035	178,779	4,499,615	4,148,795	1,089,561	6,245	[1]6,307	2,741,656	1,908,212	833,444	323,88
Under $1,000	58,289	60,123	221,090	1,187,490	24,969	1,503	1,450	1,081,647	774,318	307,329	79,42
$1,000 under $2,000	24,253	25,325	166,780	509,410	35,097	1,136	132	431,116	307,635	123,481	43,06
$2,000 under $5,000	29,289	30,827	442,806	668,947	93,577	838	[1]53	514,744	365,568	149,176	60,77
$5,000 under $10,000	22,967	24,802	726,107	550,103	166,349	1,034	253	326,581	214,553	112,028	56,92
$10,000 under $25,000	25,405	27,884	1,692,354	708,451	392,542	1,112	[1]1,914	266,065	165,407	100,658	51,75
$25,000 under $50,000	6,891	7,548	812,646	337,575	234,920	443	[1]3,319	87,870	58,349	29,521	18,10
$50,000 under $100,000	1,721	1,992	333,410	139,050	110,037	157	[1]2,030	26,005	17,000	9,005	5,03
$100,000 or more	220	278	104,422	47,769	32,070	22	[1]726	7,628	5,382	2,246	8,79
Returns with net loss, total	76,664	80,201	402,316	1,744,992	122,452	2,884	[1]1,581	1,616,405	1,155,911	460,494	252,62
Under $1,000[3]	47,987	49,339	95,349	1,006,201	19,834	(*)	-	947,827	669,714	278,113	78,20
$1,000 under $2,000	14,738	15,456	93,204	314,072	20,426	676	1,195	305,129	217,299	87,830	28,17
$2,000 under $5,000	10,112	10,662	81,223	240,068	30,797	607	[1]1,425	232,209	165,595	66,614	38,97
$5,000 under $10,000	2,531	3,017	78,856	87,557	17,215			72,011	54,268	17,743	33,87
$10,000 under $25,000	881	1,102	18,887	50,832	12,694	(*)	(*)	32,002	25,961	6,041	32,12
$25,000 under $50,000	293	445	15,510	22,871	9,874	(*)	(*)	14,359	11,566	2,793	18,67
$50,000 under $100,000	97	142	11,836	9,523	6,210	17	[1]128	7,817	7,019	798	8,04
$100,000 or more	25	38	7,451	13,868	5,402	6	[1]339	5,051	4,489	562	14,55

Footnotes at end of table.

NONFARM BUSINESS PROPRIETORS

Table 2.10—WAGE INCOME AS A SOURCE OF NONBUSINESS INCOME, BY SIZE OF ADJUSTED GROSS INCOME AND NONFARM BUSINESS NET PROFIT OR LOSS—Continued

PART IV.—JOINT RETURNS WITH HUSBANDS ONLY WORKING

[Money amounts in thousands of dollars]

Size of adjusted gross income and nonfarm business net profit or loss	Number of—		Nonfarm business receipts	Adjusted gross income (or deficit)							Other income or loss
	Returns	Nonfarm businesses		Total	Nonfarm business net profit or loss	Farm net profit (less loss)		Wages and other compensation received (Form W-2)			
						Number of returns	Amount	Total	Men	Women	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All adjusted gross income classes, total	1,415,959	1,495,052	26,224,455	19,566,213	4,506,718	77,498	[1]66,339	12,475,362	12,475,362	-	2,650,472
Returns with net profit, total	1,059,100	1,120,452	22,411,092	15,057,256	5,231,242	56,615	[1]34,428	8,490,540	8,490,540	-	1,369,902
Under $1,000	363,721	376,919	1,685,684	3,764,285	157,270	19,915	3,214	3,270,910	3,270,910	-	332,891
$1,000 under $2,000	188,820	197,617	[1]1,742,806	1,940,014	274,281	11,897	1,291	1,493,500	1,493,500	-	170,942
$2,000 under $5,000	250,883	267,431	4,456,178	2,904,755	820,918	10,969	[1]6,660	1,826,920	1,826,920	-	263,577
$5,000 under $10,000	133,177	144,508	4,416,794	2,063,499	921,282	6,910	736	950,040	950,040	-	191,441
$10,000 under $25,000	82,671	90,841	5,171,593	2,125,349	1,272,114	4,292	[1]10,610	624,250	624,250	-	239,595
$25,000 under $50,000	29,657	32,043	2,988,453	1,350,557	1,016,680	1,695	[1]7,756	235,982	235,982	-	105,651
$50,000 under $100,000	8,551	9,295	1,352,877	662,397	552,796	755	[1]9,300	69,294	69,294	-	49,607
$100,000 or more	1,620	1,798	596,707	246,400	215,901	182	[1]5,343	19,644	19,644	-	16,198
Returns with net loss, total	356,859	374,600	3,813,363	4,508,957	724,524	20,883	[1]31,911	3,984,822	3,984,822	-	1,280,570
Under $1,000[3]	217,946	224,540	1,045,657	2,314,769	80,449	11,806	[1]1,756	2,185,955	2,185,955	-	211,019
$1,000 under $2,000	62,811	65,095	587,919	735,963	89,654	4,132	[1]3,386	698,048	698,048	-	130,955
$2,000 under $5,000	50,241	55,799	804,282	642,572	151,525	2,805	[1]4,142	593,461	593,461	-	204,778
$5,000 under $10,000	17,460	18,659	498,046	275,013	117,636	1,414	[1]4,533	246,791	246,791	-	150,391
$10,000 under $25,000	5,649	6,950	334,413	217,113	82,187	530	[1]7,785	139,710	139,710	-	163,104
$25,000 under $50,000	1,646	1,967	217,399	110,456	54,836			57,658	57,658	-	111,905
$50,000 under $100,000	691	938	131,601	76,275	47,718	113	[1]3,391	32,789	32,789	-	94,595
$100,000 or more	415	652	194,046	136,796	100,519	83	[1]6,918	30,410	30,410	-	213,823
Adjusted gross income under $5,000, total	227,783	239,016	3,590,208	506,021	[1]41,430	18,155	[1]19,231	637,558	637,558	-	[1]70,876
Returns with net profit, total	146,730	153,567	1,865,995	450,709	226,380	11,025	[1]8,501	282,268	282,268	-	[1]49,438
Under $1,000	63,102	64,833	511,879	172,242	29,138	4,214	[1]1,879	155,356	155,356	-	[1]10,373
$1,000 under $2,000	43,138	45,101	496,495	134,833	62,058	4,830	[1]1,263	77,910	77,910	-	[1]3,872
$2,000 under $5,000	38,867	41,837	751,507	152,997	119,001	(*)	(*)	42,459	42,459	-	[1]6,304
$5,000 under $10,000	1,550	1,702	75,022	[2]5,737	12,127	707	[1]2,737	5,809	5,809	-	[1]20,936
$10,000 under $25,000											
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)
$50,000 under $100,000	15	28	12,870	[2]1,325	935	3	[1]198	181	181	-	[1]2,243
$100,000 or more	10	11	6,888	[2]1,068	1,379	3	[1]46	208	208	-	[1]2,609
Returns with net loss, total	81,053	85,449	1,724,213	55,312	267,810	7,130	[1]10,730	355,290	355,290	-	[1]21,438
Under $1,000[3]	38,097	39,604	351,293	101,336	14,579	3,482	[1]403	140,503	140,503	-	[1]24,185
$1,000 under $2,000	14,488	14,847	195,997	28,847	21,238	2,903	[1]3,481	56,407	56,407	-	[1]4,632
$2,000 under $5,000	17,122	18,417	369,383	24,960	55,085			75,484	75,484	-	6,352
$5,000 under $10,000	7,777	7,940	286,999	[2]13,599	52,955	(*)	(*)	45,189	45,189	-	[1]4,290
$10,000 under $25,000	2,251	3,001	224,075	[2]24,629	33,229	(*)	(*)	14,872	14,872	-	[1]5,303
$25,000 under $50,000	899	1,032	122,491	[2]14,868	30,179	(*)	(*)	13,685	13,685	-	3,419
$50,000 under $100,000	272	380	70,614	[2]12,839	18,693	34	[1]163	4,881	4,881	-	1,136
$100,000 or more	147	228	103,361	[2]33,896	41,852	22	[1]2,378	4,269	4,269	-	6,065
Adjusted gross income $5,000 under $10,000, total	478,638	504,148	5,381,389	3,671,949	574,495	29,539	[1]3,747	3,003,402	3,003,402	-	97,799
Returns with net profit, total	340,517	360,004	4,426,051	2,624,214	725,242	21,323	[1]3,763	1,836,338	1,836,338	-	66,397
Under $1,000	149,967	156,355	615,293	1,164,819	63,428	9,279	1,640	1,062,174	1,062,174	-	37,577
$1,000 under $2,000	63,567	66,622	603,106	493,688	91,124	4,269	60	381,436	381,436	-	21,068
$2,000 under $5,000	83,248	88,334	1,704,596	618,685	280,741	5,235	[1]2,733	320,658	320,658	-	20,019
$5,000 under $10,000	42,799	47,587	1,469,906	338,735	278,634	2,334	[1]848	71,052	71,052	-	[1]10,103
$10,000 under $25,000	935	1,104	32,688	8,281	11,224	(*)	(*)	937	937	-	[1]1,998
$25,000 under $50,000											
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	(*)
$100,000 or more	-	-	-	-	-	-	-	-	-	-	-
Returns with net loss, total	138,121	144,144	955,338	1,047,735	150,747	8,216	16	1,167,064	1,167,064	-	31,402
Under $1,000[3]	96,835	98,667	418,474	736,969	36,221	6,513	[1]836	755,524	755,524	-	18,502
$1,000 under $2,000	23,031	24,268	221,540	175,344	32,811	(*)	(*)	205,857	205,857	-	1,685
$2,000 under $5,000	13,393	15,908	202,577	99,119	37,386	(*)	(*)	135,017	135,017	-	1,292
$5,000 under $10,000	4,127	4,471	72,489	30,494	26,106	(*)	(*)	49,672	49,672	-	6,885
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	(*)
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	13	34	3,126	72	1,017	-	-	71	71	-	1,018
$100,000 or more	55	55	2,645	402	8,020	-	-	8,424	8,424	-	[1]2
Adjusted gross income $10,000 under $15,000, total	363,412	382,332	4,470,062	4,396,638	742,098	12,252	2,728	3,502,229	3,502,229	-	149,583
Returns with net profit, total	289,352	305,094	4,074,277	3,503,161	819,711	10,552	1,785	2,583,947	2,583,947	-	97,718
Under $1,000	102,036	104,933	351,990	1,217,532	43,293	4,373	1,954	1,122,014	1,122,014	-	50,271
$1,000 under $2,000	54,630	56,721	417,399	652,996	80,689	1,499	3,697	551,273	551,273	-	17,337
$2,000 under $5,000	80,291	85,984	1,236,531	980,379	258,924	2,555	13	682,265	682,265	-	39,177
$5,000 under $10,000	38,200	41,669	1,284,373	473,876	267,924	1,606	[1]1,555	193,916	193,916	-	13,591
$10,000 under $25,000	14,051	15,568	769,916	176,491	163,885	463	[1]2,247	34,040	34,040	-	[1]19,187
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	(*)
$100,000 or more	2	2	302	26	279	-	-	50	50	-	[1]303
Returns with net loss, total	74,060	77,238	395,785	893,477	77,613	1,700	943	918,282	918,282	-	51,865
Under $1,000[3]	49,718	51,812	164,842	601,615	16,971	1,204	[1]630	600,237	600,237	-	18,400
$1,000 under $2,000	14,334	14,502	84,350	170,232	19,999			182,784	182,784	-	8,026
$2,000 under $5,000	8,279	9,029	87,319	100,661	23,909	(*)	(*)	108,426	108,426	-	15,342
$5,000 under $10,000	1,358	1,521	25,851	16,156	9,403	(*)	(*)	19,536	19,536	-	6,125
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	-
$100,000 or more	2	3	1,842	25	987	2	[1]172	58	58	-	1,126
Adjusted gross income $15,000 or more, total	346,126	369,556	12,782,796	10,991,605	3,231,555	17,552	[1]46,089	5,332,173	5,332,173	-	2,473,966
Returns with net profit, total	282,501	301,787	12,044,769	8,479,172	3,459,909	13,715	[1]23,949	3,787,987	3,787,987	-	1,255,225
Under $1,000	48,616	50,798	206,522	1,209,692	21,411	2,049	1,499	931,366	931,366	-	255,416
$1,000 under $2,000	27,485	29,173	225,806	658,497	40,410	1,299	[1]1,203	482,881	482,881	-	136,409
$2,000 under $5,000	48,477	51,276	763,544	1,152,694	162,252	1,912	[1]1,781	781,538	781,538	-	210,685
$5,000 under $10,000	50,939	53,933	1,613,022	1,253,323	367,540	2,356	4,642	681,820	681,820	-	199,321
$10,000 under $25,000	67,375	73,787	4,346,505	1,943,886	1,092,090	3,530	[1]5,247	586,716	586,716	-	270,327
$25,000 under $50,000	29,477	31,781	2,961,619	1,350,064	1,011,026	1,638	[1]7,460	235,416	235,416	-	111,082
$50,000 under $100,000	8,524	9,254	1,338,234	663,574	550,937	752	[1]9,102	68,864	68,864	-	52,875
$100,000 or more	1,608	1,785	589,517	247,442	214,243	179	[1]5,297	19,386	19,386	-	19,110
Returns with net loss, total	63,625	67,769	738,027	2,512,433	228,354	3,837	[1]22,140	1,544,186	1,544,186	-	1,218,741
Under $1,000[3]	33,296	34,457	111,048	874,849	12,678	1,343	[1]466	689,691	689,691	-	198,302
$1,000 under $2,000	10,958	11,478	86,032	361,540	15,606	(*)	(*)	253,000	253,000	-	125,876
$2,000 under $5,000	11,447	12,445	145,003	417,832	35,145	908	[1]3,349	274,534	274,534	-	181,792
$5,000 under $10,000	4,198	4,727	112,707	241,962	29,172	724	[1]6,572	132,394	132,394	-	141,671
$10,000 under $25,000	2,453	2,930	67,997	232,849	35,970			107,521	107,521	-	164,939
$25,000 under $50,000	656	842	71,181	124,094	22,115	(*)	(*)	41,550	41,550	-	107,086
$50,000 under $100,000	406	524	57,861	89,042	28,008	79	[1]3,228	27,837	27,837	-	92,441
$100,000 or more	211	366	86,198	170,265	49,660	59	[1]4,368	17,659	17,659	-	206,634

Footnotes at end of table.

NONFARM BUSINESS PROPRIETORS

Table 2.10—WAGE INCOME AS A SOURCE OF NONBUSINESS INCOME, BY SIZE OF ADJUSTED GROSS INCOME AND NONFARM BUSINESS NET PROFIT OR LOSS—Continued

PART V.—JOINT RETURNS WITH WIVES ONLY WORKING

[Money amounts in thousands of dollars]

Size of adjusted gross income and nonfarm business net profit or loss	Number of—		Nonfarm business receipts	Adjusted gross income (or deficit)							Other income or loss
	Returns	Nonfarm businesses		Total	Nonfarm business net profit or loss	Farm net profit (less loss)		Wages and other compensation received (Form W-2)			
						Number of returns	Amount	Total	Men	Women	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All adjusted gross income classes, total	666,440	704,038	24,628,188	7,133,264	3,850,353	46,041	[1]8,669	2,550,675	-	2,550,675	740,9
Returns with net profit, total	588,771	618,617	22,545,620	6,727,181	4,046,866	38,559	[1]12,302	2,174,668	-	2,174,668	517,9
Under $1,000	85,074	87,422	819,568	454,824	[2]43,740	8,362	6,295	305,240	-	305,240	99,5
$1,000 under $2,000	69,680	74,910	1,055,564	435,079	102,520	4,939	[1]2,826	268,442	-	268,442	66,9
$2,000 under $5,000	177,749	184,886	3,993,970	1,385,600	605,182	11,675	3,746	647,072	-	647,072	129,6
$5,000 under $10,000	143,928	150,207	5,976,797	1,662,448	1,030,776	7,386	[1]1,224	531,099	-	531,099	101,7
$10,000 under $25,000	88,927	95,328	7,158,494	1,728,554	1,317,084	4,621	[1]4,963	329,779	-	329,779	86,6
$25,000 under $50,000	18,940	20,862	2,624,826	731,803	631,032	1,082	[1]4,302	73,165	-	73,165	31,9
$50,000 under $100,000	4,100	4,577	792,330	276,896	265,247	441	[1]7,638	17,672	-	17,672	1,6
$100,000 or more	373	425	124,071	51,977	51,285	53	[1]1,390	2,199	-	2,199	[1]1
Returns with net loss, total	77,669	85,421	2,082,568	406,083	196,513	7,482	3,633	376,007	-	376,007	222,9
Under $1,000[3]	37,304	39,116	476,468	234,185	15,648	4,195	1,361	170,421	-	170,421	78,0
$1,000 under $2,000	14,214	15,541	287,921	77,162	19,543	1,116	1,475	66,012	-	66,012	29,2
$2,000 under $5,000	15,575	17,769	524,897	98,023	49,088	1,613	1,978	87,291	-	87,291	57,8
$5,000 under $10,000	7,334	9,312	339,306	24,670	47,559			37,244	-	37,244	34,4
$10,000 under $25,000	2,724	3,002	295,153	[2]17,084	40,119	541	[1]1,145	11,900	-	11,900	12,6
$25,000 under $50,000	373	484	69,555	[2]3,810	11,604			1,667	-	1,667	6,3
$50,000 under $100,000	125	169	60,823	[2]5,176	8,215	13	[1]10	432	-	432	2,6
$100,000 or more	20	28	28,445	[2]1,887	4,737	4	[1]26	1,040	-	1,040	1,8
Adjusted gross income under $5,000, total	162,744	172,715	3,373,077	399,686	45,598	13,330	[1]14,856	351,564	-	351,564	17,3
Returns with net profit, total	116,073	121,314	1,777,220	367,900	194,860	9,421	[1]8,713	190,224	-	190,224	[1]8,4
Under $1,000	49,770	51,181	442,812	137,371	24,959	4,857	[1]39	101,802	-	101,802	10,6
$1,000 under $2,000	28,980	31,558	436,766	94,815	42,736	(*)	(*)	48,826	-	48,826	4,7
$2,000 under $5,000	35,339	36,219	801,266	137,352	110,107	2,572	[1]3,573	35,271	-	35,271	[1]4,4
$5,000 under $10,000	1,932	2,291	87,255	[2]199	15,035	(*)	(*)	4,099	-	4,099	[1]16,2
$10,000 under $25,000											
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	-	(*)	(*)
$50,000 under $100,000	4	6	4,956	[2]289	246	2	[1]267	20	-	20	[1]2
$100,000 or more	2	3	457	[2]343	222	1	[1]265	5	-	5	[1]3
Returns with net loss, total	46,671	51,401	1,595,857	31,786	149,262	3,909	[1]6,143	161,340	-	161,340	25,8
Under $1,000[3]	19,935	20,521	307,827	56,054	8,305	2,784	[1]2,921	62,546	-	62,546	3,9
$1,000 under $2,000	7,839	9,001	201,506	11,626	10,606			21,741	-	21,741	1,3
$2,000 under $5,000	9,845	10,933	389,126	8,174	33,197			40,362	-	40,362	2,7
$5,000 under $10,000	6,083	7,636	283,240	[2]983	39,405	1,115	[1]3,230	25,804	-	25,804	12,7
$10,000 under $25,000	2,526	2,799	266,827	[2]26,093	37,249			8,412	-	8,412	4,2
$25,000 under $50,000	317	338	60,521	[2]7,677	9,641			1,222	-	1,222	6
$50,000 under $100,000	111	152	59,847	[2]7,007	7,173	8	7	313	-	313	[1]1
$100,000 or more	15	21	26,963	[2]2,308	3,686	2	1	940	-	940	4
Adjusted gross income $5,000 under $10,000, total	243,284	255,088	5,639,712	1,794,094	771,213	17,350	3,264	879,794	-	879,794	139,8
Returns with net profit, total	222,204	232,172	5,337,742	1,636,889	793,798	14,905	[1]1,727	747,480	-	747,480	97,3
Under $1,000	27,583	28,087	309,927	196,206	15,224	2,628	1,677	145,294	-	145,294	34,0
$1,000 under $2,000	33,335	35,472	483,525	233,138	48,701	3,294	[1]2,218	163,600	-	163,600	23,0
$2,000 under $5,000	106,516	111,434	2,366,816	769,118	366,364	6,498	3,304	358,620	-	358,620	40,8
$5,000 under $10,000	54,164	56,521	2,135,927	433,286	355,993	(*)	(*)	79,361	-	79,361	1
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	(*)
$50,000 under $100,000	10	10	1,889	100	605	10	[1]577	61	-	61	
$100,000 or more	-	-	-	-	-	-	-	-	-	-	
Returns with net loss, total	21,080	22,916	301,970	157,205	22,585	2,445	4,991	132,314	-	132,314	42,4
Under $1,000[3]	12,336	13,184	121,149	94,734	4,875			71,955	-	71,955	25,9
$1,000 under $2,000	4,796	4,960	70,633	34,444	6,697	2,443	5,019	32,750	-	32,750	7,3
$2,000 under $5,000	3,793	4,617	91,608	26,969	9,971			26,566	-	26,566	8,0
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	-	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-	
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	
$100,000 or more	-	-	-	-	-	-	-	-	-	-	
Adjusted gross income $10,000 under $15,000, total	134,593	141,850	5,176,177	1,645,945	859,230	6,872	5,708	641,812	-	641,812	139,1
Returns with net profit, total	128,788	135,219	5,095,780	1,575,067	870,594	6,299	3,001	599,484	-	599,484	101,9
Under $1,000	5,283	5,693	55,302	62,996	2,592	(*)	(*)	39,597	-	39,597	18,1
$1,000 under $2,000	5,278	5,498	112,881	59,570	8,169	(*)	(*)	39,236	-	39,236	12,0
$2,000 under $5,000	30,379	31,424	668,132	358,938	109,315	1,835	916	206,694	-	206,694	42,0
$5,000 under $10,000	65,716	68,186	2,789,224	804,064	489,583	2,960	1,043	281,073	-	281,073	32,3
$10,000 under $25,000	22,105	24,390	1,458,565	289,123	259,791	755	[1]1,769	32,814	-	32,814	[1]1,7
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)			(*)	-	(*)	(*)
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	
$100,000 or more	2	2	399	28	259	-	-	12	-	12	[1]2
Returns with net loss, total	5,805	6,631	80,397	70,878	11,364	(*)	(*)	42,328	-	42,328	37,2
Under $1,000[3]	3,416	3,595	30,298	41,352	1,702	(*)	(*)	22,736	-	22,736	18,4
$1,000 under $2,000	1,759	1,928	22,682	21,094	4,669	(*)	(*)	14,239	-	14,239	10,7
$2,000 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 or more	-	-	-	-	-	-	-	-	-	-	
Adjusted gross income $15,000 or more, total	125,819	134,385	10,439,222	3,293,539	2,174,312	8,489	[1]2,785	677,505	-	677,505	444,5
Returns with net profit, total	121,706	129,912	10,334,878	3,147,325	2,187,614	7,934	[1]4,863	637,480	-	637,480	327,0
Under $1,000	2,438	2,461	11,527	58,251	965	529	2,716	18,547	-	18,547	36,7
$1,000 under $2,000	2,087	2,382	22,392	47,556	2,914			16,780	-	16,780	27,1
$2,000 under $5,000	5,515	5,809	157,756	120,192	19,396	770	3,099	46,487	-	46,487	51,2
$5,000 under $10,000	22,428	23,523	986,476	422,517	175,019	1,503	2,273	167,869	-	167,869	77,3
$10,000 under $25,000	65,917	69,979	5,640,753	1,437,198	1,045,611	3,575	[1]798	295,118	-	295,118	97,2
$25,000 under $50,000	18,866	20,777	2,607,274	732,234	628,509	1,076	[1]4,234	72,906	-	72,906	35,0
$50,000 under $100,000	4,086	4,561	785,485	277,085	264,396	429	[1]6,794	17,591	-	17,591	1,8
$100,000 or more	369	420	123,215	52,292	50,804	52	[1]1,125	2,182	-	2,182	4
Returns with net loss, total	4,113	4,473	104,344	146,214	13,302	555	2,078	40,025	-	40,025	117,4
Under $1,000[3]	1,617	1,816	17,194	42,045	766			13,184	-	13,184	29,7
$1,000 under $2,000	921	921	12,323	23,211	1,308	531	2,402	6,467	-	6,467	17,0
$2,000 under $5,000	836	950	24,940	49,667	2,183			11,178	-	11,178	39,7
$5,000 under $10,000	545	580	18,671	17,070	3,590			6,257	-	6,257	13,7
$10,000 under $25,000	175	182	28,758	11,969	3,362	(*)	(*)	2,720	-	2,720	12,8
$25,000 under $50,000											
$50,000 under $100,000	14	17	976	1,831	1,042	5	[1]17	119	-	119	2,7
$100,000 or more	5	7	1,482	421	1,051	2	[1]27	100	-	100	1,-

Footnotes at end of table.

NONFARM BUSINESS PROPRIETORS

Table 2.10—WAGE INCOME AS A SOURCE OF NONBUSINESS INCOME, BY SIZE OF ADJUSTED GROSS INCOME AND NONFARM BUSINESS NET PROFIT OR LOSS—Continued

PART VI.—OTHER RETURNS WITH WAGES AND OTHER COMPENSATION RECEIVED

[Money amounts in thousands of dollars]

Size of adjusted gross income and nonfarm business net profit or loss	Number of—		Nonfarm business receipts	Adjusted gross income (or deficit)							
	Returns	Nonfarm businesses		Total	Nonfarm business net profit or loss	Farm net profit (less loss)		Wages and other compensation received (Form W-2)			Other income or loss
						Number of returns	Amount	Total	Men	Women	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All adjusted gross income classes, total	339,003	348,224	3,037,823	2,462,427	350,808	8,944	[1]10,280	1,892,904	1,385,140	507,764	228,995
Returns with net profit, total	209,600	213,962	2,360,018	1,599,836	578,458	6,457	[1]4,416	946,815	684,589	262,226	78,979
Under $1,000	103,959	105,040	358,914	552,002	45,049	4,058	[1]552	464,038	309,565	154,473	43,467
$1,000 under $2,000	39,938	40,771	279,473	237,342	56,324	2,204	[1]1,077	170,704	124,650	46,054	9,708
$2,000 under $5,000	40,130	41,333	517,490	290,789	126,191			149,273	116,633	32,640	15,843
$5,000 under $10,000	15,041	15,742	447,280	193,643	106,491			81,463	67,284	14,179	6,854
$10,000 under $25,000	7,814	8,226	408,828	184,609	115,489	(*)	(*)	53,929	42,200	11,729	15,727
$25,000 under $50,000	1,981	2,063	199,641	83,854	69,737	(*)	(*)	15,505	13,657	1,848	[1]791
$50,000 under $100,000	628	665	95,946	42,765	41,334	34	[1]674	8,897	8,363	534	[1]6,792
$100,000 or more	109	122	52,446	14,832	17,843	17	[1]980	3,006	2,237	769	[1]5,037
Returns with net loss, total	129,403	134,262	677,805	862,591	227,650	2,487	[1]5,864	946,089	700,551	245,538	150,016
Under $1,000[3]	72,583	75,573	214,648	451,506	26,847	732	[1]1,420	460,535	304,173	156,362	19,238
$1,000 under $2,000	27,272	28,179	84,120	171,688	39,104	1,547	[1]1,584	204,280	164,885	39,395	6,956
$2,000 under $5,000	21,384	21,929	182,251	137,143	66,486			171,030	138,893	32,137	32,599
$5,000 under $10,000	6,038	6,098	48,309	41,479	39,656			68,296	57,153	11,143	13,979
$10,000 under $25,000	1,707	1,933	88,571	20,849	24,763	186	[1]1,595	27,989	24,017	3,972	18,547
$25,000 under $50,000	268	322	17,841	11,251	9,461			6,819	6,046	773	14,564
$50,000 under $100,000	94	151	17,417	4,685	6,777	6	[1]445	2,975	2,655	320	8,932
$100,000 or more	57	77	24,648	23,990	14,556	16	[1]820	4,165	2,729	1,436	35,201
Adjusted gross income under $5,000, total	167,518	171,367	1,004,477	381,898	11,345	4,797	[1]3,689	377,702	247,927	129,775	[1]3,460
Returns with net profit, total	108,254	110,581	633,890	278,360	127,650	3,959	[1]705	160,534	93,842	66,692	[1]9,119
Under $1,000	61,842	62,565	221,757	133,590	26,162	3,957	[1]668	102,885	50,864	52,021	4,280
$1,000 under $2,000	24,383	24,962	154,927	69,151	34,992			36,753	26,620	10,133	[1]2,303
$2,000 under $5,000	21,910	22,917	240,359	78,412	63,844			20,159	15,621	4,538	[1]4,951
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	(*)
$50,000 under $100,000	13	24	2,645	[2]256	814	(*)	(*)	57	57	-	[1]1,126
$100,000 or more	5	8	4,621	[2]586	1,030	-	-	117	117	-	[1]1,733
Returns with net loss, total	59,264	60,786	370,587	103,538	116,305	838	[1]2,984	217,168	154,085	63,083	5,659
Under $1,000[3]	32,184	33,188	106,540	79,643	11,807	(*)	(*)	90,622	58,394	32,228	1,278
$1,000 under $2,000	11,734	12,069	48,469	26,171	17,876	(*)	(*)	46,789	37,787	9,002	[1]2,737
$2,000 under $5,000	10,900	10,900	99,924	14,689	35,409	(*)	(*)	42,904	28,638	14,266	7,471
$5,000 under $10,000	3,203	3,203	34,195	[2]1,354	22,011	329	[1]2,071	24,254	18,740	5,514	[1]2,723
$10,000 under $25,000	987	1,096	49,810	[2]7,055	13,922			8,639	7,092	1,547	[1]870
$25,000 under $50,000	197	241	11,031	[2]3,500	6,987			2,908	2,468	440	874
$50,000 under $100,000	38	61	7,306	[2]1,649	3,085	1	5	371	285	86	1,060
$100,000 or more	21	28	13,312	[2]3,407	5,208	4	[1]186	681	681	-	1,306
Adjusted gross income $5,000 under $10,000, total	104,244	106,641	766,979	745,528	59,420	2,256	[1]933	691,312	486,649	204,663	[1]4,271
Returns with net profit, total	56,597	57,188	585,078	413,115	117,028	(*)	(*)	300,739	198,606	102,133	[1]3,755
Under $1,000	28,843	28,843	97,391	211,916	13,772	(*)	(*)	190,277	123,123	67,154	8,614
$1,000 under $2,000	9,889	9,889	76,830	67,914	13,396	-	-	55,258	37,289	17,969	[1]740
$2,000 under $5,000	10,039	10,041	171,233	73,252	34,958	(*)	(*)	38,175	22,679	15,496	106
$5,000 under $10,000	7,524	7,959	200,868	57,771	50,387	(*)	(*)	16,151	14,637	1,514	[1]8,604
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	(*)
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	-
$100,000 or more	-	-	-	-	-	-	-	-	-	-	-
Returns with net loss, total	47,647	49,453	181,901	332,413	57,608	(*)	(*)	390,573	288,043	102,530	[1]516
Under $1,000[3]	28,222	29,226	72,232	196,955	10,043	(*)	(*)	208,752	132,510	76,242	[1]1,521
$1,000 under $2,000	11,300	11,712	19,742	79,236	15,287	(*)	(*)	95,148	76,650	18,498	[1]644
$2,000 under $5,000	6,177	6,512	61,819	42,314	18,059	(*)	(*)	60,185	54,476	5,709	10
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	(*)
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	11	11	5,761	88	733	-	-	29	29	-	792
$100,000 or more	1	2	249	6	298	-	-	33	33	-	271
Adjusted gross income $10,000 under $15,000, total	39,788	41,321	348,574	482,498	55,642	1,187	163	399,286	307,635	91,651	27,407
Returns with net profit, total	23,778	24,676	296,505	289,698	78,216	(*)	(*)	201,118	160,400	40,718	9,265
Under $1,000	9,200	9,536	24,271	110,868	3,577	(*)	(*)	98,699	77,594	21,105	8,465
$1,000 under $2,000	3,804	3,972	24,029	47,194	5,192	(*)	(*)	41,264	29,522	11,742	[1]170
$2,000 under $5,000	5,199	5,367	56,692	62,211	17,613	-	-	41,024	37,242	3,782	3,574
$5,000 under $10,000	3,906	4,087	121,098	47,434	30,428	(*)	(*)	14,211	10,463	3,748	2,731
$10,000 under $25,000	1,624	1,625	65,706	21,447	19,169	-	-	5,702	5,361	341	[1]3,424
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	(*)
$50,000 under $100,000	23	23	2,228	319	1,382	-	-	193	193	-	[1]1,256
$100,000 or more	-	-	-	-	-	-	-	-	-	-	-
Returns with net loss, total	16,010	16,645	52,069	192,800	22,574	(*)	(*)	198,168	147,235	50,933	18,142
Under $1,000[3]	9,760	10,265	18,887	118,921	3,975	(*)	(*)	118,869	81,051	37,818	4,505
$1,000 under $2,000	2,843	2,896	13,264	33,025	3,958	(*)	(*)	34,926	28,258	6,668	2,515
$2,000 under $5,000	2,872	2,949	8,063	34,162	8,629	-	-	37,987	31,540	6,447	4,804
$5,000 under $10,000	523	523	10,563	6,518	5,146	-	-	6,138	6,138	-	5,526
$10,000 under $25,000											
$25,000 under $50,000											
$50,000 under $100,000	10	10	1,244	145	633	-	-	240	240	-	538
$100,000 or more	2	2	48	29	233	-	-	8	8	-	254
Adjusted gross income $15,000 or more, total	27,453	28,895	917,793	852,503	224,401	704	[1]5,821	424,604	342,929	81,675	209,319
Returns with net profit, total	20,971	21,517	844,545	618,663	255,564	566	[1]3,913	284,424	231,741	52,683	82,588
Under $1,000	4,074	4,096	15,495	95,628	1,538	(*)	(*)	72,177	57,984	14,193	22,108
$1,000 under $2,000	1,862	1,948	23,687	53,083	2,744	(*)	(*)	37,429	31,219	6,210	12,921
$2,000 under $5,000	2,982	3,008	49,206	76,914	9,776	364	[1]2,054	49,915	41,091	8,824	17,114
$5,000 under $10,000	3,520	3,601	119,699	89,782	25,175			50,783	41,866	8,917	14,890
$10,000 under $25,000	5,905	6,162	306,989	161,308	92,684			47,539	36,151	11,388	21,585
$25,000 under $50,000	1,932	1,970	190,571	83,828	67,696			15,045	13,197	1,848	1,684
$50,000 under $100,000	592	618	91,073	42,702	39,138	33	[1]673	8,647	8,113	534	[1]4,410
$100,000 or more	104	114	47,825	15,418	16,813	17	[1]980	2,889	2,120	769	[1]3,304
Returns with net loss, total	6,482	7,378	73,248	233,840	31,163	138	[1]1,908	140,180	111,188	28,992	126,731
Under $1,000[3]	2,417	2,894	16,989	55,987	1,022	(*)	(*)	42,292	32,218	10,074	14,976
$1,000 under $2,000	1,395	1,502	2,645	33,256	1,983	-	-	27,417	22,190	5,227	7,822
$2,000 under $5,000	1,435	1,568	12,445	45,978	4,389	(*)	(*)	29,954	24,239	5,715	20,314
$5,000 under $10,000	665	725	6,507	25,636	4,537	(*)	(*)	16,413	12,865	3,548	14,026
$10,000 under $25,000	502	575	20,517	39,520	8,089	(*)	(*)	18,326	15,568	2,758	29,681
$25,000 under $50,000											
$50,000 under $100,000	35	69	3,106	6,101	2,326	5	[1]450	2,335	2,101	234	6,542
$100,000 or more	33	45	11,039	27,362	8,817	12	[1]634	3,443	2,007	1,436	33,370

Footnotes at end of table.

NONFARM BUSINESS PROPRIETORS

Table 2.10—WAGE INCOME AS A SOURCE OF NONBUSINESS INCOME, BY SIZE OF ADJUSTED GROSS INCOME AND NONFARM BUSINESS NET PROFIT OR LOSS—Continued

PART VII.—RETURNS WITHOUT WAGES AND OTHER COMPENSATION RECEIVED

[Money amounts in thousands of dollars]

Size of adjusted gross income and nonfarm business net profit or loss	Number of—		Nonfarm business receipts	Adjusted gross income (or deficit)							Other income or loss
	Returns	Nonfarm businesses		Total	Nonfarm business net profit or loss	Farm net profit (less loss)		Wages and other compensation received (Form W-2)			
						Number of returns	Amount	Total	Men	Women	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All adjusted gross income classes, total	2,574,144	2,768,536	131,279,211	26,316,104	20,201,917	165,178	[1]61,941	-	-	-	6,176,128
Returns with net profit, total	2,329,629	2,501,724	122,416,113	25,113,203	21,162,770	139,701	[1]53,846	-	-	-	4,004,279
Under $1,000	329,277	340,719	3,409,811	946,094	163,432	25,268	40,535	-	-	-	742,127
$1,000 under $2,000	279,059	294,064	4,033,971	943,497	411,151	19,543	25,485	-	-	-	506,861
$2,000 under $5,000	547,490	588,491	15,516,874	2,668,031	1,897,220	37,795	13,225	-	-	-	757,586
$5,000 under $10,000	536,863	582,532	26,749,939	4,602,422	3,855,549	23,814	[1]12,566	-	-	-	759,439
$10,000 under $25,000	454,098	496,230	42,361,526	7,844,026	6,998,944	20,762	[1]34,969	-	-	-	880,051
$25,000 under $50,000	141,308	154,421	20,769,860	5,086,516	4,814,451	8,624	[1]31,741	-	-	-	303,806
$50,000 under $100,000	37,123	40,272	7,447,868	2,417,683	2,411,323	3,211	[1]33,749	-	-	-	40,109
$100,000 or more	4,411	4,995	2,126,264	604,934	610,700	684	[1]20,066	-	-	-	14,300
Returns with net loss, total	244,515	266,812	8,863,098	1,202,901	960,853	25,477	[1]8,095	-	-	-	2,171,849
Under $1,000[3]	112,677	120,234	1,654,542	522,470	40,624	13,044	10,162	-	-	-	552,932
$1,000 under $2,000	41,687	44,989	1,072,733	217,739	59,859	3,254	2,609	-	-	-	274,989
$2,000 under $5,000	51,254	54,539	1,980,267	231,433	157,802	4,922	1,451	-	-	-	387,784
$5,000 under $10,000	20,019	23,667	1,392,066	90,610	139,763	2,264	[1]3,298	-	-	-	233,671
$10,000 under $25,000	13,757	16,679	1,440,864	39,359	204,535	1,314	[1]5,433	-	-	-	249,327
$25,000 under $50,000	3,364	4,287	590,490	33,238	112,313	352	[1]1,953	-	-	-	147,504
$50,000 under $100,000	1,121	1,497	355,405	25,611	78,030	184	[1]3,385	-	-	-	107,026
$100,000 or more	636	920	376,731	42,441	167,927	143	[1]8,248	-	-	-	218,616
Adjusted gross income under $5,000, total	1,156,055	1,227,566	26,492,948	1,835,354	1,454,655	73,628	[1]75,377	-	-	-	456,076
Returns with net profit, total	974,980	1,028,895	19,191,207	2,258,775	2,137,274	56,998	[1]57,670	-	-	-	179,171
Under $1,000	286,939	297,242	2,992,154	333,146	142,584	18,750	7,934	-	-	-	182,628
$1,000 under $2,000	239,185	251,456	3,274,506	448,167	349,917	12,482	[1]2,897	-	-	-	101,147
$2,000 under $5,000	428,058	455,866	11,403,581	1,469,690	1,445,824	22,300	[1]23,176	-	-	-	47,042
$5,000 under $10,000	16,974	19,917	1,018,691	43,693	107,219	2,235	[1]12,682	-	-	-	[1]50,844
$10,000 under $25,000	2,928	3,299	291,397	[2]18,125	46,716	1,008	[1]15,353	-	-	-	[1]49,488
$25,000 under $50,000	651	813	121,258	[2]8,249	22,974	121	[1]4,589	-	-	-	[1]26,634
$50,000 under $100,000	206	246	52,787	[2]6,480	13,960	87	[1]4,148	-	-	-	[1]16,292
$100,000 or more	39	56	36,833	[2]3,067	8,080	15	[1]2,759	-	-	-	[1]8,388
Returns with net loss, total	181,075	198,671	7,301,741	[2]423,421	682,619	16,630	[1]17,707	-	-	-	276,905
Under $1,000[3]	84,088	90,316	1,409,635	59,154	30,763	8,761	294	-	-	-	89,623
$1,000 under $2,000	29,625	32,434	897,334	[2]5,944	42,695	(*)	(*)	-	-	-	36,933
$2,000 under $5,000	38,901	41,423	1,606,804	[2]60,087	119,137	3,026	[1]3,594	-	-	-	62,644
$5,000 under $10,000	14,790	17,535	1,169,869	[2]91,717	104,306	2,705	[1]9,963	-	-	-	16,109
$10,000 under $25,000	10,313	12,503	1,192,873	[2]123,061	151,477			-	-	-	32,941
$25,000 under $50,000	2,236	2,898	479,151	[2]61,575	74,525			-	-	-	14,868
$50,000 under $100,000	734	1,000	277,384	[2]41,742	51,706	86	[1]1,365	-	-	-	11,329
$100,000 or more	388	562	268,691	[2]98,449	108,010	66	[1]2,897	-	-	-	12,458
Adjusted gross income $5,000 under $10,000, total	608,427	658,269	25,776,617	4,384,594	3,537,952	38,781	16,470	-	-	-	830,172
Returns with net profit, total	582,001	630,132	25,245,446	4,195,230	3,589,055	34,716	7,084	-	-	-	599,091
Under $1,000	24,205	24,556	235,368	163,917	12,078	3,565	13,255	-	-	-	138,584
$1,000 under $2,000	25,944	28,133	458,280	181,099	40,251	4,443	6,867	-	-	-	133,981
$2,000 under $5,000	88,388	98,895	3,053,154	569,427	341,967	10,264	10,102	-	-	-	217,358
$5,000 under $10,000	431,225	464,932	20,434,121	3,176,583	3,031,843	14,613	[1]11,182	-	-	-	155,922
$10,000 under $25,000	11,806	13,013	979,194	100,893	144,696	1,745	[1]8,763	-	-	-	[1]35,040
$25,000 under $50,000	319	485	68,415	2,458	10,702	(*)	(*)	-	-	-	[1]6,182
$50,000 under $100,000	112	115	16,180	837	6,881	22	[1]872	-	-	-	[1]5,172
$100,000 or more	2	3	734	16	637	1	[1]261	-	-	-	[1]360
Returns with net loss, total	26,426	28,137	531,171	189,364	51,103	4,065	9,386	-	-	-	231,081
Under $1,000[3]	14,630	15,504	121,251	102,116	4,254	2,686	6,416	-	-	-	99,954
$1,000 under $2,000	5,465	5,554	88,558	39,927	7,893	1,270	1,118	-	-	-	47,591
$2,000 under $5,000	3,980	4,360	167,559	30,188	12,339			-	-	-	42,094
$5,000 under $10,000	1,456	1,815	78,497	10,844	8,955			-	-	-	19,344
$10,000 under $25,000	865	873	65,965	6,019	14,792	(*)	(*)	-	-	-	18,794
$25,000 under $50,000											
$50,000 under $100,000	22	22	4,873	204	1,334	-	-	-	-	-	1,538
$100,000 or more	8	9	4,468	66	1,536	4	[1]167	-	-	-	1,769
Adjusted gross income $10,000 under $15,000, total	301,360	329,331	20,371,849	3,687,012	2,955,347	17,702	27,636	-	-	-	704,024
Returns with net profit, total	288,253	315,316	20,108,170	3,525,601	2,994,699	16,262	21,522	-	-	-	509,380
Under $1,000	7,375	7,544	73,249	90,940	3,948	(*)	(*)	-	-	-	79,959
$1,000 under $2,000	5,995	6,216	145,885	72,514	9,139	1,502	11,022	-	-	-	52,351
$2,000 under $5,000	16,640	17,570	584,988	198,446	59,396	3,321	13,473	-	-	-	125,577
$5,000 under $10,000	64,269	70,734	3,763,094	748,993	529,626	4,181	2,830	-	-	-	216,537
$10,000 under $25,000	193,082	212,342	15,411,115	2,403,225	2,360,237	5,699	[1]7,676	-	-	-	50,664
$25,000 under $50,000	785	791	111,334	10,042	25,060	257	[1]2,809	-	-	-	[1]12,206
$50,000 under $100,000	101	113	17,380	1,367	6,512	78	[1]2,353	-	-	-	[1]2,794
$100,000 or more	6	6	1,125	74	781	-	-	-	-	-	[1]70
Returns with net loss, total	13,107	14,015	263,679	161,411	39,352	1,440	6,114	-	-	-	194,643
Under $1,000[3]	6,179	6,359	44,260	77,262	2,499	1,308	6,003	-	-	-	77,321
$1,000 under $2,000	2,498	2,667	30,057	30,945	3,317			-	-	-	33,233
$2,000 under $5,000	2,693	2,750	53,948	32,493	8,300			-	-	-	38,251
$5,000 under $10,000	1,677	2,171	127,824	20,033	20,154	(*)	(*)	-	-	-	40,037
$10,000 under $25,000											
$25,000 under $50,000											
$50,000 under $100,000	52	54	3,331	574	3,297	-	-	-	-	-	3,871
$100,000 or more	8	14	4,259	104	1,785	(*)	(*)	-	-	-	1,921
Adjusted gross income $15,000 or more, total	508,302	553,370	58,637,797	16,409,144	12,253,963	35,067	[1]30,670	-	-	-	4,185,851
Returns with net profit, total	484,395	527,381	57,871,290	15,133,597	12,441,742	31,725	[1]24,782	-	-	-	2,716,631
Under $1,000	10,758	11,377	109,040	358,091	4,822	1,729	12,311	-	-	-	340,959
$1,000 under $2,000	7,935	8,259	155,300	241,717	11,844	1,116	10,493	-	-	-	219,381
$2,000 under $5,000	14,404	16,160	475,151	430,468	50,033	1,910	12,826	-	-	-	367,601
$5,000 under $10,000	24,395	26,949	1,534,033	633,153	186,861	2,785	8,468	-	-	-	437,821
$10,000 under $25,000	246,282	267,576	25,679,820	5,358,033	4,447,295	12,310	[1]3,177	-	-	-	913,911
$25,000 under $50,000	139,553	152,332	20,468,853	5,082,265	4,755,715	8,183	[1]22,281	-	-	-	348,831
$50,000 under $100,000	36,704	39,798	7,361,521	2,421,959	2,383,970	3,024	[1]26,376	-	-	-	64,361
$100,000 or more	4,364	4,930	2,087,572	607,911	601,202	668	[1]17,046	-	-	-	23,751
Returns with net loss, total	23,907	25,989	766,507	1,275,547	187,779	3,342	[1]5,888	-	-	-	1,469,211
Under $1,000[3]	7,780	8,055	79,396	283,938	3,108	886	1,015	-	-	-	286,031
$1,000 under $2,000	4,099	4,334	56,784	152,811	5,954	635	1,530	-	-	-	157,211
$2,000 under $5,000	5,680	6,006	151,956	228,839	18,026	733	[2]1,077	-	-	-	244,788
$5,000 under $10,000	2,680	2,978	88,912	158,626	18,420	340	[1]690	-	-	-	177,731
$10,000 under $25,000	2,259	2,828	153,776	151,953	34,758	469	[1]2,639	-	-	-	189,351
$25,000 under $50,000	864	1,032	66,553	92,085	29,224	109	[1]17	-	-	-	121,324
$50,000 under $100,000	313	421	69,817	66,575	21,693	98	[1]2,020	-	-	-	90,281
$100,000 or more	232	335	99,313	140,720	56,596	72	[1]5,144	-	-	-	202,460

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Loss exceeds profit or income. [2]Adjusted gross deficit. [3]Includes breakevens.

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

NONFARM BUSINESS PROPRIETORS

Table 2.11—SELECTED SOURCES OF INCOME, BY SIZE OF NONFARM BUSINESS NET PROFIT OR LOSS

[Money amounts in thousands of dollars]

Size of nonfarm business net profit or loss	Number of—		Adjusted gross income (less deficit)	Nonfarm business net profit or loss	Wages and other compensation received (Form W-2)		Sales of capital assets			
							Net gain		Net loss	
	Returns	Businesses			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Returns with and without nonfarm business net profit, total	5,967,345	6,340,336	67,824,656	30,310,861	3,393,201	27,318,246	1,150,674	3,611,249	426,043	325,645
Returns with nonfarm business net profit, total	4,821,290	5,123,718	56,917,760	32,920,075	2,491,661	17,849,532	913,059	1,976,252	333,752	248,098
Under $1,000	1,174,274	1,213,643	9,083,053	530,928	844,997	7,195,998	174,258	291,463	48,632	31,905
$1,000 under $2,000	699,243	736,238	4,897,899	1,019,656	420,184	3,056,816	103,014	181,706	31,962	22,082
$2,000 under $5,000	1,142,013	1,216,140	8,776,835	3,846,182	594,523	3,710,451	172,303	334,855	55,711	38,768
$5,000 under $10,000	885,823	954,127	9,431,538	6,307,895	348,960	2,029,991	175,644	315,948	58,513	45,638
$10,000 under $25,000	662,186	722,092	12,633,823	10,135,788	208,088	1,288,140	184,932	430,875	78,464	58,919
$25,000 under $50,000	198,884	217,048	7,590,879	6,770,154	57,576	413,467	77,025	234,894	42,734	35,610
$50,000 under $100,000	52,131	56,809	3,538,186	3,381,344	15,008	122,091	22,472	110,815	15,611	13,270
$100,000 or more	6,736	7,621	965,547	928,128	2,325	32,578	3,411	75,696	2,125	1,906
Returns with nonfarm business net loss, total	1,146,055	1,216,618	10,906,896	2,609,214	901,540	9,468,714	237,615	1,634,997	92,291	77,547
Under $1,000[1]	648,455	675,205	5,995,976	244,943	535,778	5,280,601	114,667	260,651	46,430	33,909
$1,000 under $2,000	210,352	220,696	1,937,450	300,240	168,665	1,760,336	37,445	133,215	19,112	14,600
$2,000 under $5,000	186,998	203,154	1,628,745	572,738	135,744	1,489,763	51,788	248,205	16,301	16,347
$5,000 under $10,000	63,725	72,792	555,847	430,636	43,706	527,939	17,397	202,667	6,693	8,340
$10,000 under $25,000	26,735	31,951	305,868	393,472	12,978	233,853	10,642	239,290	2,685	2,712
$25,000 under $50,000	6,339	7,983	166,207	211,203	2,975	86,197	3,368	154,738	721	1,058
$50,000 under $100,000	2,257	3,058	108,400	154,863	1,136	48,291	1,480	114,950	194	196
$100,000 or more	1,194	1,779	208,403	301,119	558	41,734	828	281,281	155	385

Size of nonfarm business net profit or loss	Sales of noncapital assets				Total pensions and annuities		Rents (net profit less loss)		Royalties (net profit less loss)		Taxable income		Income tax after credits
	Net gain		Net loss										
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Returns with and without nonfarm business net profit, total	146,209	223,860	78,209	176,058	204,827	650,776	1,251,389	355,524	103,162	184,694	4,956,313	45,086,263	11,653,383
Returns with nonfarm business net profit, total	106,854	135,310	56,521	104,691	160,664	529,910	1,004,747	263,185	74,617	86,215	4,114,423	37,735,300	9,628,868
Under $1,000	16,296	15,913	10,646	14,045	57,239	139,960	204,785	65,993	16,533	18,801	849,109	5,420,513	1,168,340
$1,000 under $2,000	8,719	11,133	6,981	9,593	33,046	75,192	127,307	55,199	8,276	8,962	515,513	2,785,113	598,334
$2,000 under $5,000	23,420	31,050	12,745	24,408	31,219	73,743	213,352	80,352	14,127	18,024	978,568	4,904,543	1,034,335
$5,000 under $10,000	21,280	24,649	9,752	17,306	20,154	53,630	202,334	53,894	12,113	16,214	858,262	5,777,829	1,234,233
$10,000 under $25,000	23,806	28,033	10,537	17,203	14,099	40,223	173,743	53,337	13,271	18,339	656,819	9,113,365	2,185,264
$25,000 under $50,000	9,639	15,670	4,116	14,061	3,811	72,862	62,283	[2]6,067	6,826	6,738	197,818	6,030,222	1,830,680
$50,000 under $100,000	2,652	5,858	1,459	6,260	945	3,116	17,799	[2]21,632	2,891	[2]4	51,691	2,912,697	1,163,599
$100,000 or more	1,042	3,004	285	1,815	151	71,184	3,144	[2]17,891	580	[2]859	6,643	791,018	414,083
Returns with nonfarm business net loss, total	39,355	88,550	21,688	71,367	44,163	120,866	246,642	92,339	28,545	98,479	841,890	7,350,963	2,024,515
Under $1,000[1]	13,913	19,911	9,573	31,340	25,797	70,818	118,398	42,414	11,933	17,720	525,357	3,690,909	827,728
$1,000 under $2,000	7,861	10,565	3,634	6,247	7,334	19,988	49,335	13,231	4,859	6,675	158,436	1,220,718	296,528
$2,000 under $5,000	8,283	16,651	3,016	8,012	7,324	16,731	47,901	22,835	5,998	11,744	117,310	1,081,985	305,695
$5,000 under $10,000	3,792	9,506	3,236	7,861	2,432	6,057	17,710	12,719	2,425	9,699	28,593	450,160	164,065
$10,000 under $25,000	3,713	14,707	1,194	7,028	577	3,186	8,941	8,001	1,905	14,133	8,624	350,871	157,005
$25,000 under $50,000	1,025	7,522	609	3,904	557	3,024	2,672	[2]1,671	637	9,548	2,136	182,179	91,723
$50,000 under $100,000	454	5,295	245	2,481	67	283	1,130	1,154	453	7,008	930	107,653	56,998
$100,000 or more	314	4,393	181	4,494	75	779	555	[2]6,344	335	21,952	504	266,488	124,773

[1]Includes breakevens. [2]Loss.

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

FARM PROPRIETORS

Table 2.12—WAGE INCOME AS A SOURCE OF NONFARM INCOME, BY SIZE OF ADJUSTED GROSS INCOME AND FARM NET PROFIT OR LOSS

PART I.—ALL RETURNS

[Money amounts in thousands of dollars]

Size of adjusted gross income and farm net profit or loss	Number of—		Farm business receipts	Adjusted gross income (or deficit)							Other income or los
	Returns	Farms		Total	Farm net profit or loss	Nonfarm business net profit (less loss)		Wages and other compensation received (Form W-2)			
						Number of returns	Amount	Total	Men	Women	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All adjusted gross income classes, total	3,069,667	3,089,486	37,613,432	24,817,192	3,556,729	344,669	1,706,976	12,692,885	9,682,860	3,010,025	6,860,
Returns with net profit, total	1,910,561	1,923,586	30,213,721	14,125,998	6,116,050	159,647	514,323	4,735,856	3,401,921	1,333,935	2,759,
Under $1,000	755,926	757,022	3,050,409	4,421,730	315,058	76,684	277,849	2,870,135	2,188,835	681,300	958,
$1,000 under $2,000	322,263	326,026	2,753,036	1,767,800	464,257	30,295	87,301	799,371	557,554	241,817	416,
$2,000 under $5,000	431,584	434,957	7,091,462	2,782,834	1,406,943	29,056	92,424	686,733	448,763	237,970	596,
$5,000 under $10,000	276,627	279,420	8,251,223	2,717,442	1,933,341	16,125	47,798	279,592	147,444	132,148	456,
$10,000 under $25,000	113,157	114,761	6,774,100	1,962,697	1,590,778	6,599	11,014	88,047	50,302	37,745	272,
$25,000 under $50,000	9,746	10,104	1,678,789	367,719	313,793	721	[1]1,113	9,184	6,576	2,608	45,
$50,000 under $100,000	1,132	1,160	422,748	80,632	72,023	133	[1]990	2,135	1,829	306	7,
$100,000 or more	126	136	191,956	25,144	19,857	34	40	659	618	41	4,
Returns with net loss, total	1,159,106	1,165,900	7,399,711	10,691,194	2,559,321	185,022	1,192,653	7,957,029	6,280,939	1,676,090	4,100,
Under $1,000[2]	596,611	598,662	1,929,650	4,701,657	253,113	84,396	334,426	3,669,610	2,851,190	818,420	950,
$1,000 under $2,000	254,041	255,131	1,055,841	2,193,986	363,594	39,067	211,020	1,853,973	1,467,203	386,770	492,
$2,000 under $5,000	212,873	214,672	1,591,270	1,961,483	650,705	37,456	284,090	1,586,438	1,247,790	338,648	741,
$5,000 under $10,000	61,553	62,140	1,085,376	690,913	420,282	14,040	165,157	439,698	351,941	87,757	506,
$10,000 under $25,000	24,859	25,648	854,744	578,212	370,638	6,807	136,067	227,319	193,182	34,137	585,
$25,000 under $50,000	6,284	6,517	413,319	290,868	214,298	2,290	46,378	104,065	96,461	7,604	354,
$50,000 under $100,000	2,085	2,192	215,243	157,291	139,208	677	14,857	48,605	46,609	1,996	233,
$100,000 or more	800	938	254,268	116,784	147,483	289	658	27,321	26,563	758	236,
Adjusted gross income under $5,000, total	1,343,476	1,350,490	11,888,018	2,602,202	130,157	120,737	62,018	1,475,153	1,046,965	428,188	934,
Returns with net profit, total	884,974	889,776	7,700,664	2,113,584	1,236,104	54,493	4,863	478,957	310,066	168,891	393,
Under $1,000	440,698	441,112	1,956,687	830,938	193,315	30,736	[1]9,956	347,758	228,126	119,632	269,
$1,000 under $2,000	210,279	213,009	1,775,186	490,705	303,107	13,106	[1]520	92,350	56,098	36,252	95,
$2,000 under $5,000	230,404	231,709	3,620,685	799,101	702,993	9,835	[1]5,704	36,273	23,817	12,456	65,
$5,000 under $10,000	2,888	3,235	236,501	3,154	19,110	509	[1]4,152	1,555	1,271	284	[1]13,
$10,000 under $25,000	416	421	39,038	[3]4,175	5,871	268	[1]3,044	656	431	225	[1]7,
$25,000 under $50,000	263	264	39,965	[3]3,222	8,845	30	[1]1,206	182	160	22	[1]11,
$50,000 under $100,000	20	20	10,502	[3]2,012	1,290	6	[1]409	132	123	9	[1]3,
$100,000 or more	6	6	22,100	[3]905	1,573	3	[1]58	51	40	11	[1]2,
Returns with net loss, total	458,502	460,714	4,187,354	488,618	1,105,947	66,244	57,155	996,196	736,899	259,297	541,
Under $1,000[2]	233,969	234,651	1,056,686	503,384	94,694	32,810	27,944	375,782	273,570	102,212	194,
$1,000 under $2,000	87,972	88,051	551,028	170,496	126,071	11,809	17,220	178,193	128,344	49,849	101,
$2,000 under $5,000	87,963	88,801	942,858	109,692	275,278	12,647	14,791	273,795	215,851	57,944	96,
$5,000 under $10,000	32,512	32,683	631,069	[3]61,024	226,409	5,491	9,167	105,039	76,518	28,521	51,
$10,000 under $25,000	12,386	12,710	509,848	[3]80,543	176,372	2,443	330	41,895	23,910	17,985	53,
$25,000 under $50,000	2,576	2,622	206,968	[3]55,502	88,286	803	[1]1,555	10,932	8,765	2,167	23,
$50,000 under $100,000	760	784	115,090	[3]37,288	51,285	133	[1]1,892	5,418	4,983	435	10,
$100,000 or more	364	412	173,807	[3]60,597	67,552	108	[1]8,850	5,142	4,958	184	10,
Adjusted gross income $5,000 under $10,000, total	953,858	958,317	10,472,657	6,958,505	1,425,569	103,678	269,602	4,219,614	3,152,150	1,067,464	1,043,
Returns with net profit, total	580,806	583,715	9,069,724	4,210,464	1,954,022	49,670	101,853	1,557,520	1,054,912	502,608	597,
Under $1,000	180,648	180,983	677,557	1,328,477	72,416	25,609	69,219	985,029	740,347	244,682	201,
$1,000 under $2,000	66,511	66,952	593,433	478,274	95,088	8,868	15,458	284,345	172,782	111,563	83,
$2,000 under $5,000	145,353	146,716	2,493,673	979,443	520,919	9,320	15,288	240,410	123,599	116,811	202,
$5,000 under $10,000	186,658	187,428	5,157,326	1,410,158	1,244,012	5,615	4,087	46,915	17,849	29,066	115,
$10,000 under $25,000	1,634	1,634	147,539	14,098	21,423	(*)	(*)	800	314	486	[1]5,
$25,000 under $50,000											
$50,000 under $100,000	2	2	196	14	164	-	-	21	21	-	1
$100,000 or more	-	-	-	-	-	-	-	-	-	-	
Returns with net loss, total	373,052	374,602	1,402,933	2,748,041	528,453	54,008	167,749	2,662,094	2,097,238	564,856	446,
Under $1,000[2]	202,796	203,467	525,586	1,499,385	89,238	25,795	59,250	1,367,945	1,082,670	285,275	161,
$1,000 under $2,000	93,983	94,654	289,750	689,257	134,530	16,170	51,074	684,451	556,576	127,875	88,
$2,000 under $5,000	63,329	63,330	328,677	465,596	189,260	9,321	33,560	503,927	381,968	121,959	117,
$5,000 under $10,000	10,480	10,609	155,067	75,978	67,583	2,056	10,634	92,586	67,021	25,565	40,
$10,000 under $25,000	2,170	2,247	76,831	15,801	32,965	586	9,699	9,705	6,176	3,529	29,
$25,000 under $50,000	269	270	22,769	1,855	10,908	(*)	(*)	3,179	2,526	653	6,
$50,000 under $100,000											
$100,000 or more	25	25	4,253	169	3,969	7	31	301	301	-	3,
Adjusted gross income $10,000 under $15,000, total	451,999	454,786	6,299,808	5,456,390	1,035,970	49,313	206,132	3,485,501	2,600,949	884,552	728,
Returns with net profit, total	266,120	267,939	5,654,112	3,205,223	1,303,655	24,926	76,408	1,439,848	1,059,843	380,005	385,
Under $1,000	88,664	88,832	258,599	1,064,932	32,745	9,564	29,736	911,792	727,019	184,773	90,
$1,000 under $2,000	27,691	27,937	234,676	333,244	40,577	3,852	17,882	222,632	169,013	53,619	52,
$2,000 under $5,000	33,087	33,256	602,000	395,775	109,787	4,380	18,933	192,899	123,346	69,553	74,
$5,000 under $10,000	64,496	65,563	2,078,443	754,701	501,487	5,187	9,222	103,087	36,192	66,895	140,
$10,000 under $25,000	52,039	52,208	2,443,849	654,708	613,156	1,940	626	9,398	4,246	5,152	31,
$25,000 under $50,000	111	111	20,342	1,455	3,483	1	[1]25	38	25	13	[1]2,
$50,000 under $100,000	31	31	15,406	394	1,955	1	25	2	2	-	[1]1,
$100,000 or more	1	1	797	14	465	1	9	-	-	-	1
Returns with net loss, total	185,879	186,847	645,696	2,251,167	267,685	24,387	129,724	2,045,653	1,541,106	504,547	343,
Under $1,000[2]	103,143	103,479	207,449	1,250,446	43,483	12,176	46,322	1,110,223	842,272	267,951	137,
$1,000 under $2,000	43,893	44,061	126,339	529,396	62,560	4,915	26,511	497,338	374,614	122,724	68,
$2,000 under $5,000	32,012	32,447	140,410	387,906	93,483	5,392	32,963	377,558	280,205	97,353	70,
$5,000 under $10,000	5,375	5,375	102,073	65,338	34,619	1,548	14,204	47,562	34,271	13,291	38,
$10,000 under $25,000	1,104	1,127	30,713	13,687	17,739	216	6,928	9,574	6,901	2,673	14,
$25,000 under $50,000	252	252	33,154	3,130	8,710	99	2,399	2,389	1,936	453	7,
$50,000 under $100,000	89	89	4,336	1,132	5,496	37	727	642	540	102	5,
$100,000 or more	11	17	1,222	132	1,595	4	[1]330	367	367	-	1,
Adjusted gross income $15,000 or more, total	320,334	325,893	8,952,949	9,800,095	965,033	70,941	1,169,224	3,512,617	2,882,796	629,821	4,153,
Returns with net profit, total	178,661	182,156	7,789,221	4,596,727	1,622,269	30,558	331,199	1,259,531	977,100	282,431	1,383,
Under $1,000	45,916	46,095	157,564	1,197,383	16,582	10,775	158,938	625,556	493,343	132,213	396,
$1,000 under $2,000	17,782	18,128	149,741	465,577	25,485	4,469	54,481	200,044	159,661	40,383	185,
$2,000 under $5,000	22,740	23,276	375,104	608,515	73,244	5,521	63,907	217,151	178,001	39,150	254,
$5,000 under $10,000	22,585	23,194	778,953	549,429	168,732	4,814	38,641	128,035	92,132	35,903	214,
$10,000 under $25,000	59,105	60,535	4,171,994	1,298,352	951,409	4,156	15,157	77,287	45,399	31,888	254,
$25,000 under $50,000	9,335	9,692	1,590,162	369,200	300,384	667	592	8,870	6,303	2,567	59,
$50,000 under $100,000	1,079	1,107	396,644	82,236	68,614	126	[1]606	1,980	1,683	297	12,
$100,000 or more	119	129	169,059	26,035	17,819	30	89	608	578	30	7,
Returns with net loss, total	141,673	143,737	1,163,728	5,203,368	657,236	40,383	838,025	2,253,086	1,905,696	347,390	2,769,
Under $1,000[2]	56,703	57,065	139,929	1,448,442	25,698	13,615	200,910	815,660	652,678	162,982	457,
$1,000 under $2,000	28,193	28,365	88,724	804,837	40,433	6,173	116,215	493,991	407,669	86,322	235,
$2,000 under $5,000	29,569	30,094	179,325	998,289	92,684	10,096	202,776	431,158	369,766	61,392	457,
$5,000 under $10,000	13,186	13,473	197,167	610,621	91,671	4,945	131,152	194,511	174,131	20,380	376,
$10,000 under $25,000	9,199	9,564	237,352	629,267	143,562	3,562	119,110	166,145	156,195	9,950	487,
$25,000 under $50,000	3,248	3,434	154,801	341,809	110,207	1,335	43,217	88,083	83,691	4,392	320,
$50,000 under $100,000	1,175	1,258	91,444	193,023	78,614	487	14,838	42,027	40,629	1,398	214,
$100,000 or more	400	484	74,986	177,080	74,367	170	9,807	21,511	20,937	574	220,

Footnotes at end of table.

FARM PROPRIETORS

Table 2.12—WAGE INCOME AS A SOURCE OF NONFARM INCOME, BY SIZE OF ADJUSTED GROSS INCOME AND FARM NET PROFIT OR LOSS—Continued

PART II.—RETURNS WITH WAGES AND OTHER COMPENSATION RECEIVED

[Money amounts in thousands of dollars]

Size of adjusted gross income and farm net profit or loss	Number of—		Farm business receipts	Adjusted gross income (or deficit)							Other income or loss
	Returns	Farms		Total	Farm net profit or loss	Nonfarm business net profit (less loss)		Wages and other compensation received (Form W-2)			
						Number of returns	Amount	Total	Men	Women	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All adjusted gross income classes, total	1,748,569	1,757,604	14,638,207	16,522,379	437,650	179,491	546,629	12,692,885	9,682,860	3,010,025	2,845,215
Returns with net profit, total	891,336	895,913	10,556,898	7,966,522	2,081,407	76,420	171,349	4,735,856	3,401,921	1,333,935	977,910
Under $1,000	435,995	436,982	1,554,485	3,505,452	165,531	40,704	97,974	2,870,135	2,188,835	681,300	371,812
$1,000 under $2,000	156,422	157,256	1,287,661	1,219,401	224,396	16,032	32,237	799,371	557,554	241,817	163,397
$2,000 under $5,000	173,096	174,419	2,755,879	1,480,783	558,095	11,044	24,425	686,733	448,763	237,970	211,530
$5,000 under $10,000	94,908	95,788	2,751,988	1,085,396	653,287	6,586	15,699	279,592	147,444	132,148	136,818
$10,000 under $25,000	29,027	29,485	1,744,944	569,753	406,005	1,934	1,175	88,047	50,302	37,745	74,526
$25,000 under $50,000	1,608	1,696	313,246	75,738	51,785	78	[1]101	9,184	6,576	2,608	14,870
$50,000 under $100,000	248	250	77,889	18,726	16,168	32	131	2,135	1,829	306	292
$100,000 or more	32	37	70,806	11,273	6,140	10	[1]191	659	618	41	4,665
Returns with net loss, total	857,233	861,691	4,081,309	8,555,857	1,643,757	103,071	375,280	7,957,029	6,280,939	1,676,090	1,867,305
Under $1,000[2]	445,317	446,619	1,141,410	3,978,139	192,358	49,392	105,931	3,669,610	2,851,190	818,420	394,956
$1,000 under $2,000	195,829	196,549	645,515	1,862,273	280,787	22,166	65,034	1,853,973	1,467,203	386,770	224,053
$2,000 under $5,000	160,428	161,504	957,026	1,531,878	487,238	21,700	96,450	1,586,438	1,247,790	338,648	336,228
$5,000 under $10,000	38,553	39,093	566,299	450,853	255,997	6,040	51,913	439,698	351,941	87,757	215,239
$10,000 under $25,000	12,805	13,384	385,665	364,875	188,440	2,483	38,684	227,319	193,182	34,137	287,312
$25,000 under $50,000	2,929	3,041	188,103	194,287	100,872	858	19,563	104,065	96,461	7,604	171,531
$50,000 under $100,000	966	1,013	83,008	99,193	63,831	286	[1]1,059	48,605	46,609	1,996	115,478
$100,000 or more	406	488	114,283	74,359	74,234	146	[1]1,236	27,321	26,563	758	122,508
Adjusted gross income under $5,000, total	526,650	528,360	3,919,891	1,339,119	[1]273,859	47,109	[1]3,929	1,475,153	1,046,965	428,188	141,754
Returns with net profit, total	275,374	276,105	2,058,855	815,128	303,337	17,719	[1]5,122	478,957	310,066	168,891	37,956
Under $1,000	163,190	163,527	650,185	452,762	62,719	10,222	[1]1,145	347,758	228,126	119,632	43,430
$1,000 under $2,000	63,420	63,420	538,084	191,998	90,438	4,938	[1]289	92,350	56,098	36,252	9,499
$2,000 under $5,000	47,762	47,984	801,307	174,698	140,846	2,311	[1]2,511	36,273	23,817	12,456	90
$5,000 under $10,000	862	1,030	31,774	80	5,580	246	[1]1,119	1,555	1,271	284	[1]6,412
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)			(*)	(*)	(*)	(*)
$25,000 under $50,000	16	16	5,434	[3]706	559			182	160	22	[1]1,438
$50,000 under $100,000	7	7	4,951	[3]801	406	-	-	132	123	9	[1]1,339
$100,000 or more	4	4	13,694	[3]739	816	2	[1]58	51	40	11	[1]1,548
Returns with net loss, total	251,276	252,255	1,861,036	523,991	577,196	29,390	1,193	996,196	736,899	259,297	103,798
Under $1,000[2]	120,694	120,697	456,286	353,531	51,699	14,098	[1]396	375,782	273,570	102,212	29,844
$1,000 under $2,000	48,948	48,950	239,250	137,789	70,454	5,207	4,717	178,193	128,344	49,849	25,333
$2,000 under $5,000	55,717	56,220	473,934	115,935	176,418	6,704	3,794	273,795	215,851	57,944	14,764
$5,000 under $10,000	18,902	19,072	312,705	[3]11,041	127,392	2,514	1,960	105,039	76,518	28,521	9,352
$10,000 under $25,000	5,891	6,136	213,122	[3]29,208	81,582	677	[1]595	41,895	23,910	17,985	11,074
$25,000 under $50,000	732	768	64,826	[3]16,268	26,268	104	[1]3,510	10,932	8,765	2,167	2,578
$50,000 under $100,000	252	253	35,857	[3]11,101	16,946	47	[1]1,460	5,418	4,983	435	1,887
$100,000 or more	140	159	65,056	[3]15,646	26,437	39	[1]3,317	5,142	4,958	184	8,966
Adjusted gross income $5,000 under $10,000, total	673,177	676,527	4,762,846	4,985,472	309,172	64,897	97,750	4,219,614	3,152,150	1,067,464	358,936
Returns with net profit, total	340,922	342,725	3,712,632	2,526,246	750,315	28,049	34,844	1,557,520	1,054,912	502,608	183,567
Under $1,000	152,263	152,598	548,716	1,138,748	58,904	16,185	22,877	985,029	740,347	244,682	71,938
$1,000 under $2,000	54,748	55,188	463,498	398,100	78,546	6,140	5,795	284,345	172,782	111,563	29,414
$2,000 under $5,000	83,123	83,816	1,285,975	588,740	280,157	3,852	5,011	240,410	123,599	116,811	63,162
$5,000 under $10,000	50,666	51,001	1,386,388	399,676	330,544	1,871	1,185	46,915	17,849	29,066	21,032
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	2	2	196	14	164	-	-	21	21	-	[1]171
$100,000 or more	-	-	-	-	-	-	-	-	-	-	-
Returns with net loss, total	332,255	333,802	1,050,214	2,459,226	441,143	36,848	62,906	2,662,094	2,097,238	564,856	175,369
Under $1,000[2]	183,250	183,920	424,291	1,360,639	80,095	18,551	24,064	1,367,945	1,082,670	285,275	48,725
$1,000 under $2,000	83,706	84,377	244,023	620,789	120,328	10,635	17,678	684,451	556,576	127,875	38,988
$2,000 under $5,000	55,547	55,547	250,696	409,078	164,432	6,376	15,383	503,927	381,968	121,959	54,200
$5,000 under $10,000	8,436	8,565	81,484	59,609	53,734	1,272	5,233	92,586	67,021	25,565	19,636
$10,000 under $25,000	1,146	1,222	37,600	7,942	15,562			9,705	6,176	3,529	9,687
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 or more	6	6	1,722	43	896	2	[1]8	301	301	-	646
Adjusted gross income $10,000 under $15,000, total	341,741	343,043	2,752,877	4,124,635	262,721	31,611	74,403	3,485,501	2,600,949	884,552	302,010
Returns with net profit, total	173,535	174,118	2,245,830	2,088,146	482,223	15,584	36,205	1,439,848	1,059,843	380,005	130,870
Under $1,000	83,142	83,310	244,311	997,928	30,485	8,263	18,684	911,792	727,019	184,773	36,967
$1,000 under $2,000	24,804	24,882	198,025	298,024	36,143	2,646	9,078	222,632	169,013	53,619	30,171
$2,000 under $5,000	26,484	26,652	450,141	317,457	86,876	2,273	6,889	192,899	123,346	69,553	30,793
$5,000 under $10,000	28,854	29,023	876,971	343,947	208,565	1,908	1,292	103,087	36,192	66,895	31,003
$10,000 under $25,000	10,231	10,231	464,682	130,543	118,931	(*)	(*)	9,398	4,246	5,152	2,952
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$50,000 under $100,000	10	10	5,595	136	844	-	-	2	2	-	[1]710
$100,000 or more	-	-	-	-	-	-	-	-	-	-	-
Returns with net loss, total	168,206	168,925	507,047	2,036,489	219,502	16,027	39,198	2,045,653	1,541,106	504,547	171,140
Under $1,000[2]	95,334	95,670	170,261	1,155,869	39,797	8,866	14,982	1,110,223	842,272	267,951	70,461
$1,000 under $2,000	40,084	40,084	99,585	482,079	57,018	3,046	6,196	497,338	374,614	122,724	35,563
$2,000 under $5,000	28,227	28,585	115,101	343,307	81,328	3,403	13,487	377,558	280,205	97,353	33,590
$5,000 under $10,000	3,737	3,737	74,599	45,287	23,172	604	3,912	47,562	34,271	13,291	16,985
$10,000 under $25,000	651	674	20,259	7,902	11,178	36	435	9,574	6,901	3,673	9,071
$25,000 under $50,000	145	145	26,397	1,716	4,965	69	1,321	2,389	1,936	453	2,971
$50,000 under $100,000	22	22	271	256	1,203	2	[1]812	642	540	102	1,629
$100,000 or more	6	8	574	73	841	1	[1]323	367	367	-	870
Adjusted gross income $15,000 or more, total	207,001	209,674	3,202,593	6,073,153	139,616	35,874	378,405	3,512,617	2,882,796	629,821	2,042,515
Returns with net profit, total	101,505	102,965	2,539,581	2,537,002	545,532	15,068	106,422	1,259,531	977,100	282,431	625,517
Under $1,000	37,400	37,547	111,273	916,014	13,423	6,034	57,558	625,556	493,343	132,213	219,477
$1,000 under $2,000	13,450	13,766	88,054	331,279	19,269	2,308	17,653	200,044	159,661	40,383	94,313
$2,000 under $5,000	15,727	15,967	218,456	399,888	50,216	2,608	15,036	217,151	178,001	39,150	117,485
$5,000 under $10,000	14,526	14,734	456,855	341,693	108,598	2,601	13,865	128,035	92,132	35,903	91,195
$10,000 under $25,000	18,576	19,030	1,246,828	440,524	283,514	1,412	2,380	77,287	45,399	31,888	77,343
$25,000 under $50,000	1,569	1,657	293,856	76,215	50,434	65	[1]68	8,870	6,303	2,567	16,979
$50,000 under $100,000	229	231	67,147	19,377	14,754	32	131	1,980	1,683	297	2,512
$100,000 or more	28	33	57,112	12,012	5,324	8	[1]133	608	578	30	6,213
Returns with net loss, total	105,496	106,709	663,012	3,536,151	405,916	20,806	271,983	2,253,086	1,905,696	347,390	1,416,998
Under $1,000[2]	46,039	46,332	90,572	1,108,100	20,767	7,877	67,281	815,660	652,678	162,982	245,926
$1,000 under $2,000	23,091	23,138	62,657	621,616	32,987	3,278	36,443	493,991	407,669	86,322	124,169
$2,000 under $5,000	20,937	21,152	117,295	663,558	65,060	5,217	63,786	431,158	369,766	61,392	233,674
$5,000 under $10,000	7,478	7,719	97,511	356,998	51,699	1,915	44,920	194,511	174,131	20,380	169,266
$10,000 under $25,000	5,117	5,352	114,684	378,239	80,118	1,505	34,732	166,145	156,195	9,950	257,480
$25,000 under $50,000	1,918	1,993	86,732	207,942	65,347	683	21,801	88,083	83,691	4,392	163,405
$50,000 under $100,000	662	708	46,630	109,809	43,878	227	608	42,027	40,629	1,398	111,052
$100,000 or more	254	315	46,931	89,889	46,060	104	2,412	21,511	20,937	574	112,026

Footnotes at end of table.

FARM PROPRIETORS

Table 2.12—WAGE INCOME AS A SOURCE OF NONFARM INCOME, BY SIZE OF ADJUSTED GROSS INCOME AND FARM NET PROFIT OR LOSS—Continued

PART III.—JOINT RETURNS WITH BOTH HUSBANDS AND WIVES WORKING

[Money amounts in thousands of dollars]

Size of adjusted gross income and farm net profit or loss	Number of—		Farm business receipts	Adjusted gross income (or deficit)							Other income or loss
	Returns	Farms		Total	Farm net profit or loss	Nonfarm business net profit (less loss)		Wages and other compensation received (Form W-2)			
						Number of returns	Amount	Total	Men	Women	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All adjusted gross income classes, total	580,239	582,017	3,475,367	6,123,004	[1]124,998	47,008	73,525	5,724,845	3,796,569	1,928,276	449,63
Returns with net profit, total	234,805	235,451	2,200,725	2,504,422	425,784	15,885	15,304	1,902,511	1,220,236	682,275	160,82
Under $1,000	133,644	133,698	487,405	1,384,744	50,038	8,626	8,887	1,265,497	851,351	414,146	60,32
$1,000 under $2,000	40,125	40,383	317,545	375,684	55,903	3,677	1,528	287,881	178,169	109,712	30,37
$2,000 under $5,000	37,352	37,436	589,999	383,631	116,103	3,166	4,833	230,235	132,026	98,209	33,46
$5,000 under $10,000	18,487	18,711	495,430	243,855	124,606			91,334	43,461	47,873	26,91
$10,000 under $25,000	4,838	4,852	252,885	98,760	66,350	(*)	(*)	23,743	12,456	11,287	8,53
$25,000 under $50,000	334	346	47,250	14,002	10,520	(*)	(*)	3,360	2,461	899	17
$50,000 under $100,000	19	19	4,450	2,663	1,253	1	[1]7	386	264	122	1,03
$100,000 or more	6	6	5,761	1,083	1,011	2	[1]18	75	48	27	1
Returns with net loss, total	345,434	346,566	1,274,642	3,618,582	550,782	31,123	58,221	3,822,334	2,576,333	1,246,001	288,80
Under $1,000[2]	179,655	180,005	396,038	1,886,549	77,419	16,462	19,355	1,891,479	1,279,334	612,145	53,13
$1,000 under $2,000	84,678	85,026	254,949	879,622	122,452	6,337	10,851	925,464	628,549	296,915	65,75
$2,000 under $5,000	64,075	64,161	335,083	624,616	192,065	5,632	11,220	737,620	481,395	256,225	67,84
$5,000 under $10,000	13,301	13,556	144,569	136,863	85,639	2,021	5,968	181,010	122,174	58,836	35,52
$10,000 under $25,000	3,130	3,184	68,847	49,174	43,461	471	5,493	56,746	40,486	16,260	30,39
$25,000 under $50,000	465	477	43,687	20,836	16,579	140	4,473	18,899	15,249	3,650	14,04
$50,000 under $100,000	86	93	5,359	13,253	5,651	44	988	5,532	4,121	1,411	12,38
$100,000 or more	44	64	26,110	7,669	7,516	16	[1]127	5,584	5,025	559	9,72
Adjusted gross income under $5,000, total	94,482	94,715	770,013	286,929	[1]96,673	10,827	[1]1,093	369,946	215,732	154,214	14,74
Returns with net profit, total	38,489	38,541	322,134	131,565	38,900	3,684	[1]4,330	97,802	54,159	43,643	[1]80
Under $1,000	23,099	23,099	120,898	78,655	9,930	3,416	[1]2,792	67,910	40,305	27,605	2,24
$1,000 under $2,000	10,519	10,519	101,083	35,914	14,670			22,003	10,459	11,544	60
$2,000 under $5,000	4,837	4,889	91,260	17,977	13,290	(*)	(*)	7,444	3,066	4,378	[1]1,24
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$25,000 under $50,000	15	15	4,881	[3]502	531	(*)	(*)	175	160	15	[1]1,18
$50,000 under $100,000	2	2	380	[3]263	109	-	-	82	73	9	[1]45
$100,000 or more	2	2	246	-	208	-	-	13	2	11	[1]22
Returns with net loss, total	55,993	56,174	447,879	155,364	135,573	7,143	3,237	272,144	161,573	110,571	15,55
Under $1,000[2]	22,497	22,497	95,821	78,857	9,325	3,298	1,006	84,988	45,435	39,553	2,18
$1,000 under $2,000	12,708	12,708	70,817	43,355	18,437	2,661	1,822	55,171	30,141	25,030	4,68
$2,000 under $5,000	14,399	14,399	136,787	29,811	47,492			76,794	52,123	24,671	62
$5,000 under $10,000	4,582	4,750	62,026	9,852	30,419			36,992	23,489	13,503	2,12
$10,000 under $25,000	1,649	1,649	32,605	[3]2,891	21,606	1,166	141	14,745	7,822	6,923	4,12
$25,000 under $50,000	134	146	27,718	[3]2,679	5,105			2,339	1,686	653	94
$50,000 under $100,000	13	13	1,514	[3]410	757	12	208	431	262	169	[1]29
$100,000 or more	11	12	20,591	[3]531	2,432	6	60	684	615	69	1,15
Adjusted gross income $5,000 under $10,000, total	225,524	225,964	1,168,525	1,735,824	[1]52,659	15,752	12,484	1,751,510	1,164,083	587,427	24,48
Returns with net profit, total	87,627	87,732	762,391	669,455	139,199	4,399	3,797	512,189	309,947	202,242	14,27
Under $1,000	46,684	46,684	189,652	357,614	17,294	2,780	2,598	337,281	224,002	113,279	44
$1,000 under $2,000	16,332	16,437	131,342	125,089	22,401	1,618	1,223	96,905	54,085	42,820	5,15
$2,000 under $5,000	17,604	17,604	261,042	126,939	55,268			63,373	27,587	35,786	7,70
$5,000 under $10,000	6,953	6,953	175,455	59,378	43,224			13,914	4,039	9,875	2,23
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	
$100,000 or more	-	-	-	-	-	-	-	-	-	-	
Returns with net loss, total	137,897	138,232	406,134	1,066,369	191,858	11,353	8,687	1,239,321	854,136	385,185	10,21
Under $1,000[2]	73,272	73,272	164,831	572,059	31,796	5,443	2,016	621,053	436,171	184,882	[1]19,21
$1,000 under $2,000	34,942	35,277	86,113	274,020	51,002	3,868	4,991	306,912	220,706	86,206	13,11
$2,000 under $5,000	24,215	24,215	101,904	181,613	70,418	1,989	826	243,451	152,897	90,554	7,86
$5,000 under $10,000	4,931	4,931	34,655	35,023	30,388			59,878	39,614	20,264	5,4
$10,000 under $25,000	481	481	9,404	3,316	6,492	(*)	(*)	6,312	3,623	2,689	2,5
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	
$100,000 or more	-	-	-	-	-	-	-	-	-	-	
Adjusted gross income $10,000 under $15,000, total	172,514	172,951	840,363	2,103,307	2,961	11,300	11,545	2,033,773	1,345,827	687,946	55,0
Returns with net profit, total	70,450	70,696	583,530	858,868	126,656	4,328	4,375	715,800	472,698	243,102	12,0
Under $1,000	44,168	44,168	122,835	536,507	16,240	2,662	1,833	519,677	359,893	159,784	[1]1,2
$1,000 under $2,000	8,211	8,288	53,486	101,260	11,611	1,498	2,393	87,703	57,870	29,833	1,7
$2,000 under $5,000	9,247	9,247	166,227	112,258	29,913			76,210	42,962	33,248	4,1
$5,000 under $10,000	7,156	7,325	183,520	86,314	49,856			29,481	10,912	18,569	6,7
$10,000 under $25,000	1,658	1,658	51,357	22,418	18,657	(*)	(*)	2,691	1,036	1,655	9
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	
$100,000 or more	-	-	-	-	-	-	-	-	-	-	
Returns with net loss, total	102,064	102,255	256,833	1,244,439	123,695	6,972	7,170	1,317,973	873,129	444,844	42,9
Under $1,000[2]	57,722	57,890	91,524	707,761	24,326	5,800	6,215	712,692	475,367	237,325	14,2
$1,000 under $2,000	25,173	25,173	71,317	304,769	36,248			327,403	217,633	109,770	12,5
$2,000 under $5,000	17,337	17,337	66,392	209,492	49,411	1,127	7	247,629	160,055	87,574	11,6
$5,000 under $10,000	1,658	1,658	25,453	20,168	10,403			25,972	16,503	9,469	4,2
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	1	1	10	11	53	1	[1]148	19	12	7	1
$100,000 or more	-	-	-	-	-	-	-	-	-	-	
Adjusted gross income $15,000 or more, total	87,719	88,387	696,466	1,996,944	21,373	9,129	50,589	1,569,616	1,070,927	498,689	355,3
Returns with net profit, total	38,239	38,482	532,670	844,534	121,029	3,474	11,462	576,720	383,432	193,288	135,
Under $1,000	19,693	19,747	54,020	411,968	6,574	1,276	5,887	340,629	227,151	113,478	58,8
$1,000 under $2,000	5,063	5,139	31,634	113,421	7,221	646	2,077	81,270	55,755	25,515	22,8
$2,000 under $5,000	5,664	5,696	71,470	126,457	17,632	842	2,808	83,208	58,411	24,797	22,8
$5,000 under $10,000	4,373	4,428	133,259	98,269	31,490	474	733	47,899	28,484	19,415	18,1
$10,000 under $25,000	3,117	3,131	196,512	76,024	46,582	231	[1]15	20,216	11,127	9,089	9,2
$25,000 under $50,000	308	320	36,190	14,386	9,583	2	[1]3	3,132	2,267	865	1,6
$50,000 under $100,000	17	17	4,070	2,926	1,144	1	[1]7	304	191	113	1,4
$100,000 or more	4	4	5,515	1,083	803	2	[1]18	62	46	16	
Returns with net loss, total	49,480	49,905	163,796	1,152,410	99,656	5,655	39,127	992,896	687,495	305,401	220,0
Under $1,000[2]	26,164	26,346	43,862	527,872	11,972	3,145	11,213	472,746	322,361	150,385	55,8
$1,000 under $2,000	11,855	11,868	26,702	257,478	16,765	(*)	(*)	235,978	160,069	75,909	35,4
$2,000 under $5,000	8,124	8,210	30,900	203,700	24,744	1,199	10,985	169,746	116,320	53,426	47,7
$5,000 under $10,000	2,130	2,217	22,435	71,820	14,429	634	13,361	58,168	42,568	15,600	23,
$10,000 under $25,000	849	880	24,701	46,812	13,011			31,754	25,775	5,979	23,
$25,000 under $50,000	253	253	6,742	22,876	8,810			14,522	12,145	2,377	12,
$50,000 under $100,000	72	79	3,835	13,652	4,841	(*)	(*)	5,082	3,847	1,235	12,
$100,000 or more	33	52	5,519	8,200	5,084	10	[1]187	4,900	4,410	490	8,

Footnotes at end of table.

FARM PROPRIETORS

Table 2.12—WAGE INCOME AS A SOURCE OF NONFARM INCOME, BY SIZE OF ADJUSTED GROSS INCOME AND FARM NET PROFIT OR LOSS—Continued

PART IV.—JOINT RETURNS WITH HUSBANDS ONLY WORKING

[Money amounts in thousands of dollars]

Size of adjusted gross income and farm net profit or loss	Number of—		Farm business receipts	Adjusted gross income (or deficit)							Other income or loss
	Returns	Farms		Total	Farm net profit or loss	Nonfarm business net profit (less loss)		Wages and other compensation received (Form W-2)			
						Number of returns	Amount	Total	Men	Women	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All adjusted gross income classes, total	727,806	733,094	6,397,552	7,486,604	160,195	77,498	241,277	5,323,224	5,323,224	-	1,761,908
Returns with net profit, total	370,323	373,025	4,596,543	3,507,595	931,418	32,639	78,120	1,947,334	1,947,334	-	550,723
Under $1,000	172,995	173,549	608,805	1,480,009	62,197	15,586	46,656	1,177,316	1,177,316	-	193,840
$1,000 under $2,000	62,685	62,748	499,344	521,476	89,559	7,931	13,429	334,504	334,504	-	83,984
$2,000 under $5,000	77,898	78,858	1,187,588	680,959	252,192	4,804	7,910	295,649	295,649	-	125,208
$5,000 under $10,000	41,776	42,424	1,207,853	475,787	288,443	3,210	9,123	97,439	97,439	-	80,782
$10,000 under $25,000	13,932	14,330	816,615	282,622	195,410	(*)	(*)	36,724	36,724	-	48,913
$25,000 under $50,000	838	912	154,705	44,488	27,619	17	[1]511	3,749	3,749	-	13,631
$50,000 under $100,000	177	177	59,626	13,619	11,572	17	111	1,433	1,433	-	503
$100,000 or more	22	27	62,007	8,635	4,426	8	[1]173	520	520	-	3,862
Returns with net loss, total	357,483	360,069	1,801,009	3,979,009	771,223	44,859	163,157	3,375,890	3,375,890	-	1,211,185
Under $1,000[2]	182,845	183,462	473,421	1,626,059	81,572	20,666	42,507	1,429,226	1,429,226	-	235,898
$1,000 under $2,000	81,295	81,665	250,629	794,642	115,414	9,689	28,593	770,234	770,234	-	111,229
$2,000 under $5,000	68,231	69,009	388,934	722,431	207,340	10,083	47,592	695,202	695,202	-	186,977
$5,000 under $10,000	16,421	16,640	234,747	267,716	109,107	2,387	27,353	209,806	209,806	-	139,664
$10,000 under $25,000	5,791	6,220	202,466	267,595	88,275	1,297	20,780	138,790	138,790	-	196,300
$25,000 under $50,000	1,877	1,974	122,075	152,780	64,606	446	1,422	73,931	73,931	-	142,033
$50,000 under $100,000	715	746	68,155	81,775	47,617	187	[1]2,999	38,609	38,609	-	93,782
$100,000 or more	308	353	60,582	66,011	57,292	104	[1]2,091	20,092	20,092	-	105,302
Adjusted gross income under $5,000, total	224,828	225,959	1,766,507	576,700	[1]120,468	18,155	[1]8,068	647,186	647,186	-	58,050
Returns with net profit, total	110,618	111,129	955,740	331,014	141,466	6,284	161	172,100	172,100	-	17,287
Under $1,000	57,343	57,680	255,641	158,845	19,856	(*)	(*)	120,531	120,531	-	18,263
$1,000 under $2,000	26,225	26,225	231,430	74,186	37,835	2,592	713	31,232	31,232	-	4,406
$2,000 under $5,000	26,456	26,458	427,497	100,190	78,816	1,716	[1]689	18,687	18,687	-	2,875
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)			(*)	(*)	-	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)			(*)	(*)	-	(*)
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	3	3	2,756	[3]284	187	-	-	50	50	-	[1]521
$100,000 or more	2	2	13,448	[3]739	608	2	[1]58	38	38	-	[1]1,327
Returns with net loss, total	114,210	114,830	810,767	245,686	261,934	11,871	[1]8,229	475,086	475,086	-	40,763
Under $1,000[2]	54,788	54,791	202,992	165,311	23,896	6,034	[1]2,168	176,989	176,989	-	14,386
$1,000 under $2,000	22,200	22,200	95,888	64,428	31,671	2,270	[1]276	82,012	82,012	-	14,363
$2,000 under $5,000	26,348	26,683	191,470	63,134	81,182	2,276	[1]140	141,025	141,025	-	3,431
$5,000 under $10,000	8,512	8,512	131,210	[3]8,800	55,907	(*)	(*)	45,783	45,783	-	1,138
$10,000 under $25,000	1,680	1,925	108,565	[3]10,476	24,513	225	1,092	14,641	14,641	-	[1]1,696
$25,000 under $50,000	404	428	29,799	[3]7,837	13,295	38	[1]2,001	5,886	5,886	-	1,573
$50,000 under $100,000	172	173	29,586	[3]7,670	11,822	33	[1]1,353	4,704	4,704	-	801
$100,000 or more	106	118	21,257	[3]12,404	19,648	28	[1]3,569	4,046	4,046	-	6,767
Adjusted gross income $5,000 under $10,000, total	289,016	290,770	2,020,693	2,137,665	157,170	29,539	43,074	1,768,051	1,768,051	-	169,370
Returns with net profit, total	145,854	146,860	1,597,813	1,090,566	340,789	12,633	13,013	651,336	651,336	-	85,428
Under $1,000	68,592	68,592	211,538	521,457	25,546	6,716	8,060	456,680	456,680	-	31,171
$1,000 under $2,000	17,963	17,963	129,157	131,119	25,132	3,224	2,423	96,194	96,194	-	7,370
$2,000 under $5,000	33,020	33,691	504,138	234,809	114,266	(*)	(*)	85,359	85,359	-	33,866
$5,000 under $10,000	26,212	26,547	733,397	202,642	174,704	1,199	1,212	13,002	13,002	-	13,724
$10,000 under $25,000	67	67	19,583	539	1,141	-	-	101	101	-	[1]703
$25,000 under $50,000											
$50,000 under $100,000											
$100,000 or more	-	-	-	-	-	-	-	-	-	-	-
Returns with net loss, total	143,162	143,910	422,880	1,047,099	183,619	16,906	30,061	1,116,715	1,116,715	-	83,942
Under $1,000[2]	79,549	79,884	163,448	587,953	36,652	8,889	11,953	576,178	576,178	-	36,474
$1,000 under $2,000	37,498	37,834	112,350	269,642	53,113	4,212	7,739	301,891	301,891	-	13,125
$2,000 under $5,000	23,486	23,486	96,213	170,688	69,766	3,571	7,892	211,372	211,372	-	21,190
$5,000 under $10,000	2,526	2,603	48,141	18,093	19,472	(*)	(*)	25,572	25,572	-	9,508
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	(*)
$50,000 under $100,000	6	6	1,722	43	[1]896	2	[1]8	301	301	-	646
$100,000 or more											
Adjusted gross income $10,000 under $15,000, total	123,041	123,905	1,028,588	1,471,331	120,375	12,252	25,652	1,185,132	1,185,132	-	140,172
Returns with net profit, total	70,023	70,359	870,469	835,496	190,752	6,615	13,121	556,847	556,847	-	74,776
Under $1,000	33,074	33,242	103,147	393,047	11,451	5,007	11,148	346,574	346,574	-	26,118
$1,000 under $2,000	12,251	12,251	94,676	144,903	17,759			107,757	107,757	-	17,143
$2,000 under $5,000	10,781	10,949	138,752	129,274	34,762			76,353	76,353	-	16,390
$5,000 under $10,000	8,422	8,422	272,983	99,723	61,825	1,608	1,973	22,951	22,951	-	13,886
$10,000 under $25,000	5,485	5,485	255,316	68,413	64,111			3,210	3,210	-	1,949
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	10	10	5,595	136	844	-	-	2	2	-	[1]710
$100,000 or more	-	-	-	-	-	-	-	-	-	-	-
Returns with net loss, total	53,018	53,546	158,119	635,835	70,377	5,637	12,531	628,285	628,285	-	65,396
Under $1,000[2]	31,408	31,576	67,124	376,538	13,396	2,533	2,507	357,531	357,531	-	29,896
$1,000 under $2,000	12,117	12,117	18,360	144,027	16,956	1,460	2,284	147,378	147,378	-	11,321
$2,000 under $5,000	7,806	8,164	33,031	95,160	23,038	1,582	8,095	101,531	101,531	-	11,001
$5,000 under $10,000	1,384	1,384	13,112	16,405	8,457			15,672	15,672	-	6,761
$10,000 under $25,000	286	286	25,658	3,490	7,092	(*)	(*)	5,278	5,278	-	4,672
$25,000 under $50,000											
$50,000 under $100,000											
$100,000 or more	17	19	834	215	1,438	(*)	(*)	895	895	-	1,745
Adjusted gross income $15,000 or more, total	90,921	92,460	1,581,764	3,300,908	3,118	17,552	180,619	1,722,855	1,722,855	-	1,394,316
Returns with net profit, total	43,828	44,677	1,172,521	1,250,519	258,411	7,107	51,825	567,051	567,051	-	373,232
Under $1,000	13,986	14,035	38,479	406,660	5,344	3,027	29,497	253,531	253,531	-	118,288
$1,000 under $2,000	6,246	6,309	44,081	171,268	8,833	977	8,049	99,321	99,321	-	55,065
$2,000 under $5,000	7,641	7,760	117,201	216,686	24,348	1,083	5,011	115,250	115,250	-	72,077
$5,000 under $10,000	6,602	6,747	186,017	172,570	48,614	1,261	6,960	60,263	60,263	-	56,733
$10,000 under $25,000	8,345	8,739	540,177	215,831	129,844	719	2,823	33,174	33,174	-	49,990
$25,000 under $50,000	826	900	146,928	44,377	27,233	17	[1]511	3,670	3,670	-	13,985
$50,000 under $100,000	162	162	51,079	13,753	10,377	17	111	1,360	1,360	-	1,905
$100,000 or more	20	25	48,559	9,374	3,818	6	[1]115	482	482	-	5,189
Returns with net loss, total	47,093	47,783	409,243	2,050,389	255,293	10,445	128,794	1,155,804	1,155,804	-	1,021,084
Under $1,000[2]	17,100	17,211	39,857	496,257	7,628	3,210	30,215	318,528	318,528	-	155,142
$1,000 under $2,000	9,480	9,514	24,031	316,545	13,674	1,747	18,846	238,953	238,953	-	72,420
$2,000 under $5,000	10,591	10,676	68,220	393,449	33,354	2,874	34,174	241,274	241,274	-	151,355
$5,000 under $10,000	4,529	4,671	55,846	245,795	31,812	1,123	24,762	125,332	125,332	-	127,513
$10,000 under $25,000	3,366	3,550	76,408	271,682	52,811	904	16,935	117,961	117,961	-	189,597
$25,000 under $50,000	1,325	1,398	69,722	159,188	46,136	361	3,035	65,458	65,458	-	136,831
$50,000 under $100,000	512	542	38,130	89,174	33,971	153	[1]982	32,920	32,920	-	91,207
$100,000 or more	190	221	37,029	78,299	35,907	73	1,809	15,378	15,378	-	97,019

Footnotes at end of table.

FARM PROPRIETORS

Table 2.12—WAGE INCOME AS A SOURCE OF NONFARM INCOME, BY SIZE OF ADJUSTED GROSS INCOME AND FARM NET PROFIT OR LOSS—Continued

PART V.—JOINT RETURNS WITH WIVES ONLY WORKING

[Money amounts in thousands of dollars]

Size of adjusted gross income and farm net profit or loss	Number of—		Farm business receipts	Adjusted gross income (or deficit)							Other income or los
	Returns	Farms		Total	Farm net profit or loss	Nonfarm business net[1] profit (less loss)		Wages and other compensation received (Form W-2)			
						Number of returns	Amount	Total	Men	Women	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All adjusted gross income classes, total	259,086	260,672	4,036,071	1,925,745	392,091	46,041	228,291	884,654	-	884,654	420,
Returns with net profit, total	174,704	175,775	3,244,410	1,391,373	591,383	24,251	77,797	547,085	-	547,085	175,
Under $1,000	57,485	57,864	349,972	334,656	26,263	13,799	44,128	195,123	-	195,123	69,
$1,000 under $2,000	30,617	31,030	357,033	202,043	46,029	4,088	17,089	108,941	-	108,941	29,
$2,000 under $5,000	44,935	45,204	837,808	332,831	151,229	3,814	10,894	131,753	-	131,753	38,
$5,000 under $10,000	31,482	31,490	950,627	329,819	218,146	2,050	5,742	83,402	-	83,402	22,
$10,000 under $25,000	9,728	9,728	635,647	175,024	133,750	(*)	(*)	26,384	-	26,384	15,
$25,000 under $50,000	410	410	99,985	14,542	12,606	45	127	1,284	-	1,284	
$50,000 under $100,000	44	46	10,478	2,047	2,835	12	35	184	-	184	[1]
$100,000 or more	3	3	2,860	411	525	-	-	14	-	14	
Returns with net loss, total	84,382	84,897	791,661	534,372	199,292	21,790	150,494	337,569	-	337,569	245,
Under $1,000[2]	40,378	40,713	199,922	257,577	15,677	9,177	42,384	149,999	-	149,999	80,
$1,000 under $2,000	17,006	17,006	113,835	109,091	23,931	4,887	23,595	73,585	-	73,585	35,
$2,000 under $5,000	17,859	17,881	197,286	112,626	56,569	5,271	38,374	70,369	-	70,369	60,
$5,000 under $10,000	5,854	5,919	163,004	29,120	40,290	1,615	18,135	25,988	-	25,988	25,
$10,000 under $25,000	2,769	2,851	92,978	17,444	40,913	594	13,015	14,393	-	14,393	30,
$25,000 under $50,000	408	409	13,921	9,929	12,860	215	13,430	2,631	-	2,631	6,
$50,000 under $100,000	88	88	6,531	[3]1,212	5,667	23	1,053	522	-	522	2,
$100,000 or more	20	30	4,184	[3]203	3,385	8	508	82	-	82	2,
Adjusted gross income under $5,000, total	95,950	96,126	1,002,588	220,925	[1]49,368	13,330	8,955	219,555	-	219,555	41,
Returns with net profit, total	54,040	54,208	541,323	167,838	64,044	6,178	103	95,302	-	95,302	8,
Under $1,000	31,320	31,320	188,386	92,169	12,858	5,114	1,053	65,823	-	65,823	12,
$1,000 under $2,000	12,095	12,095	131,702	41,090	17,157	(*)	(*)	21,813	-	21,813	1,
$2,000 under $5,000	10,265	10,433	204,557	35,416	30,850	(*)	(*)	7,231	-	7,231	[1]
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	
$100,000 or more	-	-	-	-	-	-	-	-	-	-	
Returns with net loss, total	41,910	41,918	461,265	53,087	113,412	7,152	8,852	124,253	-	124,253	33,
Under $1,000[2]	17,993	17,993	107,207	47,968	7,812	2,537	1,505	44,713	-	44,713	9,
$1,000 under $2,000	8,240	8,240	55,941	18,274	11,614	(*)	(*)	23,627	-	23,627	4,
$2,000 under $5,000	9,867	9,867	130,444	14,227	31,125	2,185	5,222	32,180	-	32,180	7,
$5,000 under $10,000	3,717	3,719	98,207	[3]9,138	26,221			13,401	-	13,401	3,
$10,000 under $25,000	1,926	1,926	58,304	[3]11,165	27,133	822	318	9,525	-	9,525	6,
$25,000 under $50,000	103	103	2,979	[3]3,876	4,012			511	-	511	[1]
$50,000 under $100,000	53	53	4,537	[3]2,052	3,384	-	-	263	-	263	1,
$100,000 or more	11	17	3,646	[3]1,151	2,111	4	237	33	-	33	
Adjusted gross income $5,000 under $10,000, total	106,082	107,238	1,389,007	748,151	188,134	17,350	41,913	397,467	-	397,467	120,
Returns with net profit, total	78,170	78,862	1,207,612	560,291	227,611	9,767	18,648	259,766	-	259,766	54,
Under $1,000	21,196	21,531	132,749	148,377	10,965	5,607	13,824	101,706	-	101,706	21,
$1,000 under $2,000	14,090	14,425	170,895	96,608	21,980	3,489	4,852	59,174	-	59,174	12,
$2,000 under $5,000	27,303	27,325	470,784	192,292	94,529			79,691	-	79,691	15,
$5,000 under $10,000	15,580	15,580	429,612	123,006	100,126	(*)	(*)	19,191	-	19,191	3,
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	-	(*)	(*)
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-	
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	
$100,000 or more	-	-	-	-	-	-	-	-	-	-	
Returns with net loss, total	27,912	28,376	181,395	187,860	39,477	7,583	23,265	137,701	-	137,701	66,
Under $1,000[2]	16,028	16,363	78,619	105,219	5,569	3,884	10,065	74,756	-	74,756	25,
$1,000 under $2,000	5,905	5,905	37,882	39,960	8,247	3,190	10,863	31,365	-	31,365	11,
$2,000 under $5,000	4,827	4,827	37,922	34,578	15,834			25,376	-	25,376	19,
$5,000 under $10,000	1,142	1,271	26,901	8,003	9,250	(*)	(*)	6,143	-	6,143	9,
$10,000 under $25,000											
$25,000 under $50,000											
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)
$100,000 or more	-	-	-	-	-	-	-	-	-	-	
Adjusted gross income $10,000 under $15,000, total	34,910	34,911	821,409	417,037	134,785	6,872	37,250	160,108	-	160,108	84,
Returns with net profit, total	26,503	26,504	736,027	317,520	152,969	4,127	17,213	116,968	-	116,968	30,
Under $1,000	2,147	2,147	12,198	25,532	1,233	2,491	14,409	11,707	-	11,707	4,
$1,000 under $2,000	3,165	3,166	44,937	38,107	5,018			19,714	-	19,714	6,
$2,000 under $5,000	5,615	5,615	137,952	65,391	19,726	1,631	2,834	33,724	-	33,724	8,
$5,000 under $10,000	12,488	12,488	382,931	148,778	90,829			48,326	-	48,326	9,
$10,000 under $25,000	3,088	3,088	158,009	39,712	36,163	(*)	(*)	3,497	-	3,497	
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-	
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	
$100,000 or more	-	-	-	-	-	-	-	-	-	-	
Returns with net loss, total	8,407	8,407	85,382	99,517	18,184	2,745	20,037	43,140	-	43,140	54,
Under $1,000[2]	4,277	4,277	7,909	48,922	1,481	2,605	18,895	20,264	-	20,264	22,
$1,000 under $2,000	1,709	1,709	9,148	20,634	2,397			10,232	-	10,232	9,
$2,000 under $5,000	1,548	1,548	13,957	19,017	4,627			6,300	-	6,300	8,
$5,000 under $10,000	863	863	54,367	10,841	9,126	(*)	(*)	6,249	-	6,249	12,
$10,000 under $25,000											
$25,000 under $50,000											
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	-	(*)	(*)
$100,000 or more	-	-	-	-	-	-	-	-	-	-	
Adjusted gross income $15,000 or more, total	22,144	22,397	823,067	539,632	118,540	8,489	140,173	107,524	-	107,524	173,
Returns with net profit, total	15,991	16,201	759,448	345,724	146,759	4,179	41,833	75,049	-	75,049	82,
Under $1,000	2,822	2,866	16,639	68,578	1,207	1,682	21,497	15,887	-	15,887	29,
$1,000 under $2,000	1,267	1,344	9,499	26,238	1,874	1,219	13,911	8,240	-	8,240	8,
$2,000 under $5,000	1,752	1,831	24,515	39,732	6,124			11,107	-	11,107	16,
$5,000 under $10,000	3,108	3,116	125,044	58,650	25,003	1,222	6,280	15,615	-	15,615	11,
$10,000 under $25,000	6,586	6,586	470,981	135,322	96,613			22,725	-	22,725	16,
$25,000 under $50,000	409	409	99,432	14,746	12,578	(*)	(*)	1,277	-	1,277	7
$50,000 under $100,000	44	46	10,478	2,047	2,835	12	35	184	-	184	[1]
$100,000 or more	3	3	2,860	411	525	-	-	14	-	14	[1]
Returns with net loss, total	6,153	6,196	63,619	193,908	28,219	4,310	98,340	32,475	-	32,475	91,
Under $1,000[2]	2,080	2,080	6,187	55,468	815	1,336	23,119	10,266	-	10,266	22,
$1,000 under $2,000	1,152	1,152	10,864	30,223	1,673	869	14,262	8,361	-	8,361	9,
$2,000 under $5,000	1,617	1,639	14,963	44,804	4,983	1,125	18,852	6,513	-	6,513	24,
$5,000 under $10,000	605	616	17,118	24,161	4,056	963	41,388	3,464	-	3,464	9,
$10,000 under $25,000	423	429	5,849	24,407	6,835			2,024	-	2,024	16,
$25,000 under $50,000	252	252	6,178	13,260	7,430			1,695	-	1,695	5,
$50,000 under $100,000	15	15	1,922	637	1,153	13	448	103	-	103	1,
$100,000 or more	9	13	538	948	1,274	4	271	49	-	49	1,

Footnotes at end of table.

FARM PROPRIETORS

Table 2.12—WAGE INCOME AS A SOURCE OF NONFARM INCOME, BY SIZE OF ADJUSTED GROSS INCOME AND FARM NET PROFIT OR LOSS—Continued

PART VI.—OTHER RETURNS WITH WAGES AND OTHER COMPENSATION RECEIVED

[Money amounts in thousands of dollars]

Size of adjusted gross income and farm net profit or loss	Number of—		Farm business receipts	Adjusted gross income (or deficit)							Other income or loss
	Returns	Farms		Total	Farm net profit or loss	Nonfarm business net profit (less loss)		Wages and other compensation received (Form W-2)			
						Number of returns	Amount	Total	Men	Women	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All adjusted gross income classes, total	181,438	181,821	729,217	987,026	10,362	8,944	3,536	760,162	563,067	197,095	212,966
Returns with net profit, total	111,504	111,662	515,220	563,132	132,822	3,645	128	338,926	234,351	104,575	91,256
Under $1,000	71,871	71,871	108,303	306,043	27,033	2,693	[1]1,697	232,199	160,168	72,031	48,508
$1,000 under $2,000	22,995	23,095	113,739	120,198	32,905	922	1,813	68,045	44,881	23,164	19,057
$2,000 under $5,000	12,911	12,921	140,484	83,362	38,571			29,096	21,088	8,008	13,906
$5,000 under $10,000	3,163	3,163	98,078	35,935	22,092			7,417	6,544	873	6,593
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	26	28	11,306	2,706	1,040	2	336	791	366	425	539
$50,000 under $100,000	8	8	3,335	397	508	2	[1]8	132	132	-	[1]235
$100,000 or more	1	1	178	1,144	178	-	-	50	50	-	916
Returns with net loss, total	69,934	70,159	213,997	423,894	122,460	5,299	3,408	421,236	328,716	92,520	121,710
Under $1,000[2]	42,439	42,439	72,029	207,954	17,690	3,087	1,685	198,906	142,630	56,276	25,053
$1,000 under $2,000	12,850	12,852	26,102	78,918	18,990	1,967	1,259	84,690	68,420	16,270	11,223
$2,000 under $5,000	10,263	10,453	35,723	72,205	31,264			83,247	71,193	12,054	20,958
$5,000 under $10,000	2,977	2,978	23,979	17,154	20,961	(*)	(*)	22,894	19,961	2,933	14,764
$10,000 under $25,000	1,115	1,129	21,374	30,662	15,791	(*)	(*)	17,390	13,906	3,484	29,667
$25,000 under $50,000	179	181	8,420	10,742	6,827	57	238	8,604	7,281	1,323	8,727
$50,000 under $100,000	77	86	2,963	5,377	4,896	32	[1]101	3,942	3,879	63	6,432
$100,000 or more	34	41	23,407	882	6,041	18	474	1,563	1,446	117	4,886
Adjusted gross income under $5,000, total	111,390	111,560	380,783	254,565	[1]7,350	4,797	[1]3,723	238,466	184,047	54,419	27,172
Returns with net profit, total	72,227	72,227	239,658	184,711	58,927	1,573	[1]1,056	113,753	83,807	29,946	13,087
Under $1,000	51,428	51,428	85,260	123,093	20,075	(*)	(*)	93,494	67,290	26,204	10,486
$1,000 under $2,000	14,581	14,581	73,869	40,808	20,776	(*)	(*)	17,302	14,407	2,895	2,574
$2,000 under $5,000	6,204	6,204	77,993	21,115	17,890	(*)	-	2,911	2,064	847	314
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)
$10,000 under $25,000	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	-	(*)
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	(*)
$100,000 or more	-	-	-	-	-	-	-	-	-	-	-
Returns with net loss, total	39,163	39,333	141,125	69,854	66,277	3,224	[1]2,667	124,713	100,240	24,473	14,085
Under $1,000[2]	25,416	25,416	50,266	61,395	10,666	2,229	[1]739	69,092	51,146	17,946	3,708
$1,000 under $2,000	5,800	5,802	16,604	11,732	8,732	(*)	(*)	17,383	16,191	1,192	1,596
$2,000 under $5,000	5,103	5,271	15,233	8,763	16,619	(*)	(*)	23,796	22,703	1,093	2,758
$5,000 under $10,000	2,727	2,727	34,910	[3]7,631	23,175	(*)	(*)	11,847	8,693	3,154	4,948
$10,000 under $25,000											
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 or more	12	12	19,562	[3]1,560	2,246	1	[1]45	379	297	82	352
Adjusted gross income $5,000 under $10,000, total	52,555	52,555	184,621	363,832	16,527	2,256	279	302,586	220,016	82,570	44,440
Returns with net profit, total	29,271	29,271	144,816	205,934	42,716	(*)	(*)	134,229	93,629	40,600	29,603
Under $1,000	15,791	15,791	14,777	111,300	5,099	(*)	(*)	89,362	59,665	29,697	18,444
$1,000 under $2,000	6,363	6,363	32,104	45,284	9,033	-	-	32,072	22,503	9,569	4,179
$2,000 under $5,000	5,196	5,196	50,011	34,700	16,094	(*)	(*)	11,987	10,653	1,334	5,628
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	(*)
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	-
$100,000 or more	-	-	-	-	-	-	-	-	-	-	-
Returns with net loss, total	23,284	23,284	39,805	157,898	26,189	(*)	(*)	168,357	126,387	41,970	14,837
Under $1,000[2]	14,401	14,401	17,393	95,408	6,078	(*)	(*)	95,958	70,321	25,637	5,498
$1,000 under $2,000	5,361	5,361	7,678	37,167	7,966	(*)	(*)	44,283	33,979	10,304	848
$2,000 under $5,000	3,019	3,019	14,657	22,199	8,414	(*)	(*)	23,728	17,699	6,029	6,024
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	(*)
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	-
$100,000 or more	-	-	-	-	-	-	-	-	-	-	-
Adjusted gross income $10,000 under $15,000, total	11,276	11,276	62,517	132,960	4,600	1,187	[1]44	106,488	69,990	36,498	21,916
Returns with net profit, total	6,559	6,559	55,804	76,262	11,846	(*)	(*)	50,233	30,298	19,935	13,687
Under $1,000	3,753	3,753	6,131	42,842	1,961	(*)	(*)	33,834	20,552	13,282	7,254
$1,000 under $2,000	2,018	2,018	12,136	24,288	4,230	-	-	14,070	7,417	6,653	5,988
$2,000 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 or more	-	-	-	-	-	-	-	-	-	-	-
Returns with net loss, total	4,717	4,717	6,713	56,698	7,246	(*)	(*)	56,255	39,692	16,563	8,229
Under $1,000[2]	3,012	3,012	4,464	35,297	2,011	(*)	(*)	32,061	18,977	13,084	5,587
$1,000 under $2,000											
$2,000 under $5,000	1,705	1,705	2,249	21,401	5,235	(*)	(*)	24,194	20,715	3,479	2,642
$5,000 under $10,000											
$10,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	-
$100,000 or more	-	-	-	-	-	-	-	-	-	-	-
Adjusted gross income $15,000 or more, total	6,217	6,430	101,296	235,669	[1]3,415	704	7,024	112,622	89,014	23,608	119,438
Returns with net profit, total	3,447	3,605	74,942	96,225	19,333	308	1,302	40,711	26,617	14,094	34,879
Under $1,000	899	899	2,135	28,808	298	(*)	(*)	15,509	12,661	2,848	12,324
$1,000 under $2,000	874	974	2,840	20,352	1,341	(*)	(*)	11,213	4,585	6,628	7,763
$2,000 under $5,000	1,113	1,123	17,805	29,217	5,603	(*)	(*)	11,844	7,725	4,119	11,232
$5,000 under $10,000											
$10,000 under $25,000	528	574	39,158	13,347	10,475	(*)	(*)	1,172	1,098	74	1,976
$25,000 under $50,000	26	28	11,306	2,706	1,040	2	336	791	366	425	539
$50,000 under $100,000	6	6	1,520	651	398	2	[1]8	132	132	-	129
$100,000 or more	1	1	178	1,144	178	-	-	50	50	-	916
Returns with net loss, total	2,770	2,825	26,354	139,444	22,748	396	5,722	71,911	62,397	9,514	84,559
Under $1,000[2]	695	695	666	28,503	352			14,120	11,789	2,331	12,001
$1,000 under $2,000	1,209	1,231	5,172	38,975	2,854	231	3,017	24,324	20,819	3,505	17,222
$2,000 under $5,000											
$5,000 under $10,000											
$10,000 under $25,000	781	798	13,928	63,178	11,834	118	1,972	28,361	24,778	3,583	44,679
$25,000 under $50,000											
$50,000 under $100,000	63	72	2,743	6,346	3,913	(*)	(*)	3,922	3,862	60	6,123
$100,000 or more	22	29	3,845	2,442	3,795	17	519	1,184	1,149	35	4,534

Footnotes at end of table.

FARM PROPRIETORS

Table 2.12—WAGE INCOME AS A SOURCE OF NONFARM INCOME, BY SIZE OF ADJUSTED GROSS INCOME AND FARM NET PROFIT OR LOSS—Continued

PART VII.—RETURNS WITHOUT WAGES AND OTHER COMPENSATION RECEIVED

[Money amounts in thousands of dollars]

Size of adjusted gross income and farm net profit or loss	Number of—		Farm business receipts	Adjusted gross income (or deficit)							Other income or loss
	Returns	Farms		Total	Farm net profit or loss	Nonfarm business net profit (less loss)		Wages and other compensation received (Form W-2)			
						Number of returns	Amount	Total	Men	Women	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All adjusted gross income classes, total	1,321,098	1,331,882	22,975,225	8,294,813	3,119,079	165,178	1,160,347	-	-	-	4,015,387
Returns with net profit, total	1,019,225	1,027,673	19,656,823	6,159,476	4,034,643	83,227	342,974	-	-	-	1,781,859
Under $1,000	319,931	320,040	1,495,922	916,278	149,527	35,980	179,875	-	-	-	586,876
$1,000 under $2,000	165,841	168,770	1,465,375	548,399	239,861	14,263	55,064	-	-	-	253,474
$2,000 under $5,000	258,488	260,538	4,335,583	1,302,051	848,848	18,012	67,999	-	-	-	385,204
$5,000 under $10,000	181,719	183,632	5,499,235	[1]1,632,046	1,280,054	9,539	32,099	-	-	-	319,893
$10,000 under $25,000	84,130	85,276	5,029,156	1,392,944	1,184,773	4,665	9,839	-	-	-	198,332
$25,000 under $50,000	8,138	8,408	1,365,543	291,981	262,008	643	[1]1,012	-	-	-	30,985
$50,000 under $100,000	884	910	344,859	61,906	55,855	101	[1]1,121	-	-	-	7,172
$100,000 or more	94	99	121,150	13,871	13,717	24	231	-	-	-	[1]77
Returns with net loss, total	301,873	304,209	3,318,402	2,135,337	915,564	81,951	817,373	-	-	-	2,233,528
Under $1,000[2]	151,294	152,043	788,240	723,518	60,755	35,004	228,495	-	-	-	555,778
$1,000 under $2,000	58,212	58,582	410,326	331,713	82,807	16,901	145,986	-	-	-	268,534
$2,000 under $5,000	52,445	53,168	634,244	429,605	163,467	15,756	187,640	-	-	-	405,432
$5,000 under $10,000	23,000	23,047	519,077	240,060	164,285	8,000	113,244	-	-	-	291,101
$10,000 under $25,000	12,054	12,264	469,079	213,337	182,198	4,324	97,383	-	-	-	298,152
$25,000 under $50,000	3,355	3,476	225,216	96,581	113,426	1,432	26,815	-	-	-	183,192
$50,000 under $100,000	1,119	1,179	132,235	58,098	75,377	391	15,916	-	-	-	117,559
$100,000 or more	394	450	139,985	42,425	73,249	143	1,894	-	-	-	113,780
Adjusted gross income under $5,000, total	816,826	822,130	7,968,127	1,263,083	404,016	73,628	65,947	-	-	-	793,120
Returns with net profit, total	609,600	613,671	5,641,809	1,298,456	932,767	36,774	9,985	-	-	-	355,704
Under $1,000	277,508	277,585	1,306,502	378,176	130,596	20,514	21,101	-	-	-	226,479
$1,000 under $2,000	146,859	149,589	1,237,102	298,707	212,669	8,168	[1]231	-	-	-	86,269
$2,000 under $5,000	182,642	183,725	2,819,378	624,403	562,147	7,524	[1]3,193	-	-	-	65,449
$5,000 under $10,000	2,026	2,205	204,727	3,074	13,530	303	[1]3,509	-	-	-	[1]6,947
$10,000 under $25,000	303	304	25,612	[2]2,011	3,898	240	[1]2,577	-	-	-	[1]3,332
$25,000 under $50,000	247	248	34,531	[2]2,516	8,286	18	[1]1,197	-	-	-	[1]9,605
$50,000 under $100,000	13	13	5,551	[1]1,211	884	6	[1]409	-	-	-	[1]1,686
$100,000 or more	2	2	8,406	[1]166	757	1	-	-	-	-	[1]923
Returns with net loss, total	207,226	208,459	2,326,318	[1]35,373	528,751	36,854	55,962	-	-	-	437,416
Under $1,000[2]	113,275	113,954	600,400	149,853	42,995	18,712	28,340	-	-	-	164,508
$1,000 under $2,000	39,024	39,101	311,778	32,707	55,617	6,602	12,503	-	-	-	75,821
$2,000 under $5,000	32,246	32,581	468,924	[1]6,243	98,860	5,943	10,997	-	-	-	81,620
$5,000 under $10,000	13,610	13,611	318,364	[1]49,983	99,017	2,977	7,207	-	-	-	41,827
$10,000 under $25,000	6,495	6,574	296,726	[1]51,335	94,790	1,766	925	-	-	-	42,530
$25,000 under $50,000	1,844	1,854	142,142	[1]39,234	62,018	699	1,955	-	-	-	20,829
$50,000 under $100,000	508	531	79,233	[1]26,187	34,339	86	[1]432	-	-	-	8,584
$100,000 or more	224	253	108,751	[1]44,951	41,115	69	[1]5,533	-	-	-	1,697
Adjusted gross income $5,000 under $10,000, total	280,681	281,790	5,709,811	1,973,033	1,116,397	38,781	171,852	-	-	-	684,784
Returns with net profit, total	239,884	240,990	5,357,092	1,684,218	1,203,707	21,621	67,009	-	-	-	413,502
Under $1,000	28,385	28,385	128,841	189,729	13,512	9,424	46,342	-	-	-	129,875
$1,000 under $2,000	11,763	11,764	129,935	80,174	16,542	2,728	9,663	-	-	-	53,969
$2,000 under $5,000	62,230	62,900	1,207,698	390,703	240,762	5,468	10,277	-	-	-	139,664
$5,000 under $10,000	135,992	136,427	3,770,938	1,010,482	913,468	3,744	2,902	-	-	-	94,112
$10,000 under $25,000	1,490	1,490	99,211	12,962	18,755	(*)	(*)	-	-	-	[1]4,068
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	(*)
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	-
$100,000 or more	-	-	-	-	-	-	-	-	-	-	-
Returns with net loss, total	40,797	40,800	352,719	288,815	87,310	17,160	104,843	-	-	-	271,282
Under $1,000[2]	19,546	19,547	101,295	138,746	9,143	7,244	35,186	-	-	-	112,703
$1,000 under $2,000	10,277	10,277	45,727	68,468	14,202	5,535	33,396	-	-	-	49,274
$2,000 under $5,000	7,782	7,783	77,981	56,518	24,828	2,945	18,177	-	-	-	63,169
$5,000 under $10,000	3,068	3,069	112,814	24,228	31,252	(*)	(*)	-	-	-	40,380
$10,000 under $25,000											
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	(*)
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	(*)
$100,000 or more	19	19	2,531	126	3,073	5	39	-	-	-	3,160
Adjusted gross income $10,000 under $15,000, total	110,258	111,743	3,546,931	1,331,755	773,249	17,702	131,729	-	-	-	426,777
Returns with net profit, total	92,585	93,821	3,408,282	1,117,077	821,432	9,342	41,203	-	-	-	254,442
Under $1,000	5,522	5,522	14,288	67,004	2,260	1,301	11,052	-	-	-	53,692
$1,000 under $2,000	2,887	3,055	36,651	35,220	4,434	(*)	(*)	-	-	-	21,982
$2,000 under $5,000	6,603	6,604	151,859	78,318	22,911	2,107	12,044	-	-	-	43,362
$5,000 under $10,000	35,642	36,540	1,201,472	410,754	292,922	3,279	7,930	-	-	-	109,902
$10,000 under $25,000	41,808	41,977	1,979,167	524,165	494,225	1,446	1,364	-	-	-	28,576
$25,000 under $50,000	101	101	14,237	1,344	3,104	1	[1]25	-	-	-	[1]1,735
$50,000 under $100,000	21	21	9,811	258	1,111	1	25	-	-	-	[1]878
$100,000 or more	1	1	797	14	465	1	9	-	-	-	[1]460
Returns with net loss, total	17,673	17,922	138,649	214,678	48,183	8,360	90,526	-	-	-	172,335
Under $1,000[2]	7,809	7,809	37,188	94,577	3,686	3,310	31,340	-	-	-	66,922
$1,000 under $2,000	3,809	3,977	26,754	47,317	5,542	1,869	20,315	-	-	-	32,544
$2,000 under $5,000	3,785	3,862	25,309	44,599	12,155	1,989	19,476	-	-	-	37,278
$5,000 under $10,000	1,638	1,638	27,474	20,051	11,447			-	-	-	21,206
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	1,154	17,863	-	-	-	(*)
$25,000 under $50,000	107	107	6,757	1,414	3,745			-	-	-	4,081
$50,000 under $100,000	67	67	4,065	876	4,293	35	1,539	-	-	-	3,630
$100,000 or more	5	9	648	59	754	3	[1]7	-	-	-	820
Adjusted gross income $15,000 or more, total	113,333	116,219	5,750,356	3,726,942	825,417	35,067	790,819	-	-	-	2,110,706
Returns with net profit, total	77,156	79,191	5,249,640	2,059,725	1,076,737	15,490	224,777	-	-	-	758,211
Under $1,000	8,516	8,548	46,291	281,369	3,159	4,741	101,380	-	-	-	176,830
$1,000 under $2,000	4,332	4,362	61,687	134,298	6,216	2,161	36,828	-	-	-	91,254
$2,000 under $5,000	7,013	7,309	156,648	208,627	23,028	2,913	48,871	-	-	-	136,728
$5,000 under $10,000	8,059	8,460	322,098	207,736	60,134	2,213	24,776	-	-	-	122,826
$10,000 under $25,000	40,529	41,505	2,925,166	857,828	667,895	2,744	12,777	-	-	-	177,156
$25,000 under $50,000	7,766	8,035	1,296,306	292,985	249,950	602	660	-	-	-	42,375
$50,000 under $100,000	850	876	329,497	62,859	53,860	94	[1]737	-	-	-	9,736
$100,000 or more	91	96	111,947	14,023	12,495	22	222	-	-	-	1,306
Returns with net loss, total	36,177	37,028	500,716	1,667,217	251,320	19,577	566,042	-	-	-	1,352,495
Under $1,000[2]	10,664	10,733	49,357	340,342	4,931	5,738	133,629	-	-	-	211,644
$1,000 under $2,000	5,102	5,227	26,067	183,221	7,446	2,895	79,772	-	-	-	110,895
$2,000 under $5,000	8,632	8,942	62,030	334,731	27,624	4,879	138,990	-	-	-	223,365
$5,000 under $10,000	5,708	5,754	99,656	253,623	39,972	3,030	86,232	-	-	-	207,364
$10,000 under $25,000	4,082	4,212	122,668	251,028	63,444	2,057	84,378	-	-	-	230,094
$25,000 under $50,000	1,330	1,441	68,069	133,867	44,860	652	21,416	-	-	-	157,311
$50,000 under $100,000	513	550	44,814	83,214	34,736	260	14,230	-	-	-	103,720
$100,000 or more	146	169	28,055	87,191	28,307	66	7,395	-	-	-	108,10

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Loss exceeds profit or income. [2]Includes breakevens. [3]Adjusted gross deficit.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

FARM PROPRIETORS

Table 2.13—SELECTED SOURCES OF INCOME, BY SIZE OF FARM PROFIT OR LOSS

[Money amounts in thousands of dollars]

Size of farm net profit or loss	Number of—		Adjusted gross income (less deficit)	Farm net profit or loss	Wages and other compensation received (Form W-2)		Sales of capital assets			
							Net gain		Net loss	
	Returns	Farms			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Returns with and without farm net profit, total	3,069,667	3,089,486	24,817,192	3,556,729	1,748,569	12,692,885	1,075,497	2,372,601	121,167	68,565
Returns with farm net profit, total	1,910,561	1,923,586	14,125,998	6,116,050	891,336	4,735,856	704,286	909,912	62,305	34,773
Under $1,000	755,926	757,022	4,421,730	315,058	435,995	2,870,135	186,064	238,099	17,793	9,168
$1,000 under $2,000	322,263	326,026	1,767,800	464,257	156,422	799,371	100,104	130,921	6,433	4,083
$2,000 under $5,000	431,584	434,957	2,782,834	1,406,943	173,096	686,733	194,953	216,313	17,852	9,468
$5,000 under $10,000	276,627	279,420	2,717,442	1,933,341	94,908	279,592	153,721	184,126	12,863	6,336
$10,000 under $25,000	113,157	114,761	1,962,697	1,590,778	29,027	88,047	63,537	106,935	6,129	4,755
$25,000 under $50,000	9,746	10,104	367,719	313,793	1,608	9,184	5,280	24,518	1,043	803
$50,000 under $100,000	1,132	1,160	80,632	72,023	248	2,135	554	5,370	177	145
$100,000 or more	126	136	25,144	19,857	32	659	73	3,630	15	15
Returns with farm net loss, total	1,159,106	1,165,900	10,691,194	2,559,321	857,233	7,957,029	371,211	1,462,689	58,862	33,792
Under $1,000[1]	596,611	598,662	4,701,657	253,113	445,317	3,669,610	164,746	267,956	21,364	10,500
$1,000 under $2,000	254,041	255,131	2,193,986	363,594	195,829	1,853,973	76,321	145,686	12,689	6,329
$2,000 under $5,000	212,873	214,672	1,961,483	650,705	160,428	1,586,438	78,964	252,895	15,553	9,238
$5,000 under $10,000	61,553	62,140	690,913	420,282	38,553	439,698	29,379	190,732	5,611	4,252
$10,000 under $25,000	24,859	25,648	578,212	370,638	12,805	227,319	15,393	239,248	2,695	2,464
$25,000 under $50,000	6,284	6,517	290,868	214,298	2,929	104,065	4,175	150,798	663	561
$50,000 under $100,000	2,085	2,192	157,291	139,208	966	48,605	1,567	104,590	226	214
$100,000 or more	800	938	116,784	147,483	406	27,321	666	110,784	61	234

Size of farm net profit or loss	Sales of noncapital assets				Total pensions and annuities		Rents (net profit less loss)		Royalties (net profit less loss)		Taxable income		Income tax after credits
	Net gain		Net loss										
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Returns with and without farm net profit, total	123,951	115,425	77,447	78,120	105,798	303,534	615,522	472,863	116,337	233,007	2,330,668	15,898,814	3,838,231
Returns with farm net profit, total	79,492	59,622	50,328	42,814	59,717	110,458	352,848	246,537	65,379	79,378	1,459,089	8,808,677	1,900,210
Under $1,000	17,199	14,999	8,368	6,223	38,392	70,694	143,553	95,704	21,466	20,028	474,373	2,594,423	562,906
$1,000 under $2,000	10,643	6,894	6,059	7,883	6,950	13,239	58,317	45,919	10,872	10,920	219,386	983,788	214,085
$2,000 under $5,000	21,432	14,810	13,510	8,627	9,466	18,904	78,681	49,288	16,127	17,744	370,917	1,554,027	312,193
$5,000 under $10,000	17,290	11,625	14,398	10,141	4,034	5,671	45,039	30,884	10,074	15,435	271,401	1,755,893	339,157
$10,000 under $25,000	11,381	9,434	7,098	4,555	735	1,447	23,578	20,007	6,027	10,708	112,305	1,512,599	335,379
$25,000 under $50,000	1,363	1,506	809	3,882	107	270	3,275	4,302	665	2,251	9,481	318,009	97,505
$50,000 under $100,000	155	212	71	1,306	24	211	357	446	130	954	1,108	72,009	29,489
$100,000 or more	29	142	15	197	9	22	48	[2]13	18	1,338	118	17,929	9,496
Returns with farm net loss, total	44,459	55,803	27,119	35,306	46,081	193,076	262,674	226,326	50,958	153,629	871,579	7,090,137	1,938,021
Under $1,000[1]	14,033	14,982	9,684	11,453	24,606	55,727	122,965	88,009	22,463	25,687	465,578	2,907,643	637,096
$1,000 under $2,000	8,208	5,378	5,973	3,632	8,846	21,815	58,041	40,418	9,581	16,881	204,719	1,388,422	331,919
$2,000 under $5,000	10,908	9,943	6,451	7,265	8,615	95,463	47,595	44,346	8,678	21,547	150,472	1,293,638	349,251
$5,000 under $10,000	6,208	8,393	2,163	3,610	2,711	12,598	20,116	27,974	5,960	31,324	32,821	551,694	191,300
$10,000 under $25,000	3,283	7,795	1,934	4,969	919	4,161	9,620	18,140	2,463	19,826	12,848	473,176	206,678
$25,000 under $50,000	1,157	3,565	593	2,402	239	1,687	2,956	4,740	1,147	14,206	3,580	242,529	114,358
$50,000 under $100,000	424	2,937	220	1,028	106	678	941	2,008	437	13,736	1,192	117,058	59,830
$100,000 or more	238	2,810	101	947	39	947	440	691	229	10,422	369	115,977	47,589

[1]Includes breakevens. [2]Loss.

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

Table 2.14—FARM AND NONFARM INCOME AND INCOME TAX, BY SIZE OF NONFARM INCOME AND SIZE OF FARM PROFIT OR LOSS

[Money amounts in thousands of dollars]

Size of nonfarm income and size of farm net profit or loss	Number of—			Farm business receipts	Adjusted gross income (less deficit)	Farm net profit	Long-term capital gain		Income tax after credits	
	Returns	Joint returns	Farms				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RETURNS WITH FARM NET PROFIT										
Returns With Nonfarm Income and Deficit										
Farm net profit, total	1,910,561	1,536,289	1,923,586	30,213,721	14,125,998	6,116,050	698,431	1,785,162	1,392,743	1,900,210
Under $5,000	1,509,773	1,164,035	1,518,005	12,894,905	8,972,364	2,186,258	476,079	1,146,413	1,013,091	1,089,184
$5,000 under $25,000	389,784	362,116	394,181	15,025,323	4,680,139	3,524,119	216,523	573,389	369,059	674,536
$25,000 or more	11,004	10,138	11,400	2,293,493	473,495	405,673	5,829	65,360	10,593	136,490
Returns With Nonfarm Deficit[1]										
Farm net profit, total	242,594	171,511	243,539	4,871,408	739,159	874,490	7,854	31,308	90,001	67,215
Under $5,000	188,378	122,222	188,771	1,940,593	244,719	302,429	2,678	12,207	43,410	6,859
$5,000 under $25,000	52,007	47,552	52,529	2,322,757	437,987	483,224	4,848	15,297	44,787	46,710
$25,000 or more	2,209	1,737	2,239	608,058	56,453	88,837	328	3,804	1,804	13,646
Returns With Nonfarm Income										
Total										
Farm net profit, total	1,667,967	1,364,778	1,680,047	25,342,313	13,386,839	5,241,560	690,577	1,753,854	1,302,742	1,832,995
Under $5,000	1,321,395	1,041,813	1,329,234	10,954,312	8,727,645	1,883,829	473,401	1,134,206	969,681	1,082,325
$5,000 under $25,000	337,777	314,564	341,652	12,702,566	4,242,152	3,040,895	211,675	558,092	324,272	627,826
$25,000 or more	8,795	8,401	9,161	1,685,435	417,042	316,836	5,501	61,556	8,789	122,844
Under $5,000										
Farm net profit, total	1,138,230	877,593	1,145,388	18,861,918	5,945,309	4,037,408	499,372	690,674	778,824	539,685
Under $5,000	857,966	616,214	862,714	7,896,797	2,879,106	1,393,151	323,551	402,427	511,844	154,992
$5,000 under $25,000	274,797	256,067	277,028	10,047,551	2,869,173	2,457,539	172,839	282,963	261,513	336,715
$25,000 or more	5,467	5,312	5,646	917,570	197,030	186,718	2,982	5,284	5,467	47,978
$5,000 under $10,000										
Farm net profit, total	316,672	286,380	318,768	3,779,732	3,014,907	726,585	104,825	300,125	311,208	367,461
Under $5,000	274,254	247,008	275,869	1,913,673	2,297,489	303,008	78,818	202,993	268,980	244,064
$5,000 under $25,000	40,898	37,932	41,355	1,593,556	651,342	368,188	24,887	91,093	40,708	104,237
$25,000 or more	1,520	1,440	1,544	272,503	66,076	55,389	1,120	6,039	1,520	19,160
$10,000 under $25,000										
Farm net profit, total	186,965	176,104	188,731	2,012,626	2,989,451	369,125	70,036	317,285	186,768	477,925
Under $5,000	168,400	158,776	169,309	971,820	2,510,582	161,374	58,360	228,442	168,229	376,468
$5,000 under $25,000	17,444	16,299	18,220	738,618	421,196	166,577	10,836	79,518	17,419	83,775
$25,000 or more	1,121	1,029	1,202	302,188	57,673	41,174	840	9,325	1,120	17,682
$25,000 under $50,000										
Farm net profit, total	19,110	18,181	19,724	427,545	719,176	70,323	11,726	144,648	18,978	175,808
Under $5,000	15,459	14,852	15,853	121,483	545,115	19,566	9,268	103,722	15,328	124,812
$5,000 under $25,000	3,265	2,994	3,460	190,641	143,511	33,422	2,145	35,533	3,264	39,725
$25,000 or more	386	335	411	115,421	30,550	17,335	313	5,393	386	11,271
$50,000 or more										
Farm net profit, total	6,990	6,520	7,436	260,492	717,996	38,119	4,618	301,122	6,964	272,116
Under $5,000	5,316	4,963	5,489	50,539	495,353	6,730	3,404	196,622	5,300	181,989
$5,000 under $25,000	1,373	1,272	1,589	132,200	156,930	15,169	968	68,985	1,368	63,374
$25,000 or more	301	285	358	77,753	65,713	16,220	246	35,515	296	26,753

Footnotes at end of table.

Table 2.14—FARM AND NONFARM INCOME AND INCOME TAX, BY SIZE OF NONFARM INCOME AND SIZE OF FARM PROFIT OR LOSS—Continued

[Money amounts in thousands of dollars]

Size of nonfarm income and size of farm net profit or loss	Number of—			Farm business receipts	Adjusted gross income (less deficit)	Farm net loss	Long-term capital gain		Income tax after credits	
	Returns	Joint returns	Farms				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RETURNS WITHOUT FARM NET PROFIT										
Returns With Nonfarm Income and Deficit										
Farm net loss, total	1,159,106	1,018,637	1,165,900	7,399,711	10,691,194	2,559,321	365,657	2,842,019	849,083	1,938,021
Under $5,000	1,063,525	932,860	1,068,465	4,576,761	8,857,126	1,267,412	315,322	1,297,499	800,972	1,318,266
$5,000 under $25,000	86,412	77,740	87,788	1,940,120	1,269,125	790,920	44,016	833,806	43,257	397,978
$25,000 or more	9,169	8,037	9,647	882,830	564,943	500,989	6,319	710,714	4,854	221,777
Returns With Nonfarm Deficit[1]										
Farm net loss, total	30,693	17,912	30,723	436,585	[2]201,326	93,711	2,550	40,433	-	-
Under $5,000	26,538	14,477	26,543	252,617	[2]69,039	29,499	1,800	14,828	-	-
$5,000 under $25,000	3,706	3,047	3,708	123,817	[2]65,605	35,334	535	6,924	-	-
$25,000 or more	449	388	472	60,151	[2]66,682	28,878	215	18,681	-	-
Returns With Nonfarm Income										
Total										
Farm net loss, total	1,128,413	1,000,775	1,135,177	6,963,126	10,892,520	2,465,610	363,107	2,801,586	849,083	1,938,021
Under $5,000	1,036,987	918,383	1,041,922	4,324,144	8,926,165	1,237,913	313,522	1,282,671	800,972	1,318,266
$5,000 under $25,000	82,706	74,693	84,080	1,816,303	1,334,730	755,586	43,481	826,882	43,257	397,978
$25,000 or more	8,720	7,699	9,175	822,679	631,625	472,111	6,104	692,033	4,854	221,777
Under $5,000										
Farm net loss, total	310,304	237,474	311,496	2,293,289	388,924	420,052	103,738	191,266	98,722	18,107
Under $5,000	295,121	223,324	296,212	1,799,180	499,764	274,203	97,330	171,367	98,722	18,107
$5,000 under $25,000	14,475	13,593	14,552	417,304	[2]83,801	117,378	6,189	18,585	-	-
$25,000 or more	708	557	732	76,805	[2]27,039	28,471	219	1,314	-	-
$5,000 under $10,000										
Farm net loss, total	388,815	353,012	390,326	1,783,845	2,309,678	591,563	104,378	297,601	336,124	188,754
Under $5,000	371,398	338,711	372,907	1,347,136	2,327,254	442,232	97,031	239,999	333,768	188,440
$5,000 under $25,000	17,145	14,115	17,146	388,728	[2]7,273	137,047	7,212	55,768	2,356	314
$25,000 or more	272	186	273	47,981	[2]10,303	12,284	135	1,834	-	-
$10,000 under $25,000										
Farm net loss, total	360,536	345,744	362,752	1,606,076	4,375,233	736,376	114,040	521,140	348,587	577,730
Under $5,000	330,413	318,149	331,914	990,423	4,191,155	450,442	97,415	347,663	328,543	558,085
$5,000 under $25,000	29,306	26,905	30,003	544,569	205,069	250,864	16,122	157,715	20,044	19,645
$25,000 or more	817	690	835	71,084	[2]20,991	35,070	503	15,762	-	-
$25,000 under $50,000										
Farm net loss, total	43,785	41,367	44,823	550,632	1,238,136	254,489	24,592	335,599	41,780	253,707
Under $5,000	29,603	28,310	30,227	125,738	944,635	50,816	15,566	172,191	29,525	200,811
$5,000 under $25,000	12,510	11,573	12,844	279,261	298,978	136,220	7,667	122,675	11,763	52,013
$25,000 or more	1,672	1,484	1,752	145,633	[2]5,477	67,453	1,359	40,733	492	883
$50,000 or more										
Farm net loss, total	24,973	23,178	25,780	729,284	2,580,549	463,130	16,359	1,455,980	23,870	899,723
Under $5,000	10,452	9,889	10,662	61,667	963,357	20,220	6,180	351,451	10,414	352,823
$5,000 under $25,000	9,270	8,507	9,535	186,441	921,757	114,077	6,291	472,139	9,094	326,006
$25,000 or more	5,251	4,782	5,583	481,176	695,435	328,833	3,888	632,390	4,362	220,894

[1]Includes returns with neither income nor deficit from nonfarm sources.
[2]Adjusted gross deficit exceeds adjusted gross income.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

FARMS WITH AGRICULTURAL PROGRAM PAYMENTS

Table 2.15—AGRICULTURAL PROGRAM PAYMENTS, BY SIZE OF PAYMENT AND SIZE OF NET PROFIT OR LOSS

[Money amounts in thousands of dollars]

Size of net profit or loss	Number of farms	Net profit or loss	Agricultural program payments	Agricultural program payments by size: Under $1,000 — Number of farms	Under $1,000 — Net profit or loss	Under $1,000 — Agricultural program payments	$1,000 under $2,000 — Number of farms	$1,000 under $2,000 — Net profit or loss	$1,000 under $2,000 — Agricultural program payments	$2,000 under $5,000 — Number of farms	$2,000 under $5,000 — Net profit or loss	$2,000 under $5,000 — Agricultural program payments
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All farms	1,609,182	3,037,482	2,737,524	922,097	694,567	381,076	332,720	675,513	465,885	251,964	956,616	788,
Farms with net profit, total	1,150,114	4,041,015	2,175,510	602,942	1,227,388	260,055	251,834	848,137	354,903	209,874	1,107,543	663,
Under $2,000	595,600	441,720	571,159	417,750	272,617	171,442	118,793	107,201	162,768	48,791	51,206	145,
$2,000 under $5,000	280,212	914,402	525,817	118,719	382,088	55,558	72,270	227,560	103,324	73,768	250,132	232,
$5,000 under $10,000	186,906	1,314,233	537,996	51,219	350,480	26,283	48,410	339,822	70,193	60,430	421,884	195,
$10,000 under $25,000	80,549	1,128,117	429,761	14,501	193,710	6,425	12,060	162,100	18,176	25,906	351,515	86,
$25,000 under $50,000	6,264	202,480	94,329	644	21,134	297	263	8,529	388	896	27,240	3,
$50,000 under $100,000	535	33,395	14,230	102	6,520	46	34	2,276	47	81	5,311	
$100,000 or more	48	6,668	2,218	7	839	4	4	649	7	2	255	
Farms with net loss, total	459,068	1,003,533	562,014	319,155	532,821	121,021	80,886	172,624	110,982	42,090	150,927	125,
Under $2,000[1]	329,843	233,442	272,867	246,729	171,458	91,380	55,918	40,707	76,014	22,696	16,141	64,
$2,000 under $5,000	90,815	280,655	129,079	56,254	171,732	22,546	19,126	57,795	26,715	10,339	33,843	33,
$5,000 under $10,000	24,745	169,285	75,347	10,775	71,575	4,854	3,963	27,942	5,606	6,374	42,865	19,
$10,000 under $25,000	10,365	152,569	55,677	4,213	61,044	1,688	1,437	23,840	2,076	2,080	29,654	6,
$25,000 under $50,000	2,435	80,402	19,695	874	28,462	397	332	11,223	417	436	13,482	1,
$50,000 under $100,000	612	41,029	4,841	250	16,627	129	72	5,071	104	123	7,786	
$100,000 or more	253	46,151	4,508	60	11,923	27	38	6,046	50	42	7,156	

Size of net profit or loss	Agricultural program payments by size—Continued: $5,000 under $10,000 — Number of farms	$5,000 under $10,000 — Net profit or loss	$5,000 under $10,000 — Agricultural program payments	$10,000 under $25,000 — Number of farms	$10,000 under $25,000 — Net profit or loss	$10,000 under $25,000 — Agricultural program payments	$25,000 or more — Number of farms	$25,000 or more — Net profit or loss	$25,000 or more — Agricultural program payments
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
All farms	70,560	430,661	486,952	25,661	219,414	369,537	6,180	60,711	245,
Farms with net profit, total	59,488	496,344	409,537	21,308	268,327	307,358	4,668	93,276	180,
Under $2,000	7,917	8,520	51,977	(*)	(*)	(*)			
$2,000 under $5,000	12,619	44,494	83,656	2,297	8,439	32,384	1,483	6,282	50,
$5,000 under $10,000	20,137	150,323	140,478	6,208	47,567	87,609			
$10,000 under $25,000	17,478	249,854	123,836	8,895	143,206	130,843	1,709	27,732	63,
$25,000 under $50,000	1,307	41,208	9,355	1,912	61,895	29,283	1,242	42,474	51,
$50,000 under $100,000	28	1,679	221	83	4,742	1,364	207	12,867	12,
$100,000 or more	2	266	14	6	738	91	27	3,921	2,
Farms with net loss, total	11,072	65,683	77,415	4,353	48,913	62,179	1,512	32,565	64,
Under $2,000[1]	3,361	3,689	21,967						
$2,000 under $5,000	4,289	14,477	31,207	2,961	13,447	40,639	1,152	11,187	47,
$5,000 under $10,000	(*)	(*)	(*)						
$10,000 under $25,000	1,222	16,656	8,522	956	14,060	14,643			
$25,000 under $50,000	198	7,249	1,554	342	11,343	5,474	253	8,643	10,
$50,000 under $100,000	35	2,240	252	69	4,650	1,064	63	4,655	2,
$100,000 or more	44	7,533	331	25	5,413	359	44	8,080	3,

[1]Includes breakevens.

(*) 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 2.16—NUMBER, NET PROFIT, AND CONSERVATION EXPENSES

PART A.—BY SIZE OF EXPENSES AND SIZE OF FARM NET PROFIT OR LOSS

[Money amounts in thousands of dollars]

Size of net profit or loss	Total			Under $1,000			Over $1,000		
	Number	Net profit or loss	Conservation expenses	Number	Net profit or loss	Conservation expenses	Number	Net profit or loss	Conservation expenses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All farms	194,262	261,069	70,811	178,089	270,042	36,387	16,173	[1]8,973	34,424
Farms with net profit, total	120,661	482,397	37,679	112,228	417,396	21,285	8,433	65,001	16,394
Under $2,000	55,347	47,170	12,212	52,973	44,311	8,164	2,374	2,859	4,048
$2,000 under $5,000	32,751	110,062	10,108	30,486	102,380	6,520	2,265	7,682	3,588
$5,000 under $10,000	21,556	151,839	7,060	20,152	142,328	4,299	1,404	9,511	2,761
$10,000 under $25,000	10,152	140,046	6,273	8,182	112,087	2,203	1,970	27,959	4,070
$25,000 under $50,000	724	24,441	1,223	382	12,803	87	342	11,638	1,136
$50,000 under $100,000	125	8,040	780	53	3,487	12	72	4,553	768
$100,000 or more	6	799	23	-	-	-	6	799	23
Farms with net loss, total	73,601	221,328	33,132	65,861	147,354	15,102	7,740	73,974	18,030
Under $2,000[2]	46,807	34,418	13,750	43,708	32,210	8,560	3,099	2,208	5,190
$2,000 under $5,000	17,682	52,549	7,286	16,190	48,277	4,446	1,492	4,272	2,840
$5,000 under $10,000	5,337	35,253	3,616	3,963	26,308	1,236	1,374	8,945	2,380
$10,000 under $25,000	2,753	40,295	4,380	1,923	33,233	831	1,138	16,924	3,685
$25,000 under $50,000	697	22,769	2,289				389	12,907	2,153
$50,000 under $100,000	207	13,835	844	59	4,106	22	148	9,729	822
$100,000 or more	118	22,209	967	18	3,220	7	100	18,989	960

PART B.—BY SIZE OF EXPENSES

[Money amounts in thousands of dollars]

Size of conservation expenses	All farms			Farms with net profit			Farms with net loss		
	Number	Net profit less loss	Conservation expenses	Number	Net profit	Conservation expenses	Number	Net loss	Conservation expenses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	194,262	261,069	70,811	120,661	482,397	37,679	73,601	221,328	33,132
Under $1,000	178,089	270,042	36,387	112,228	417,396	21,285	65,861	147,354	15,102
$1,000 under $2,000	12,114	14,232	17,264	6,701	40,897	9,631	5,413	26,665	7,633
$2,000 under $5,000	3,384	[1]8,701	10,700	1,491	17,463	4,494	1,893	26,164	6,206
$5,000 under $10,000	542	[1]8,103	3,577	183	3,712	1,152	359	11,815	2,425
$10,000 under $25,000	98	[1]4,555	1,455	45	2,187	606	53	6,742	849
$25,000 or more	35	[1]1,846	1,428	(*)	(*)	(*)	22	2,588	917

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Net loss exceeds net profit.

[2]Includes breakevens.

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

Contents

Industrial activity by State, 102
Balance sheet data, 102

Chart
3A Selected professionals by size of net profit, 102

Basic tables
3.1 Partners, total receipts, selected deductions, and net profit, by industry, 103
3.2 Income statement for selected industries, 107
3.3 Receipts, selected deductions, and net profit, by selected industries and size of business receipts, 115
3.4 Partnerships in 28 States: Receipts, payroll, and net profit for selected industries, 126
3.5 Partnerships in 22 States and District of Columbia: Receipts, payroll and net profit for selected industries, 134
3.6 Receipts, total business deductions, depreciation, and depreciable assets, by size of depreciation and and selected industries, 137
3.7 Professional partnerships: Receipts, selected deductions, and net profit, by size of net profit, 148
3.8 Partnerships with balance sheets: Balance sheet and income statement, by selected industries, 149
3.9 Balance sheet and income statement, by industrial division and size of total assets, 157

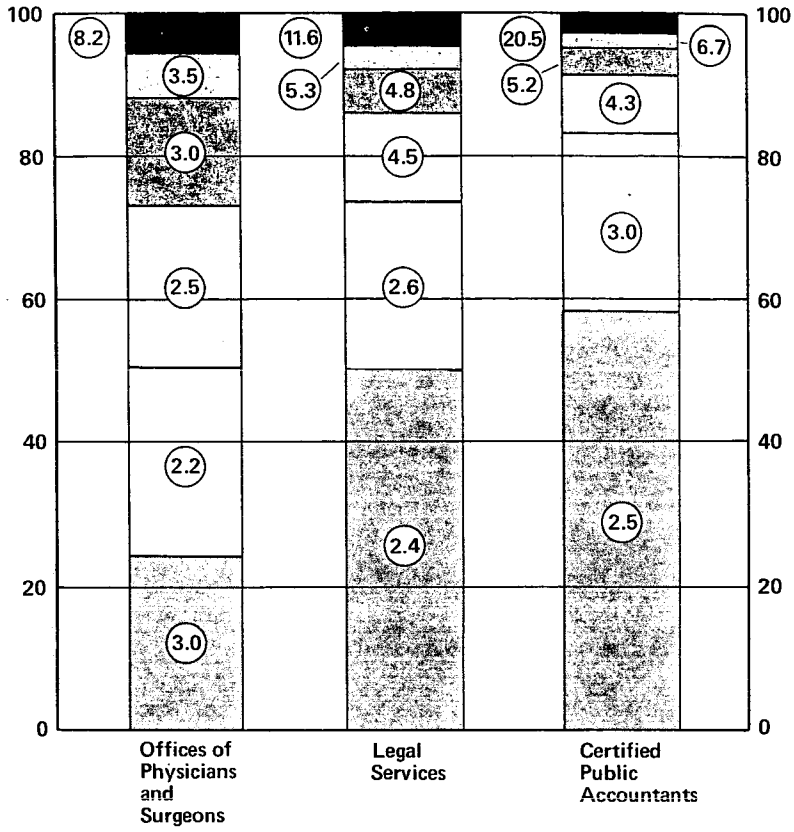
The statistics in this section cover partnerships, joint ventures, syndicates, groups, pools, and most other associations of two or more persons organized for profit that were not specifically classified by the Code as corporations. Partnerships were not taxable as such; the partners, who could be individuals, estates, trusts, other partnerships, or corporations, reported their shares of the groups' taxable incomes (or losses) as a part of their own income.

The parties involved in joint production, extraction, investing, or use agreements that did not involve the active conduct of complete business operations could elect, under Code section 761, not to be considered a partnership. The partners in such an agreement reported their share of the business income and deductions on their own returns, and no return was filed for the group. The actual extent of these business activities is not known; however, for petroleum exploration and production and a few other areas, it is probably significant.

Chart 3A

Partnerships in selected professions

Percent of number of profitable partnerships and average number of partners by size of net profits



Source: Table 3.7

Industrial Activity by State

Tables 3.4 and 3.5 present selected data classified by industry and by the State where the return was filed. These data may serve as estimates of partnership business activity within a State, even though the business is not necessarily operated in the State where the return was filed. If the partners lived in a different State, for example, the return might have been filed in that State; and, of course, a few partnerships were operated across State lines. However, most partnerships conducted their business activity in the same State where they filed their returns.

The sample of partnership returns was designed to yield national rather than State statistics, so reliable State estimates were not possible for many industry classes. For some smaller States it was possible to show only a few broad industry groupings. Since separate weights for the State data were computed by Internal Revenue district to increase the reliability of the State estimates, the United States totals differ slightly from totals in other tables. The sampling variability of the statistics in the State tables is generally higher than for the other tables in this report.

Balance Sheet Data

Information from the balance sheets of those partnerships reporting balance sheet data is shown classified by industry in table 3.8 and by size of total assets in table 3.9. Some 58 percent of all partnerships reported balance sheet data for 1969, but those accounted for 77 percent of the total receipts, 74 percent of the net profit, and 88 percent of the net loss of all partnerships.

Balance sheet information for partnerships was last included in the *Business Returns* report for 1965, where the data were for returns with balance sheets showing assets greater than zero at the end of the year.

Table 3.1—PARTNERS, TOTAL RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY

[Money amounts in thousands of dollars]

Industry	Partnerships with and without net profit								Partnerships with net profit							
	Number of--		Total receipts	Depreciation	Taxes	Interest paid	Payroll	Net profit (less loss)	Number of--		Total receipts	Depreciation	Taxes	Interest paid	Payroll	Net profit
	Partnerships	Partners							Partnerships	Partners						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All industries	920,831	3,430,936	87,204,511	3,958,721	2,779,480	3,651,667	11,843,497	10,486,453	651,237	2,249,519	74,595,157	2,187,299	1,917,815	1,521,217	9,985,658	14,010,728
Agriculture, forestry, and fisheries	119,819	305,147	7,041,367	475,189	188,248	247,091	683,186	668,282	85,077	214,677	5,587,029	326,710	134,115	129,929	476,501	1,013,777
Farms	108,800	277,204	6,061,981	441,087	175,065	235,672	558,931	543,224	77,021	194,599	4,702,995	300,791	122,878	122,027	367,495	869,379
Field crop farms	35,930	96,700	1,614,089	143,477	54,935	71,460	177,785	205,981	26,692	72,680	1,247,506	101,539	40,076	35,574	120,691	289,114
Fruit, tree nut, and vegetable farms	11,331	36,706	726,696	55,679	35,964	30,308	165,699	35,002	6,794	21,365	579,040	32,441	25,032	12,492	126,786	107,354
Livestock farms	56,984	132,691	3,541,182	229,252	78,130	129,201	180,796	285,129	41,070	94,734	2,736,801	159,190	53,535	70,885	96,297	442,092
Animal specialty farms	1,458	3,368	29,194	3,550	817	727	3,893	[1]5,471	357	739	11,958	530	187	114	551	2,427
Other farms	3,097	7,739	150,820	9,129	5,219	3,976	30,758	22,583	2,108	5,081	127,690	7,091	4,048	2,962	23,170	28,392
Agricultural services and hunting and trapping	8,964	22,843	870,345	27,627	11,296	9,151	96,500	118,331	6,724	16,746	797,366	21,562	9,816	7,083	87,985	131,141
Miscellaneous agricultural services	2,480	7,065	350,283	13,591	4,768	3,989	39,274	21,264	1,740	4,750	302,931	10,443	3,795	2,706	33,684	25,383
Offices of veterinarians and animal hospitals	2,000	4,442	173,250	4,045	2,303	1,059	22,315	65,483	1,771	3,909	171,232	3,843	2,246	993	22,072	66,038
Other animal husbandry services	1,570	4,192	239,109	4,003	1,460	2,824	12,543	6,964	935	2,241	221,945	2,008	1,299	2,305	11,135	13,744
Horticultural services	2,864	7,044	106,014	5,901	2,740	1,241	22,063	24,403	2,253	5,796	99,589	5,185	2,451	1,041	20,789	25,738
Hunting and trapping, and game propagation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Forestry	742	1,882	28,679	1,061	710	932	8,155	2,696	507	1,308	25,559	938	611	58	7,524	4,604
Fisheries	1,313	3,218	80,362	5,414	1,177	1,336	19,600	-4,031	825	2,024	61,109	3,419	810	761	13,497	8,653
Mining	11,475	116,168	1,143,406	88,179	34,153	24,060	135,396	[1]241,678	6,320	48,825	920,499	49,991	24,348	9,588	113,417	218,353
Metal mining	378	1,823	25,671	2,039	438	298	3,188	[1]13,202	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Coal mining	916	2,206	190,268	16,499	6,287	1,702	39,529	[1]11,937	628	1,579	170,967	9,380	3,955	1,218	35,208	16,333
Crude petroleum and natural gas	8,904	108,374	766,941	50,280	22,474	17,391	59,653	[1]199,696	4,883	45,250	578,466	26,399	15,560	6,433	46,171	172,834
Quarrying and mining, not elsewhere classified	1,277	3,765	160,526	19,361	4,954	4,669	33,026	[1]16,843	739	1,838	147,363	13,003	4,520	1,859	30,613	25,686
Contract construction	50,562	112,535	7,398,617	144,970	115,190	50,277	1,327,705	782,703	41,407	91,390	6,303,188	118,333	95,233	32,907	1,065,963	879,176
General contractors	18,106	42,430	4,644,361	80,484	55,315	37,574	663,820	346,342	13,965	32,254	3,868,724	63,961	43,889	22,799	501,685	420,068
Building construction	14,518	34,315	3,454,707	37,504	36,038	29,760	457,792	270,902	11,296	26,133	2,928,497	30,344	28,993	17,154	350,880	314,190
Heavy construction, except buildings	1,569	3,612	562,278	21,077	9,534	3,940	85,151	27,568	1,051	2,451	453,133	17,310	6,819	2,695	64,916	38,485
General contractors not allocable	2,019	4,503	627,376	21,903	9,743	3,874	120,877	47,872	1,618	3,670	487,094	16,307	8,077	2,950	85,889	67,393
Special trade contractors	32,302	69,720	2,745,419	64,317	59,774	12,638	661,820	435,017	27,313	58,851	2,425,649	54,217	51,245	10,045	562,213	457,746
Plumbing, heating, and air conditioning	4,360	9,406	563,002	7,237	11,424	2,133	120,608	69,560	3,715	8,032	498,676	6,369	9,684	1,884	102,317	74,157
Painting, paperhanging, and decorating	4,743	10,103	203,841	3,362	4,729	427	61,089	46,623	4,065	8,612	179,002	2,826	4,155	382	52,432	47,702
Electrical work	2,669	5,797	343,426	4,445	7,457	1,017	92,607	47,291	2,222	4,846	302,554	3,814	6,516	639	77,946	51,834
Masonry, stonework, and plastering	4,242	9,029	348,549	5,494	7,989	1,076	105,409	67,293	3,740	7,977	308,645	4,563	7,012	863	91,043	68,673
Carpentering and flooring	3,997	8,296	241,314	2,850	3,820	647	51,268	43,896	3,502	7,256	216,692	2,539	3,105	576	42,464	44,556
Roofing and sheet metal work	2,134	4,609	182,784	3,260	4,075	782	42,924	30,602	1,954	4,151	165,611	2,549	3,348	507	38,489	31,457
Concrete work	1,878	4,111	208,058	5,601	4,348	825	46,712	29,661	1,649	3,492	181,959	4,988	3,890	696	39,021	32,356
Water well drilling	590	1,258	42,194	1,637	706	289	6,512	6,791	490	1,033	38,805	1,560	680	274	6,462	7,042
Miscellaneous special trade contractors	7,689	17,111	612,251	30,431	15,226	5,442	134,691	93,300	5,976	13,452	533,705	25,009	12,855	4,224	112,039	99,969
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	30,495	74,425	5,132,246	148,332	106,298	51,591	1,063,219	476,279	23,844	57,972	4,435,864	105,856	89,295	26,823	914,657	583,438
Food and kindred products	2,468	6,680	914,255	17,654	13,807	5,113	119,367	49,680	2,036	5,184	796,601	14,862	12,080	3,635	101,745	55,205
Textile mill products	793	2,119	214,897	2,807	4,026	1,463	41,481	14,070	469	1,265	192,127	2,305	3,521	903	36,017	16,007
Apparel and other textile products	1,685	3,990	526,483	3,938	12,166	2,559	191,424	39,167	1,427	3,424	486,726	3,496	10,481	2,022	169,955	43,872
Lumber and wood products, except furniture	5,377	12,586	861,033	38,692	22,039	19,218	152,762	52,172	4,409	10,184	622,363	27,665	15,378	5,517	114,460	87,517
Furniture and fixtures	1,371	2,977	158,602	2,313	2,877	910	31,931	18,707	1,060	2,345	135,339	1,860	2,424	546	27,906	19,854
Printing, publishing, and allied industries	4,834	12,307	495,144	12,019	11,618	2,552	124,118	81,746	3,915	9,850	460,729	11,151	10,906	2,235	114,268	89,233
Chemicals and allied products	598	1,587	195,935	24,709	3,931	7,810	30,064	[1]12,412	487	1,308	165,227	9,299	2,472	3,630	19,146	18,027
Leather and leather products	307	686	66,386	701	1,308	343	15,854	7,481	269	606	58,183	652	1,184	288	14,280	7,799
Stone, clay, and glass products	1,439	3,567	217,365	10,169	5,892	2,488	39,819	23,592	1,062	2,705	196,105	8,613	5,440	1,650	37,516	27,056
Primary metal industries	481	1,234	96,228	4,763	1,956	268	22,332	8,333	350	914	82,394	1,419	1,556	217	18,884	11,359
Fabricated metal products	2,074	5,263	368,296	7,986	7,302	2,393	87,801	49,341	1,641	4,153	329,120	6,547	6,598	1,609	77,345	51,161
Machinery, except electrical	3,894	9,422	410,523	11,955	8,205	2,683	94,023	73,550	3,213	7,759	382,390	10,324	7,523	2,200	85,368	77,114
Electrical machinery, equipment, and supplies	584	1,542	85,718	1,425	1,114	332	11,709	8,567	374	1,072	60,836	849	840	260	8,856	9,320
Transportation equipment	802	1,850	93,025	1,984	2,244	595	21,918	6,384	582	1,326	80,909	1,645	1,920	490	18,546	9,040
Manufacturing, not elsewhere classified	3,763	8,565	426,548	7,217	7,813	2,864	78,616	54,213	2,525	5,827	385,007	5,169	6,972	1,621	70,365	59,186
Manufacturing not allocable	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	-	-	-	-	(*)
Transportation, communication, electric, gas, and sanitary services	14,560	35,398	1,278,744	93,901	46,680	22,475	252,654	103,776	10,830	26,510	1,059,396	66,047	36,560	12,659	197,653	176,058
Local transportation	720	1,568	47,307	5,514	2,704	1,250	11,544	5,785	587	1,281	41,300	4,326	2,323	909	9,704	6,685
Taxicabs	263	561	12,652	835	746	53	4,600	1,166	237	502	11,264	701	673	51	4,230	1,306
Other	457	1,007	34,655	4,679	1,958	1,197	6,944	4,619	350	779	30,036	3,625	1,650	858	5,474	5,379
Trucking and warehousing	9,133	20,459	790,497	55,342	31,773	11,431	157,720	81,055	7,168	16,089	666,744	44,122	25,099	7,451	129,946	99,221
Trucking, local and long distance	8,196	18,034	641,334	50,429	28,482	9,128	136,866	64,679	6,415	14,090	545,508	40,879	22,793	6,175	114,416	80,024
Public warehousing and motor freight terminals	937	2,425	149,163	4,913	3,291	2,303	20,854	16,376	753	1,999	121,236	3,243	2,306	1,276	15,530	19,197

Footnotes at end of table.

Table 3.1—PARTNERS, TOTAL RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued
[Money amounts in thousands of dollars]

Industry	Partnerships with and without net profit								Partnerships with net profit							
	Number of--		Total receipts	Depreciation	Taxes	Interest paid	Payroll	Net profit (less loss)	Number of--		Total receipts	Depreciation	Taxes	Interest paid	Payroll	Net profit
	Partnerships	Partners							Partnerships	Partners						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Transportation, communication, electric, gas, and sanitary services--Continued																
Water transportation	896	2,669	81,244	6,205	1,143	3,413	12,193	16,607	502	1,701	73,112	4,448	969	1,672	11,387	21,768
Air transportation	445	1,111	19,121	3,242	284	585	2,707	1,471	160	460	8,673	345	84	102	1,143	3,364
Pipeline transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation services	950	2,237	142,032	7,086	2,202	2,875	20,679	[1]21,960	573	1,313	112,786	751	1,113	165	10,357	9,673
Arrangement of transportation, except travel agencies	92	221	13,897	210	231	171	2,368	1,247	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Travel agencies	709	1,613	102,687	973	1,631	452	15,069	[1]20,520	341	812	80,629	286	578	81	5,551	6,266
Other transportation services	149	403	25,448	5,903	340	2,252	3,242	[1]2,687	142	285	19,781	448	321	65	2,925	2,019
Communication	461	1,482	52,057	3,764	1,820	882	20,734	[1]3,936	305	775	41,728	1,774	1,119	797	12,063	8,088
Electric, gas, and sanitary services	1,901	5,732	124,827	12,134	6,664	1,968	26,630	23,641	1,508	4,832	111,927	9,850	5,787	1,503	22,902	26,019
Wholesale and retail trade	206,343	475,139	34,412,586	355,780	529,905	154,961	2,636,473	2,244,585	164,505	379,045	31,264,756	303,267	473,032	124,237	2,330,280	2,425,363
Wholesale trade	33,191	84,714	11,198,737	91,682	123,785	45,869	630,420	607,520	26,726	68,962	10,382,575	80,405	113,241	38,876	572,564	649,527
Motor vehicles and automotive equipment	2,478	5,844	524,277	4,302	6,363	2,018	52,638	43,327	2,164	5,106	496,512	4,025	5,932	1,646	49,219	44,876
Drugs, chemicals, and allied products	1,234	6,156	143,313	1,075	1,433	397	9,317	9,967	716	4,933	135,523	979	1,262	335	8,264	11,906
Piece goods, notions, and apparel	1,469	3,790	418,837	1,563	4,174	1,642	24,045	33,341	1,312	3,434	390,123	1,500	3,999	1,371	22,960	34,407
Groceries and related products	5,338	14,506	3,106,890	20,570	20,256	7,829	162,537	107,765	4,322	11,891	2,837,095	17,507	17,737	6,612	145,939	117,727
Farm products--raw materials	1,930	4,972	1,779,819	9,542	4,075	9,283	31,687	23,466	1,426	3,448	1,621,437	7,510	3,600	7,427	28,501	34,035
Electrical goods	1,099	2,495	255,137	1,709	2,409	1,225	20,777	17,351	858	1,908	243,394	1,562	2,238	1,085	19,550	18,308
Hardware, and plumbing and heating equipment and supplies	987	2,273	265,413	1,751	3,146	1,068	21,395	23,165	862	2,020	250,957	1,666	2,930	975	20,477	23,612
Machinery, equipment, and supplies	3,052	7,260	658,148	8,813	7,315	3,472	59,139	62,294	2,440	5,810	619,454	7,541	6,610	3,058	53,447	66,248
Alcoholic beverages	840	2,043	561,234	2,976	14,808	1,128	28,412	20,616	724	1,767	530,323	2,787	13,445	1,047	26,022	21,493
Lumber and construction materials	1,221	3,074	498,275	5,047	3,895	3,071	31,587	24,018	1,056	2,709	457,641	4,293	3,280	2,501	26,305	25,594
Wholesale trade, not elsewhere classified	13,441	32,096	2,982,112	34,270	55,858	14,723	188,630	239,999	10,744	25,731	2,794,834	30,971	52,155	12,806	171,624	249,110
Wholesale trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	172,813	389,599	23,184,760	263,817	405,832	109,014	2,004,394	1,634,919	137,540	309,507	20,858,899	222,585	359,556	85,284	1,756,255	1,773,539
Building materials, hardware, and farm equipment	10,788	25,313	1,974,533	21,583	32,237	9,822	161,322	133,141	8,674	20,646	1,795,405	18,556	28,637	7,847	144,350	147,087
Building materials dealers	4,383	10,429	798,789	11,271	14,394	4,017	79,713	62,405	3,502	8,479	719,776	9,834	12,587	3,181	70,349	67,121
Hardware stores	4,036	9,271	512,431	5,077	11,016	2,243	42,381	45,731	3,323	7,716	470,408	4,295	9,989	1,796	39,085	49,761
Farm equipment dealers	2,369	5,613	663,313	5,235	6,827	3,562	39,228	25,005	1,849	4,451	605,221	4,427	6,061	2,870	34,916	30,205
General merchandise stores	8,677	22,803	1,112,638	17,528	19,205	5,288	97,736	82,659	6,487	17,325	1,012,707	15,038	17,017	4,132	87,481	90,203
Mail order houses	548	1,179	24,323	118	161	118	1,095	2,322	263	530	23,069	111	150	91	916	2,599
Automatic merchandising machine operators	967	2,234	91,584	7,434	1,950	895	6,405	6,567	672	1,566	84,315	6,126	1,646	568	5,627	7,193
Direct selling establishments	475	1,030	16,754	245	158	135	1,695	2,314	296	672	15,268	245	156	128	1,634	2,357
Variety and other general merchandise stores	6,687	18,360	979,977	9,731	16,936	4,140	88,541	71,456	5,256	14,557	890,055	8,556	15,065	3,345	79,304	78,054
Food stores	25,658	56,696	4,754,531	43,456	68,252	13,339	301,592	241,413	21,234	46,509	4,258,594	36,727	60,810	10,282	263,854	258,081
Grocery stores	19,771	43,612	4,034,851	33,950	56,106	11,413	230,505	182,772	16,458	35,876	3,607,510	29,034	50,037	8,703	201,512	196,733
Meat and fish markets	2,201	4,859	352,382	2,668	3,306	594	20,353	25,572	1,870	4,169	328,361	2,466	3,037	431	18,798	26,481
Fruit stores and vegetable markets	569	1,301	74,576	567	725	226	5,079	6,911	437	1,011	67,656	399	608	222	4,358	7,292
Candy, nut, and confectionery stores	735	1,553	68,788	860	2,917	180	4,167	6,518	607	1,297	66,005	807	2,781	170	4,137	6,702
Retail bakeries	1,505	3,379	117,479	2,952	3,244	443	30,360	14,226	1,320	2,963	105,988	2,537	2,848	402	26,540	14,615
Dairy products and other food stores	877	1,992	106,455	2,459	1,954	483	11,128	5,414	542	1,193	83,074	1,484	1,499	354	8,509	6,258
Automotive dealers and service stations	34,881	74,505	6,079,588	41,517	74,347	31,905	379,589	299,680	27,970	59,594	5,364,851	34,779	65,729	24,637	330,458	326,983
Motor vehicle dealers	7,236	16,031	2,724,507	12,088	19,264	20,605	155,285	75,106	5,890	13,004	2,376,866	9,676	16,586	16,044	133,987	84,806
Tire, battery, and accessory dealers	2,855	6,465	359,927	4,068	5,979	1,936	39,943	27,853	2,315	5,205	324,570	3,573	5,263	1,576	35,271	29,727
Gasoline service stations	22,100	46,165	2,669,447	21,079	45,186	5,027	168,267	182,031	18,071	37,696	2,404,790	18,422	40,810	4,086	148,838	192,767
Other automotive dealers	2,690	5,844	325,707	4,282	3,918	4,337	16,094	14,690	1,694	3,689	258,625	3,108	3,070	2,931	12,362	19,683
Apparel and accessory stores	10,456	23,887	1,242,204	10,249	22,848	4,512	127,529	136,044	8,579	19,743	1,168,664	9,271	20,939	3,832	118,887	144,703
Women's ready-to-wear and accessory stores and fur shops	4,059	9,077	415,939	4,087	8,039	1,413	42,760	38,566	3,250	7,365	389,216	3,844	7,329	1,171	39,942	42,677
Other apparel and accessory stores	6,397	14,810	826,265	6,162	14,809	3,099	84,769	97,478	5,329	12,378	779,448	5,427	13,610	2,661	78,945	102,026
Furniture, home furnishings, and equipment	11,264	25,398	1,492,661	16,668	25,231	8,780	149,489	129,096	8,807	20,212	1,350,638	14,706	22,330	6,854	131,991	140,430
Furniture stores	4,225	9,680	751,177	7,980	11,567	4,628	73,524	58,918	3,349	7,798	699,521	7,018	10,697	3,791	67,163	63,483
Home furnishings and equipment stores, except appliances	2,447	5,703	230,238	2,653	4,464	824	30,578	26,689	2,000	4,791	207,146	2,418	3,960	638	27,087	28,507
Household appliances, radio, TV, and music stores	4,592	10,015	511,246	6,035	9,200	3,328	45,387	43,489	3,458	7,623	443,971	5,270	7,673	2,425	37,741	48,440
Eating and drinking places	34,696	77,735	2,489,401	62,548	90,527	17,904	458,899	255,173	27,293	60,161	2,190,499	49,866	77,676	13,669	382,919	284,417
Eating places	22,965	52,722	1,792,641	46,008	60,089	12,796	369,188	168,231	17,469	39,349	1,560,427	35,948	51,283	9,395	306,613	191,899
Drinking places	11,731	25,013	696,760	16,540	30,438	5,108	89,711	86,942	9,824	20,812	630,072	13,918	26,393	4,274	76,306	92,518
Drug and proprietary stores	5,347	12,818	959,560	7,907	17,139	2,138	101,113	98,403	4,801	11,262	907,900	7,425	16,074	1,838	93,490	100,279
Liquor stores	5,106	11,384	744,105	7,504	16,845	2,702	33,410	51,749	4,279	9,617	694,350	6,122	15,365	2,227	30,463	54,366
Antique and secondhand stores	2,627	5,810	110,854	1,519	2,059	677	9,955	15,739	1,892	4,188	101,782	1,250	1,790	520	9,436	17,149
Sporting goods stores and bicycle shops	1,738	3,617	172,208	1,476	2,797	1,116	10,791	13,305	1,281	2,678	153,919	1,212	2,184	744	9,676	15,457
Jewelry stores	1,781	3,823	186,380	1,381	3,113	370	17,298	27,495	1,625	3,461	182,845	1,299	3,015	854	16,894	28,009

Footnotes at end of table.

Table 3.1—PARTNERS, TOTAL RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued

[Money amounts in thousands of dollars]

Industry	Partnerships with and without net profit								Partnerships with net profit							
	Number of--		Total receipts	Depreciation	Taxes	Interest paid	Payroll	Net profit (less loss)	Number of--		Total receipts	Depreciation	Taxes	Interest paid	Payroll	Net profit
	Partnerships	Partners							Partnerships	Partners						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and retail trade--Continued																
Retail trade--Continued																
Fuel and ice dealers	1,936	5,673	232,693	6,355	6,634	1,414	21,395	23,437	1,792	5,327	221,057	6,075	6,281	1,215	20,403	24,412
Florists	2,139	4,673	127,009	3,079	3,844	1,027	18,711	14,601	1,658	3,599	112,156	2,573	3,457	777	16,530	15,647
Cigar stores and stands	381	837	15,825	322	178	119	1,019	1,109	177	404	10,204	115	105	88	572	1,652
Newsstands	243	498	23,821	189	344	54	1,540	1,066	187	386	21,310	154	306	49	1,046	2,175
Retail trade, not elsewhere classified	14,992	33,897	1,460,676	20,529	20,209	7,340	112,906	110,340	10,726	24,213	1,305,958	17,410	17,818	5,712	97,705	122,020
Retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade not allocable	339	826	29,089	281	288	78	1,659	2,146	239	576	23,282	277	235	77	1,461	2,297
Finance, insurance, and real estate	309,668	1,788,016	12,778,287	2,012,749	1,363,519	2,872,414	1,427,375	405,753	179,707	1,028,477	8,470,818	837,347	738,278	1,067,159	942,444	2,299,055
Finance	72,519	819,099	3,346,798	37,250	126,936	501,188	914,646	330,660	36,532	490,580	2,586,314	26,369	81,499	255,410	623,581	784,345
Banking	224	1,927	46,120	1,023	1,744	5,495	16,112	6,923	121	1,513	45,406	811	1,527	4,954	16,094	7,392
Credit agencies other than banks	3,582	16,364	118,693	5,632	2,735	16,564	13,221	24,100	2,829	13,112	100,759	5,242	2,360	11,591	11,486	30,925
Security and commodity brokers, dealers, exchanges, and services	10,141	77,569	2,599,917	20,465	87,802	319,784	873,062	231,493	6,647	46,837	1,970,650	15,277	67,344	208,909	588,690	406,461
Security underwriting syndicates	3,564	23,422	92,654	-	-	29	-	43,313	2,906	16,082	91,591	-	-	28	-	86,181
Security brokers, dealers, and flotation companies	5,854	49,720	2,421,851	19,936	85,633	310,113	847,611	181,229	3,429	29,326	1,834,849	14,895	66,255	207,750	576,051	305,014
Commodity contracts brokers and dealers, security and commodity exchanges, and services	723	4,427	85,412	529	2,169	9,642	25,451	6,951	312	1,429	44,210	382	1,089	1,131	12,639	15,266
Holding and investment companies	58,572	723,239	582,068	10,130	34,655	159,345	12,251	68,144	26,935	429,118	469,499	5,039	10,268	29,956	7,311	339,567
Investment clubs	17,557	226,784	25,916	179	1,874	9,799	657	[1]12,424	5,707	69,163	11,171	12	286	1,040	-	8,039
Common trust funds	1,032	239,645	177,038	-	271	121	-	169,817	989	231,118	173,310	-	132	68	-	171,392
Other holding and investment companies	39,933	256,810	379,114	9,951	32,510	149,425	11,594	[1]89,249	20,239	128,837	285,018	5,027	9,850	28,848	7,311	160,136
Insurance agents, brokers, and service	10,164	25,123	759,749	14,552	8,953	7,109	94,913	216,507	8,821	22,005	704,719	7,351	8,296	3,043	85,046	222,787
Real estate	226,985	943,794	8,671,740	1,960,947	1,227,630	2,364,117	417,816	[1]141,414	134,354	515,892	5,179,785	803,627	648,483	808,706	233,817	1,291,923
Operators, except developers, and lessors of buildings	183,613	750,200	7,292,430	1,882,054	1,140,974	2,154,238	325,140	[1]303,389	107,775	418,340	4,119,937	765,358	600,294	735,211	165,360	912,173
Lessors of real property other than buildings	18,667	87,863	194,109	30,597	32,734	55,004	3,883	6,808	11,855	39,319	152,657	14,622	20,576	11,700	2,790	65,858
Agents, brokers, and managers	15,465	63,320	631,193	29,513	27,135	68,251	49,612	56,752	8,768	28,790	481,865	12,686	12,923	20,860	37,319	146,098
Title abstract companies	341	1,027	14,365	201	400	5	3,960	2,475	234	628	10,799	156	236	5	3,080	2,717
Subdividers and developers	7,223	37,209	435,266	13,962	22,432	76,535	21,955	66,222	4,391	25,526	318,722	6,717	10,988	34,325	13,152	131,069
Operative builders	952	2,493	50,090	3,480	2,940	9,040	3,327	10,041	659	1,711	44,160	3,212	2,524	5,851	2,584	14,302
Combinations of real estate, insurance, loans, and law offices	724	1,682	54,287	1,140	1,015	1,044	9,939	19,677	672	1,578	51,645	876	942	754	9,532	19,706
Services	176,709	513,429	17,975,338	638,474	394,227	227,653	4,310,315	6,041,645	138,835	394,648	16,512,469	378,666	326,152	117,603	3,938,471	6,408,552
Hotels, rooming houses, camps, and other lodgings	11,953	43,363	1,031,408	128,913	68,678	88,738	216,697	32,732	6,893	25,226	687,229	65,694	38,545	41,047	131,258	107,289
Hotels	1,619	5,855	312,660	28,016	22,091	19,234	89,908	[1]2,076	970	3,479	184,669	10,421	10,136	6,077	49,350	22,312
Tourist courts and motels	6,136	26,206	617,430	84,455	40,164	60,261	114,678	35,082	3,786	16,552	442,262	49,643	25,684	32,576	75,272	72,979
Trailer parks and camps	3,353	9,465	83,908	14,366	5,297	7,576	9,832	[1]761	1,599	4,089	48,311	4,660	2,159	1,808	4,997	9,716
Other lodging places	845	1,837	17,410	2,076	1,126	1,667	2,279	487	538	1,106	11,987	970	566	586	1,639	2,282
Personal services	28,994	62,542	1,160,005	58,330	34,358	12,446	322,752	216,629	23,393	50,304	1,042,099	47,100	29,885	9,398	283,860	232,652
Coin-operated laundries and dry cleaning	4,071	8,892	104,581	12,738	3,139	2,643	17,858	14,235	2,794	6,010	86,572	8,670	2,405	1,493	13,753	17,533
Other laundries and dry cleaning plants	7,096	15,744	412,559	21,449	14,064	4,620	148,994	52,912	5,599	12,447	362,387	16,762	11,979	3,318	130,014	59,214
Photographic studios	557	1,238	26,655	803	499	163	4,956	6,331	425	949	23,785	696	389	118	4,388	6,620
Beauty shops	8,646	17,843	230,838	7,440	6,774	1,503	85,776	45,234	7,074	14,496	205,409	6,055	5,999	1,310	75,373	47,953
Barber shops	4,857	10,372	101,086	1,758	1,968	146	25,787	38,703	4,276	9,210	94,155	1,509	1,847	135	24,339	39,475
Shoe repair shops, shoe shine parlors, and hat cleaning shops	735	1,547	17,658	304	468	41	3,311	4,037	608	1,293	14,773	245	325	27	2,167	4,685
Funeral service and crematories	2,188	4,947	235,538	12,229	6,495	2,714	29,537	48,794	1,980	4,480	227,350	11,659	6,047	2,386	28,076	50,136
Garment pressing, alteration, and repair	277	579	4,551	145	86	6	466	1,616	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	567	1,380	26,539	1,464	865	610	6,067	4,767	435	990	23,846	1,382	822	605	5,319	5,395
Business services	30,952	87,065	1,384,697	199,858	30,807	53,537	244,864	160,791	20,836	53,961	1,130,544	69,300	23,905	14,338	204,956	285,464
Advertising	1,159	2,662	113,464	1,293	1,630	517	17,667	13,367	878	2,020	99,946	1,066	1,238	296	13,549	14,699
Services to buildings	2,731	6,003	96,716	2,509	3,178	690	37,049	18,964	2,218	4,677	83,044	2,176	2,835	663	31,840	19,502
Consulting services	2,583	6,365	117,840	2,550	2,345	1,218	24,358	18,578	1,797	4,177	95,564	1,291	1,483	1,129	17,418	29,498
Other business services	24,474	72,035	1,056,677	193,506	23,654	51,112	165,790	109,882	15,943	43,087	851,990	64,767	18,349	12,250	142,149	221,765
Automobile parking, repair, and services	17,291	40,435	885,576	41,457	23,795	14,185	130,328	129,736	13,583	31,336	762,366	31,210	19,261	9,961	109,786	146,061
Automobile parking	1,068	3,155	74,242	2,280	4,131	2,321	13,204	9,504	887	2,637	62,000	2,076	2,952	2,086	11,126	10,772
Top and body repair shops	3,045	6,332	163,079	2,824	3,997	945	31,711	28,701	2,399	4,931	138,207	2,437	3,446	740	26,476	30,043
General repair shops	7,767	17,314	432,026	7,852	8,780	2,376	58,023	69,417	6,564	14,856	387,909	6,841	7,729	1,564	50,646	74,005
Tire, paint, and other repair shops	1,032	2,185	70,424	1,508	1,360	494	9,524	8,733	826	1,723	61,511	1,347	1,114	350	8,684	9,387
Other automobile services, except repair	4,379	11,449	145,805	26,993	5,527	8,049	17,866	13,381	2,907	7,189	112,739	18,509	4,020	5,221	12,854	21,854
Repair services, except automobile	6,629	13,901	276,939	5,860	6,099	1,550	42,292	60,240	5,330	11,149	258,326	5,238	5,607	1,524	39,021	62,835
Radio and TV repair shops	747	1,494	29,050	416	735	133	4,247	8,061	620	1,240	26,662	295	653	75	3,804	8,280
Electrical repair shops, except radio and TV	1,114	2,283	55,933	946	816	215	7,232	10,896	885	1,825	52,911	823	745	192	6,755	11,313
Reupholstery and furniture repair	925	1,925	35,624	918	1,261	433	8,334	7,440	773	1,571	34,040	867	1,219	427	8,203	7,635
Other repair services, except automobile	3,843	8,199	156,332	3,580	3,287	369	22,479	33,843	3,052	6,513	144,713	3,253	2,990	830	20,259	35,607

Footnotes at end of table.

Table 3.1—PARTNERS, TOTAL RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued

[Money amounts in thousands of dollars]

Industry	Partnerships with and without net profit								Partnerships with net profit							
	Number of—		Total receipts	Depreciation	Taxes	Interest paid	Payroll	Net profit (less loss)	Number of—		Total receipts	Depreciation	Taxes	Interest paid	Payroll	Net profit
	Partnerships	Partners							Partnerships	Partners						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services--Continued																
Motion pictures	1,882	6,281	301,813	13,793	7,115	2,917	42,866	33,573	1,224	4,254	229,331	9,778	6,034	1,860	36,258	39,414
Production, distribution, and related services	822	2,853	150,158	7,205	1,370	1,205	14,429	13,711	494	1,732	97,433	4,724	1,055	600	12,085	17,273
Theaters	1,060	3,428	151,655	6,588	5,745	1,712	28,437	19,862	730	2,522	131,898	5,054	4,979	1,260	24,173	22,141
Amusement and recreation services, except motion pictures	10,382	38,322	573,482	52,425	23,455	10,675	125,084	30,361	5,371	19,868	428,901	21,836	16,588	4,397	87,685	93,407
Theatrical producers, bands, orchestras, and entertainers	1,565	12,799	126,419	1,105	2,214	137	27,259	25,491	1,023	8,101	110,498	744	1,782	62	22,174	32,072
Bowling alleys, and billard and pool parlors	1,219	3,326	92,300	9,950	5,585	3,285	20,976	8,027	958	2,505	70,743	5,578	4,029	2,063	14,366	11,415
Other amusement and recreation services	7,598	22,197	354,763	41,370	15,656	7,253	76,849	[1]3,157	3,390	9,262	247,660	15,514	10,777	2,272	51,145	49,920
Medical and health services	22,815	72,904	4,310,812	51,258	68,898	17,977	851,685	2,160,686	21,320	65,370	4,145,484	45,423	61,111	13,945	781,499	2,178,178
Offices of physicians and surgeons	14,725	45,240	2,964,966	25,394	36,722	6,665	493,099	1,711,768	14,156	43,381	2,932,484	24,417	35,811	6,024	483,950	1,714,649
Offices of dentists and dental surgeons	2,166	4,728	224,713	4,454	3,093	896	37,453	102,144	2,061	4,488	219,284	4,137	2,945	826	35,724	102,794
Offices of osteopathic physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of chiropractors	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hospitals	643	3,548	341,121	3,990	8,565	1,919	114,736	90,878	593	3,272	317,926	3,625	7,432	1,590	103,301	93,626
Medical laboratories	1,564	7,926	297,450	4,360	4,092	967	55,665	149,682	1,326	6,428	287,770	4,078	3,883	943	52,507	150,479
Dental laboratories	400	867	27,689	638	593	375	5,663	10,211	375	817	27,180	638	588	375	5,539	10,216
Sanatoria, and convalescent and rest homes	1,296	4,904	253,981	9,840	13,204	6,589	112,772	11,586	943	2,749	172,048	6,222	8,070	3,665	72,670	20,476
Registered and practical nurses	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)
Other medical services	1,742	5,060	184,354	2,092	2,332	467	29,966	75,510	1,613	3,657	172,924	2,015	2,119	442	25,761	76,656
Legal services	23,821	81,494	4,248,807	45,771	59,539	9,954	893,273	2,250,750	22,517	78,227	4,187,385	45,011	56,858	7,183	880,020	2,259,370
Educational services	1,893	5,251	61,732	2,722	1,884	818	13,524	14,496	1,533	3,405	54,700	2,378	1,686	670	11,299	15,286
Engineering services	2,740	7,348	657,659	6,212	12,386	2,441	264,117	112,793	2,201	5,742	622,966	5,906	11,807	2,108	255,060	116,425
Architectural services	3,682	9,644	708,309	5,938	10,603	2,900	207,537	148,454	3,135	8,180	667,148	5,554	10,085	2,645	197,893	153,748
Certified public accountants	5,972	20,700	1,495,489	16,156	29,081	5,528	595,636	454,598	5,586	19,545	1,438,023	15,252	27,750	5,010	568,887	460,337
Other accounting, auditing, and bookkeeping services	4,719	13,611	757,460	8,230	15,719	3,055	338,999	214,611	3,998	11,800	738,881	7,742	15,323	2,873	330,424	219,067
Other services	2,984	10,568	121,150	1,551	1,810	832	20,661	21,195	1,915	6,281	119,086	1,244	1,707	644	20,565	39,019
Nature of business not allocable	1,200	10,679	43,920	1,147	1,260	1,145	7,174	5,108	712	7,975	41,138	1,082	802	312	6,272	6,956

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

PARTNERSHIPS

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES

[Money amounts in thousands of dollars]

Item	All industries	Agriculture, forestry, and fisheries						Mining		
		Total	Farms				Other agriculture, forestry, and fisheries	Total	Crude petroleum and natural gas	Other mining
			Total	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Other farms			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NUMBER OF PARTNERSHIPS											
With and without net profit	920,831	119,819	108,800	35,930	11,331	56,984	4,555	11,019	11,475	8,904	2,571
With net profit	651,237	85,077	77,021	26,692	6,794	41,070	2,465	8,056	6,320	4,883	1,437
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Total receipts	87,204,511	7,041,367	6,061,981	1,614,089	726,696	3,541,182	180,014	979,386	1,143,406	766,941	376,465
Business receipts	84,161,394	6,487,492	5,532,774	1,366,241	669,240	3,327,582	169,711	954,718	1,079,344	714,741	364,603
Income from other partnerships, etc	94,349	10,845	10,051	1,560	3,002	5,489	-	794	664	536	128
Nonqualifying dividends	10,787	1,224	1,171	336	56	775	4	53	53	38	15
Interest	878,085	25,766	23,789	7,684	4,944	10,226	935	1,977	5,508	4,074	1,434
Rents	475,645	63,661	60,915	28,790	9,499	21,013	1,613	2,746	8,446	5,335	3,111
Royalties	115,737	9,809	9,723	3,608	195	5,903	17	86	23,001	22,192	809
Net farm profit	40,437	37,283	34,037	17,915	1,996	12,728	1,398	3,246	253	10	243
Net gain, noncapital assets	157,382	13,603	12,462	3,137	2,039	7,158	128	1,141	3,703	2,301	1,402
Other receipts	1,270,695	391,684	377,059	184,818	35,725	150,308	6,208	14,625	22,434	17,714	4,720
Total deductions	76,718,058	6,373,085	5,518,757	1,408,108	691,694	3,256,053	162,902	854,328	1,385,084	966,637	418,447
Cost of sales and operations, total	43,278,270	4,289,777	3,680,064	794,144	411,002	2,371,333	103,585	609,713	530,167	337,183	192,984
Inventory, beginning-of-year	4,488,159	378,927	333,768	57,508	10,106	261,896	4,258	45,159	16,279	4,244	12,035
Purchases	30,601,074	1,771,501	1,395,811	177,399	30,923	1,162,255	25,234	375,690	64,936	37,549	27,387
Cost of labor	4,224,825	629,121	534,557	170,770	160,195	171,954	31,638	94,564	119,805	50,587	69,218
Material and supplies	1,763,899	156,048	127,331	31,169	29,682	59,209	7,271	28,717	33,504	13,306	20,198
Other costs	6,948,495	1,763,053	1,652,681	415,432	186,484	1,010,740	40,025	110,372	309,535	235,657	73,878
Less: Inventory, end-of-year	4,748,182	408,873	364,084	58,134	6,388	294,721	4,841	44,789	13,892	4,160	9,732
Salaries and wages	7,618,672	54,065	24,374	7,015	5,504	8,842	3,013	29,691	15,591	9,066	6,525
Payments to partners	1,727,455	78,121	55,261	17,776	9,291	24,280	3,914	22,860	18,588	14,908	3,680
Rent	2,191,504	248,091	236,227	93,023	39,588	99,582	4,034	11,864	35,339	24,540	10,799
Interest	3,651,667	247,091	235,672	71,460	30,308	129,201	4,703	11,419	24,060	17,391	6,669
Taxes	2,779,480	188,248	175,065	54,935	35,964	78,130	6,036	13,183	34,153	22,474	11,679
Casualty losses	31,418	7,767	7,154	114	5,735	1,257	48	613	80	65	15
Bad debts	152,854	3,491	2,658	372	42	2,156	88	833	759	540	219
Repairs	1,075,187	247,494	223,174	87,023	26,328	104,572	5,251	24,320	34,941	13,598	21,343
Depreciation	3,958,721	475,189	441,087	143,477	55,679	229,252	12,679	34,102	88,179	50,280	37,899
Amortization	48,012	299	241	152	5	84	-	58	1,434	1,305	129
Depletion	225,639	3,276	2,608	1,361	34	1,213	-	668	132,309	114,003	18,306
Retirement plans, etc	76,257	727	514	211	28	272	3	213	833	646	187
Net loss from other partnerships, etc	201,236	1,253	1,180	156	268	675	81	73	17,622	17,320	302
Net farm loss	6,150	2,595	2,595	402	318	1,072	803	-	-	-	-
Net loss, noncapital assets	33,288	4,094	3,987	624	917	2,225	221	107	1,221	1,100	121
Other deductions	9,662,248	521,507	426,896	135,863	70,683	201,907	18,443	94,611	449,808	342,218	107,590
Gross profit (less loss)	40,883,124	2,197,715	1,852,710	572,097	258,238	956,249	66,126	345,005	549,177	377,558	171,619
Gross profit	41,087,192	2,255,014	1,906,559	582,157	270,920	983,109	70,373	348,455	612,493	439,553	172,940
Gross loss	204,068	57,299	53,849	10,060	12,682	26,860	4,247	3,450	63,316	61,995	1,321
Net profit (less loss)	10,486,453	668,282	543,224	205,981	35,002	285,129	17,112	125,058	[1]241,678	[1]199,696	[1]41,982
Net profit	14,010,728	1,013,777	869,379	289,114	107,354	442,092	30,819	144,398	218,353	172,834	45,519
Net loss	3,524,275	345,495	326,155	83,133	72,352	156,963	13,707	19,340	460,031	372,530	87,501
PARTNERSHIPS WITH NET PROFIT											
Total receipts	74,595,157	5,587,029	4,702,995	1,247,506	579,040	2,736,801	139,648	884,034	920,499	578,466	342,033
Business receipts	72,270,962	5,150,002	4,287,018	1,047,937	534,094	2,570,910	134,077	862,984	874,136	541,024	333,112
Income from other partnerships, etc	85,062	10,177	9,590	1,560	2,585	5,445	-	587	591	463	128
Nonqualifying dividends	8,679	1,036	1,011	204	56	747	4	25	25	22	3
Interest	627,923	19,978	18,159	5,432	3,660	8,211	856	1,819	3,827	3,169	658
Rents	373,366	46,562	44,031	20,930	7,186	14,604	1,311	2,531	5,825	3,332	2,493
Royalties	85,049	7,898	7,812	3,423	192	4,197	-	86	17,708	16,899	809
Net farm profit	36,977	34,228	30,986	14,939	1,983	12,697	1,367	3,242	253	10	243
Net gain, noncapital assets	126,985	11,912	10,900	2,872	1,756	6,150	122	1,012	2,732	1,427	1,305
Other receipts	980,154	305,236	293,488	150,209	27,528	113,840	1,911	11,748	15,402	12,120	3,282
Total deductions	60,584,429	4,573,252	3,833,616	958,392	471,686	2,294,709	108,829	739,636	702,146	405,632	296,514
Cost of sales and operations, total	37,370,049	3,211,886	2,671,411	554,019	300,055	1,744,930	72,407	540,475	353,780	182,150	171,630
Inventory, beginning-of-year	3,807,987	277,703	236,403	46,692	4,870	182,312	2,529	41,300	14,344	2,512	11,832
Purchases	27,420,229	1,431,743	1,088,641	124,757	25,294	918,815	19,775	343,102	60,925	35,455	25,470
Cost of labor	3,420,391	434,903	354,212	115,729	123,411	93,648	21,424	80,691	101,897	40,270	61,627
Material and supplies	1,430,558	112,152	87,630	20,172	23,914	37,445	6,099	24,522	28,344	11,387	16,957
Other costs	5,357,635	1,263,341	1,171,835	295,351	124,746	726,657	25,081	91,506	159,778	94,694	65,084
Less: Inventory, end-of-year	4,066,751	307,956	267,310	48,682	2,180	213,947	2,501	40,646	11,508	2,168	9,340
Salaries and wages	6,565,267	41,598	13,283	4,962	3,375	2,649	2,297	28,315	11,520	5,901	5,619
Payments to partners	1,201,218	47,358	29,713	7,936	6,238	13,585	1,954	17,645	9,012	6,196	2,816
Rent	1,717,885	161,771	151,602	62,026	29,003	58,125	2,448	10,169	15,338	7,155	8,183
Interest	1,521,217	129,929	122,027	35,574	12,492	70,885	3,076	7,902	9,588	6,433	3,155
Taxes	1,917,815	134,115	122,878	40,076	25,032	53,535	4,235	11,237	24,348	15,560	8,788
Casualty losses	9,363	359	259	48	31	180	-	100	75	65	10
Bad debts	96,978	2,858	2,094	238	37	1,732	87	764	589	377	212
Repairs	752,377	174,117	155,659	60,465	18,878	72,913	3,403	18,458	29,087	9,757	19,330
Depreciation	2,187,299	326,710	300,791	101,539	32,441	159,190	7,621	25,919	49,991	26,399	23,592
Amortization	13,808	284	236	152	-	84	-	48	414	292	122
Depletion	139,035	2,245	2,245	1,337	25	883	-	-	102,983	84,933	18,050
Retirement plans, etc	70,744	645	432	144	28	260	-	213	605	473	132
Net loss from other partnerships, etc	18,870	758	685	45	104	536	-	73	1,064	762	302
Net farm loss	3,046	40	40	-	-	18	22	-	-	-	-
Net loss, noncapital assets	6,460	1,794	1,769	584	1	1,169	15	25	83	29	54
Other deductions	6,992,998	336,785	258,492	89,247	43,946	114,035	11,264	78,293	93,669	59,150	34,519
Gross profit (less loss)	34,900,913	1,938,116	1,615,607	493,918	234,039	825,980	61,670	322,509	520,356	358,874	161,482
Gross profit	34,929,564	1,945,442	1,621,645	496,295	235,128	828,552	61,670	323,797	522,073	360,591	161,482
Gross loss	28,651	7,326	6,038	2,377	1,089	2,572	-	1,288	1,717	1,717	-
Net profit	14,010,728	1,013,777	869,379	289,114	107,354	442,092	30,819	144,398	218,353	172,834	45,519

Footnotes at end of table.

PARTNERSHIPS

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Contract construction								Manufacturing				
			Special trade contractors										
	Total	General contractors	Total	Plumbing, heating, and air-conditioning	Painting, paperhanging, and decorating	Masonry, stonework, and plastering	Contractors, not elsewhere classified	Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing
NUMBER OF PARTNERSHIPS	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
With and without net profit	50,562	18,106	32,302	4,360	4,743	4,242	18,957	(*)	30,495	5,377	4,834	3,894	16,390
With net profit	41,407	13,965	27,313	3,715	4,065	3,740	15,793	(*)	23,844	4,409	3,915	3,213	12,307
PARTNERSHIPS WITH AND WITHOUT NET PROFIT													
Total receipts	7,398,617	4,644,361	2,745,419	563,002	203,841	348,549	1,630,027	(*)	5,132,246	861,033	495,144	410,523	3,365,546
Business receipts	7,292,686	4,558,283	2,725,568	559,623	203,309	347,243	1,615,393	(*)	5,072,012	843,277	492,317	407,525	3,328,893
Income from other partnerships, etc.	4,706	2,393	2,313	64	-	9	2,240	-	1,573	1,113	-	-	460
Nonqualifying dividends	35	20	15	1	-	1	13	-	171	120	1	1	49
Interest	15,471	13,105	2,366	436	67	347	1,516	-	12,736	7,404	489	563	4,280
Rents	30,542	23,413	7,129	1,833	307	467	4,322	-	13,244	2,981	915	1,330	8,018
Royalties	357	175	182	84	-	-	98	-	3,110	652	20	112	2,326
Net farm profit	12	12	-	-	-	-	-	-	161	23	-	86	52
Net gain, noncapital assets	8,508	6,377	2,131	176	17	77	1,861	-	5,964	1,823	336	172	3,633
Other receipts	46,300	40,583	5,715	785	141	405	4,384	(*)	23,275	3,640	1,066	734	17,835
Total deductions	6,615,914	4,298,019	2,310,402	493,442	157,218	281,256	1,378,486	(*)	4,655,967	808,861	413,398	336,973	3,096,735
Cost of sales and operations, total	5,490,840	3,724,224	1,760,314	399,255	110,116	219,807	1,031,136	(*)	3,480,335	555,611	281,075	245,799	2,397,850
Inventory, beginning-of-year	268,071	179,345	88,070	33,016	2,353	5,169	47,532	(*)	381,967	72,271	17,579	26,857	265,260
Purchases	1,178,352	565,078	611,651	188,139	30,398	55,197	337,917	(*)	1,951,620	266,832	114,536	118,339	1,451,913
Cost of labor	1,217,579	613,981	601,705	106,985	55,289	95,873	343,558	(*)	918,685	137,497	107,935	83,150	590,103
Material and supplies	945,880	655,373	288,298	48,016	15,670	45,681	178,931	(*)	223,546	27,962	17,093	21,496	156,995
Other costs	2,162,218	1,910,547	251,144	51,709	9,827	22,882	166,726	(*)	415,755	129,627	44,887	25,986	215,255
Less: Inventory, end-of-year	281,260	200,100	80,554	28,610	3,421	4,995	43,528	(*)	411,238	78,578	20,955	30,029	281,676
Salaries and wages	110,126	49,839	60,115	13,623	5,800	9,536	31,156	(*)	144,534	15,265	16,183	10,873	102,213
Payments to partners	128,977	46,726	82,237	12,745	11,632	11,878	45,982	(*)	95,333	11,419	16,045	14,405	53,464
Rent	106,643	73,311	33,278	3,750	1,417	2,078	26,033	(*)	80,292	19,176	9,837	5,038	46,241
Interest	50,277	37,574	12,638	2,133	427	1,076	9,002	(*)	51,591	19,218	2,552	2,683	27,138
Taxes	115,190	55,315	59,774	11,424	4,729	7,989	35,632	(*)	106,298	22,039	11,618	8,205	64,436
Casualty losses	334	183	151	19	17	20	95	-	828	364	17	141	306
Bad debts	6,074	1,959	4,115	1,541	102	303	2,169	-	9,498	903	1,189	569	6,837
Repairs	74,875	42,786	32,038	1,941	801	2,332	26,964	(*)	63,225	26,487	3,239	2,945	30,554
Depreciation	144,970	80,484	64,317	7,237	3,362	5,494	48,224	(*)	148,332	38,692	12,019	11,955	85,666
Amortization	53	20	33	1	18	-	14	-	4,441	2,668	23	5	1,745
Depletion	445	285	160	21	15	-	124	-	31,664	29,810	-	-	1,854
Retirement plans, etc.	3,738	2,263	1,475	384	33	211	847	-	6,028	314	794	392	4,528
Net loss from other partnerships, etc.	675	557	118	15	4	1	98	-	617	556	-	1	60
Net farm loss	179	2	177	-	-	-	177	-	17	-	-	-	17
Net loss, noncapital assets	349	119	230	9	-	83	138	-	1,057	682	74	2	299
Other deductions	382,169	182,372	199,232	39,344	18,745	20,448	120,695	(*)	431,877	65,657	58,733	33,960	273,527
Gross profit (less loss)	1,801,846	834,059	965,234	160,368	93,193	127,436	584,257	(*)	1,591,677	287,666	211,242	161,726	931,043
Gross profit	1,839,437	867,536	969,368	161,373	93,193	127,521	587,281	(*)	1,602,684	291,028	211,828	161,863	937,965
Gross loss	37,591	33,477	4,114	1,005	-	85	3,024	-	11,007	3,362	586	137	6,922
Net profit (less loss)	782,703	346,342	435,017	69,560	46,623	67,293	251,541	(*)	476,279	52,172	81,746	73,550	268,811
Net profit	879,176	420,068	457,746	74,157	47,702	68,673	267,214	(*)	583,438	87,517	89,233	77,114	329,574
Net loss	96,473	73,726	22,729	4,597	1,079	1,380	15,673	(*)	107,159	35,345	7,487	3,564	60,763
PARTNERSHIPS WITH NET PROFIT													
Total receipts	6,303,188	3,868,724	2,425,649	498,676	179,002	308,645	1,439,326	(*)	4,435,864	622,363	460,729	382,390	2,970,382
Business receipts	6,217,990	3,799,370	2,409,807	495,606	178,484	307,491	1,428,226	(*)	4,392,107	614,573	458,138	379,568	2,939,828
Income from other partnerships, etc.	4,569	2,331	2,238	64	-	9	2,165	-	1,558	1,113	-	-	445
Nonqualifying dividends	23	8	15	1	-	1	13	-	169	120	1	1	47
Interest	13,991	11,827	2,164	389	67	207	1,501	-	5,395	662	462	473	3,798
Rents	20,897	15,805	5,092	1,672	306	467	2,647	-	11,338	2,235	849	1,310	6,944
Royalties	353	173	180	84	-	-	96	-	454	74	20	112	248
Net farm profit	2	2	-	-	-	-	-	-	161	23	-	86	52
Net gain, noncapital assets	5,085	3,856	1,229	145	17	77	990	-	4,369	1,082	328	162	2,797
Other receipts	40,278	35,352	4,924	715	128	393	3,688	(*)	20,313	2,481	931	678	16,223
Total deductions	5,424,012	3,448,656	1,967,903	424,519	131,300	239,972	1,172,112	(*)	3,852,426	534,846	371,496	305,276	2,640,808
Cost of sales and operations, total	4,561,865	3,029,425	1,526,149	347,620	96,305	191,083	891,141	(*)	2,948,173	385,591	255,845	227,145	2,079,592
Inventory, beginning-of-year	220,637	144,464	75,517	29,455	1,879	5,040	39,143	(*)	302,558	42,360	16,499	23,524	220,175
Purchases	1,066,010	508,370	556,017	168,230	27,269	48,408	312,110	(*)	1,699,981	191,871	107,868	110,639	1,289,603
Cost of labor	983,229	467,828	513,508	92,542	48,000	82,711	290,255	(*)	790,371	102,054	99,287	76,307	512,723
Material and supplies	765,612	509,303	254,111	39,574	13,067	39,561	161,909	(*)	179,388	21,792	16,451	20,169	120,976
Other costs	1,763,034	1,563,213	199,294	42,667	8,532	20,239	127,856	(*)	300,760	74,271	35,524	23,341	167,624
Less: Inventory, end-of-year	236,657	163,753	72,298	24,848	2,442	4,876	40,132	(*)	324,885	46,757	19,784	26,835	231,509
Salaries and wages	82,734	33,857	48,705	9,775	4,432	8,332	26,166	(*)	124,286	12,406	14,981	9,061	87,838
Payments to partners	70,469	26,262	44,193	8,058	4,010	5,648	26,477	(*)	72,520	7,591	13,740	10,901	40,288
Rent	76,724	51,482	25,188	2,979	1,218	1,729	19,262	(*)	59,293	9,109	8,527	4,109	37,548
Interest	32,907	22,799	10,045	1,884	382	863	6,916	(*)	26,823	5,517	2,235	2,200	16,871
Taxes	95,233	43,889	51,245	9,684	4,155	7,012	30,394	(*)	89,295	15,378	10,906	7,523	55,488
Casualty losses	283	135	148	19	14	20	95	-	412	51	17	97	247
Bad debts	5,226	1,734	3,492	1,407	91	291	1,703	-	6,312	763	1,093	500	3,956
Repairs	58,491	32,122	26,321	1,650	674	1,922	22,075	(*)	50,997	19,559	2,919	2,602	25,917
Depreciation	118,333	63,961	54,217	6,369	2,826	4,563	40,459	(*)	105,856	27,665	11,151	10,324	56,716
Amortization	49	16	33	1	18	-	14	-	534	344	23	4	163
Depletion	436	276	160	21	15	-	124	-	5,458	3,656	-	-	1,802
Retirement plans, etc.	3,291	1,897	1,394	353	33	211	797	-	4,459	159	794	373	3,133
Net loss from other partnerships, etc.	445	327	118	15	4	1	98	-	56	25	-	1	30
Net farm loss	179	2	177	-	-	-	177	-	17	-	-	-	17
Net loss, noncapital assets	234	96	138	9	-	83	46	-	398	43	55	2	298
Other deductions	317,113	140,376	176,180	34,675	17,123	18,214	106,168	(*)	357,537	46,989	49,210	30,434	230,904
Gross profit (less loss)	1,656,125	769,945	883,658	147,986	82,179	116,408	537,085	(*)	1,443,934	228,982	202,293	152,423	860,236
Gross profit	1,672,132	785,853	883,757	147,986	82,179	116,408	537,184	(*)	1,444,188	229,007	202,293	152,423	860,465
Gross loss	16,007	15,908	99	-	-	-	99	-	254	25	-	-	229
Net profit	879,176	420,068	457,746	74,157	47,702	68,673	267,214	(*)	583,438	87,517	89,233	77,114	329,574

Footnotes at end of table.

PARTNERSHIPS

Table 3.2— INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade							
		Transportation						Retail trade					
											Food stores		
	Total	Total	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services	Total	Wholesale trade	Total	Building materials, hardware, and farm equipment	General merchandise stores	Total	Grocery stores	Other food stores
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
NUMBER OF PARTNERSHIPS													
With and without net profit	14,560	12,198	9,133	3,065	2,362	206,343	33,191	172,813	10,788	8,677	25,658	19,771	5,887
With net profit	10,830	9,017	7,168	1,849	1,813	164,505	26,726	137,540	8,674	6,487	21,234	16,458	4,776
PARTNERSHIPS WITH AND WITHOUT NET PROFIT													
Total receipts	1,278,744	1,101,860	790,497	311,363	176,884	34,412,586	11,198,737	23,184,760	1,974,533	1,112,638	4,754,531	4,034,851	719,680
Business receipts	1,247,649	1,074,818	770,687	304,131	172,831	34,014,126	11,054,996	22,930,310	1,942,148	1,096,599	4,724,879	4,008,350	716,529
Income from other partnerships, etc	1,017	1,017	10	1,007	-	3,128	1,957	1,171	167	159	243	241	2
Nonqualifying dividends	112	112	112	-	-	1,520	359	1,161	135	66	498	493	5
Interest	2,148	1,678	947	731	470	40,868	12,280	28,567	3,964	2,419	2,523	2,266	257
Rents	8,340	7,816	5,467	2,349	524	93,878	22,301	71,441	6,296	5,772	10,833	9,085	1,748
Royalties	3	3	3	-	-	3,999	1,820	2,179	94	14	63	20	43
Net farm profit	84	84	84	-	-	860	281	579	55	196	149	149	-
Net gain, noncapital assets	2,895	2,168	1,752	416	727	12,588	4,331	8,256	880	419	1,710	1,627	83
Other receipts	16,496	14,164	11,435	2,729	2,332	241,619	100,412	141,096	20,794	6,994	13,633	12,620	1,013
Total deductions	1,174,968	1,017,789	709,442	308,347	157,179	32,168,001	10,591,217	21,549,841	1,841,392	1,029,979	4,513,118	3,852,079	661,039
Cost of sales and operations, total	675,856	603,544	413,490	190,054	72,312	25,592,468	9,003,776	16,567,162	1,459,980	776,810	3,768,130	3,262,048	506,082
Inventory, beginning-of-year	12,925	11,723	5,895	5,828	1,202	3,198,188	834,576	2,361,145	408,055	182,333	227,266	212,153	15,113
Purchases	214,559	209,680	148,656	61,024	4,879	24,283,310	8,456,681	15,804,534	1,372,390	761,584	3,700,916	3,232,660	468,256
Cost of labor	230,969	188,660	144,564	44,096	42,309	217,831	68,836	148,889	18,507	4,281	14,495	4,753	9,742
Material and supplies	27,360	24,041	17,197	6,844	3,319	176,669	56,884	119,673	11,215	2,395	13,712	6,381	7,331
Other costs	202,950	181,522	102,644	78,878	21,428	1,070,698	433,293	637,146	60,572	17,131	53,063	33,326	19,737
Less: Inventory, end-of-year	12,907	12,082	5,466	6,616	825	3,354,228	846,494	2,504,225	410,759	190,914	241,322	227,225	14,097
Salaries and wages	21,685	16,630	13,156	3,474	5,055	2,418,642	561,584	1,855,505	142,815	93,455	287,097	225,752	61,345
Payments to partners	27,819	22,972	17,528	5,444	4,847	441,285	93,342	347,459	37,361	16,589	41,989	32,067	9,922
Rent	44,069	40,320	23,656	16,664	3,749	493,419	75,591	417,468	16,278	20,091	52,862	39,783	13,079
Interest	22,475	19,625	11,431	8,194	2,850	154,961	45,869	109,014	9,822	5,288	13,339	11,413	1,926
Taxes	46,680	38,196	31,773	6,423	8,484	529,905	123,785	405,832	32,237	19,205	68,252	56,106	12,146
Casualty losses	2,161	2,159	246	1,913	2	6,848	1,103	5,745	282	537	1,652	1,547	105
Bad debts	3,676	2,577	837	1,740	1,099	61,597	19,987	41,497	7,058	1,500	2,569	2,173	396
Repairs	49,461	43,154	36,607	6,547	6,307	144,174	37,779	106,240	7,282	4,033	18,870	14,996	3,874
Depreciation	93,901	78,003	55,342	22,661	15,898	355,780	91,682	263,817	21,583	17,528	43,456	33,950	9,506
Amortization	1,650	90	48	42	1,560	1,294	185	1,109	60	63	95	90	5
Depletion	1,973	185	156	29	1,788	4,200	3,014	1,186	537	3	18	18	-
Retirement plans, etc	868	817	516	301	51	8,746	4,182	4,561	514	178	745	540	205
Net loss from other partnerships, etc	1,273	1,173	8	1,165	100	1,129	575	554	2	111	91	91	-
Net farm loss	-	-	-	-	-	116	4	112	12	7	10	10	-
Net loss, noncapital assets	376	273	267	6	103	2,979	637	2,342	40	22	98	67	31
Other deductions	181,045	148,071	104,381	43,690	32,974	1,950,458	528,122	1,420,238	105,529	74,559	213,845	171,428	42,417
Gross profit (less loss)	571,793	471,274	357,197	114,077	100,519	8,421,658	2,051,220	6,363,148	482,168	319,789	956,749	746,302	210,447
Gross profit	581,919	478,442	358,347	120,095	103,477	8,434,186	2,054,764	6,372,132	483,590	319,979	957,488	746,926	210,562
Gross loss	10,126	7,168	1,150	6,018	2,958	12,528	3,544	8,984	1,422	190	739	624	115
Net profit (less loss)	103,776	84,071	81,055	3,016	19,705	2,244,585	607,520	1,634,919	133,141	82,659	241,413	182,772	58,641
Net profit	176,058	141,951	99,221	42,730	34,107	2,425,363	649,527	1,773,539	147,087	90,203	258,081	196,733	61,348
Net loss	72,282	57,880	18,166	39,714	14,402	180,778	42,007	138,620	13,946	7,544	16,668	13,961	2,707
PARTNERSHIPS WITH NET PROFIT													
Total receipts	1,059,396	905,741	666,744	238,997	153,655	31,264,756	10,382,575	20,858,899	1,795,405	1,012,707	4,258,594	3,607,510	651,084
Business receipts	1,039,351	887,196	652,895	234,301	152,155	30,899,487	10,248,905	20,627,568	1,765,345	998,021	4,231,645	3,583,401	648,244
Income from other partnerships, etc	973	973	9	964	-	2,899	1,936	963	64	159	243	241	2
Nonqualifying dividends	112	112	112	-	-	1,483	352	1,131	124	64	482	477	5
Interest	1,571	1,121	684	437	450	37,724	11,543	26,160	3,755	2,244	2,256	2,050	206
Rents	5,165	4,908	3,782	1,126	257	84,440	19,908	64,396	5,837	5,512	9,955	8,258	1,697
Royalties	3	3	3	-	-	3,657	1,736	1,921	93	14	56	13	43
Net farm profit	84	84	84	-	-	782	281	501	51	196	100	100	-
Net gain, noncapital assets	2,420	1,746	1,416	330	674	10,801	3,953	6,847	745	159	1,614	1,556	58
Other receipts	9,717	9,598	7,759	1,839	119	223,483	93,961	129,412	19,391	6,338	12,243	11,414	829
Total deductions	883,338	763,790	567,523	196,267	119,548	28,839,393	9,733,048	19,085,360	1,648,318	922,504	4,000,513	3,410,777	589,736
Cost of sales and operations, total	528,776	471,761	337,787	133,974	57,015	23,144,359	8,317,273	14,809,992	1,316,853	700,867	3,363,854	2,905,890	457,964
Inventory, beginning-of-year	7,246	6,532	4,231	2,301	714	2,822,065	762,337	2,057,938	357,545	158,309	197,846	183,728	14,118
Purchases	169,623	165,946	130,636	35,310	3,677	22,038,922	7,836,212	14,185,234	1,244,666	689,120	3,300,997	2,874,701	426,296
Cost of labor	180,963	148,253	117,987	30,266	32,710	188,144	58,470	129,568	15,973	3,468	12,527	4,418	8,109
Material and supplies	20,523	17,678	14,797	2,881	2,845	157,141	52,784	104,258	10,936	2,142	11,160	4,817	6,343
Other costs	158,638	141,015	74,222	66,793	17,623	927,175	391,039	535,878	54,231	16,052	49,104	32,950	16,154
Less: Inventory, end-of-year	8,217	7,663	4,086	3,577	554	2,989,088	783,569	2,202,884	366,498	168,224	207,780	194,724	13,056
Salaries and wages	16,690	14,435	11,959	2,476	2,255	2,142,136	514,094	1,626,687	128,377	84,013	251,327	197,094	54,233
Payments to partners	20,935	17,298	13,259	4,039	3,637	339,689	76,562	262,989	28,214	12,888	29,194	22,754	6,440
Rent	32,719	29,765	19,238	10,527	2,954	424,582	67,508	356,827	14,227	17,266	44,335	32,797	11,538
Interest	12,659	10,359	7,451	2,908	2,300	124,237	38,876	85,284	7,847	4,132	10,282	8,703	1,579
Taxes	36,560	29,654	25,099	4,555	6,906	473,032	113,241	359,556	28,637	17,017	60,810	50,037	10,773
Casualty losses	138	138	78	60	-	3,469	565	2,904	210	100	692	608	84
Bad debts	1,599	852	736	116	747	48,446	13,369	34,967	5,558	1,268	2,088	1,736	352
Repairs	37,989	32,752	28,286	4,466	5,237	124,841	33,378	91,318	6,426	3,353	16,161	12,891	3,270
Depreciation	66,047	54,423	44,122	10,301	11,624	303,267	80,405	222,585	18,556	15,038	36,727	29,034	7,693
Amortization	8	4	1	3	4	1,091	155	936	35	15	92	87	5
Depletion	1,890	102	102	-	1,788	3,559	2,489	1,070	428	3	18	18	-
Retirement plans, etc	763	739	438	301	24	8,435	3,990	4,442	506	170	682	492	190
Net loss from other partnerships, etc	1,273	1,173	8	1,165	100	619	313	306	2	2	9	9	-
Net farm loss	-	-	-	-	-	67	3	64	12	7	10	10	-
Net loss, noncapital assets	157	56	50	6	101	1,644	501	1,143	30	22	76	46	30
Other deductions	125,135	100,279	78,909	21,370	24,856	1,695,920	470,326	1,224,290	92,400	66,343	184,156	148,571	35,585
Gross profit (less loss)	510,575	415,435	315,108	100,327	95,140	7,755,128	1,931,632	5,817,576	448,492	297,154	867,791	677,511	190,280
Gross profit	510,601	415,461	315,109	100,352	95,140	7,756,476	1,932,289	5,818,267	448,492	297,154	867,791	677,511	190,280
Gross loss	26	26	1	25	-	1,348	657	691	-	-	-	-	-
Net profit	176,058	141,951	99,221	42,730	34,107	2,425,363	649,527	1,773,539	147,087	90,203	258,081	196,733	61,348

Footnotes at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Wholesale and retail trade—Continued										
	Retail trade—Continued										
	Automotive dealers and service stations				Apparel and accessory stores	Furniture, home furnishings, and equipment	Eating places	Drinking places	Liquor stores	Other retail trade	Wholesale and retail trade not allocable
	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers							
NUMBER OF PARTNERSHIPS	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
With and without net profit	34,881	7,236	22,100	5,545	10,456	11,264	22,965	11,731	5,106	31,287	3
With net profit	27,970	5,890	18,071	4,009	8,579	8,807	17,469	9,824	4,279	24,217	2
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Total receipts	6,079,588	2,724,507	2,669,447	685,634	1,242,204	1,492,661	1,792,641	696,760	744,105	3,295,099	29,08
Business receipts	6,027,159	2,695,282	2,655,939	675,938	1,221,272	1,464,176	1,772,077	685,701	739,536	3,256,763	28,82
Income from other partnerships, etc	163	65	49	49	41	143	35	6	-	214	
Nonqualifying dividends	35	-	31	4	240	41	37	-	5	104	
Interest	6,857	4,596	964	1,297	2,210	4,720	744	291	466	4,373	2
Rents	15,545	7,128	4,978	3,439	4,511	4,202	7,903	5,484	1,987	8,908	13
Royalties	1,209	355	852	2	-	9	611	92	64	23	
Net farm profit	124	8	116	-	-	-	-	-	-	55	
Net gain, noncapital assets	1,316	682	309	325	142	304	1,512	418	543	1,012	
Other receipts	27,180	16,391	6,209	4,580	13,788	19,066	9,722	4,768	1,504	23,647	11
Total deductions	5,779,908	2,649,401	2,487,416	643,091	1,106,160	1,363,565	1,624,410	609,818	692,356	2,989,135	26,94
Cost of sales and operations, total	4,819,450	2,299,855	2,021,269	498,326	775,949	978,478	857,501	349,420	580,392	2,201,052	21,53
Inventory, beginning-of-year	489,765	296,457	85,382	107,926	253,568	221,750	27,809	22,551	74,939	453,109	2,46
Purchases	4,443,834	1,994,026	1,951,202	498,606	761,952	945,817	783,820	337,383	567,935	2,128,903	22,09
Cost of labor	51,304	37,308	6,377	7,619	4,166	17,517	19,423	1,725	1,708	15,763	10
Material and supplies	40,752	17,425	19,926	3,401	1,830	5,007	19,783	2,535	643	21,801	11
Other costs	341,651	271,764	49,792	20,095	14,832	27,729	36,619	8,138	13,221	64,190	25
Less: Inventory, end-of-year	547,856	317,125	91,410	139,321	260,399	239,342	29,953	22,912	78,054	482,714	3,50
Salaries and wages	328,285	117,977	161,890	48,418	123,363	131,972	349,765	87,986	31,702	279,065	1,55
Payments to partners	67,254	24,677	31,744	10,833	26,448	30,075	27,445	13,375	10,573	76,350	48
Rent	87,720	16,416	60,417	10,887	42,773	26,334	69,919	21,446	11,689	68,356	36
Interest	31,905	20,605	5,027	6,273	4,512	8,780	12,796	5,108	2,702	14,762	7
Taxes	74,347	19,264	45,186	9,897	22,848	25,231	60,089	30,438	16,845	56,340	28
Casualty losses	973	137	760	76	732	272	429	351	214	303	
Bad debts	12,565	6,391	4,161	2,013	2,459	7,465	444	432	380	6,625	11
Repairs	18,910	9,304	6,954	2,652	3,868	5,512	19,921	7,852	2,597	17,395	15
Depreciation	41,517	12,088	21,079	8,350	10,249	16,668	46,008	16,540	7,504	42,764	281
Amortization	222	35	176	11	32	62	245	101	119	110	
Depletion	472	9	463	-	5	6	9	-	6	130	
Retirement plans, etc	971	309	556	106	168	641	663	188	27	466	
Net loss from other partnerships, etc	63	9	41	13	1	9	72	160	5	40	
Net farm loss	49	-	49	-	-	-	20	14	-	-	
Net loss, noncapital assets	538	152	354	32	729	297	218	146	123	131	
Other deductions	294,667	122,173	127,290	45,204	92,024	131,763	178,866	76,261	27,478	225,246	2,098
Gross profit (less loss)	1,207,709	395,427	634,670	177,612	445,323	485,698	914,576	336,281	159,144	1,055,711	7,290
Gross profit	1,209,046	396,239	635,003	177,804	446,046	486,428	914,859	336,312	159,505	1,058,879	7,290
Gross loss	1,337	812	333	192	723	730	283	31	361	3,168	
Net profit (less loss)	299,680	75,106	182,031	42,543	136,044	129,096	168,231	86,942	51,749	305,964	2,146
Net profit	326,983	84,806	192,767	49,410	144,703	140,430	191,899	92,518	54,366	327,269	2,297
Net loss	27,303	9,700	10,736	6,867	8,659	11,334	23,668	5,576	2,617	21,305	151
PARTNERSHIPS WITH NET PROFIT											
Total receipts	5,364,851	2,376,866	2,404,790	583,195	1,168,664	1,350,638	1,560,427	630,072	694,350	3,023,191	23,282
Business receipts	5,321,138	2,353,175	2,392,987	574,976	1,148,899	1,324,234	1,541,694	619,940	689,982	2,986,670	23,014
Income from other partnerships, etc	121	53	19	49	41	143	23	-	-	169	
Nonqualifying dividends	34	-	30	4	240	41	37	-	5	104	
Interest	5,984	3,983	951	1,050	2,163	4,108	687	190	458	4,315	21
Rents	12,551	5,124	4,551	2,876	3,905	3,740	7,516	5,160	1,888	8,332	136
Royalties	978	140	836	2	-	1	611	92	64	12	
Net farm profit	99	1	98	-	-	-	-	-	-	55	
Net gain, noncapital assets	941	457	272	212	38	229	1,367	360	510	884	1
Other receipts	23,005	13,933	5,046	4,026	13,378	18,142	8,492	4,330	1,443	22,650	110
Total deductions	5,037,868	2,292,060	2,212,023	533,785	1,023,961	1,210,208	1,368,528	537,554	639,984	2,695,922	20,985
Cost of sales and operations, total	4,224,966	1,999,175	1,808,412	417,379	724,146	876,557	742,766	317,702	542,321	1,999,960	17,094
Inventory, beginning-of-year	405,890	247,590	74,206	84,094	229,437	193,581	22,780	20,704	68,631	403,215	1,790
Purchases	3,923,867	1,756,117	1,748,048	419,702	714,651	850,738	680,331	307,581	530,532	1,942,751	17,476
Cost of labor	44,986	33,071	5,341	6,574	4,139	15,373	17,826	766	1,686	12,824	106
Material and supplies	38,512	16,500	19,037	2,975	1,640	4,391	14,269	2,044	553	18,611	99
Other costs	272,591	217,735	42,150	12,706	12,554	23,025	31,655	7,722	13,210	55,734	258
Less: Inventory, end-of-year	460,880	271,838	80,370	108,672	238,275	210,551	24,095	21,115	72,291	433,175	2,635
Salaries and wages	285,472	100,916	143,497	41,059	114,748	116,618	288,787	75,540	28,777	253,028	1,355
Payments to partners	46,541	18,721	20,476	7,344	23,189	23,143	19,694	9,791	7,081	63,254	138
Rent	76,762	14,169	53,972	8,621	38,739	22,019	56,089	18,117	10,439	58,834	247
Interest	24,637	16,044	4,086	4,507	3,832	6,854	9,395	4,274	2,227	11,804	77
Taxes	65,729	16,586	40,810	8,333	20,939	22,330	51,283	26,393	15,365	51,053	235
Casualty losses	459	73	310	76	243	143	322	295	214	226	
Bad debts	10,340	5,576	2,942	1,822	2,296	6,301	391	330	338	6,057	110
Repairs	16,299	8,215	6,239	1,845	3,446	4,718	16,588	6,357	2,363	15,607	145
Depreciation	34,779	9,676	18,422	6,681	9,271	14,706	35,948	13,918	6,122	37,520	277
Amortization	217	31	176	10	32	15	204	98	119	109	
Depletion	468	9	459	-	5	4	9	-	6	129	
Retirement plans, etc	943	281	556	106	168	637	660	188	27	461	3
Net loss from other partnerships, etc	21	9	-	12	1	5	72	160	2	32	
Net farm loss	1	-	1	-	-	-	20	14	-	-	
Net loss, noncapital assets	197	119	48	30	-	288	143	146	122	119	
Other deductions	250,037	102,460	111,617	35,960	82,906	115,870	146,157	64,231	24,461	197,729	1,304
Gross profit (less loss)	1,096,172	354,000	584,575	157,597	424,753	447,677	798,928	302,238	147,661	986,710	5,920
Gross profit	1,096,287	354,092	584,575	157,620	424,753	447,677	798,928	302,244	147,797	987,144	5,920
Gross loss	115	92	-	23	-	-	-	6	136	434	
Net profit	326,983	84,806	192,767	49,410	144,703	140,430	191,899	92,518	54,366	327,269	2,297

Footnotes at end of table.

PARTNERSHIPS

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

(Money amounts in thousands of dollars)

Item	Finance, insurance, and real estate										
	Total	Finance				Insurance agents, brokers, and service	Real estate				
		Total	Banking and other credit agencies	Security and commodity brokers, dealers, exchanges, and services	Holding and investment companies		Total	Operators, except developers, and lessors of buildings	Lessors of real property other than buildings	Agents, brokers, and managers	Other real estate
NUMBER OF PARTNERSHIPS	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
With and without net profit	309,668	72,519	3,806	10,141	58,572	10,164	226,985	183,613	18,667	15,465	9,240
With net profit	179,707	36,532	2,950	6,647	26,935	8,821	134,354	107,775	11,855	8,768	5,956
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Total receipts	12,778,287	3,346,798	164,813	2,599,917	582,068	759,749	8,671,740	7,292,430	194,109	631,193	554,008
Business receipts	11,225,123	2,374,023	94,376	2,055,972	223,675	735,976	8,115,124	7,054,893	47,236	558,619	454,376
Income from other partnerships, etc	47,865	30,298	882	11,089	18,327	564	17,003	9,269	146	5,568	2,020
Nonqualifying dividends	7,471	7,175	60	2,391	4,724	2	294	170	103	8	13
Interest	748,135	591,618	56,241	287,355	248,022	6,980	149,537	84,497	5,338	24,851	34,851
Rents	183,538	33,455	7,881	3,891	21,683	8,798	141,285	13,371	118,191	3,252	6,471
Royalties	69,106	52,647	58	37,494	15,095	-	16,459	3,919	12,281	258	1
Net farm profit	1,254	203	-	195	8	14	1,037	435	563	-	39
Net gain, noncapital assets	89,831	28,259	685	17,217	10,357	271	61,301	37,919	921	7,332	15,129
Other receipts	405,964	229,120	4,630	184,313	40,177	7,144	169,700	87,957	9,330	31,305	41,108
Total deductions	12,372,534	3,016,138	133,790	2,368,424	513,924	543,242	8,813,154	7,595,819	187,301	574,441	455,593
Cost of sales and operations, total	484,829	85,154	22,106	32,818	30,230	120,557	279,118	58,150	13,265	159,113	48,590
Inventory, beginning-of-year	99,412	15,599	959	44	14,596	59	83,754	11,719	1,209	55,323	15,503
Purchases	158,907	16,901	6,301	621	9,979	28,905	113,101	24,457	4,336	60,754	23,554
Cost of labor	21,438	2,930	255	1,458	1,217	2,653	15,855	5,533	1,673	6,671	1,978
Material and supplies	12,872	3,322	1,186	837	1,299	71	9,479	2,066	436	5,443	1,534
Other costs	306,917	62,765	14,408	29,951	18,406	88,936	155,216	30,354	7,257	84,784	32,821
Less: Inventory, end-of-year	114,717	16,363	1,003	93	15,267	67	98,287	15,979	1,646	53,862	26,800
Salaries and wages	1,405,937	911,716	29,078	871,604	11,034	92,260	401,961	319,607	2,210	42,941	37,203
Payments to partners	319,362	169,958	5,501	146,829	17,628	50,587	98,817	59,344	2,042	20,566	16,865
Rent	339,329	96,883	4,150	88,115	4,618	18,126	224,320	199,807	2,447	13,699	8,367
Interest	2,872,414	501,188	22,059	319,784	159,345	7,109	2,364,117	2,154,238	55,004	68,251	86,624
Taxes	1,363,519	126,936	4,479	87,802	34,655	8,953	1,227,630	1,140,974	32,734	27,135	26,787
Casualty losses	5,909	375	85	131	159	177	5,357	4,094	650	15	598
Bad debts	48,110	30,732	5,592	8,834	16,306	5,547	11,831	10,252	37	650	892
Repairs	328,988	9,488	724	6,517	2,247	1,368	318,132	299,325	4,227	7,921	6,659
Depreciation	2,012,749	37,250	6,655	20,465	10,130	14,552	1,960,947	1,882,054	30,597	29,513	18,783
Amortization	4,698	733	6	647	80	916	3,049	2,368	17	511	153
Depletion	50,654	46,222	8	42,058	4,156	-	4,432	907	3,465	60	-
Retirement plans, etc	20,109	17,687	625	16,853	209	1,279	1,143	667	-	173	303
Net loss from other partnerships, etc	164,700	116,928	3,467	11,405	102,056	35	47,737	15,390	194	28,736	3,417
Net farm loss	2,838	307	-	307	-	-	2,531	504	2,021	-	6
Net loss, noncapital assets	19,164	13,350	45	7,318	5,987	473	5,341	4,700	17	521	103
Other deductions	2,929,225	851,231	29,210	706,937	115,084	221,303	1,856,691	1,443,438	38,374	174,636	200,243
Gross profit (less loss)	10,740,294	2,288,869	72,270	2,023,154	193,445	615,419	7,836,006	6,996,743	33,971	399,506	405,786
Gross profit	10,742,828	2,289,777	72,556	2,023,154	194,067	615,419	7,837,632	6,996,755	34,508	400,583	405,786
Gross loss	2,534	908	286	-	622	-	1,626	12	537	1,077	-
Net profit (less loss)	405,753	330,660	31,023	231,493	68,144	216,507	[1]141,414	[1]303,389	6,808	56,752	98,415
Net profit	2,299,055	784,345	38,317	406,461	339,567	222,787	1,291,923	912,173	65,858	146,098	167,794
Net loss	1,893,302	453,685	7,294	174,968	271,423	6,280	1,433,337	1,215,562	59,050	89,346	69,379
PARTNERSHIPS WITH NET PROFIT											
Total receipts	8,470,818	2,586,314	146,165	1,970,650	469,499	704,719	5,179,785	4,119,937	152,657	481,865	425,326
Business receipts	7,365,139	1,885,849	82,142	1,596,016	207,691	688,475	4,790,815	3,980,034	32,671	432,346	345,764
Income from other partnerships, etc	40,015	27,341	870	8,961	17,510	564	12,110	4,502	135	5,504	1,969
Nonqualifying dividends	5,673	5,418	60	1,278	4,080	2	253	149	89	5	10
Interest	521,525	405,982	50,348	190,850	164,784	6,922	108,621	56,877	4,300	19,371	28,073
Rents	145,201	26,701	7,506	3,779	15,416	2,878	115,622	11,194	96,586	2,324	5,518
Royalties	48,977	34,674	32	21,061	13,581	-	14,303	3,346	10,866	90	1
Net farm profit	937	2	-	-	2	14	921	330	563	-	28
Net gain, noncapital assets	73,028	27,617	683	16,811	10,123	238	45,173	27,869	655	6,547	10,102
Other receipts	270,323	172,730	4,524	131,894	36,312	5,626	91,967	35,636	6,792	15,678	33,861
Total deductions	6,171,763	1,801,969	107,848	1,564,189	129,932	481,932	3,887,862	3,207,764	86,799	335,767	257,532
Cost of sales and operations, total	364,908	68,759	13,690	29,541	25,528	111,440	184,709	35,013	10,505	108,072	31,119
Inventory, beginning-of-year	63,033	5,200	956	44	4,200	3	57,830	8,257	582	37,664	11,327
Purchases	117,165	13,299	5,216	621	7,462	28,497	75,369	10,404	3,196	52,991	8,778
Cost of labor	15,102	1,625	53	1,216	356	2,372	11,105	3,183	1,191	4,810	1,921
Material and supplies	10,302	3,083	1,162	836	1,085	-	7,219	891	336	5,277	715
Other costs	231,567	51,133	7,305	26,917	16,911	80,573	99,861	25,495	5,830	47,103	21,433
Less: Inventory, end-of-year	72,261	5,581	1,002	93	4,486	5	66,675	13,217	630	39,773	13,055
Salaries and wages	927,342	621,956	27,527	587,474	6,955	82,674	222,712	162,177	1,599	32,509	26,427
Payments to partners	170,432	102,517	4,159	95,215	3,143	38,540	29,375	11,900	760	8,107	8,608
Rent	209,729	68,436	3,841	62,633	1,962	16,078	125,215	108,880	1,477	10,194	4,664
Interest	1,067,159	255,410	16,545	208,909	29,956	3,043	808,706	735,211	11,700	20,860	40,935
Taxes	738,278	81,499	3,887	67,344	10,268	8,296	648,483	600,294	20,576	12,923	14,690
Casualty losses	1,761	161	85	75	1	177	1,423	501	329	6	587
Bad debts	17,443	10,953	4,608	6,029	316	4,083	2,407	1,378	-	414	615
Repairs	172,561	6,653	602	4,842	1,209	1,272	164,636	151,797	2,934	4,769	5,136
Depreciation	837,347	26,369	6,053	15,277	5,039	7,351	803,627	765,358	14,622	12,686	10,961
Amortization	1,599	537	1	529	7	251	811	672	3	15	121
Depletion	21,612	17,658	1	14,895	2,762	-	3,954	796	3,135	23	-
Retirement plans, etc	18,443	16,386	625	15,650	111	1,269	788	379	-	106	303
Net loss from other partnerships, etc	12,935	8,936	140	7,959	837	35	3,964	3,112	189	460	203
Net farm loss	2,723	296	-	296	-	-	2,427	407	2,014	-	6
Net loss, noncapital assets	1,574	1,190	39	376	775	8	376	263	14	-	99
Other deductions	1,605,917	514,253	26,045	447,145	41,063	207,415	884,249	629,626	16,942	124,623	113,058
Gross profit (less loss)	7,000,231	1,817,090	68,452	1,566,475	182,163	577,035	4,606,106	3,945,021	22,166	324,274	314,645
Gross profit	7,000,961	1,817,355	68,678	1,566,475	182,202	577,035	4,606,571	3,945,021	22,166	324,739	314,645
Gross loss	730	265	226	-	39	-	465	-	-	465	-
Net profit	2,299,055	784,345	38,317	406,461	339,567	222,787	1,291,923	912,173	65,858	146,098	167,794

Footnotes at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Services								
	Total	Hotels, rooming houses, camps, and other lodgings			Personal services				
		Total	Tourist courts and motels	Other lodging places	Total	Laundries and dry cleaning plants	Beauty shops	Barber shops	Other personal services
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
NUMBER OF PARTNERSHIPS									
With and without net profit	176,709	11,953	6,136	5,817	28,994	11,167	8,646	4,857	4,324
With net profit	138,835	6,893	3,786	3,107	23,393	8,393	7,074	4,276	3,650
PARTNERSHIPS WITH AND WITHOUT NET PROFIT									
Total receipts	17,975,338	1,031,408	617,430	413,978	1,160,005	517,140	230,838	101,086	310,941
Business receipts	17,699,625	977,085	591,538	385,547	1,143,201	507,676	229,049	99,979	306,497
Income from other partnerships, etc	24,551	1,304	1,294	10	253	6	-	247	-
Nonqualifying dividends	186	-	-	-	10	-	-	-	10
Interest	27,402	3,066	2,206	860	1,350	365	62	16	907
Rents	73,872	26,974	13,078	13,896	6,403	3,737	1,042	492	1,132
Royalties	6,352	7	-	7	15	-	14	-	1
Net farm profit	530	-	-	-	-	-	-	-	-
Net gain, noncapital assets	20,286	2,917	1,265	1,652	3,957	3,318	453	82	104
Other receipts	122,534	20,055	8,049	12,006	4,816	2,038	218	270	2,290
Total deductions	11,933,693	998,676	582,348	416,328	943,376	449,993	185,604	62,383	245,396
Cost of sales and operations, total	2,711,284	312,863	179,895	132,968	438,049	219,698	82,328	26,193	109,830
Inventory, beginning-of-year	126,795	11,676	6,689	4,987	19,008	4,094	2,455	133	12,326
Purchases	964,504	105,502	50,333	55,169	105,137	26,668	12,051	1,236	65,182
Cost of labor	867,772	114,222	69,425	44,797	216,839	120,559	52,669	20,695	22,916
Material and supplies	180,701	14,235	9,090	5,145	53,493	32,127	13,951	2,207	5,208
Other costs	715,899	80,196	52,115	28,081	65,701	41,888	3,965	2,054	17,794
Less: Inventory, end-of-year	144,387	12,968	7,757	5,211	22,129	5,638	2,763	132	13,596
Salaries and wages	3,442,543	102,475	45,253	57,222	105,913	46,293	33,107	5,092	21,421
Payments to partners	617,625	13,574	7,436	6,138	53,836	16,167	10,010	11,730	15,929
Rent	843,212	56,662	34,807	21,855	63,497	25,904	17,678	8,081	11,834
Interest	227,653	88,738	60,261	28,477	12,446	7,263	1,503	146	3,534
Taxes	394,227	68,678	40,164	28,514	34,358	17,203	6,774	1,968	8,413
Casualty losses	7,490	3,680	2,726	954	177	90	9	51	27
Bad debts	19,554	3,285	1,918	1,367	2,918	431	67	3	2,417
Repairs	131,726	36,893	22,407	14,486	17,294	10,705	2,281	433	3,875
Depreciation	638,474	128,913	84,455	44,458	58,330	34,187	7,440	1,758	14,945
Amortization	34,120	624	579	45	219	203	1	-	11
Depletion	915	-	-	-	-	-	-	-	-
Retirement plans, etc	35,159	230	67	163	567	373	-	6	188
Net loss from other partnerships, etc	13,967	556	403	153	4	4	-	-	-
Net farm loss	405	-	-	-	-	-	-	-	-
Net loss, noncapital assets	4,041	909	251	658	447	44	14	253	136
Other deductions	2,811,298	180,596	101,726	78,870	155,325	71,428	24,392	6,669	52,836
Gross profit (less loss)	14,988,341	664,222	411,643	252,579	705,152	287,978	146,721	73,786	196,667
Gross profit	14,997,819	665,192	411,866	253,326	705,296	287,998	146,773	73,829	196,696
Gross loss	9,478	970	223	747	144	20	52	43	29
Net profit (less loss)	6,041,645	32,732	35,082	[1]2,350	216,629	67,147	45,234	38,703	65,545
Net profit	6,408,552	107,289	72,979	34,310	232,652	76,747	47,953	39,475	68,477
Net loss	366,907	74,557	37,897	36,660	16,023	9,600	2,719	772	2,932
PARTNERSHIPS WITH NET PROFIT									
Total receipts	16,512,469	687,229	442,262	244,967	1,042,099	448,959	205,409	94,155	293,576
Business receipts	16,292,138	656,298	426,195	230,103	1,027,750	441,153	203,922	93,065	289,610
Income from other partnerships, etc	24,280	1,302	1,294	8	248	1	-	247	-
Nonqualifying dividends	158	-	-	-	9	-	-	-	9
Interest	23,863	2,249	1,775	474	1,146	238	61	16	831
Rents	53,852	11,875	8,432	3,443	5,133	3,024	800	492	817
Royalties	5,999	-	-	-	1	-	-	-	1
Net farm profit	530	-	-	-	-	-	-	-	-
Net gain, noncapital assets	16,634	1,701	734	967	3,330	2,722	453	81	74
Other receipts	95,015	13,804	3,832	9,972	4,482	1,821	173	254	2,234
Total deductions	10,103,917	579,940	369,283	210,657	809,447	372,212	157,456	54,680	225,099
Cost of sales and operations, total	2,234,367	204,187	124,326	79,861	389,066	189,681	72,671	24,462	102,252
Inventory, beginning-of-year	95,129	4,312	1,340	2,972	15,940	2,156	1,890	133	11,761
Purchases	822,900	69,647	32,734	36,913	91,130	19,463	10,163	1,191	60,313
Cost of labor	724,268	76,029	49,585	26,444	193,461	105,064	47,777	19,428	21,192
Material and supplies	149,796	9,639	6,523	3,116	45,847	28,020	11,251	1,971	4,605
Other costs	551,872	50,502	37,013	13,489	60,092	37,442	3,603	1,871	17,176
Less: Inventory, end-of-year	109,598	5,942	2,869	3,073	17,404	2,464	2,013	132	12,795
Salaries and wages	3,214,203	55,229	25,687	29,542	90,399	38,703	27,596	4,911	19,189
Payments to partners	470,458	7,271	3,860	3,411	37,959	10,145	6,689	8,001	13,124
Rent	737,121	37,841	25,283	12,558	53,585	20,541	14,976	7,315	10,753
Interest	117,603	41,047	32,576	8,471	9,398	4,811	1,310	135	3,142
Taxes	326,152	38,545	25,684	12,861	29,885	14,384	5,999	1,847	7,655
Casualty losses	2,865	76	28	48	132	46	9	50	27
Bad debts	14,410	1,243	844	399	2,585	227	65	2	2,291
Repairs	104,032	23,776	16,427	7,349	14,889	9,133	1,787	366	3,603
Depreciation	378,666	65,694	49,643	16,051	47,100	25,432	6,055	1,509	14,104
Amortization	9,829	27	27	-	74	72	1	-	1
Depletion	649	-	-	-	-	-	-	-	-
Retirement plans, etc	34,054	138	67	71	514	373	-	6	135
Net loss from other partnerships, etc	1,720	4	3	1	4	4	-	-	-
Net farm loss	20	-	-	-	-	-	-	-	-
Net loss, noncapital assets	569	1	1	-	215	44	14	50	107
Other deductions	2,457,199	104,861	64,827	40,034	133,642	58,616	20,284	6,026	48,716
Gross profit (less loss)	14,057,771	452,111	301,869	150,242	638,684	251,472	131,251	68,603	187,358
Gross profit	14,059,014	452,576	301,869	150,707	638,684	251,472	131,251	68,603	187,358
Gross loss	1,243	465	-	465	-	-	-	-	-
Net profit	6,408,552	107,289	72,979	34,310	232,652	76,747	47,953	39,475	68,477

Footnotes at end of table.

PARTNERSHIPS

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Services—Continued							
	Business services	Automobile parking, repair, and services					Repair services, except automobile	Amusement and recreation services, including motion pictures
		Total	Automobile repair shops			Automobile parking and other services		
			Total	General automobile repair shops	Other automobile repair			
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
NUMBER OF PARTNERSHIPS								
With and without net profit	30,952	17,291	11,844	7,767	4,077	5,447	6,629	12,264
With net profit	20,836	13,583	9,789	6,564	3,225	3,794	5,330	6,595
PARTNERSHIPS WITH AND WITHOUT NET PROFIT								
Total receipts	1,384,697	885,576	665,529	432,026	233,503	220,047	276,939	875,295
Business receipts	1,343,170	873,674	661,864	429,276	232,588	211,810	274,800	829,103
Income from other partnerships, etc	2,493	57	11	-	11	46	35	1,824
Nonqualifying dividends	45	1	-	-	-	1	-	2
Interest	4,944	612	239	103	136	373	259	2,890
Rents	2,759	5,156	981	709	272	4,175	1,493	12,102
Royalties	783	24	6	-	6	18	-	4,736
Net farm profit	-	528	528	528	-	-	-	-
Net gain, noncapital assets	8,727	1,677	203	114	89	1,474	52	1,572
Other receipts	21,776	3,847	1,697	1,296	401	2,150	300	23,066
Total deductions	1,223,906	755,840	558,678	362,609	196,069	197,162	216,699	811,361
Cost of sales and operations, total	545,838	440,522	377,660	247,592	130,068	62,862	129,774	290,456
Inventory, beginning-of-year	27,916	29,459	28,696	19,974	8,722	763	17,423	6,910
Purchases	230,686	292,198	271,568	183,943	87,625	20,630	88,487	68,851
Cost of labor	164,056	74,431	56,179	32,687	23,492	18,252	21,146	94,667
Material and supplies	23,989	29,008	25,477	14,061	11,416	3,531	15,929	10,064
Other costs	127,327	48,583	27,801	19,471	8,330	20,782	7,809	117,816
Less: Inventory, end-of-year	28,136	33,157	32,061	22,544	9,517	1,096	21,020	7,852
Salaries and wages	80,808	55,897	43,079	25,336	17,743	12,818	21,146	73,283
Payments to partners	51,400	28,352	22,977	15,571	7,406	5,375	13,087	14,428
Rent	46,120	54,294	19,033	12,410	6,623	35,261	6,560	73,344
Interest	53,537	14,185	3,815	2,376	1,439	10,370	1,650	13,592
Taxes	30,807	23,795	14,137	8,780	5,357	9,658	6,099	30,570
Casualty losses	368	241	190	129	61	51	60	906
Bad debts	2,870	1,909	1,785	1,333	452	124	357	761
Repairs	15,416	11,357	5,274	3,876	1,398	6,083	1,387	15,091
Depreciation	199,858	41,457	12,184	7,852	4,332	29,273	5,860	66,218
Amortization	891	101	-	-	-	101	10	30,989
Depletion	339	6	6	4	2	-	-	266
Retirement plans, etc	915	72	65	58	7	7	42	647
Net loss from other partnerships, etc	454	170	-	-	-	170	-	8,020
Net farm loss	-	14	13	13	-	1	-	385
Net loss, noncapital assets	977	179	38	13	25	141	5	1,240
Other deductions	193,308	83,289	58,422	37,266	21,156	24,867	30,662	191,165
Gross profit (less loss)	797,332	433,152	284,204	181,684	102,520	148,948	145,026	538,647
Gross profit	798,830	433,586	284,354	181,815	102,539	149,232	145,072	543,755
Gross loss	1,498	434	150	131	19	284	46	5,108
Net profit (less loss)	160,791	129,736	106,851	69,417	37,434	22,885	60,240	63,934
Net profit	285,464	146,061	113,435	74,005	39,430	32,626	62,835	132,821
Net loss	124,673	16,325	6,584	4,588	1,996	9,741	2,595	68,887
PARTNERSHIPS WITH NET PROFIT								
Total receipts	1,130,544	762,366	587,627	387,909	199,718	174,739	258,326	658,232
Business receipts	1,100,260	751,808	584,473	385,626	198,847	167,335	256,318	618,350
Income from other partnerships, etc	2,436	57	11	-	11	46	35	1,641
Nonqualifying dividends	20	1	-	-	-	1	-	-
Interest	4,205	504	236	100	136	268	182	1,965
Rents	2,136	4,791	821	549	272	3,970	1,468	11,677
Royalties	773	24	6	-	6	18	-	4,418
Net farm profit	-	528	528	528	-	-	-	-
Net gain, noncapital assets	7,223	1,653	203	114	89	1,450	48	1,325
Other receipts	13,491	3,000	1,349	992	357	1,651	275	18,856
Total deductions	845,080	616,305	474,192	313,904	160,288	142,113	195,491	525,411
Cost of sales and operations, total	459,385	377,450	331,116	221,325	109,791	46,334	119,015	200,566
Inventory, beginning-of-year	19,884	24,379	23,655	16,665	6,990	724	14,125	5,344
Purchases	196,524	263,001	243,880	167,196	76,684	19,121	81,625	56,097
Cost of labor	140,584	63,060	51,181	29,886	21,295	11,879	19,569	67,254
Material and supplies	20,293	23,273	20,984	12,570	8,414	2,289	15,144	7,834
Other costs	102,348	30,988	17,698	14,194	3,504	13,290	6,670	70,076
Less: Inventory, end-of-year	20,248	27,251	26,282	19,186	7,096	969	18,118	6,039
Salaries and wages	64,372	46,726	34,625	20,760	13,865	12,101	19,452	56,689
Payments to partners	24,385	17,261	13,426	10,074	3,352	3,835	9,766	9,809
Rent	30,143	38,643	15,919	10,343	5,576	22,724	5,788	55,911
Interest	14,338	9,961	2,654	1,564	1,090	7,307	1,524	6,257
Taxes	23,905	19,261	12,289	7,729	4,560	6,972	5,607	22,622
Casualty losses	193	189	138	80	58	51	50	181
Bad debts	1,563	1,618	1,521	1,132	389	97	357	335
Repairs	11,793	9,119	4,525	3,464	1,061	4,594	1,210	11,373
Depreciation	69,300	31,210	10,625	6,841	3,784	20,585	5,238	31,614
Amortization	498	16	-	-	-	16	10	8,068
Depletion	339	6	6	4	2	-	-	-
Retirement plans, etc	738	72	65	58	7	7	42	315
Net loss from other partnerships, etc	256	-	-	-	-	-	-	121
Net farm loss	-	14	13	13	-	1	-	-
Net loss, noncapital assets	66	48	30	5	25	18	5	65
Other deductions	143,806	64,711	47,240	30,512	16,728	17,471	27,427	121,485
Gross profit (less loss)	640,875	374,358	253,357	164,301	89,056	121,001	137,303	417,784
Gross profit	641,601	374,410	253,392	164,336	89,056	121,018	137,303	417,784
Gross loss	726	52	35	35	-	17	-	-
Net profit	286,464	146,061	113,435	74,005	39,430	32,626	62,835	132,821

Footnotes at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Services—Continued									
	Medical and health services			Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	Nature of business not allocable
	Total	Offices of physicians and surgeons	Other medical and health services			Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
NUMBER OF PARTNERSHIPS	(*) (77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)
With and without net profit	22,815	14,725	8,090	23,821	6,422	10,691	5,972	4,719	4,877	1,200
With net profit	21,320	14,156	7,164	22,517	5,336	9,584	5,586	3,998	3,448	712
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Total receipts	4,310,812	2,964,966	1,345,846	4,248,807	1,365,968	2,252,949	1,495,489	757,460	182,882	43,920
Business receipts	4,278,906	2,946,216	1,332,690	4,214,203	1,351,584	2,233,596	1,482,785	750,811	180,303	43,337
Income from other partnerships, etc	716	477	239	4,238	5,653	7,722	5,521	2,201	256	-
Nonqualifying dividends	5	1	4	69	3	51	51	-	-	15
Interest	2,229	1,280	949	6,273	2,002	3,040	1,818	1,222	737	51
Rents	8,245	5,823	2,422	7,270	1,937	1,121	646	475	412	124
Royalties	11	1	10	570	10	188	183	5	8	-
Net farm profit	-	-	-	-	2	-	-	-	-	-
Net gain, noncapital assets	378	197	181	388	246	166	146	20	206	4
Other receipts	20,322	10,971	9,351	15,796	4,531	7,065	4,339	2,726	960	389
Total deductions	2,150,126	1,253,198	896,928	1,998,057	1,104,721	1,583,740	1,040,891	542,849	147,191	38,812
Cost of sales and operations, total	159,393	29,230	130,163	58,395	286,695	16,377	8,154	8,223	32,922	22,714
Inventory, beginning-of-year	3,429	653	2,776	368	5,381	388	376	12	4,837	5,595
Purchases	44,234	8,470	35,764	189	13,133	1,535	10	1,525	14,552	13,385
Cost of labor	44,862	6,613	38,249	2,955	120,634	10,268	5,733	4,535	3,692	1,625
Material and supplies	24,264	6,795	17,469	474	6,225	359	14	345	2,661	7,319
Other costs	46,630	7,449	39,181	54,536	148,665	4,285	2,463	1,822	14,351	1,470
Less: Inventory, end-of-year	4,026	750	3,276	127	7,343	458	442	16	7,171	6,680
Salaries and wages	806,823	486,486	320,337	890,318	351,020	924,367	589,903	334,464	30,493	5,549
Payments to partners	138,133	89,775	48,358	111,699	49,722	136,727	101,304	35,423	6,667	345
Rent	201,687	131,386	70,301	203,156	36,984	93,976	63,756	30,220	6,932	1,110
Interest	17,977	6,665	11,312	9,954	5,341	8,583	5,528	3,055	1,650	1,145
Taxes	68,898	36,722	32,176	59,539	22,989	44,800	29,081	15,719	3,694	1,260
Casualty losses	146	144	2	150	46	3	3	-	1,713	1
Bad debts	2,599	297	2,302	2,127	418	2,198	1,995	203	112	95
Repairs	16,283	8,098	8,185	9,119	2,763	5,008	3,831	1,177	1,115	303
Depreciation	51,258	25,394	25,864	45,771	12,150	24,386	16,156	8,230	4,273	1,147
Amortization	269	77	192	337	101	583	528	55	-	23
Depletion	-	-	-	243	-	61	1	60	-	203
Retirement plans, etc	9,241	7,301	1,940	9,550	5,817	7,452	4,179	3,273	626	49
Net loss from other partnerships, etc	156	147	9	3,835	475	297	294	3	-	-
Net farm loss	-	-	-	-	-	-	-	-	6	-
Net loss, noncapital assets	78	48	30	109	20	66	15	51	11	7
Other deductions	677,185	431,428	245,757	593,755	330,180	318,856	216,163	102,693	56,977	4,861
Gross profit (less loss)	4,119,513	2,916,986	1,202,527	4,155,808	1,064,889	2,217,219	1,474,631	742,588	147,381	20,623
Gross profit	4,120,123	2,916,986	1,203,137	4,155,808	1,065,502	2,217,219	1,474,631	742,588	147,436	20,812
Gross loss	610	-	610	-	613	-	-	-	55	189
Net profit (less loss)	2,160,686	1,711,768	448,918	2,250,750	261,247	669,209	454,598	214,611	35,691	5,108
Net profit	2,178,178	1,714,649	463,529	2,259,370	270,173	679,404	460,337	219,067	54,305	6,956
Net loss	17,492	2,881	14,611	8,620	8,926	10,195	5,739	4,456	18,614	1,848
PARTNERSHIPS WITH NET PROFIT										
Total receipts	4,145,484	2,932,484	1,213,000	4,187,385	1,290,114	2,176,904	1,438,023	738,881	173,786	41,138
Business receipts	4,121,607	2,916,321	1,205,286	4,153,684	1,276,455	2,158,199	1,425,935	732,264	171,409	40,612
Income from other partnerships, etc	716	477	239	4,238	5,629	7,722	5,521	2,201	256	-
Nonqualifying dividends	5	1	4	69	3	51	51	-	-	-
Interest	1,995	1,265	730	5,912	1,952	3,017	1,796	1,221	736	49
Rents	6,586	4,550	2,036	7,056	1,621	1,108	639	469	401	86
Royalties	11	1	10	570	10	188	183	5	4	-
Net farm profit	-	-	-	-	2	-	-	-	-	-
Net gain, noncapital assets	374	197	177	388	244	142	126	16	206	4
Other receipts	14,190	9,672	4,518	15,468	4,198	6,477	3,772	2,705	774	387
Total deductions	1,967,306	1,217,835	749,471	1,928,015	1,019,941	1,497,500	977,686	519,814	119,481	34,182
Cost of sales and operations, total	136,567	28,680	107,887	57,151	245,620	13,759	8,154	5,605	31,601	21,935
Inventory, beginning-of-year	3,401	653	2,748	346	3,620	388	376	12	3,390	5,272
Purchases	41,758	8,282	33,476	189	8,003	1,535	10	1,525	13,391	12,960
Cost of labor	36,884	6,613	30,271	2,955	112,979	7,801	5,733	2,068	3,692	1,514
Material and supplies	18,984	6,795	12,189	474	5,477	215	14	201	2,616	7,300
Other costs	39,541	7,087	32,454	53,298	119,863	4,278	2,463	1,815	14,216	1,470
Less: Inventory, end-of-year	4,001	750	3,251	111	4,322	458	442	16	5,704	6,581
Salaries and wages	744,615	477,337	267,278	877,065	339,974	891,510	563,154	328,356	28,172	4,758
Payments to partners	116,071	76,182	39,889	88,237	40,618	114,197	83,914	30,283	4,884	345
Rent	187,027	129,709	57,318	198,488	34,755	88,579	60,511	28,068	6,361	608
Interest	13,945	6,024	7,921	7,183	4,753	7,883	5,010	2,873	1,314	312
Taxes	61,111	35,811	25,300	56,858	21,892	43,073	27,750	15,323	3,393	802
Casualty losses	146	144	2	136	46	3	3	-	1,713	1
Bad debts	2,007	296	1,711	2,095	407	2,100	1,897	203	100	95
Repairs	14,662	8,028	6,634	8,998	2,611	4,727	3,674	1,053	874	262
Depreciation	45,423	24,417	21,006	45,011	11,460	22,994	15,252	7,742	3,622	1,082
Amortization	210	73	137	337	95	494	491	3	-	-
Depletion	-	-	-	243	-	61	1	60	-	203
Retirement plans, etc	8,932	7,259	1,673	9,545	5,772	7,369	4,096	3,273	617	49
Net loss from other partnerships, etc	156	147	9	547	335	297	294	3	-	-
Net farm loss	-	-	-	-	-	-	-	-	6	-
Net loss, noncapital assets	77	48	29	27	20	45	8	37	-	7
Other deductions	636,357	423,680	212,677	576,094	311,583	300,409	203,477	96,932	36,824	3,723
Gross profit (less loss)	3,985,040	2,887,641	1,097,399	4,096,533	1,030,835	2,144,440	1,417,781	726,659	139,808	18,677
Gross profit	3,985,040	2,887,641	1,097,399	4,096,533	1,030,835	2,144,440	1,417,781	726,659	139,808	18,677
Gross loss	-	-	-	-	-	-	-	-	-	-
Net profit	2,178,178	1,714,649	463,529	2,259,370	270,173	679,404	460,337	219,067	54,305	6,956

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Loss exceeds profit.

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

Table 3.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

[Money amounts in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	All industries							Agriculture, forestry, and fisheries						
		Total	Business					Total						
Total	920,831	87,204,511	84,161,394	43,278,270	3,958,721	11,843,497	10,486,453	119,819	7,041,367	6,487,492	4,289,777	475,189	683,186	668,282
Under $1,000	113,108	170,777	17,617	16,207	61,996	21,982	[1]751,786	16,856	57,896	2,938	8,345	13,710	3,709	[1]26,007
$1,000 under $2,500	61,001	124,753	83,631	25,507	30,239	4,687	[1]75,370	7,138	19,335	12,262	9,102	4,742	1,190	[1]5,049
$2,500 under $5,000	70,861	276,628	223,171	55,473	53,138	13,314	[1]41,203	9,543	46,838	35,393	18,126	8,405	3,453	[1]1,104
$5,000 under $10,000	91,952	704,812	600,151	170,674	101,746	34,481	35,653	14,093	127,426	102,007	55,913	17,415	8,773	11,659
$10,000 under $25,000	147,492	2,567,201	2,328,549	698,810	291,230	179,827	416,889	22,542	434,128	371,042	185,297	53,510	26,235	66,440
$25,000 under $50,000	131,828	4,918,695	4,648,478	1,732,889	422,201	449,797	903,513	20,555	829,942	740,123	373,652	91,077	59,859	157,073
$50,000 under $100,000	121,749	8,920,607	8,566,957	3,653,716	547,255	1,005,768	1,592,667	15,466	1,201,005	1,086,818	596,187	105,487	114,510	193,299
$100,000 under $200,000	96,545	13,806,999	13,499,260	6,180,526	650,405	1,801,156	2,451,016	8,675	1,286,735	1,216,464	726,874	83,657	150,089	164,430
$200,000 under $500,000	62,765	19,170,840	18,784,430	9,570,874	765,814	2,654,649	2,850,968	3,710	1,222,554	1,143,131	812,475	59,164	169,114	87,258
$500,000 under $1,000,000	14,841	10,285,778	10,072,577	5,716,303	404,764	1,403,336	1,051,938	755	546,993	533,235	419,124	18,393	62,283	13,926
$1,000,000 under $5,000,000	7,771	14,712,476	14,333,794	9,097,722	440,289	2,015,592	1,208,347	425	788,992	768,116	655,284	16,084	67,425	[1]4,720
$5,000,000 or more	918	11,544,945	11,002,779	6,359,569	189,644	2,258,908	843,821	61	479,523	475,963	429,398	3,545	16,546	11,077
	Agriculture, forestry, and fisheries—Continued													
	Farms													
	Total							Field crop farms						
Total	108,800	6,061,981	5,532,774	3,680,064	441,087	558,931	543,224	35,930	1,614,089	1,366,241	794,144	143,477	177,785	205,981
Under $1,000	15,524	52,442	2,653	7,829	11,276	3,309	[1]20,876	6,703	27,970	1,236	2,880	2,952	1,178	1,519
$1,000 under $2,500	6,682	18,364	11,462	8,773	4,603	1,185	[1]5,013	2,920	8,274	5,074	2,411	1,762	261	[1]501
$2,500 under $5,000	8,831	44,221	32,960	17,460	7,774	3,398	[1]1,380	3,701	19,785	13,713	5,431	3,045	1,134	2,682
$5,000 under $10,000	12,772	115,730	92,888	51,267	16,129	7,410	10,414	4,603	43,848	32,775	13,702	5,516	1,710	10,433
$10,000 under $25,000	20,463	397,581	337,058	172,436	49,746	22,271	60,744	5,953	125,176	98,152	47,067	14,403	6,436	27,395
$25,000 under $50,000	18,999	773,613	684,961	353,438	87,633	50,617	143,538	4,942	224,051	180,329	85,953	26,691	16,565	47,107
$50,000 under $100,000	14,023	1,097,275	985,090	556,243	100,612	98,141	164,608	4,337	367,718	308,598	162,938	37,959	35,850	65,346
$100,000 under $200,000	7,312	1,099,905	1,030,359	641,842	75,933	120,823	122,553	1,844	294,735	264,804	143,689	22,645	39,866	46,747
$200,000 under $500,000	3,175	1,056,672	982,152	713,381	54,341	136,478	65,206	735	256,149	230,403	157,210	18,018	43,164	9,661
$500,000 under $1,000,000	637	462,918	450,901	355,516	16,279	50,052	9,072	101	76,211	71,963	53,494	4,112	11,538	616
$1,000,000 under $5,000,000	337	610,213	591,476	501,668	13,920	54,206	[1]12,205	87	140,045	129,851	98,292	5,888	17,116	[1]5,789
$5,000,000 or more	45	333,047	330,814	300,211	2,841	11,041	6,563	4	30,127	29,343	21,077	486	2,967	765
	Fruit, tree nut, and vegetable farms							Livestock farms						
Total	11,331	726,696	669,240	411,002	55,679	165,699	35,002	56,984	3,541,182	3,327,582	2,371,333	229,252	180,796	285,129
Under $1,000	1,574	4,075	301	1,734	4,538	1,035	[1]16,488	5,505	17,912	897	1,707	2,249	779	[1]1,423
$1,000 under $2,500	635	1,296	1,036	1,066	753	319	[1]1,919	2,746	7,780	4,633	4,753	1,724	582	[1]1,869
$2,500 under $5,000	920	3,932	3,417	2,128	1,333	1,039	[1]3,833	4,005	19,805	15,150	9,641	3,232	1,159	[1]77
$5,000 under $10,000	1,164	9,499	8,603	5,403	1,402	1,989	[1]899	6,551	59,047	48,482	30,550	8,639	3,543	1,092
$10,000 under $25,000	2,022	36,869	32,412	17,564	6,209	6,482	[1]1,579	12,134	229,488	200,924	104,155	28,581	8,768	34,438
$25,000 under $50,000	1,766	69,319	64,671	33,124	5,719	11,958	14,274	11,963	463,976	427,989	226,616	53,664	20,398	79,408
$50,000 under $100,000	1,452	121,395	108,515	69,307	9,823	24,156	3,886	7,664	567,078	528,078	301,562	50,047	31,206	88,617
$100,000 under $200,000	1,095	164,292	153,674	88,706	10,847	36,829	13,213	3,996	589,817	561,399	381,522	39,741	35,226	52,418
$200,000 under $500,000	571	190,355	177,679	115,100	9,596	48,237	19,903	1,744	568,962	533,411	414,262	24,889	31,782	33,536
$500,000 under $1,000,000	105	71,473	69,807	44,598	3,046	21,643	5,104	416	304,797	298,925	250,742	8,693	14,691	3,369
$1,000,000 under $5,000,000	27	54,191	49,125	32,272	2,413	12,012	3,340	219	409,600	406,223	366,689	5,438	24,588	[1]10,178
$5,000,000 or more	-	-	-	-	-	-	-	41	302,920	301,471	279,134	2,355	8,074	5,798
	Farms—Continued							Other agriculture, forestry, and fisheries						
	Other farms													
Total	4,555	180,014	169,711	103,585	12,679	34,651	17,112	11,019	979,386	954,718	609,713	34,102	124,255	125,058
Under $1,000	1,742	2,485	219	1,508	1,537	317	[1]4,484	1,332	5,454	285	516	2,434	400	[1]5,131
$1,000 under $2,500	586	1,713	1,399	803	528	89	[1]876	456	971	800	329	139	5	[1]36
$2,500 under $5,000								712	2,617	2,433	666	631	55	276
$5,000 under $10,000	454	3,336	3,028	1,612	572	168	[1]212	1,321	11,696	9,119	4,646	1,286	1,363	1,245
$10,000 under $25,000	354	6,048	5,570	3,650	553	585	490	2,079	36,547	33,984	12,861	3,764	3,964	5,696
$25,000 under $50,000	328	16,267	11,972	7,745	1,559	1,696	2,749	1,556	56,329	55,162	20,214	3,444	9,242	13,535
$50,000 under $100,000	570	41,084	39,899	22,436	2,783	6,929	6,759	1,443	103,730	101,728	39,944	4,875	16,369	28,691
$100,000 under $200,000	377	51,061	50,482	27,925	2,700	8,902	10,175	1,363	186,830	186,105	85,032	7,724	29,266	41,877
$200,000 under $500,000	125	41,206	40,659	26,809	1,838	13,295	2,106	535	165,882	160,979	99,094	4,823	32,636	22,052
$500,000 under $1,000,000	15	10,437	10,206	6,682	428	2,180	[1]17	118	84,075	82,334	63,608	2,114	12,231	4,854
$1,000,000 under $5,000,000	4	6,377	6,277	4,415	181	490	422	88	178,779	176,640	153,616	2,164	13,219	7,485
$5,000,000 or more	-	-	-	-	-	-	-	16	146,476	145,149	129,187	704	5,505	4,514

Footnotes at end of table.

Table 3.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Mining													
	Total							Crude petroleum and natural gas						
Total	11,475	1,143,406	1,079,344	530,167	88,179	135,396	[1]241,678	8,904	766,941	714,741	337,183	50,280	59,653	[1]199,696
Under $1,000	3,477	12,325	506	3,019	11,883	3,032	[1]246,848	2,686	11,825	480	3,008	2,402	2,898	[1]167,989
$1,000 under $2,500	1,039	2,261	1,687	888	1,040	102	[1]842	964	2,077	1,602	828	540	101	[1]96
$2,500 under $5,000	1,218	5,500	4,776	1,591	1,419	326	[1]3,213	1,116	4,926	4,374	1,498	1,256	299	[1]3,286
$5,000 under $10,000	758	5,963	5,238	9,664	1,028	293	[1]9,061	631	5,046	4,385	9,368	678	199	[1]8,738
$10,000 under $25,000	1,114	21,625	18,203	11,392	3,181	1,659	[1]15,180	1,012	19,856	16,436	10,455	3,088	1,320	[1]15,420
$25,000 under $50,000	1,260	51,002	49,002	36,047	5,775	6,534	[1]48,329	879	35,662	34,409	28,362	4,528	2,904	[1]48,031
$50,000 under $100,000	1,012	80,919	70,743	33,603	5,941	14,033	12,716	608	47,974	40,249	21,369	2,724	5,902	7,909
$100,000 under $200,000	650	96,624	91,196	50,829	6,939	13,803	[1]27,970	444	68,031	62,783	37,489	4,413	6,634	[1]31,298
$200,000 under $500,000	599	188,379	181,328	82,750	15,433	25,217	[1]6,698	372	114,418	109,986	48,390	8,617	8,602	[1]16,916
$500,000 under $1,000,000	204	146,547	139,719	74,935	10,253	17,315	[1]4,215	121	89,692	84,894	45,590	5,591	6,496	[1]9,089
$1,000,000 under $5,000,000	122	236,405	226,152	124,540	17,778	32,431	14,842	57	118,907	111,527	58,287	10,392	10,731	4,342
$5,000,000 or more	22	295,856	290,794	100,909	7,509	20,651	93,120	14	248,527	243,616	72,539	6,051	13,567	88,916
	Mining—Continued							Contract construction						
	Other mining							Total						
Total	2,571	376,465	364,603	192,984	37,899	75,743	[1]41,982	50,562	7,398,617	7,292,686	5,490,840	144,970	1,327,705	782,703
Under $1,000	866	684	111	71	9,981	135	[1]79,605	1,948	6,630	373	166	1,160	118	[1]6,538
$1,000 under $2,500								1,132	2,204	1,873	679	341	62	60
$2,500 under $5,000								1,994	8,123	8,004	3,003	684	527	1,485
$5,000 under $10,000	331	3,260	3,022	1,326	606	460	[1]10	3,912	32,496	29,175	12,011	1,671	3,543	7,453
$10,000 under $25,000								8,832	153,736	151,999	58,076	7,255	14,909	47,552
$25,000 under $50,000	381	15,340	14,593	7,685	1,247	3,630	[1]298	10,776	397,292	392,301	183,088	13,570	54,486	109,391
$50,000 under $100,000	404	32,945	30,494	12,234	3,217	8,131	4,807	9,163	659,586	654,775	363,478	18,970	120,642	138,988
$100,000 under $200,000	206	28,593	28,413	13,340	2,526	7,169	3,328	6,635	924,550	915,621	610,432	21,225	202,145	138,278
$200,000 under $500,000	227	73,961	71,342	34,360	6,816	16,615	10,218	4,283	1,320,976	1,306,492	967,689	26,591	274,346	132,002
$500,000 under $1,000,000	83	56,855	54,825	29,345	4,662	10,819	4,874	1,066	745,485	732,947	575,330	13,315	153,434	56,777
$1,000,000 under $5,000,000	65	117,498	114,625	66,253	7,386	21,700	10,500	712	1,477,794	1,442,038	1,235,729	18,883	251,792	77,926
$5,000,000 or more	8	47,329	47,178	28,370	1,458	7,084	4,204	109	1,669,745	1,657,088	1,481,159	21,305	251,701	79,329
	Contract construction—Continued													
	General contractors							Special trade contractors						
								Total						
Total	18,106	4,644,361	4,558,283	3,724,224	80,484	663,820	346,342	32,302	2,745,419	2,725,568	1,760,314	64,317	661,820	435,017
Under $1,000	1,334	5,418	156	76	796	71	[1]6,055	589	1,190	195	79	350	47	[1]465
$1,000 under $2,500	327	727	543	265	147	9	[1]340	805	1,477	1,330	414	194	53	400
$2,500 under $5,000	661	2,845	2,787	996	327	58	149	1,333	5,278	5,217	2,007	357	469	1,336
$5,000 under $10,000	1,051	10,647	7,554	3,525	625	1,812	761	2,861	21,849	21,621	8,486	1,046	1,731	6,692
$10,000 under $25,000	2,487	43,703	42,712	19,299	2,441	4,764	9,872	6,270	108,767	108,022	38,237	4,783	10,004	37,158
$25,000 under $50,000	3,367	129,729	125,531	64,510	4,305	16,483	28,912	7,409	267,563	266,770	118,578	9,265	38,003	80,479
$50,000 under $100,000	2,896	212,113	210,682	124,089	6,684	34,553	40,075	6,241	445,798	442,418	238,137	12,276	86,063	98,557
$100,000 under $200,000	2,569	365,365	360,139	251,543	8,867	56,426	49,248	4,041	555,603	551,900	355,872	12,358	144,127	88,632
$200,000 under $500,000	2,111	656,522	645,770	492,623	13,405	90,774	61,576	2,172	664,454	660,722	475,066	13,186	183,572	70,426
$500,000 under $1,000,000	662	467,815	457,489	371,824	7,772	72,342	32,854	401	275,378	273,167	202,024	5,429	80,786	23,837
$1,000,000 under $5,000,000	541	1,152,355	1,120,244	979,215	14,584	157,191	51,009	171	325,439	321,794	256,514	4,299	94,601	26,917
$5,000,000 or more	100	1,597,122	1,584,676	1,416,259	20,531	229,337	78,281	9	72,623	72,412	64,900	774	22,364	1,048
	Special trade contractors—Continued													
	Plumbing, heating, and air conditioning							Painting, paperhanging, and decorating						
Total	4,360	563,002	559,623	399,255	7,237	120,608	69,560	4,743	203,841	203,309	110,116	3,362	61,089	46,623
Under $1,000	(*)	(*)	(*)	(*)	-	-	(*)							
$1,000 under $2,500	-	-	-	-	-	-	-	488	1,574	1,570	509	43	101	597
$2,500 under $5,000	255	1,746	1,746	756	88	17	417	635	4,878	4,871	1,866	253	222	1,504
$5,000 under $10,000	508	8,232	8,222	3,500	170	203	2,664	1,402	24,645	24,421	7,307	600	1,835	10,216
$10,000 under $25,000	839	32,170	32,094	19,201	762	3,129	6,329	1,188	38,891	38,836	16,387	693	8,141	13,618
$25,000 under $50,000	1,245	91,479	91,276	54,739	1,576	12,172	17,916	610	43,526	43,480	20,954	568	12,761	11,350
$50,000 under $100,000	864	122,505	121,733	79,777	1,256	29,916	18,413	303	40,144	40,081	27,259	579	15,576	4,138
$100,000 under $200,000	473	140,034	138,551	102,396	2,210	34,167	14,392	93	29,199	29,156	20,229	412	12,606	3,391
$200,000 under $500,000	106	73,954	73,563	58,623	628	18,021	6,403	20	14,032	13,979	10,485	147	6,845	1,468
$500,000 under $1,000,000	42	71,546	71,154	59,823	491	18,759	3,240	4	6,952	6,915	5,120	67	3,002	341
$1,000,000 under $5,000,000	3	21,318	21,266	20,431	56	4,224	[1]222	-	-	-	-	-	-	-
$5,000,000 or more														

Footnotes at end of table.

Table 3.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Contract construction—Continued													
	Special trade contractors--Continued													
	Masonry, stonework, and plastering							Contractors, not elsewhere classified						
Total	4,242	348,549	347,243	219,807	5,494	105,409	67,293	18,957	1,630,027	1,615,393	1,031,136	48,224	374,714	251,541
Under $1,000								512	1,134	139	67	343	47	[1]490
$1,000 under $2,500	609	3,885	3,834	1,181	88	465	1,651	653	1,223	1,077	369	179	52	257
$2,500 under $5,000								792	3,105	3,096	1,305	313	281	510
$5,000 under $10,000								1,619	12,231	12,012	4,924	640	1,115	3,509
$10,000 under $25,000	770	13,931	13,905	4,422	439	1,640	6,622	3,590	61,959	61,474	23,008	3,574	6,326	17,656
$25,000 under $50,000	1,200	45,986	45,909	19,184	938	6,712	16,512	4,182	150,516	149,931	63,806	6,872	20,021	44,020
$50,000 under $100,000	731	52,768	52,689	28,503	948	14,134	14,992	3,655	258,025	254,973	133,941	9,184	46,996	54,299
$100,000 under $200,000	533	73,503	73,274	47,849	1,024	22,783	14,477	2,341	319,451	316,812	200,987	9,499	75,852	51,604
$200,000 under $500,000	327	98,651	98,177	71,954	1,418	37,188	9,161	1,279	396,570	394,838	280,487	9,146	99,611	43,482
$500,000 under $1,000,000	58	39,366	39,224	29,852	435	15,883	2,391	217	148,026	146,401	103,064	4,219	40,037	13,575
$1,000,000 under $5,000,000	14	20,459	20,231	16,862	204	6,604	1,487	111	226,482	223,494	174,709	3,537	66,236	21,849
$5,000,000 or more	-	-	-	-	-	-	-	6	51,305	51,146	44,469	718	18,140	1,270
	Manufacturing													
	Total							Lumber and wood products, except furniture						
Total	30,495	5,132,246	5,072,012	3,480,335	148,332	1,063,219	476,279	5,377	861,033	843,277	555,611	38,692	152,762	52,172
Under $1,000	2,261	2,511	653	619	967	482	[1]2,737							
$1,000 under $2,500	1,166	2,172	2,078	1,229	191	216	[1]327	307	465	416	197	110	170	[1]648
$2,500 under $5,000	1,374	5,091	5,057	2,449	439	356	269							
$5,000 under $10,000	1,968	14,795	14,457	6,660	1,143	1,346	728	281	2,020	2,016	838	243	192	313
$10,000 under $25,000	4,480	76,675	75,294	34,018	3,929	8,565	15,490	1,092	19,276	18,540	7,342	1,603	2,026	4,725
$25,000 under $50,000	4,924	185,123	182,791	80,416	9,057	22,739	46,630	1,243	45,400	44,926	16,284	3,379	5,569	12,492
$50,000 under $100,000	5,069	368,955	364,763	192,497	14,432	73,501	76,070	915	68,057	66,334	34,824	5,122	13,275	12,247
$100,000 under $200,000	4,419	630,615	622,856	377,923	19,035	153,716	92,679	722	99,371	98,481	57,627	6,597	19,552	12,320
$200,000 under $500,000	3,091	976,687	969,361	646,053	26,904	240,989	102,544	563	178,876	177,878	110,926	8,567	40,936	15,007
$500,000 under $1,000,000	974	675,863	669,555	482,363	14,705	158,106	58,888	145	102,506	101,365	74,969	3,587	19,674	5,560
$1,000,000 under $5,000,000	679	1,332,984	1,321,790	999,376	23,316	264,082	90,282	92	173,664	171,532	139,067	5,287	29,902	6,302
$5,000,000 or more	90	860,775	843,357	656,732	34,214	139,121	[1]4,237	17	171,398	161,789	113,537	4,197	21,466	[1]16,146
	Printing, publishing, and allied industries							Machinery, except electrical						
Total	4,834	495,144	492,317	281,075	12,019	124,118	81,746	3,894	410,523	407,525	245,799	11,955	94,023	73,550
Under $1,000	354	144	133	94	20	6	[1]37	306	123	120	82	79	4	[1]330
$1,000 under $2,500	255	418	414	364	30	154	[1]161	253	685	671	214	70	-	90
$2,500 under $5,000	384	1,478	1,471	687	92	32	170							
$5,000 under $10,000	256	1,722	1,712	927	104	144	285	308	2,237	2,142	678	309	84	116
$10,000 under $25,000	682	12,296	12,071	5,744	461	1,591	2,091	567	10,179	10,085	4,181	482	1,501	2,904
$25,000 under $50,000	763	28,272	28,165	10,188	904	2,732	10,357	704	25,402	25,198	9,223	1,305	4,016	7,974
$50,000 under $100,000	846	59,156	58,992	31,140	2,246	14,039	11,875	810	59,662	58,872	26,693	2,457	11,206	16,502
$100,000 under $200,000	817	110,926	110,516	58,354	3,353	26,892	17,348	583	84,333	84,055	52,129	2,156	23,438	16,420
$200,000 under $500,000	361	106,107	105,567	65,553	2,446	30,074	15,477	241	74,812	74,484	44,446	2,108	21,313	13,286
$500,000 under $1,000,000	75	51,253	50,921	32,529	922	14,462	5,576	73	50,030	49,560	33,751	1,336	14,737	5,384
$1,000,000 under $5,000,000	35	62,312	61,746	40,551	1,269	14,805	5,412	47	86,723	86,179	62,374	1,278	16,992	8,839
$5,000,000 or more	6	61,060	60,609	34,944	172	19,187	13,353	2	16,337	16,159	12,028	375	732	2,365
	Manufacturing—Continued							Transportation, communication, electric, gas, and sanitary services						
	Manufacturing, not elsewhere classified							Total						
Total	16,390	3,365,546	3,328,893	2,397,850	85,666	692,316	268,811	14,560	1,278,744	1,247,649	675,856	93,901	252,654	103,776
Under $1,000	1,447	2,195	398	443	829	399	[1]1,709	919	3,915	170	204	1,403	125	[1]1,578
$1,000 under $2,500	733	1,445	1,368	767	106	62	[1]192	560	1,052	1,003	720	298	78	[1]784
$2,500 under $5,000	762	2,821	2,797	1,449	261	227	22	815	2,926	2,830	791	431	173	410
$5,000 under $10,000	1,123	8,816	8,587	4,217	487	926	14	1,557	12,120	11,582	4,347	1,656	1,680	889
$10,000 under $25,000	2,139	34,924	34,598	16,751	1,383	3,447	5,770	3,101	57,101	52,129	17,348	7,988	8,233	8,939
$25,000 under $50,000	2,214	86,049	84,502	44,721	3,469	10,422	15,807	2,796	103,889	101,921	32,043	12,033	12,962	13,581
$50,000 under $100,000	2,498	182,080	180,565	99,840	4,607	34,981	35,446	2,125	155,152	151,397	58,349	12,310	26,327	27,181
$100,000 under $200,000	2,297	335,985	329,804	209,813	6,929	83,834	46,591	1,430	197,462	192,324	95,856	20,359	63,728	[1]1,851
$200,000 under $500,000	1,926	616,892	611,432	425,128	13,783	148,666	58,774	891	278,400	275,340	166,150	17,361	53,928	18,709
$500,000 under $1,000,000	681	472,074	467,709	341,114	8,860	109,233	42,368	246	172,800	169,897	107,821	8,814	36,319	12,040
$1,000,000 under $5,000,000	505	1,010,285	1,002,333	757,384	15,482	202,383	69,729	110	199,268	195,700	129,659	9,851	41,570	18,241
$5,000,000 or more	65	611,980	604,800	496,223	29,470	97,736	[1]3,809	10	94,659	93,356	62,568	1,397	7,531	7,999

Footnotes at end of table.

Table 3.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Transportation, communication, electric, gas, and sanitary services—Continued													
	Transportation													
	Total							Trucking and warehousing						
Total	12,198	1,101,860	1,074,818	603,544	78,003	205,290	84,071	9,133	790,497	770,687	413,490	55,342	157,720	81,055
Under $1,000	716	3,543	152	191	918	121	[1]1,287	284	1,534	71	55	102	94	719
$1,000 under $2,500	406	766	723	368	253	71	[1]529	253	457	454	262	72	70	[1]149
$2,500 under $5,000	714	2,555	2,476	740	394	162	249	460	1,640	1,565	496	306	162	73
$5,000 under $10,000	1,254	9,856	9,320	3,517	1,435	1,275	233	900	7,163	6,637	2,463	1,086	744	388
$10,000 under $25,000	2,564	48,105	43,147	14,065	6,391	6,306	9,079	1,980	37,669	33,292	10,899	5,004	4,900	6,585
$25,000 under $50,000	2,466	92,567	90,664	28,129	11,053	11,040	10,091	2,035	75,303	73,822	23,518	8,697	9,064	9,394
$50,000 under $100,000	1,795	132,715	129,077	50,442	10,933	22,411	21,224	1,467	107,138	104,825	40,588	9,224	19,218	19,599
$100,000 under $200,000	1,196	167,610	164,684	83,929	16,493	52,747	1,418	914	129,259	126,520	63,356	9,920	37,061	18,484
$200,000 under $500,000	757	237,131	234,751	148,112	14,700	41,481	12,576	614	190,521	188,405	115,351	10,250	35,176	12,690
$500,000 under $1,000,000	229	160,194	157,699	101,545	7,702	32,899	11,294	162	111,940	110,013	66,438	6,082	25,478	7,074
$1,000,000 under $5,000,000	93	167,889	164,480	113,010	7,426	31,229	16,981	61	104,643	102,484	72,797	4,503	21,493	5,586
$5,000,000 or more	8	78,929	77,645	59,496	305	5,548	2,742	3	23,230	22,599	17,267	96	4,260	612
	Transportation—Continued													
	Other transportation							Communication, electric, gas, and sanitary services						
Total	3,065	311,363	304,131	190,054	22,661	47,570	3,016	2,362	176,884	172,831	72,312	15,898	47,364	19,705
Under $1,000	432	2,009	81	136	816	27	[1]2,006							
$1,000 under $2,500								357	658	298	365	530	11	[1]546
$2,500 under $5,000	407	1,224	1,180	350	269	1	[1]204							
$5,000 under $10,000	354	2,693	2,683	1,054	349	531	[1]155	404	2,635	2,616	881	258	416	817
$10,000 under $25,000	584	10,436	9,855	3,166	1,387	1,406	2,494	537	8,996	8,982	3,283	1,597	1,927	[1]140
$25,000 under $50,000	431	17,264	16,842	4,611	2,356	1,976	697	330	11,322	11,257	3,914	980	1,922	3,490
$50,000 under $100,000	328	25,577	24,252	9,854	1,709	3,193	1,625	330	22,437	22,320	7,907	1,377	3,916	5,957
$100,000 under $200,000	282	38,351	38,164	20,573	6,573	15,686	[1]17,066	234	29,852	27,640	11,927	3,866	10,981	[1]3,269
$200,000 under $500,000	143	46,610	46,346	32,761	4,450	6,305	[1]114	134	41,269	40,589	18,038	2,661	12,447	6,133
$500,000 under $1,000,000	67	48,254	47,686	35,107	1,620	7,421	4,220	17	12,606	12,198	6,276	1,112	3,420	746
$1,000,000 under $5,000,000	32	63,246	61,996	40,213	2,923	9,736	11,395	17	31,379	31,220	16,649	2,425	10,341	1,260
$5,000,000 or more	5	55,699	55,046	42,229	209	1,288	2,130	2	15,730	15,711	3,072	1,092	1,983	5,257
	Wholesale and retail trade													
	Total							Wholesale trade						
Total	206,343	34,412,586	34,014,126	25,592,468	355,780	2,636,473	2,244,585	33,191	11,198,737	11,054,996	9,003,776	91,682	630,420	607,520
Under $1,000	6,950	19,993	2,082	1,692	1,544	2,242	[1]2,654	2,332	16,860	689	390	711	2,073	345
$1,000 under $2,500	5,140	11,839	8,908	7,073	813	654	[1]2,475	1,101	3,604	1,720	1,282	171	89	781
$2,500 under $5,000	6,670	25,433	24,477	14,577	1,450	1,550	[1]1,602	1,523	5,783	5,448	2,551	607	201	278
$5,000 under $10,000	10,352	80,571	76,533	46,756	2,276	5,295	1,941	1,785	13,263	12,983	6,899	421	728	987
$10,000 under $25,000	24,091	431,090	414,353	246,060	10,018	31,080	43,858	3,634	69,881	62,654	30,449	2,061	4,040	16,014
$25,000 under $50,000	34,133	1,278,092	1,251,804	758,580	27,631	99,761	150,237	3,934	151,853	141,151	71,153	3,690	10,384	36,452
$50,000 under $100,000	41,715	3,087,697	3,046,078	1,953,284	53,772	258,795	334,160	4,634	338,063	328,295	175,823	6,704	33,749	55,742
$100,000 under $200,000	37,992	5,476,951	5,425,020	3,742,394	66,033	459,919	524,492	4,490	658,333	646,540	429,636	10,023	50,663	83,695
$200,000 under $500,000	28,400	8,666,785	8,580,626	6,218,028	91,301	765,901	638,115	5,461	1,745,547	1,725,497	1,261,586	21,151	133,639	139,720
$500,000 under $1,000,000	6,961	4,834,774	4,783,146	3,723,577	43,443	388,888	246,340	2,236	1,585,760	1,571,711	1,243,130	15,591	107,968	86,808
$1,000,000 under $5,000,000	3,593	6,629,676	6,568,742	5,446,337	41,009	449,780	237,795	1,797	3,554,107	3,528,920	3,001,469	19,155	188,839	132,080
$5,000,000 or more	346	3,869,685	3,832,357	3,434,110	16,490	172,608	74,378	264	3,055,683	3,029,388	2,779,408	11,397	98,047	54,618
	Retail trade													
	Total							Building materials, hardware, and farm equipment						
Total	172,813	23,184,760	22,930,310	16,567,162	263,817	2,004,394	1,634,919	10,788	1,974,533	1,942,148	1,459,980	21,583	161,322	133,141
Under $1,000	4,567	3,106	1,368	1,289	830	169	[1]2,974	404	292	93	150	10	6	[1]426
$1,000 under $2,500	4,039	8,235	7,188	5,791	642	565	[1]3,256							
$2,500 under $5,000	5,122	19,564	18,946	11,982	841	1,345	[1]1,880	481	1,730	1,379	908	104	12	[1]54
$5,000 under $10,000	8,541	67,099	63,342	39,788	1,828	4,567	872	579	6,629	4,577	2,681	161	407	572
$10,000 under $25,000	20,407	360,497	350,988	215,548	7,942	27,013	27,697	743	13,898	13,459	9,202	265	526	1,172
$25,000 under $50,000	30,174	1,124,892	1,109,431	686,368	23,932	89,377	113,718	1,359	52,139	51,042	34,476	1,038	4,219	3,793
$50,000 under $100,000	37,005	2,743,922	2,712,158	1,773,420	47,015	224,751	277,697	1,985	147,857	146,525	97,051	2,735	8,736	17,964
$100,000 under $200,000	33,452	4,810,155	4,770,043	3,305,994	55,985	408,900	440,566	2,371	345,893	340,566	241,735	3,834	25,874	30,091
$200,000 under $500,000	22,907	6,911,466	6,845,360	4,948,925	70,059	631,665	497,564	2,122	675,017	665,569	501,052	7,067	59,377	42,453
$500,000 under $1,000,000	4,721	3,246,253	3,208,695	2,478,487	27,796	280,540	159,440	558	384,630	378,566	302,072	3,414	30,492	20,618
$1,000,000 under $5,000,000	1,796	3,075,569	3,039,822	2,444,868	21,854	260,941	105,715	180	286,294	281,413	225,171	2,378	25,092	12,835
$5,000,000 or more	82	814,002	802,969	654,702	5,093	74,561	19,760	6	60,154	58,959	45,482	577	6,581	4,123

Footnotes at end of table.

Table 3.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Wholesale and retail trade—Continued													
	Retail trade—Continued													
	General merchandise stores							Food stores						
								Total						
Total	8,677	1,112,638	1,096,599	776,810	17,528	97,736	82,659	25,658	4,754,531	4,724,879	3,768,130	43,456	301,592	241,413
Under $1,000	407	114	112	110	28	2	[1]279	311	146	41	7	38	10	[1]196
$1,000 under $2,500	404	786	759	510	47	9	37							
$2,500 under $5,000	356	1,240	1,237	851	152	53	[1]182	584	1,906	1,868	1,351	74	304	[1]174
$5,000 under $10,000	659	4,714	4,657	2,323	448	463	[1]132	592	4,392	4,378	3,487	67	229	[1]63
$10,000 under $25,000	980	17,136	16,351	10,687	489	727	510	2,199	39,966	38,860	28,715	544	2,239	2,651
$25,000 under $50,000	1,595	58,348	56,734	37,839	1,429	3,125	6,370	3,145	121,120	119,269	88,136	1,922	5,380	8,889
$50,000 under $100,000	1,706	128,934	126,816	92,698	2,723	6,695	9,018	6,627	488,147	484,986	355,186	7,433	32,187	39,893
$100,000 under $200,000	1,147	162,313	161,152	109,958	3,287	13,642	16,121	5,606	814,644	810,606	645,489	7,874	38,585	54,384
$200,000 under $500,000	1,077	332,390	329,159	235,311	4,212	29,814	26,987	4,848	1,470,120	1,461,870	1,173,940	12,125	88,136	79,319
$500,000 under $1,000,000	252	170,402	167,901	121,004	2,217	16,049	11,266	1,256	860,035	854,804	696,948	6,706	59,257	30,912
$1,000,000 under $5,000,000	89	156,221	152,745	108,265	1,649	18,103	8,905	470	784,756	779,661	637,530	5,696	60,679	22,896
$5,000,000 or more	5	80,040	78,976	57,254	847	9,054	4,038	20	169,299	168,536	137,341	977	14,586	2,902
	Food stores—Continued													
	Grocery stores							Other food stores						
Total	19,771	4,034,851	4,008,350	3,262,048	33,950	230,505	182,772	5,887	719,680	716,529	506,082	9,506	71,087	58,641
Under $1,000	334	425	289	190	32	10	10	355	864	859	675	49	133	[1]338
$1,000 under $2,500														
$2,500 under $5,000	642	3,903	3,892	3,204	47	369	[1]252	796	13,524	13,430	8,079	211	902	977
$5,000 under $10,000														
$10,000 under $25,000	1,559	27,694	26,677	21,412	384	1,368	1,821							
$25,000 under $50,000	2,331	90,788	89,415	70,150	1,055	2,873	4,892	814	30,332	29,854	17,986	867	2,507	3,997
$50,000 under $100,000	4,755	351,065	348,485	270,289	4,795	16,099	22,071	1,872	137,082	136,501	84,897	2,638	16,088	17,822
$100,000 under $200,000	4,392	641,057	637,410	521,227	5,837	24,478	39,204	1,214	173,587	173,196	124,262	2,037	14,107	15,180
$200,000 under $500,000	4,162	1,266,403	1,259,163	1,026,836	9,914	68,050	64,293	686	203,717	202,707	147,104	2,211	20,086	15,026
$500,000 under $1,000,000	1,143	785,700	780,758	640,625	5,911	51,388	27,024	113	74,335	74,046	56,323	795	7,869	3,888
$1,000,000 under $5,000,000	435	724,215	719,420	592,295	5,029	52,409	20,999	35	60,541	60,241	45,235	667	8,270	1,897
$5,000,000 or more	18	143,601	142,841	115,820	946	13,461	2,710	2	25,698	25,695	21,521	31	1,125	192
	Automotive dealers and service stations													
	Total							Motor vehicle dealers						
Total	34,881	6,079,588	6,027,159	4,819,450	41,517	379,589	299,680	7,236	2,724,507	2,695,282	2,299,855	12,088	155,285	75,106
Under $1,000	429	498	129	70	74	5	[1]122							
$1,000 under $2,500	328	1,081	525	347	95	18	115	304	1,055	542	457	39	29	[1]37
$2,500 under $5,000	680	2,467	2,407	1,766	24	65	80							
$5,000 under $10,000	1,656	12,556	12,459	8,706	198	679	282	379	2,945	2,932	2,070	15	50	90
$10,000 under $25,000	3,325	57,651	56,541	40,264	949	2,485	3,028	536	8,993	8,984	6,347	66	137	824
$25,000 under $50,000	5,054	187,738	186,462	138,980	2,688	9,499	8,981	733	25,459	25,402	18,583	248	1,701	237
$50,000 under $100,000	7,136	530,651	526,543	400,311	5,843	22,958	37,147	1,140	81,131	79,722	58,233	560	2,328	6,581
$100,000 under $200,000	8,907	1,289,019	1,284,144	981,413	8,562	74,535	96,475	1,292	191,115	189,863	152,394	1,033	9,060	12,353
$200,000 under $500,000	5,466	1,636,828	1,622,842	1,264,158	11,659	112,565	95,259	1,399	457,839	453,177	385,207	2,023	20,598	15,420
$500,000 under $1,000,000	1,200	844,525	835,267	700,686	4,153	52,324	27,006	829	596,505	589,990	512,374	2,245	31,882	14,699
$1,000,000 under $5,000,000	659	1,183,443	1,169,926	999,462	6,154	79,632	26,655	587	1,060,789	1,049,187	908,447	4,954	68,003	21,383
$5,000,000 or more	41	333,131	329,914	283,287	1,118	24,824	4,774	37	298,676	295,483	255,743	905	21,497	3,556
	Gasoline service stations							Other automotive dealers						
Total	22,100	2,669,447	2,655,939	2,021,269	21,079	168,267	182,031	5,545	685,634	675,938	498,326	8,350	56,037	42,543
Under $1,000	302	478	303	164	104	18	[1]116	252	443	196	107	42	--	7
$1,000 under $2,500														
$2,500 under $5,000	329	1,211	1,205	638	6	41	329	250	859	815	817	2	-	[1]110
$5,000 under $10,000	844	6,547	6,466	4,561	86	425	334	433	3,064	3,061	2,075	97	204	[1]142
$10,000 under $25,000	2,057	35,828	34,896	25,952	547	1,631	1,871	732	12,830	12,661	7,965	336	717	333
$25,000 under $50,000	3,358	128,668	127,653	96,505	1,871	5,762	7,791	963	33,611	33,407	23,892	569	2,036	953
$50,000 under $100,000	5,036	377,577	375,338	293,224	3,496	16,315	25,319	960	71,943	71,483	48,854	1,787	4,315	5,247
$100,000 under $200,000	6,746	969,264	966,462	738,471	6,591	53,714	75,274	869	128,640	127,819	90,548	938	11,761	8,848
$200,000 under $500,000	3,165	895,949	891,558	670,278	6,346	67,398	60,529	902	283,040	278,107	208,673	3,290	24,569	19,310
$500,000 under $1,000,000	214	140,122	139,174	105,395	1,079	12,091	6,351	157	107,898	106,103	82,917	829	8,351	5,956
$1,000,000 under $5,000,000	45	79,348	78,453	58,537	740	7,545	3,131	27	43,306	42,286	32,478	460	4,084	2,141
$5,000,000 or more	4	34,455	34,431	27,544	213	3,327	1,218	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Wholesale and retail trade—Continued													
	Retail trade—Continued													
	Apparel and accessory stores							Furniture, home furnishings, and equipment						
Total	10,456	1,242,204	1,221,272	775,949	10,249	127,529	136,044	11,264	1,492,661	1,464,176	978,478	16,668	149,489	129,096
Under $1,000	429	564	521	324	52	75	[1]158	330	296	136	107	39	6	[1]36
$1,000 under $2,500								284	539	490	422	64	19	[1]198
$2,500 under $5,000	303	1,080	1,078	642	18	95	[1]191	379	1,489	1,414	867	66	101	[1]88
$5,000 under $10,000	485	3,700	3,437	2,431	64	110	[1]144	508	4,020	3,948	2,402	106	279	[1]21
$10,000 under $25,000	1,247	20,838	20,559	11,790	377	1,106	2,048	1,395	23,805	23,280	14,797	485	2,729	521
$25,000 under $50,000	1,627	59,677	58,441	37,192	725	2,674	6,605	1,696	62,290	61,908	39,375	961	3,804	5,160
$50,000 under $100,000	2,361	172,444	170,507	109,802	1,731	15,543	16,910	2,310	167,682	165,560	101,884	3,070	12,491	23,224
$100,000 under $200,000	2,340	336,092	328,500	209,353	2,385	28,359	46,111	2,553	358,387	353,343	226,597	4,335	35,571	40,232
$200,000 under $500,000	1,388	403,756	399,187	253,957	3,166	45,515	45,390	1,441	444,796	434,863	293,102	4,517	44,682	37,563
$500,000 under $1,000,000	224	154,142	150,824	95,187	1,205	20,737	12,834	289	198,418	194,247	131,035	1,708	24,374	14,036
$1,000,000 under $5,000,000	52	89,911	88,218	55,271	526	13,315	6,639	76	128,059	125,011	85,039	991	17,026	7,224
$5,000,000 or more	-	-	-	-	-	-	-	3	102,880	99,976	82,851	326	8,407	1,479
	Eating places							Drinking places						
Total	22,965	1,792,641	1,772,077	857,501	46,008	369,188	168,231	11,731	696,760	685,701	349,420	16,540	89,711	86,942
Under $1,000	605	383	142	96	432	24	[1]1,046	384	660	510	322	90	65	[1]195
$1,000 under $2,500	406	901	779	658	139	91	[1]613							
$2,500 under $5,000	915	3,559	3,526	1,927	131	381	[1]468	277	973	970	487	95	114	[1]503
$5,000 under $10,000	1,501	11,631	11,388	6,778	318	1,203	[1]38	328	2,390	2,333	1,088	61	294	[1]171
$10,000 under $25,000	3,875	67,524	66,491	35,484	2,003	9,332	4,273	2,000	37,219	36,346	18,524	917	2,685	5,112
$25,000 under $50,000	5,490	205,633	203,354	101,983	5,671	30,596	26,496	4,090	151,975	149,482	76,252	4,667	14,611	19,300
$50,000 under $100,000	5,053	363,656	358,825	180,337	9,803	63,032	37,442	3,163	233,909	228,681	116,123	5,536	26,212	32,053
$100,000 under $200,000	3,291	461,327	456,882	224,090	11,932	96,862	43,373	1,081	143,937	142,779	67,921	2,604	23,517	20,540
$200,000 under $500,000	1,586	467,887	463,996	211,403	10,193	109,710	43,037	385	105,781	104,798	58,228	2,313	18,010	9,069
$500,000 under $1,000,000	208	136,438	135,292	61,096	3,243	34,674	11,298	20	12,543	12,491	6,620	166	2,691	992
$1,000,000 under $5,000,000	34	57,613	56,562	24,899	1,492	16,984	3,389	3	7,373	7,311	3,855	91	1,512	745
$5,000,000 or more	1	16,089	14,840	8,750	651	6,299	1,088	-	-	-	-	-	-	-
	Liquor stores							Other retail trade						
Total	5,106	744,105	739,536	580,392	7,504	33,410	51,749	31,287	3,295,099	3,256,763	2,201,052	42,764	294,828	305,964
Under $1,000	232	481	463	446	28	33	[1]800	1,628	1,072	571	654	177	107	[1]775
$1,000 under $2,500								1,803	3,256	3,097	2,604	139	286	[1]1,315
$2,500 under $5,000								1,369	5,392	5,255	3,436	197	198	[1]523
$5,000 under $10,000	457	7,688	6,795	4,927	180	409	425	2,107	15,755	15,138	9,093	392	818	555
$10,000 under $25,000	776	29,780	29,306	19,932	525	1,769	2,867	4,312	76,084	73,333	41,957	1,746	4,860	7,989
$25,000 under $50,000	1,113	84,751	83,796	61,690	1,799	4,068	5,679	5,342	196,192	193,433	112,203	4,306	13,700	25,257
$50,000 under $100,000	1,394	204,221	203,697	160,133	1,735	6,315	15,334	5,551	425,891	419,919	258,338	6,342	32,829	58,367
$100,000 under $200,000	964	272,739	271,690	213,412	2,505	12,836	19,568	4,762	694,322	688,374	439,305	9,437	65,640	77,905
$200,000 under $500,000	137	91,628	91,045	74,066	597	4,604	6,064	3,630	1,102,152	1,091,386	744,362	12,302	111,020	98,919
$500,000 under $1,000,000	33	52,817	52,744	45,786	135	3,376	2,612	577	393,492	388,258	289,773	4,387	35,338	24,414
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	200	329,082	326,231	259,590	2,742	25,222	13,815
$5,000,000 or more								6	52,409	51,768	39,737	597	4,810	1,356
	Wholesale and retail trade--Continued							Finance, insurance, and real estate						
	Wholesale and retail trade not allocable							Total						
Total	339	29,089	28,820	21,530	281	1,659	2,146	309,668	12,778,287	11,225,123	484,829	2,012,749	1,427,375	405,753
Under $1,000	(*)	(*)	(*)	(*)	(*)	-	(*)	67,230	14,670	7,662	48	12,406	1,120	[1]409,099
$1,000 under $2,500	-	-	-	-	-	-	-	37,188	62,797	42,607	367	19,426	1,347	[1]60,668
$2,500 under $5,000								38,191	138,737	101,678	1,587	33,807	2,855	[1]35,621
$5,000 under $10,000								43,146	309,457	243,019	3,732	65,021	3,221	[1]536
$10,000 under $25,000								50,853	825,099	699,846	15,232	160,514	17,056	102,952
$25,000 under $50,000	252	16,529	16,286	12,040	131	682	1,248	30,016	1,064,134	945,617	17,723	204,730	34,667	191,984
$50,000 under $100,000								21,264	1,484,082	1,329,092	56,367	272,584	69,119	155,164
$100,000 under $200,000								12,431	1,726,973	1,599,680	77,980	336,756	109,099	125,289
$200,000 under $500,000	32	9,772	9,769	7,517	91	597	831	6,389	1,924,548	1,777,570	120,327	395,969	130,954	36,189
$500,000 under $1,000,000	4	2,761	2,740	1,960	56	380	92	1,951	1,318,773	1,220,479	62,732	240,834	103,466	64,984
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	868	1,641,630	1,443,410	85,522	233,269	193,253	79,984
$5,000,000 or more	-	-	-	-	-	-	-	141	2,267,387	1,814,463	43,212	37,433	761,218	155,131

Footnotes at end of table.

Table 3.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Finance, insurance, and real estate—Continued													
	Finance													
	Total							Banking and other credit agencies						
Total	72,519	3,346,798	2,374,023	85,154	37,250	914,646	330,660	3,806	164,813	94,376	22,106	6,655	29,333	31,023
Under $1,000	40,919	5,820	639	21	1,137	630	[1]185,774	957	347	61	-	127	-	[1]722
$1,000 under $2,500	8,288	13,619	1,744	136	568	541	[1]14,810	295	532	67	15	5	-	[1]2,770
$2,500 under $5,000	6,017	21,657	3,503	547	851	1,519	[1]1,673	506	1,756	469	-	3	-	1,534
$5,000 under $10,000	5,548	39,237	8,702	496	1,661	630	[1]7,575	534	3,836	522	7	26	88	2,124
$10,000 under $25,000	5,248	84,784	28,696	2,663	2,566	2,308	26,540	633	10,293	4,050	264	572	1,059	2,034
$25,000 under $50,000	2,392	85,216	35,164	984	2,589	1,189	47,550	588	25,959	15,384	3,149	741	1,938	8,637
$50,000 under $100,000	1,870	126,701	62,577	5,459	2,001	5,061	34,592							
$100,000 under $200,000	1,029	140,788	85,117	9,074	1,537	13,126	58,155	178	22,865	11,438	3,108	497	3,254	6,810
$200,000 under $500,000	637	190,372	118,592	13,937	4,935	13,803	91,042	81	23,505	15,577	1,161	3,989	4,069	3,195
$500,000 under $1,000,000	224	153,458	109,384	9,151	882	17,403	60,874	24	17,787	11,696	3,686	119	2,431	3,343
$1,000,000 under $5,000,000	232	510,353	380,485	13,285	3,592	108,478	101,011	7	13,641	8,538	3,662	13	1,264	3,681
$5,000,000 or more	115	1,974,793	1,539,420	29,401	14,931	749,958	120,728	3	44,292	26,574	7,054	563	15,230	3,157
	Security and commodity brokers, dealers, exchanges, and services							Holding and investment companies						
Total	10,141	2,599,917	2,055,972	32,818	20,465	873,062	231,493	58,572	582,068	223,675	30,230	10,130	12,251	68,144
Under $1,000	3,795	758	222	-	42	308	[1]60,827	36,167	4,715	356	21	968	322	[1]124,225
$1,000 under $2,500	969	1,523	566	27	58	82	[1]3,548	7,024	11,564	1,111	94	505	459	[1]8,492
$2,500 under $5,000	1,034	3,841	1,730	1	91	2	1,066	4,477	16,060	1,304	546	757	1,517	[1]4,273
$5,000 under $10,000	997	7,308	5,154	11	395	137	3,292	4,017	28,093	3,026	478	1,240	405	[1]12,991
$10,000 under $25,000	1,114	18,862	15,455	38	441	674	11,220	3,501	55,629	9,191	2,361	1,553	575	13,286
$25,000 under $50,000	603	21,021	16,076	300	140	228	15,626	1,409	51,180	12,202	672	2,002	129	26,114
$50,000 under $100,000	703	49,220	35,085	824	1,195	2,979	21,149	959	64,537	18,994	1,498	512	976	10,616
$100,000 under $200,000	330	48,693	40,814	-	496	7,848	28,184	521	69,230	32,865	5,966	544	2,024	23,161
$200,000 under $500,000	198	62,147	45,148	4,287	587	7,458	24,552	358	104,720	57,867	8,489	359	2,276	63,295
$500,000 under $1,000,000	129	89,112	73,026	1,919	675	14,212	26,653	71	46,559	24,662	3,546	88	760	30,878
$1,000,000 under $5,000,000	158	374,065	313,305	3,064	1,977	104,406	53,689	67	122,647	58,642	6,559	1,602	2,808	43,641
$5,000,000 or more	111	1,923,367	1,509,391	22,347	14,368	734,728	110,437	1	7,134	3,455	-	-	-	7,134
	Insurance agents, brokers, and service							Real estate						
								Total						
Total	10,164	759,749	735,976	120,557	14,552	94,913	216,507	226,985	8,671,740	8,115,124	279,118	1,960,947	417,816	[1]141,414
Under $1,000	352	126	122	-	11	123	[1]148	25,959	8,724	6,901	27	11,258	367	[1]223,177
$1,000 under $2,500	507	886	831	78	28	81	[1]230	28,393	48,292	40,032	153	18,830	725	[1]45,628
$2,500 under $5,000	431	1,482	1,366	10	64	75	652	31,743	115,598	96,809	1,030	32,892	1,261	[1]34,600
$5,000 under $10,000	1,036	7,977	7,720	196	254	772	3,369	36,562	262,243	226,597	3,040	63,106	1,819	3,670
$10,000 under $25,000	2,130	35,888	35,163	1,385	660	3,172	14,322	43,475	704,427	635,987	11,184	157,288	11,576	62,090
$25,000 under $50,000	2,231	82,382	81,652	4,312	1,269	9,650	34,976	25,393	896,536	828,801	12,427	200,872	23,828	109,458
$50,000 under $100,000	1,757	124,827	121,434	15,954	1,236	14,920	50,105	17,637	1,232,554	1,145,081	34,954	269,347	49,138	70,467
$100,000 under $200,000	1,180	158,175	154,518	24,856	2,702	26,565	43,868	10,222	1,428,010	1,360,045	44,050	332,517	69,408	23,266
$200,000 under $500,000	410	121,259	112,874	30,061	7,624	16,845	29,517	5,342	1,612,917	1,546,104	76,329	383,410	100,306	[1]84,370
$500,000 under $1,000,000	94	63,811	62,474	21,385	428	10,542	13,730	1,633	1,101,504	1,048,621	32,196	239,524	75,521	[1]9,620
$1,000,000 under $5,000,000	34	58,612	57,255	19,072	256	10,019	10,880	602	1,072,665	1,005,670	53,165	229,421	74,756	[1]31,907
$5,000,000 or more	2	104,324	100,567	3,248	20	2,149	15,466	24	188,270	174,476	10,563	22,482	9,111	18,937
	Real estate—Continued													
	Operators, except developere, and lessors of buildings							Lessors of real property other than buildings						
Total	183,613	7,292,430	7,054,893	58,150	1,882,054	325,140	[1]303,389	18,667	194,109	47,236	13,265	30,597	3,883	6,808
Under $1,000	15,711	6,739	6,378	17	8,307	95	[1]116,659	3,678	1,210	139	2	2,266	13	[1]30,183
$1,000 under $2,500	23,665	40,422	38,168	31	16,630	596	[1]35,239	3,553	5,769	767	91	1,837	88	[1]5,356
$2,500 under $5,000	26,136	95,589	90,832	153	30,422	736	[1]37,833	3,925	13,930	1,553	175	2,108	97	2,175
$5,000 under $10,000	30,166	217,024	206,857	287	57,984	1,184	[1]3,835	3,220	22,704	3,858	875	3,488	408	2,838
$10,000 under $25,000	37,194	604,490	582,935	3,367	149,162	8,318	29,376	2,644	40,300	4,784	1,658	4,479	376	13,466
$25,000 under $50,000	21,337	756,074	731,767	3,055	192,889	16,865	57,909	1,046	34,893	6,988	2,684	4,396	771	11,959
$50,000 under $100,000	14,584	1,019,825	978,290	4,827	260,168	33,886	4,149	420	28,078	8,298	636	3,231	430	10,997
$100,000 under $200,000	8,487	1,195,165	1,164,912	5,474	321,860	51,205	[1]24,941	77	10,218	2,175	1,976	1,482	1,310	2,554
$200,000 under $500,000	4,351	1,325,135	1,294,345	13,438	371,301	76,202	[1]121,604	99	29,212	17,402	5,168	1,460	178	306
$500,000 under $1,000,000	1,452	975,452	945,431	8,956	234,793	64,115	[1]35,840	4	3,171	1,272	-	85	212	1,204
$1,000,000 under $5,000,000	512	911,362	873,874	16,586	217,602	64,959	[1]33,040	1	4,624	-	-	5,765	-	[1]3,152
$5,000,000 or more	18	145,153	141,104	1,959	20,936	6,979	14,168	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Finance, insurance, and real estate—Continued													
	Real estate—Continued													
	Agents, brokers, and managers							Other real estate						
Total	15,465	631,193	558,619	159,113	29,513	49,612	56,752	9,240	554,008	454,376	48,590	18,783	39,181	98,415
Under $1,000	4,374	556	266	7	527	139	[1]54,245	2,196	219	118	1	158	120	[1]22,090
$1,000 under $2,500	764	1,395	703	-	247	32	[1]3,779	411	706	394	31	116	9	[1]1,254
$2,500 under $5,000	1,117	4,045	2,711	441	235	332	389	565	2,034	1,713	261	127	96	669
$5,000 under $10,000	2,098	15,036	10,155	1,256	1,465	127	2,552	1,078	7,479	5,727	622	169	100	2,115
$10,000 under $25,000	2,140	35,679	29,676	4,347	3,190	1,792	9,717	1,497	23,958	18,592	1,812	457	1,090	9,531
$25,000 under $50,000	1,780	61,884	54,573	5,741	2,349	3,503	22,826	1,230	43,685	35,473	947	1,238	2,689	16,764
$50,000 under $100,000	1,573	110,634	99,367	24,814	3,877	9,485	28,732	1,060	74,017	59,126	4,677	2,071	5,337	26,589
$100,000 under $200,000	1,042	141,629	123,202	27,388	7,161	11,033	22,490	616	80,998	69,756	9,212	2,014	5,860	23,163
$200,000 under $500,000	458	129,701	121,502	44,393	4,724	12,766	20,379	434	128,869	112,855	13,330	5,925	11,160	16,549
$500,000 under $1,000,000	84	57,348	50,831	17,476	2,644	6,506	8,909	93	65,533	51,087	5,764	2,002	4,688	16,107
$1,000,000 under $5,000,000	34	62,965	55,863	25,664	3,082	3,859	[1]739	55	93,714	75,933	10,915	2,972	5,938	5,024
$5,000,000 or more	1	10,321	9,770	7,586	12	38	[1]479	5	32,796	23,602	1,018	1,534	2,094	5,248
	Services													
	Total							Hotels, rooming houses, camps, and other lodgings						
Total	176,709	17,975,338	17,699,625	2,711,284	638,474	4,310,315	6,041,645	11,953	1,031,408	977,085	312,863	128,913	216,697	32,732
Under $1,000	12,984	52,633	3,086	2,114	18,862	11,133	[1]54,915	1,093	15,253	133	122	4,448	2,183	[1]1,382
$1,000 under $2,500	7,487	22,815	12,936	5,449	3,351	1,017	[1]5,381	710	2,948	1,172	796	674	39	[1]203
$2,500 under $5,000	10,905	43,375	40,354	13,349	6,380	4,062	[1]1,993	582	2,205	2,186	707	899	110	[1]1,952
$5,000 under $10,000	16,065	121,180	117,338	31,089	11,489	10,125	22,736	1,532	10,947	10,800	3,460	2,171	659	[1]580
$10,000 under $25,000	32,378	566,122	544,103	130,785	44,810	71,586	146,638	2,831	47,161	45,587	12,006	7,560	3,630	1,560
$25,000 under $50,000	27,293	1,006,688	982,714	250,223	58,152	158,636	282,205	1,657	74,753	59,921	18,325	15,037	8,786	[1]2,189
$50,000 under $100,000	25,885	1,880,391	1,860,486	398,300	63,708	328,787	654,356	1,277	94,450	93,562	26,795	13,708	14,006	11,322
$100,000 under $200,000	24,287	3,463,272	3,432,287	495,756	96,371	648,447	1,434,913	1,267	178,761	174,846	61,799	21,035	35,354	9,825
$200,000 under $500,000	15,350	4,575,206	4,533,290	547,740	132,847	991,989	1,840,630	715	227,296	219,911	68,204	27,852	50,636	8,067
$500,000 under $1,000,000	2,679	1,840,475	1,819,549	268,801	54,939	482,475	602,171	192	139,767	137,267	45,102	14,953	34,376	6,217
$1,000,000 under $5,000,000	1,257	2,395,866	2,358,081	416,197	79,814	712,526	693,261	88	158,909	153,846	54,980	14,553	40,458	2,315
$5,000,000 or more	139	2,007,315	1,995,401	151,481	67,751	889,532	427,024	9	78,958	77,854	20,567	6,023	26,460	[1]268
	Tourist courts and motels							Other lodging places						
Total	6,136	617,430	591,538	179,895	84,455	114,678	35,082	5,817	413,978	385,547	132,968	44,458	102,019	[1]2,350
Under $1,000	305	7,686	23	6	3,317	342	352	788	7,567	110	116	1,131	1,841	[1]1,734
$1,000 under $2,500	358	1,023	998	376	455	27	[1]1,741	555	2,655	900	668	583	35	24
$2,500 under $5,000								379	1,475	1,460	459	535	87	[1]438
$5,000 under $10,000	565	4,213	4,187	1,338	882	166	[1]295	967	6,734	6,613	2,122	1,289	493	[1]285
$10,000 under $25,000	1,383	23,191	22,176	4,853	4,130	2,174	167	1,448	23,970	23,411	7,153	3,430	1,456	1,393
$25,000 under $50,000	1,039	44,338	39,223	11,918	8,602	5,805	[1]1,972	618	30,415	20,698	6,407	6,435	2,981	[1]217
$50,000 under $100,000	840	63,217	62,493	14,666	10,282	9,116	7,020	437	31,233	31,069	12,129	3,426	4,890	4,302
$100,000 under $200,000	929	127,712	125,458	39,713	16,235	21,837	12,000	338	51,049	49,388	22,086	4,800	13,517	[1]2,175
$200,000 under $500,000	543	170,675	167,091	47,389	22,451	34,609	9,992	172	56,621	52,820	20,815	5,401	16,027	[1]1,925
$500,000 under $1,000,000	126	92,437	90,899	28,880	10,145	21,894	5,454	66	47,330	46,368	16,222	4,808	12,482	763
$1,000,000 under $5,000,000	48	82,938	78,990	30,756	7,956	18,708	4,105	40	75,971	74,856	24,224	6,597	21,750	[1]1,790
$5,000,000 or more	-	-	-	-	-	-	-	9	78,958	77,854	20,567	6,023	26,460	[1]268
	Personal services													
	Total							Laundries and dry cleaning plants						
Total	28,994	1,160,005	1,143,201	438,049	58,330	322,752	216,629	11,167	517,140	507,676	219,698	34,187	166,852	67,147
Under $1,000	587	300	278	72	351	10	[1]409	409	205	191	25	329	10	[1]355
$1,000 under $2,500	1,120	2,368	1,938	640	345	272	96	406	722	715	222	206	56	[1]38
$2,500 under $5,000	2,034	8,365	7,857	2,643	1,112	1,252	[1]148	837	3,617	3,204	1,040	728	430	9
$5,000 under $10,000	4,489	34,233	33,499	9,083	2,424	3,526	9,479	1,555	12,107	11,853	3,869	1,504	888	1,387
$10,000 under $25,000	9,169	158,598	154,818	39,132	9,593	26,849	45,232	2,975	50,970	49,062	14,931	6,510	7,524	7,361
$25,000 under $50,000	5,912	210,962	207,876	70,135	10,800	58,333	44,639	2,234	82,748	79,883	28,620	6,534	18,401	15,670
$50,000 under $100,000	3,368	239,762	236,946	97,291	11,337	71,276	44,448	1,755	124,175	122,967	52,696	6,985	40,934	18,540
$100,000 under $200,000	1,567	215,463	212,363	90,042	10,489	66,351	35,894	660	95,981	94,142	45,005	5,082	35,890	13,550
$200,000 under $500,000	637	182,377	180,934	75,786	8,002	56,354	27,376	265	74,668	74,176	36,442	3,484	33,034	6,254
$500,000 under $1,000,000	90	62,887	62,476	30,403	2,329	19,944	7,338	55	38,416	38,149	19,961	1,654	14,561	2,987
$1,000,000 under $5,000,000	19	33,286	32,870	17,347	1,199	13,710	1,583	14	22,127	21,988	11,412	822	10,249	681
$5,000,000 or more	2	11,404	11,346	5,475	349	4,875	1,101	2	11,404	11,346	5,475	349	4,875	1,101

Footnotes at end of table.

Table 3.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Services—Continued													
	Personal services—Continued													
	Beauty shops							Barber shops						
Total	8,646	230,838	229,049	82,328	7,440	85,776	45,234	4,857	101,086	99,979	26,193	1,758	25,787	38,703
Under $1,000	383	818	658	201	83	101	[1]26	-	-	-	-	-	-	-
$1,000 under $2,500								304	815	807	279	74	147	[1]356
$2,500 under $5,000	867	3,530	3,441	1,153	251	652	312	919	6,940	6,858	741	165	502	3,875
$5,000 under $10,000	1,705	12,878	12,526	3,919	563	1,941	3,368	2,494	43,650	42,966	6,756	741	6,454	21,063
$10,000 under $25,000	2,739	47,171	46,785	11,833	1,274	11,016	13,388							
$25,000 under $50,000	2,005	70,281	70,220	22,493	2,430	26,163	13,956	1,065	38,893	38,677	12,429	675	13,322	11,036
$50,000 under $100,000	642	44,534	44,096	18,527	1,349	19,908	7,945							
$100,000 under $200,000	251	32,220	31,988	15,815	938	16,162	4,358	75	10,788	10,671	5,988	103	5,362	3,085
$200,000 under $500,000	50	15,108	15,061	5,855	459	7,584	1,457	-	-	-	-	-	-	-
$500,000 under $1,000,000	3	1,911	1,909	914	44	843	238	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	1	2,387	2,365	1,618	49	1,406	238	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Personal services—Continued													
	Other personal services							Business services						
Total	4,324	310,941	306,497	109,830	14,945	44,337	65,545	30,952	1,384,697	1,343,170	545,838	199,858	244,864	160,791
Under $1,000	382	684	415	208	59	77	167	5,438	10,176	1,275	537	7,943	2,900	[1]20,221
$1,000 under $2,500								2,607	11,574	4,482	1,689	975	336	[1]2,203
$2,500 under $5,000	463	2,950	2,904	781	270	256	675	3,328	12,927	12,143	3,786	2,113	660	165
$5,000 under $10,000								3,179	24,278	22,777	5,417	2,291	999	6,519
$10,000 under $25,000	961	16,807	16,005	5,612	1,068	1,855	3,420	6,417	113,315	104,943	30,201	14,396	12,464	[1]27,676
$25,000 under $50,000	708	26,160	26,037	9,494	1,281	3,994	5,379	4,262	157,037	155,148	52,701	15,458	19,244	36,500
$50,000 under $100,000	871	63,933	62,942	23,167	2,883	6,887	16,561	2,839	198,622	195,716	69,029	9,253	36,717	53,059
$100,000 under $200,000	581	76,474	75,562	23,234	4,366	8,937	14,901	1,849	263,919	262,445	105,575	19,596	54,232	41,519
$200,000 under $500,000	322	92,601	91,697	33,489	4,059	15,736	19,665	747	216,510	213,585	100,678	37,598	51,274	6,718
$500,000 under $1,000,000	32	22,560	22,418	9,528	631	4,540	4,113	186	128,782	127,641	65,902	15,888	30,009	9,089
$1,000,000 under $5,000,000	4	8,772	8,517	4,317	328	2,055	664	91	186,662	182,316	100,067	33,389	32,859	13,529
$5,000,000 or more	-	-	-	-	-	-	-	9	60,895	60,699	10,256	40,958	3,170	[1]11,559
	Automobile parking, repair, and services													
	Total							Automobile repair shops						
								Total						
Total	17,291	885,576	873,674	440,522	41,457	130,328	129,736	11,844	665,529	661,864	377,660	12,184	99,258	106,851
Under $1,000	694	3,899	191	68	770	4	[1]999							
$1,000 under $2,500	508	977	959	241	251	12	[1]332	814	2,673	2,586	1,084	76	122	325
$2,500 under $5,000	1,373	5,399	5,092	1,841	1,016	256	[1]27							
$5,000 under $10,000	1,747	14,208	13,474	4,741	2,113	755	2,613	885	6,900	6,826	3,451	174	497	1,395
$10,000 under $25,000	3,891	68,666	67,027	25,737	5,213	6,799	13,885	2,520	46,117	45,317	21,031	1,149	4,610	10,039
$25,000 under $50,000	3,961	142,578	141,758	60,671	5,795	13,138	33,261	3,470	124,323	124,056	57,741	2,505	10,962	30,428
$50,000 under $100,000	2,960	208,948	207,269	108,520	6,200	29,652	33,846	2,580	181,238	179,909	100,415	3,658	24,190	29,813
$100,000 under $200,000	1,541	220,692	220,396	116,969	6,616	40,102	28,618	1,159	166,222	165,974	100,201	2,835	30,600	23,097
$200,000 under $500,000	547	160,391	159,073	91,780	7,918	30,374	15,291	377	106,531	106,034	70,682	1,338	22,733	9,661
$500,000 under $1,000,000	55	36,753	35,674	19,983	3,195	5,805	2,748	32	21,224	20,976	15,668	234	3,579	1,397
$1,000,000 under $5,000,000	14	23,065	22,761	9,971	2,370	3,431	832	7	10,301	10,186	7,387	215	1,965	696
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Automobile repair shops—Continued													
	General automobile repair shops							Other automobile repair						
Total	7,767	432,026	429,276	247,592	7,852	58,023	69,417	4,077	233,503	232,588	130,068	4,332	41,235	37,434
Under $1,000	481	1,692	1,667	769	43	117	182	333	981	919	315	33	5	143
$1,000 under $2,500														
$2,500 under $5,000	606	4,693	4,621	2,223	119	328	1,105	279	2,207	2,205	1,228	55	169	290
$5,000 under $10,000	1,551	28,313	27,572	12,753	819	1,656	6,491	969	17,804	17,745	8,278	330	2,954	3,548
$10,000 under $25,000	2,458	87,458	87,291	40,978	1,778	7,235	20,940	1,012	36,865	36,765	16,763	727	3,727	9,488
$25,000 under $50,000	1,697	119,853	118,723	65,315	2,385	16,553	20,264	883	61,385	61,186	35,100	1,273	7,637	9,549
$50,000 under $100,000	723	107,686	107,513	68,579	1,882	16,813	13,712	436	58,536	58,461	31,622	953	13,787	9,385
$100,000 under $200,000	230	68,788	68,492	46,707	697	13,151	5,890	147	37,743	37,542	23,975	641	9,582	3,771
$200,000 under $500,000	21	13,543	13,397	10,268	129	2,170	833	11	7,681	7,579	5,400	105	1,409	564
$500,000 under $1,000,000	-	-	-	-	-	-	-	7	10,301	10,186	7,387	215	1,965	696
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more														

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Table 3.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Services—Continued													
	Automobile parking, repair, and services—Continued													
	Automobile parking and other services							Repair services, except automobile						
Total	5,447	220,047	211,810	62,862	29,273	31,070	22,885	6,629	276,939	274,800	129,774	5,860	42,292	60,240
Under $1,000	644	3,820	191	68	770	4	[1]1,065	477	281	197	159	166	1	[1]392
$1,000 under $2,500	355	703	685	146	233	12	[1]358	306	498	495	287	44	15	[1]41
$2,500 under $5,000	762	3,079	2,780	852	958	134	[1]260	431	1,562	1,556	494	129	77	317
$5,000 under $10,000	862	7,308	6,648	1,290	1,939	258	1,218	684	5,296	5,289	2,101	199	438	1,144
$10,000 under $25,000	1,371	22,549	21,710	4,706	4,064	2,189	3,846	1,678	28,618	28,148	8,570	682	1,645	10,240
$25,000 under $50,000	491	18,255	17,702	2,930	3,290	2,176	2,833	1,450	51,879	51,641	21,212	1,288	4,632	14,729
$50,000 under $100,000	380	27,710	27,360	8,105	2,542	5,462	4,033	1,025	71,249	70,976	33,205	1,153	11,302	16,510
$100,000 under $200,000	382	54,470	54,422	16,768	3,781	9,502	5,521	379	48,280	47,697	23,782	1,048	9,570	9,565
$200,000 under $500,000	170	53,860	53,039	21,098	6,580	7,641	5,630	173	47,917	47,544	27,635	968	10,836	4,977
$500,000 under $1,000,000	23	15,529	14,698	4,315	2,961	2,226	1,351	21	14,037	14,006	7,857	127	1,800	2,127
$1,000,000 under $5,000,000	7	12,764	12,575	2,584	2,155	1,466	136	5	7,322	7,251	4,472	56	1,976	1,064
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Amusement and recreation services, including motion pictures							Medical and health services						
								Total						
Total	12,264	875,295	829,103	290,456	66,218	167,950	63,934	22,815	4,310,812	4,278,906	159,393	51,258	851,685	2,160,686
Under $1,000	1,680	3,131	371	1,109	4,599	677	[1]17,926	636	8,804	114	-	262	3,707	[1]1,237
$1,000 under $2,500	1,166	2,366	2,034	1,474	840	182	[1]2,419							
$2,500 under $5,000	1,445	6,193	5,216	3,429	728	728	[1]1,827	384	1,293	1,165	319	301	273	[1]408
$5,000 under $10,000	1,769	12,171	11,766	4,894	1,584	1,136	[1]2,812	329	2,437	2,434	43	147	387	951
$10,000 under $25,000	2,080	37,929	34,944	10,510	3,968	4,399	3,395	1,599	30,017	28,317	1,507	1,395	5,406	11,043
$25,000 under $50,000	1,554	55,975	55,345	16,985	4,109	8,639	5,613	1,991	73,667	72,908	4,549	1,251	9,475	36,891
$50,000 under $100,000	1,022	76,034	72,007	24,882	5,415	9,814	10,728	3,831	291,111	288,954	16,806	5,760	40,110	148,648
$100,000 under $200,000	738	111,477	103,736	32,073	6,696	18,567	24,519	7,333	1,086,248	1,081,061	35,142	13,829	154,979	636,530
$200,000 under $500,000	588	193,381	181,342	58,116	14,159	35,559	16,943	5,768	1,681,521	1,677,029	41,544	16,828	288,987	956,100
$500,000 under $1,000,000	136	99,968	93,386	34,066	5,147	21,525	8,010	636	426,069	424,088	13,736	5,189	100,978	189,547
$1,000,000 under $5,000,000	71	162,767	156,999	65,269	11,975	42,761	6,295	291	520,852	514,934	34,373	5,536	166,042	158,555
$5,000,000 or more	15	113,903	111,957	37,649	6,998	23,963	13,415	17	188,793	187,902	11,374	760	81,341	24,066
	Medical and health services—Continued													
	Offices of physicians and surgeons							Other medical and health services						
Total	14,725	2,964,966	2,946,216	29,230	25,394	493,099	1,711,768	8,090	1,345,846	1,332,690	130,163	25,864	358,586	448,918
Under $1,000	453	3,712	97	-	148	1,330	530	183	5,092	17	-	114	2,377	[1]1,767
$1,000 under $2,500														
$2,500 under $5,000	331	1,812	1,733	-	144	135	859	256	913	864	319	217	237	[1]491
$5,000 under $10,000														
$10,000 under $25,000	485	10,012	8,713	-	164	1,163	5,806	1,240	21,010	20,606	1,550	1,318	4,531	5,412
$25,000 under $50,000	946	36,249	35,659	837	478	4,570	20,725	1,045	37,418	37,249	3,712	773	4,905	16,166
$50,000 under $100,000	1,959	154,383	152,673	2,347	2,679	18,821	93,695	1,872	136,728	136,281	14,459	3,081	21,289	54,953
$100,000 under $200,000	5,505	823,241	818,733	8,116	7,702	106,243	522,505	1,828	263,007	262,328	27,026	6,127	48,736	114,025
$200,000 under $500,000	4,511	1,298,239	1,295,255	10,549	9,902	187,588	811,261	1,257	383,282	381,774	30,995	6,926	101,399	144,839
$500,000 under $1,000,000	374	246,123	245,089	1,547	1,877	47,970	130,673	262	179,946	178,999	12,189	3,312	53,008	58,874
$1,000,000 under $5,000,000	154	269,977	267,483	5,834	1,930	74,553	107,114	137	250,875	247,451	28,539	3,606	91,489	51,441
$5,000,000 or more	7	121,218	120,781	-	370	50,726	18,600	10	67,575	67,121	11,374	390	30,615	5,466
	Legal services							Engineering and architectural services						
Total	23,821	4,248,807	4,214,203	58,395	45,771	893,273	2,250,750	6,422	1,365,968	1,351,584	286,695	12,150	471,654	261,247
Under $1,000	516	7,454	136	7	98	1,315	4,544							
$1,000 under $2,500														
$2,500 under $5,000	705	2,566	2,245	14	52	543	596	559	613	586	35	40	162	[1]1,522
$5,000 under $10,000	788	5,770	5,563	88	231	890	1,933	305	2,408	2,380	446	41	545	295
$10,000 under $25,000	1,419	24,901	24,774	116	548	2,261	13,558	815	14,528	14,233	1,099	244	2,862	4,734
$25,000 under $50,000	3,717	139,764	138,511	1,418	2,059	21,642	70,190	958	34,209	34,197	1,467	507	5,947	13,134
$50,000 under $100,000	5,878	434,588	431,405	5,811	5,796	59,483	238,493	1,246	90,032	89,321	8,031	1,375	19,317	22,814
$100,000 under $200,000	5,863	811,429	804,757	11,439	9,790	126,188	454,325	1,143	158,409	157,951	7,759	1,748	39,765	52,167
$200,000 under $500,000	3,657	1,104,715	1,098,598	19,179	11,194	222,053	585,558	915	290,081	286,191	55,105	3,095	87,353	62,694
$500,000 under $1,000,000	807	550,695	547,142	8,449	5,137	126,754	286,642	290	203,841	201,319	38,585	1,407	71,287	37,752
$1,000,000 under $5,000,000	428	818,406	813,791	11,591	7,605	220,294	427,330	167	321,219	317,017	108,291	2,034	125,847	41,480
$5,000,000 or more	43	348,519	347,281	283	3,261	111,850	167,581	24	250,628	248,389	65,877	1,659	118,569	27,699

Footnotes at end of table.

Table 3.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Receipts		Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
		Total	Business						Total	Business				
	Services—Continued													
	Accounting, auditing, and bookkeeping services													
	Total							Certified public accountants						
Total	10,691	2,252,949	2,233,596	16,377	24,386	934,635	669,209	5,972	1,495,489	1,482,785	8,154	16,156	595,636	454,598
Under $1,000	512	2,061	213	2	8	179	1,280							
$1,000 under $2,500	283	474	472	-	12	12	28							
$2,500 under $5,000	257	1,065	1,041	2	16	29	569	233	1,593	1,068	3	45	273	797
$5,000 under $10,000	634	4,790	4,758	130	136	217	2,248							
$10,000 under $25,000	1,465	25,462	24,567	285	629	4,383	8,199	556	9,668	9,232	-	205	2,293	2,329
$25,000 under $50,000	1,360	49,453	49,121	1,070	1,341	6,480	22,780	569	21,335	21,234	199	492	2,927	10,014
$50,000 under $100,000	1,932	141,223	140,090	3,536	2,580	31,929	62,560	1,325	96,761	96,257	972	1,641	21,684	43,838
$100,000 under $200,000	2,454	348,114	346,656	5,580	5,000	100,045	136,779	1,709	243,683	242,946	1,553	3,474	72,623	94,437
$200,000 under $500,000	1,450	422,226	420,557	1,205	4,490	143,977	143,796	1,286	374,130	372,655	1,205	4,146	126,794	127,757
$500,000 under $1,000,000	252	168,254	167,269	3,005	1,411	67,121	50,455	214	143,009	142,126	2,979	1,225	56,998	43,456
$1,000,000 under $5,000,000	72	135,612	128,879	1,562	1,020	60,959	35,526	64	120,800	114,107	1,243	856	53,850	32,302
$5,000,000 or more	20	954,215	949,973	-	7,743	519,304	204,989	16	484,510	483,160	-	4,072	258,194	99,668
	Accounting, auditing, and bookkeeping services—Continued													
	Other accounting, auditing, and bookkeeping services							Other services						
Total	4,719	757,460	750,811	8,223	8,230	338,999	214,611	4,877	182,882	180,303	32,922	4,273	34,185	35,691
Under $1,000	485	1,553	208	2	5	40	1,080	995	1,175	103	20	204	33	[1]16,528
$1,000 under $2,500								433	939	802	176	94	13	119
$2,500 under $5,000	459	1,284	1,279	2	28	34	462	517	1,957	1,924	243	103	232	173
$5,000 under $10,000	509	3,960	3,929	127	94	90	1,786	609	4,642	4,598	686	152	573	946
$10,000 under $25,000	909	15,794	15,335	285	424	2,090	5,870	1,014	16,927	16,745	1,622	582	888	7,116
$25,000 under $50,000	791	28,118	27,887	871	849	3,553	12,766	471	16,411	16,288	1,690	507	2,320	6,657
$50,000 under $100,000	607	44,462	43,833	2,564	939	10,245	18,722	507	34,372	34,240	4,394	1,131	5,181	11,928
$100,000 under $200,000	745	104,431	103,710	4,027	1,526	27,422	42,342	153	20,480	20,379	5,596	524	3,294	5,172
$200,000 under $500,000	164	48,096	47,902	-	344	17,183	16,039	153	48,791	48,526	8,508	743	14,586	13,110
$500,000 under $1,000,000	38	25,245	25,143	26	186	10,123	6,999	14	9,422	9,281	1,713	156	2,876	2,246
$1,000,000 under $5,000,000	8	14,812	14,772	319	164	7,109	3,224	11	27,766	27,417	8,274	77	4,189	4,752
$5,000,000 or more	4	469,705	466,813	-	3,671	261,110	105,321	-	-	-	-	-	-	-
	Nature of business not allocable													
Total	1,200	43,920	43,337	22,714	1,147	7,174	5,108							
Under $1,000	483	204	147	-	61	21	[1]1,410							
$1,000 under $2,500														
$2,500 under $5,000	302	883	879	-	160	33	262							
$5,000 under $10,000														
$10,000 under $25,000	277	4,962	4,587	2,221	248	862	785							
$25,000 under $50,000														
$50,000 under $100,000														
$100,000 under $200,000	128	23,942	23,909	13,795	325	2,475	3,708							
$200,000 under $500,000														
$500,000 under $1,000,000	5	4,068	4,050	1,620	68	1,050	1,027							
$1,000,000 under $5,000,000	5	9,861	9,765	5,078	285	2,733	736							
$5,000,000 or more	-	-	-	-	-	-	-							

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Loss exceeds profit.
NOTE: Estimates for "Contractors not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PARTNERSHIPS IN 28 STATES

Table 3.4—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES

[Money amounts in thousands of dollars]

State and industry	Number of—		Total receipts	Payroll	Net profit (less loss)	Number of—		Total receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners			
	United States, total					28 States, total				
All industries	921,096	3,420,048	87,101,732	11,836,180	10,460,329	804,439	2,951,205	76,868,584	10,684,241	9,364,964
Agriculture, forestry, and fisheries	120,705	307,242	7,092,612	687,435	672,232	98,148	250,697	5,485,274	579,512	551,128
Farms	109,679	279,304	6,115,783	563,022	546,729	88,742	226,821	4,676,069	469,311	446,735
Field crop farms	36,205	97,309	1,638,882	179,307	209,756	29,056	78,318	1,230,881	132,641	[2]163,625
Livestock farms	57,526	133,975	3,567,991	182,289	284,259	45,196	104,060	2,610,323	147,714	236,245
Other farms	15,948	48,020	908,910	201,426	52,714	14,490	44,443	834,865	188,956	46,865
Other agriculture, forestry, and fisheries	11,026	27,938	976,829	124,413	125,503	9,406	23,876	809,205	110,201	104,393
Mining	11,854	123,094	[1]1,162,664	138,372	[1]251,438	8,867	79,751	1,006,666	117,219	[1]168,226
Contract construction	50,729	112,833	7,399,799	1,328,569	781,122	44,490	99,161	6,106,253	1,116,785	680,037
General contractors	18,172	42,530	4,650,158	664,832	345,345	15,660	36,901	3,662,066	525,332	293,054
Special trade contractors	32,407	69,928	2,740,858	661,677	434,453	28,704	61,933	2,435,726	589,393	385,808
Manufacturing	30,378	74,160	5,108,797	1,056,065	472,563	26,885	66,064	4,579,852	963,316	421,704
Transportation, communication, electric, gas, and sanitary services	14,551	35,166	1,272,680	250,503	106,753	12,761	31,357	1,115,954	222,404	100,580
Wholesale and retail trade	206,641	476,388	34,422,650	2,639,098	2,242,603	181,443	416,146	30,547,667	2,356,333	2,012,572
Wholesale trade	33,094	85,032	11,182,521	629,556	605,643	29,223	73,005	10,126,484	573,492	556,528
Retail trade	173,222	390,565	23,212,463	2,007,981	1,634,926	151,943	342,494	20,397,986	1,781,457	1,454,355
General merchandise stores	8,719	22,932	1,111,461	97,113	82,081	7,412	19,493	963,083	86,262	72,685
Food stores	25,638	56,635	4,764,527	302,146	241,670	22,594	49,749	4,239,922	271,510	219,731
Automotive dealers and service stations	35,093	74,962	6,095,327	380,598	301,162	30,254	64,501	5,244,351	326,103	259,738
Apparel and accessory stores	10,400	23,749	1,238,539	127,414	135,693	9,226	21,025	1,099,698	112,723	122,772
Furniture, home furnishings, and equipment	11,308	25,470	1,496,813	148,826	129,180	9,627	21,817	1,338,134	132,448	113,694
Eating and drinking places	34,776	77,989	2,498,064	462,486	255,405	31,645	70,550	2,294,784	421,422	239,096
Other retail trade	47,288	108,828	6,007,732	489,398	489,735	41,185	95,359	5,218,014	430,989	426,639
Finance, insurance, and real estate	308,347	1,767,006	12,661,261	1,420,032	407,157	275,511	1,551,754	11,781,350	1,367,338	354,959
Finance	71,892	808,526	3,333,842	913,989	332,840	63,899	687,374	3,224,454	900,541	315,156
Insurance agents, brokers, and service	10,214	25,225	760,299	95,165	216,308	8,972	22,092	703,770	86,475	200,184
Real estate	226,241	933,255	8,567,120	410,878	[1]141,991	202,640	842,288	7,853,126	380,322	[1]160,381
Services	176,621	511,959	17,937,575	4,308,982	6,024,209	155,623	454,327	16,204,088	3,954,359	5,407,455
Hotels, rooming houses, camps, and other lodgings	12,004	43,416	1,029,350	216,331	32,354	9,953	36,159	857,664	176,036	25,205
Personal services	28,970	62,473	1,158,129	323,138	215,494	26,126	56,319	1,056,179	294,846	198,993
Laundries and dry cleaning plants	11,159	24,607	516,591	167,152	66,653	9,854	21,789	459,277	149,481	59,044
Beauty and barber shops	13,487	28,175	332,158	111,916	83,340	12,458	26,009	312,197	105,198	78,599
Other personal services	4,324	9,691	309,380	44,070	65,501	3,814	8,521	284,705	40,167	61,350
Business services	31,064	87,030	1,385,473	245,133	161,840	27,003	76,331	1,226,482	217,170	138,196
Automobile parking, repair, and services	17,394	40,684	886,896	130,587	130,444	15,407	35,992	806,636	121,101	121,072
Amusement and recreation services, including motion pictures	12,196	43,666	871,041	167,967	64,056	10,848	40,042	805,475	155,353	54,646
Medical and health services	22,818	72,830	4,302,720	851,866	2,154,890	20,283	65,414	3,876,556	774,988	1,928,522
Offices of physicians and surgeons	14,674	45,093	2,948,804	491,350	1,702,898	12,963	39,902	2,627,682	437,836	1,523,772
Other medical and health services	8,144	27,737	1,353,916	360,516	451,992	7,320	25,512	1,248,874	337,152	404,750
Legal services	23,733	81,358	4,238,598	892,348	2,245,093	20,638	71,203	3,779,743	808,048	1,997,922
Other services	28,442	80,502	4,065,368	1,481,612	1,020,038	25,365	72,867	3,795,353	1,406,817	942,899
	Alabama					California				
All industries	10,895	31,799	1,146,620	135,190	130,348	125,373	490,873	12,420,684	1,723,906	1,082,324
Agriculture, forestry, and fisheries	1,797	4,058	80,850	8,311	4,434	11,939	39,667	1,281,205	225,533	32,233
Farms	1,569	3,429	55,639	4,333	3,994	10,670	36,165	1,081,424	192,382	17,554
Field crop farms	504	1,152	14,429	964	2,460	2,442	7,416	303,419	57,004	5,154
Livestock farms	872	1,891	38,545	3,189	1,128	2,756	7,197	340,479	27,581	6,043
Other farms	(*)	(*)	(*)	(*)	(*)	5,472	21,552	437,526	107,797	6,357
Other agriculture, forestry, and fisheries	228	629	25,211	3,978	440	1,269	3,502	199,781	33,151	14,679
Mining	(*)	(*)	(*)	(*)	(*)	1,045	9,135	93,801	7,494	3,446
Contract construction	745	1,538	103,714	18,197	6,550	5,309	12,856	1,159,754	165,185	107,571
General contractors	274	563	63,157	10,816	2,319	2,383	6,418	855,722	88,726	69,188
Special trade contractors	446	925	39,380	7,105	3,945	2,925	6,435	303,398	76,372	38,374
Manufacturing	458	1,132	116,807	26,764	12,937	4,896	12,612	746,661	143,704	70,770
Transportation, communication, electric, gas, and sanitary services	276	607	45,275	4,601	7,050	1,913	4,397	204,856	49,625	20,468
Wholesale and retail trade	3,559	8,174	590,828	42,895	28,967	23,850	56,826	4,488,354	427,894	280,577
Wholesale trade	524	1,312	226,526	13,493	11,718	4,032	10,712	1,466,119	97,279	81,535
Retail trade	3,035	6,862	364,302	29,402	17,249	19,793	46,064	3,022,149	330,611	199,042
General merchandise stores	(*)	(*)	(*)	(*)	(*)	930	2,252	86,103	9,349	6,157
Food stores	515	1,163	85,751	4,540	2,380	2,712	6,286	661,243	45,760	31,328
Automotive dealers and service stations	588	1,287	86,506	4,864	3,414	3,491	7,524	700,672	55,305	30,403
Apparel and accessory stores	204	409	16,697	1,642	903	1,136	2,552	141,243	14,366	16,888
Furniture, home furnishings, and equipment	308	672	27,994	2,638	1,134	1,509	3,314	214,691	22,468	16,930
Eating and drinking places	553	1,214	30,243	5,651	1,211	4,824	11,903	497,569	116,102	37,980
Other retail trade	718	1,793	95,047	8,012	6,993	5,191	12,233	720,628	67,261	59,356
Finance, insurance, and real estate	2,030	11,176	44,426	3,972	2,859	52,472	280,288	1,846,927	98,387	[1]130,647
Finance	504	7,032	2,748	16	1,798	11,517	92,601	198,875	30,801	[1]20,791
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	1,168	2,733	97,809	20,146	29,770
Real estate	1,477	4,018	37,214	3,685	[1]722	39,787	184,954	1,550,243	47,440	[1]139,626
Services	1,994	5,038	152,748	28,029	66,392	23,949	75,092	2,599,126	606,084	697,906
Hotels, rooming houses, camps, and other lodgings	(*)	(*)	(*)	(*)	(*)	1,838	6,917	203,310	36,786	7,357
Personal services	481	986	12,357	2,895	2,928	3,388	7,326	150,593	47,084	24,175
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	1,349	3,027	70,455	20,861	7,533
Beauty and barber shops	240	504	4,193	591	1,628	1,646	3,395	49,785	20,637	10,466
Other personal services	(*)	(*)	(*)	(*)	(*)	393	904	30,353	5,586	6,176
Business services	244	586	6,744	1,042	1,086	4,802	14,367	203,949	39,020	16,258
Automobile parking, repair, and services	294	612	12,689	1,636	1,369	2,700	8,135	192,634	33,311	24,709
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	1,900	7,646	249,833	48,073	4,464
Medical and health services	262	817	53,914	9,784	29,634	3,137	12,891	760,789	193,949	293,223
Offices of physicians and surgeons	223	707	43,742	7,444	24,375	1,732	5,824	505,225	118,857	228,799
Other medical and health services	(*)	(*)	(*)	(*)	(*)	1,405	7,067	255,564	75,092	64,424
Legal services	238	732	40,016	6,589	24,912	2,622	8,179	517,452	119,809	251,209
Other services	274	590	18,998	4,945	5,817	3,562	9,631	320,566	88,052	76,511

Footnotes at end of table.

PARTNERSHIPS IN 28 STATES

Table 3.4—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

State and industry	Number of—		Total receipts	Payroll	Net profit (less loss)	Number of—		Total receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners			
	Connecticut					Florida				
All industries	13,915	60,362	889,135	112,942	138,122	25,849	78,617	2,013,144	284,641	277,458
Agriculture, forestry, and fisheries	538	1,878	37,771	2,305	5,619	3,320	8,964	152,258	22,618	11,746
Farms	436	923	34,498	1,687	3,970	2,810	7,778	112,163	14,597	10,629
Field crop farms	(*)	(*)	(*)	(*)	(*)	382	927	26,449	3,552	4,930
Livestock farms	279	609	30,779	1,417	2,249	458	1,000	31,942	3,012	1,652
Other farms	(*)	(*)	(*)	(*)	(*)	1,970	5,851	53,772	8,033	4,047
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	510	1,186	40,095	8,021	1,117
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	644	1,319	73,263	10,602	12,570	1,621	3,419	198,824	43,544	19,468
General contractors	232	466	48,975	6,319	5,899	711	1,532	126,592	23,103	9,678
Special trade contractors	412	853	24,288	4,283	6,671	910	1,887	72,232	20,441	9,790
Manufacturing	409	946	31,783	8,469	7,213	623	1,365	61,808	12,381	2,533
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	502	1,129	22,247	3,594	[1]542
Wholesale and retail trade	2,653	5,744	292,273	21,341	27,695	5,106	11,550	698,076	55,011	45,883
Wholesale trade	328	795	77,048	4,264	7,560	857	2,148	207,017	13,080	9,852
Retail trade	2,319	4,937	213,703	17,040	19,932	4,249	9,402	491,059	41,931	36,031
General merchandise stores	(*)	(*)	(*)	(*)	(*)	217	440	26,083	2,716	2,954
Food stores	326	659	50,604	2,153	3,137	493	1,153	90,861	4,851	6,514
Automotive dealers and service stations	272	571	30,812	2,088	2,913	1,110	2,316	141,903	7,467	6,251
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	320	700	28,790	2,818	3,388
Furniture, home furnishings, and equipment	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating and drinking places	438	884	30,805	6,286	3,111	816	1,757	52,745	8,262	6,087
Other retail trade	966	2,125	74,859	4,074	7,694	1,123	2,546	120,214	11,776	7,868
Finance, insurance, and real estate	6,453	39,394	198,700	12,291	[1]1,225	8,993	36,595	300,882	15,001	7,046
Finance	1,197	20,044	24,284	6,490	4,858	1,824	11,224	14,209	771	2,801
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	325	703	12,170	2,084	5,450
Real estate	5,127	18,583	169,851	5,532	[1]7,877	6,844	24,668	274,503	12,146	[1]1,205
Services	2,927	10,394	244,852	55,391	85,153	5,631	15,325	577,165	132,082	191,888
Hotels, rooming houses, camps, and other lodgings	(*)	(*)	(*)	(*)	(*)	691	2,615	87,459	21,488	861
Personal services	412	830	16,537	4,862	3,975	835	1,733	19,376	3,863	3,469
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops	(*)	(*)	(*)	(*)	(*)	505	1,010	7,933	2,104	2,120
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	784	3,991	39,266	11,321	[1]1,038	665	1,413	43,986	7,073	10,463
Automobile parking, repair, and services	(*)	(*)	(*)	(*)	(*)	482	1,018	21,823	4,600	2,584
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	398	1,131	29,083	6,630	[1]1,024
Medical and health services	304	702	39,738	6,331	22,041	761	1,883	112,078	21,024	62,323
Offices of physicians and surgeons	170	410	30,408	4,027	18,009	581	1,459	83,036	14,212	49,914
Other medical and health services	(*)	(*)	(*)	(*)	(*)	180	424	29,042	6,812	12,409
Legal services	385	1,367	67,243	13,190	38,844	802	2,775	140,282	24,941	77,786
Other services	675	1,733	61,080	15,964	16,948	997	2,757	123,078	42,463	35,426
	Georgia					Illinois				
All industries	15,724	46,842	1,559,202	213,331	188,701	58,553	207,033	5,575,992	790,055	717,955
Agriculture, forestry, and fisheries	1,420	3,450	136,371	18,626	7,223	7,202	18,639	262,989	15,251	61,435
Farms	1,295	3,197	117,028	17,349	6,730	6,747	17,649	237,533	12,318	54,600
Field crop farms	480	1,243	36,988	6,715	2,035	4,031	11,416	97,633	4,498	31,267
Livestock farms	583	1,401	60,475	6,213	2,997	2,376	5,490	126,722	3,739	21,877
Other farms	232	553	19,565	4,421	1,698	340	743	13,178	4,081	1,456
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	455	990	25,456	2,933	6,835
Mining	(*)	(*)	(*)	(*)	(*)	336	2,038	18,257	3,299	508
Contract construction	1,533	3,166	143,847	26,755	16,599	2,911	6,687	391,268	79,936	46,327
General contractors	632	1,300	74,463	10,788	6,456	998	2,580	192,510	32,458	16,361
Special trade contractors	901	1,866	69,384	15,967	10,143	1,913	4,107	198,758	47,478	29,966
Manufacturing	615	1,671	122,745	28,191	9,244	1,501	4,031	327,376	77,764	3,867
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	885	1,905	84,511	17,222	3,567
Wholesale and retail trade	4,790	10,591	726,554	60,677	46,523	12,142	27,916	2,333,059	166,498	142,147
Wholesale trade	448	1,066	185,021	12,709	8,672	1,939	4,602	838,683	41,608	39,449
Retail trade	4,342	9,525	541,533	47,968	37,851	10,202	23,312	1,493,713	124,848	102,688
General merchandise stores	(*)	(*)	(*)	(*)	(*)	369	837	41,671	3,364	4,980
Food stores	344	741	85,262	6,158	4,111	1,261	3,026	257,783	15,905	14,013
Automotive dealers and service stations	1,352	3,034	185,889	12,651	10,450	2,133	4,544	416,902	25,808	21,146
Apparel and accessory stores	346	817	35,386	3,624	4,183	638	1,638	89,100	10,866	7,563
Furniture, home furnishings, and equipment	315	687	25,819	2,878	2,353	629	1,433	87,070	8,571	8,328
Eating and drinking places	661	1,378	34,293	6,942	2,754	2,362	5,172	167,440	26,862	17,519
Other retail trade	1,117	2,412	141,430	11,932	11,251	2,810	6,662	433,747	33,472	29,139
Finance, insurance, and real estate	4,090	19,951	139,152	15,565	307	23,434	115,804	872,299	59,774	43,385
Finance	566	8,602	20,752	6,323	3,543	4,320	39,840	160,020	19,333	8,581
Insurance agents, brokers, and service	336	672	16,012	1,847	4,152	623	1,517	47,351	4,860	11,281
Real estate	3,188	10,677	102,388	7,395	[1]7,388	18,491	74,447	664,928	35,581	23,523
Services	3,116	7,659	273,007	58,766	106,739	10,112	29,953	1,285,067	370,231	416,517
Hotels, rooming houses, camps, and other lodgings	(*)	(*)	(*)	(*)	(*)	429	2,318	64,091	16,556	[1]386
Personal services	628	1,372	26,341	10,920	3,812	2,112	4,795	112,107	25,840	24,553
Laundries and dry cleaning plants	283	681	18,148	8,868	1,894	934	2,087	42,713	12,768	4,932
Beauty and barber shops	339	678	5,613	1,392	1,749	837	1,833	25,686	8,024	9,573
Other personal services	(*)	(*)	(*)	(*)	(*)	341	875	43,708	5,048	10,048
Business services	655	1,383	20,846	1,800	5,300	2,050	5,448	91,960	19,062	14,308
Automobile parking, repair, and services	545	1,156	31,236	4,375	6,427	755	1,619	39,122	5,562	6,674
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	407	1,401	48,538	7,210	5,322
Medical and health services	335	1,088	67,409	12,450	38,163	1,311	3,553	221,881	42,179	113,973
Offices of physicians and surgeons	240	672	47,899	7,170	31,283	832	2,171	151,301	24,821	88,029
Other medical and health services	95	416	19,510	5,280	6,880	479	1,382	70,580	17,358	25,944
Legal services	285	1,054	59,968	10,977	36,633	1,527	5,535	287,263	62,998	154,045
Other services	444	1,025	39,121	11,205	14,548	1,521	5,284	420,105	190,824	98,028

Footnotes at end of table.

Table 3.4—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

State and industry	Number of—		Total receipts	Payroll	Net profit (less loss)	Number of—		Total receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners			
	Indiana					Iowa				
All industries	17,712	53,497	1,568,384	190,764	238,743	20,243	57,655	1,728,072	127,823	264,534
Agriculture, forestry, and fisheries	2,786	7,381	103,219	8,058	21,849	8,033	19,469	428,555	8,260	95,413
Farms	2,674	7,126	94,506	6,727	21,214	7,590	18,472	384,774	5,485	82,525
Field crop farms	1,562	4,406	40,462	1,446	9,662	2,928	7,726	95,890	934	23,228
Livestock farms	1,009	2,514	45,660	1,636	11,010	4,585	10,592	285,385	3,703	58,722
Other farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	443	997	43,781	2,775	12,888
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	1,039	2,374	155,354	37,055	13,242	829	1,794	97,787	19,926	15,630
General contractors	315	753	76,435	11,064	5,338	148	339	46,082	10,237	2,912
Special trade contractors	724	1,621	78,919	25,991	7,904	681	1,455	51,705	9,689	12,718
Manufacturing	640	1,578	86,794	19,562	13,418	195	500	57,397	9,565	4,394
Transportation, communication, electric, gas, and sanitary services	225	484	18,590	3,274	3,842	327	764	35,830	2,437	4,386
Wholesale and retail trade	4,926	10,848	801,887	58,467	54,199	3,244	8,448	834,710	50,208	45,779
Wholesale trade	699	1,626	261,165	13,942	12,028	495	2,155	382,002	16,865	14,591
Retail trade	4,227	9,222	540,722	44,525	42,171	2,749	6,293	452,708	33,343	31,188
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	428	868	80,963	6,668	3,870	345	747	81,701	4,953	2,870
Automotive dealers and service stations	868	1,787	138,068	6,868	8,644	651	1,407	119,001	6,185	8,279
Apparel and accessory stores	248	533	35,771	2,814	5,076	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment	246	629	36,775	3,056	4,794	303	685	40,066	4,760	3,498
Eating and drinking places	1,102	2,368	75,683	10,997	8,533	480	991	27,378	3,652	3,226
Other retail trade	1,177	2,711	155,418	12,124	9,982	844	2,113	158,976	10,849	10,854
Finance, insurance, and real estate	4,251	18,924	103,066	5,997	7,781	5,079	18,807	77,573	2,201	15,404
Finance	946	9,852	6,800	253	441	798	5,844	4,047	368	2,284
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	217	501	17,299	1,192	5,741
Real estate	3,215	8,886	91,018	5,101	4,512	4,064	12,462	56,227	641	7,379
Services	3,736	11,683	284,967	55,647	123,266	2,484	7,743	195,069	34,694	83,880
Hotels, rooming houses, camps, and other lodgings	299	699	18,858	4,178	2,739	(*)	(*)	(*)	(*)	(*)
Personal services	736	1,602	31,196	9,954	3,862	395	871	14,965	2,748	3,441
Laundries and dry cleaning plants	290	684	19,871	7,367	564	230	510	5,033	1,399	1,197
Beauty and barber shops	389	804	7,490	2,310	1,821	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	843	2,202	25,657	2,587	7,140	362	1,350	8,347	1,652	2,036
Automobile parking, repair, and services	419	863	12,477	1,310	948	341	935	13,182	915	2,679
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	397	2,626	94,645	17,855	51,694	543	1,952	87,307	15,486	49,631
Offices of physicians and surgeons	273	879	74,493	13,352	43,489	366	1,487	68,828	10,107	42,735
Other medical and health services	(*)	(*)	(*)	(*)	(*)	177	465	18,479	5,379	6,896
Legal services	551	1,477	69,238	10,386	46,580	275	789	26,323	3,881	16,794
Other services	355	1,812	29,627	8,920	10,026	226	605	32,190	8,512	9,880
	Kansas					Kentucky				
All industries	11,163	45,032	978,393	87,516	95,588	15,565	45,731	1,242,952	132,167	183,361
Agriculture, forestry, and fisheries	2,830	7,002	235,659	5,257	28,376	3,139	7,897	97,727	9,394	14,330
Farms	2,708	6,587	225,153	3,991	26,184	3,060	7,710	93,493	8,764	13,199
Field crop farms	1,057	2,654	88,571	1,378	10,652	1,341	3,600	14,355	1,065	1,773
Livestock farms	1,593	3,816	135,878	2,354	15,645	1,692	4,028	77,752	7,377	11,151
Other farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	335	9,213	34,630	3,316	[1]21,315	796	4,707	45,915	7,858	4,670
Contract construction	407	869	64,382	10,735	7,265	808	1,743	109,990	16,807	11,151
General contractors	164	340	46,606	7,110	4,636	307	663	59,171	5,733	5,336
Special trade contractors	243	529	17,776	3,625	2,629	501	1,080	50,819	11,074	5,815
Manufacturing	(*)	(*)	(*)	(*)	(*)	357	981	32,980	6,349	2,696
Transportation, communication, electric, gas, and sanitary services	160	336	26,790	1,788	1,364	389	1,207	22,619	5,281	3,430
Wholesale and retail trade	2,498	5,604	416,287	28,830	23,351	4,689	10,656	692,108	50,047	50,457
Wholesale trade	204	472	94,662	3,460	4,167	724	1,830	176,145	10,528	13,638
Retail trade	2,294	5,132	321,625	25,370	19,184	3,965	8,826	515,963	39,519	36,819
General merchandise stores	(*)	(*)	(*)	(*)	(*)	247	698	26,612	3,137	1,501
Food stores	264	574	54,522	4,327	2,630	706	1,555	136,772	7,407	6,779
Automotive dealers and service stations	508	1,081	67,315	4,307	2,431	876	1,861	118,640	6,856	5,840
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	327	787	33,209	2,777	4,718
Furniture, home furnishings, and equipment	(*)	(*)	(*)	(*)	(*)	215	511	26,333	2,371	1,931
Eating and drinking places	306	758	15,955	3,146	1,675	502	1,048	31,837	4,887	3,106
Other retail trade	940	2,123	142,345	9,684	8,385	1,092	2,366	142,560	12,084	12,944
Finance, insurance, and real estate	3,117	17,073	45,587	2,183	4,925	2,611	11,879	52,040	2,924	10,065
Finance	577	9,775	6,731	-	4,944	299	5,719	2,376	642	[1]492
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	276	624	16,845	972	5,082
Real estate	2,333	6,815	30,236	1,459	[1]3,209	2,036	5,536	32,819	1,310	5,475
Services	1,639	4,536	128,355	30,618	48,452	2,776	6,661	189,573	33,507	86,562
Hotels, rooming houses, camps, and other lodgings	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	327	655	18,109	5,778	3,227	540	1,161	19,783	4,785	4,577
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	226	483	8,732	2,716	1,418
Beauty and barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	259	549	4,083	232	1,514	256	641	9,196	575	3,979
Automobile parking, repair, and services	(*)	(*)	(*)	(*)	(*)	393	958	11,955	1,948	2,932
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	205	440	4,085	947	243
Medical and health services	150	448	35,237	5,765	20,228	489	1,217	63,675	8,456	39,564
Offices of physicians and surgeons	129	385	27,011	3,846	16,932	387	944	49,985	5,756	34,941
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	230	939	19,703	2,534	11,664	294	798	27,479	3,449	17,181
Other services	323	1,017	37,740	12,735	10,744	488	1,177	44,920	12,337	17,392

Footnotes at end of table.

PARTNERSHIPS IN 28 STATES

Table 3.4—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

State and industry	Number of—		Total receipts	Payroll	Net profit (less loss)	Number of—		Total receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners			
	Louisiana					Maryland				
All industries	10,739	35,282	1,261,091	171,119	169,042	13,662	55,371	1,157,158	157,166	133,049
Agriculture, forestry, and fisheries	1,823	5,127	125,474	17,371	10,993	774	2,143	36,401	3,974	5,732
Farms	1,546	4,258	105,413	14,049	9,535	617	1,828	29,107	2,636	3,831
Field crop farms	807	2,286	59,781	8,747	8,013	262	963	7,826	383	1,130
Livestock farms	625	1,698	41,229	3,974	1,438	(*)	(*)	(*)	(*)	(*)
Other farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fisheries	277	869	20,061	3,322	1,458	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	611	1,455	97,203	19,752	8,524	823	1,810	88,695	16,068	12,483
General contractors	310	792	70,557	11,996	4,918	212	512	43,639	4,549	3,014
Special trade contractors	301	663	26,646	7,756	3,606	611	1,298	45,056	11,519	9,469
Manufacturing	292	778	79,002	14,640	[1]5,943	215	501	43,034	11,375	4,570
Transportation, communication, electric, gas, and sanitary services	158	535	25,376	2,448	6,640	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,589	6,251	492,868	39,381	25,849	2,936	6,187	410,746	38,038	39,307
Wholesale trade	476	1,423	161,670	10,619	8,129	512	1,096	117,226	12,800	14,105
Retail trade	2,113	4,828	331,198	28,762	17,720	2,424	5,091	293,520	25,238	25,202
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	440	1,071	106,982	6,989	3,299	278	569	44,529	3,453	3,035
Automotive dealers and service stations	334	691	53,939	3,555	2,045	394	793	67,247	4,628	3,622
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating and drinking places	419	887	39,216	7,773	2,541	572	1,292	39,619	5,169	3,561
Other retail trade	565	1,294	78,895	5,589	5,397	818	1,653	98,296	8,646	9,949
Finance, insurance, and real estate	2,893	14,680	110,928	12,586	10,008	6,187	37,497	295,033	21,504	[1]30,645
Finance	569	4,805	22,919	5,453	[1]1,974	1,602	16,038	38,625	8,586	2,567
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	2,081	9,052	80,871	6,377	9,279	4,532	21,343	254,130	12,405	[1]34,101
Services	2,248	6,125	299,608	62,489	108,723	2,585	6,834	268,202	60,660	101,901
Hotels, rooming houses, camps, and other lodgings	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	309	710	21,208	5,621	2,728	449	1,032	26,579	8,041	4,177
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops	(*)	(*)	(*)	(*)	(*)	284	568	8,735	3,755	1,838
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	284	799	27,683	3,892	5,873	364	782	18,617	4,483	3,328
Automobile parking, repair, and services	205	460	12,909	2,937	2,382	217	440	19,386	2,698	3,401
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	494	1,336	93,679	17,719	47,699	300	798	63,075	9,935	38,975
Offices of physicians and surgeons	248	661	55,745	8,134	35,133	211	589	50,763	7,382	33,153
Other medical and health services	246	675	37,934	9,585	12,566	(*)	(*)	(*)	(*)	(*)
Legal services	341	1,282	69,440	11,099	37,064	535	1,596	65,087	12,717	35,364
Other services	398	1,043	43,541	13,211	13,017	406	1,043	65,082	20,772	16,417
	Massachusetts					Michigan				
All industries	14,457	56,367	1,505,665	276,022	239,210	33,871	105,817	3,301,524	420,923	413,875
Agriculture, forestry, and fisheries	787	1,855	26,659	4,582	4,810	2,497	5,575	97,140	9,436	17,121
Farms	739	1,710	23,738	4,073	4,997	2,020	4,566	79,106	6,840	15,031
Field crop farms	(*)	(*)	(*)	(*)	(*)	472	1,140	6,485	170	2,196
Livestock farms	301	694	8,930	719	1,240	1,074	2,398	48,150	1,514	8,545
Other farms	277	671	8,235	1,710	3,076	474	1,028	24,471	5,156	4,290
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	477	1,009	18,034	2,596	2,090
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	1,108	2,407	108,245	18,349	17,371	2,441	5,350	278,316	54,883	36,591
General contractors	374	833	55,098	7,905	6,632	809	1,776	124,241	17,712	9,174
Special trade contractors	734	1,574	53,147	10,444	10,739	1,632	3,574	154,075	37,171	27,417
Manufacturing	441	970	85,486	16,482	7,006	1,491	3,578	212,676	43,796	34,165
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	543	1,179	42,444	9,673	7,120
Wholesale and retail trade	3,390	7,345	492,353	28,910	39,396	8,934	20,531	1,590,264	137,643	108,514
Wholesale trade	767	1,789	212,413	8,728	15,172	1,402	4,162	447,370	28,712	27,684
Retail trade	2,577	5,464	276,241	20,025	24,265	7,532	16,369	1,142,894	108,931	80,830
General merchandise stores	(*)	(*)	(*)	(*)	(*)	289	710	36,779	3,323	3,540
Food stores	578	1,251	85,349	4,495	6,095	868	1,913	221,366	16,364	9,208
Automotive dealers and service stations	675	1,377	95,023	6,314	5,962	1,527	3,171	273,525	15,814	14,097
Apparel and accessory stores	243	495	15,537	1,354	2,193	272	569	57,217	5,473	6,285
Furniture, home furnishings, and equipment	(*)	(*)	(*)	(*)	(*)	478	1,041	75,181	7,095	6,360
Eating and drinking places	531	1,209	33,846	4,451	4,710	2,175	4,822	175,572	36,239	16,930
Other retail trade	303	635	31,637	2,384	3,844	1,923	4,143	303,254	24,623	24,410
Finance, insurance, and real estate	4,804	33,245	391,765	112,996	33,098	10,506	50,158	408,903	25,300	[1]20,713
Finance	1,084	21,666	211,528	101,769	24,464	2,596	19,860	45,739	9,916	9,316
Insurance agents, brokers, and service	158	374	27,003	5,384	7,366	267	595	19,030	1,612	8,215
Real estate	3,562	11,205	153,234	5,843	1,268	7,643	29,703	344,134	13,772	[1]38,244
Services	3,728	10,077	388,632	92,741	134,540	7,314	18,628	655,694	137,822	229,229
Hotels, rooming houses, camps, and other lodgings	(*)	(*)	(*)	(*)	(*)	445	1,783	30,615	5,236	350
Personal services	706	1,464	27,550	5,850	4,908	1,123	2,555	55,501	13,988	11,837
Laundries and dry cleaning plants	261	523	13,120	4,642	927	464	1,064	23,838	5,428	4,497
Beauty and barber shops	277	577	4,011	592	1,864	497	1,165	13,903	5,254	2,785
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	667	1,535	35,383	5,651	5,935	1,311	3,147	66,082	15,198	8,673
Automobile parking, repair, and services	284	568	9,235	738	657	749	1,558	44,432	6,100	9,582
Amusement and recreation services, including motion pictures	250	617	15,635	2,528	2,893	840	2,229	47,139	5,992	8,292
Medical and health services	362	909	60,199	12,885	28,287	917	2,151	142,924	26,575	82,374
Offices of physicians and surgeons	174	465	31,061	4,636	20,959	780	1,808	112,216	15,530	71,241
Other medical and health services	(*)	(*)	(*)	(*)	(*)	137	343	30,708	11,045	11,133
Legal services	531	1,798	126,133	28,448	63,363	1,001	2,943	155,768	30,261	75,300
Other services	802	2,840	108,518	35,784	28,363	928	2,262	113,233	34,472	32,821

Footnotes at end of table.

Table 3.4—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

State and industry	Number of—		Total receipts	Payroll	Net profit (less loss)	Number of—		Total receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners			
	Minnesota					Missouri				
All industries	19,624	58,355	1,489,130	181,907	234,543	22,124	70,252	2,011,685	256,777	277,720
Agriculture, forestry, and fisheries	5,541	13,466	163,288	5,541	33,508	5,137	12,155	182,569	12,859	27,054
Farms	5,280	12,812	146,968	4,657	27,106	4,733	11,231	149,758	9,719	26,192
Field crop farms	2,135	5,751	42,694	1,680	11,019	1,484	3,613	42,410	3,513	9,302
Livestock farms	2,989	6,724	98,939	2,483	15,496	3,130	7,357	99,984	3,390	16,291
Other farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fisheries	261	654	16,320	884	6,402	404	924	32,811	3,140	862
Mining	(*)	(*)	(*)	(*)	(*)	108	240	30,237	6,243	4,623
Contract construction	962	2,090	168,554	36,987	15,975	956	2,189	155,770	28,887	10,509
General contractors	390	904	139,155	30,835	9,689	302	751	101,799	15,317	2,109
Special trade contractors	572	1,186	29,399	6,152	6,286	654	1,438	53,971	13,570	8,400
Manufacturing	410	1,080	83,814	16,900	10,432	675	1,589	87,911	17,114	11,713
Transportation, communication, electric, gas, and sanitary services	310	670	13,368	2,158	3,860	190	412	22,473	2,088	1,018
Wholesale and retail trade	3,561	7,931	623,163	45,782	46,530	4,932	11,305	944,793	66,306	58,973
Wholesale trade	438	967	155,332	6,581	9,691	780	1,820	314,113	14,632	16,778
Retail trade	3,123	6,964	467,831	39,201	36,839	4,152	9,485	630,680	51,674	42,195
General merchandise stores	164	358	53,837	4,361	3,390	218	482	35,546	2,867	3,157
Food stores	437	965	76,366	5,943	4,845	469	998	137,256	9,439	5,697
Automotive dealers and service stations	446	982	81,379	4,645	4,594	1,090	2,281	159,959	9,071	10,190
Apparel and accessory stores	204	447	27,170	2,530	2,146	205	468	14,476	1,621	1,115
Furniture, home furnishings, and equipment	(*)	(*)	(*)	(*)	(*)	373	772	39,640	2,986	5,456
Eating and drinking places	531	1,129	47,306	10,491	4,316	566	1,314	52,970	10,707	3,161
Other retail trade	1,192	2,782	162,894	10,145	14,486	1,231	3,170	190,833	14,983	13,419
Finance, insurance, and real estate	5,502	23,550	125,136	6,233	5,922	5,866	30,982	209,514	32,546	18,620
Finance	1,444	9,107	15,659	3,382	2,976	1,382	16,992	66,758	23,090	8,618
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	3,950	14,222	97,257	1,953	740	4,337	13,613	133,564	7,037	6,574
Services	3,292	8,864	296,647	67,091	122,834	4,211	11,255	374,989	88,936	145,197
Hotels, rooming houses, camps, and other lodgings	307	614	5,388	1,022	[1]311	351	898	21,871	4,945	2,034
Personal services	340	732	21,189	7,415	3,424	782	1,855	26,294	8,919	4,845
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	279	799	15,310	5,696	2,178
Beauty and barber shops	(*)	(*)	(*)	(*)	(*)	502	1,052	9,238	2,842	2,551
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	841	2,491	29,717	9,611	5,280	773	1,813	32,784	8,231	5,615
Automobile parking, repair, and services	338	710	26,225	3,532	3,864	383	815	14,514	2,053	2,581
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	476	1,476	94,710	16,832	57,060	505	1,420	90,605	16,292	51,292
Offices of physicians and surgeons	363	1,054	73,605	11,691	46,849	230	705	47,387	7,563	28,358
Other medical and health services	(*)	(*)	(*)	(*)	(*)	275	715	43,218	8,729	22,934
Legal services	398	1,407	70,713	13,083	40,676	695	2,248	92,307	15,286	55,369
Other services	478	1,171	38,742	13,139	11,016	602	1,438	94,361	33,099	22,441
	New Jersey					New York				
All industries	27,985	87,918	2,100,020	286,096	346,688	90,058	433,144	11,587,613	2,258,201	1,504,466
Agriculture, forestry, and fisheries	1,221	3,043	76,604	15,371	11,184	5,207	11,858	256,772	27,237	24,230
Farms	872	2,120	60,703	12,174	9,307	4,689	10,656	235,299	22,893	17,682
Field crop farms	(*)	(*)	(*)	(*)	(*)	649	1,560	28,639	2,642	2,626
Livestock farms	253	606	11,540	570	1,319	3,218	6,900	160,633	12,412	17,470
Other farms	522	1,272	48,639	11,580	7,690	822	2,196	46,027	7,839	[2]2,414
Other agriculture, forestry, and fisheries	349	923	15,901	3,197	1,877	518	1,202	21,473	4,344	6,548
Mining	(*)	(*)	(*)	(*)	(*)	436	2,050	20,584	762	[1]38,800
Contract construction	2,015	4,334	201,019	38,787	31,088	3,278	7,339	439,363	75,652	67,472
General contractors	713	1,624	108,620	16,707	12,000	1,111	2,733	296,344	45,303	36,020
Special trade contractors	1,253	2,612	88,348	20,488	18,565	2,167	4,606	143,019	30,349	31,452
Manufacturing	1,022	2,449	179,937	42,740	25,960	3,267	7,761	649,908	155,601	51,621
Transportation, communication, electric, gas, and sanitary services	480	1,091	49,961	13,062	9,190	1,345	4,785	103,621	31,975	[1]9,667
Wholesale and retail trade	6,449	14,769	880,249	64,838	79,860	18,714	41,838	2,873,450	183,761	221,945
Wholesale trade	807	1,951	228,058	16,737	13,394	3,571	8,331	1,275,052	58,243	75,323
Retail trade	5,561	12,644	645,468	47,588	65,630	15,142	33,502	1,597,700	125,345	146,586
General merchandise stores	221	549	19,530	1,467	2,797	606	1,978	63,923	5,449	6,765
Food stores	973	2,059	139,510	7,894	10,176	3,295	7,098	408,524	23,092	32,963
Automotive dealers and service stations	1,022	2,189	156,656	8,649	9,540	1,910	3,924	291,411	14,841	15,337
Apparel and accessory stores	520	1,123	63,719	5,838	10,038	1,072	2,484	124,158	15,717	13,255
Furniture, home furnishings, and equipment	370	1,306	49,468	4,262	6,472	562	1,198	68,110	8,679	6,597
Eating and drinking places	912	2,066	60,793	7,903	8,610	3,725	7,849	218,202	31,383	30,116
Other retail trade	1,543	3,352	155,792	11,575	17,997	3,972	8,971	423,372	26,184	41,553
Finance, insurance, and real estate	10,956	47,883	238,788	10,069	16,143	38,373	289,054	4,010,326	756,354	241,589
Finance	2,489	19,971	26,665	2,908	31	11,299	125,224	2,039,248	637,398	191,569
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	936	2,045	138,500	5,842	29,286
Real estate	8,248	27,433	193,506	6,054	15,052	26,138	161,785	1,832,578	113,114	20,734
Services	5,719	14,054	462,995	98,742	172,355	19,406	68,338	3,230,492	1,025,973	945,413
Hotels, rooming houses, camps, and other lodgings	329	796	16,144	2,073	2,885	990	2,603	80,698	16,435	3,425
Personal services	1,106	2,320	40,597	10,432	9,058	3,059	6,482	95,618	25,245	23,257
Laundries and dry cleaning plants	418	891	16,598	5,361	2,706	1,114	2,443	41,793	11,706	8,073
Beauty and barber shops	566	1,157	13,989	3,901	4,488	1,524	3,163	32,520	8,809	11,865
Other personal services	(*)	(*)	(*)	(*)	(*)	421	876	21,305	4,730	3,319
Business services	762	2,010	37,237	9,236	9,837	3,329	9,757	226,125	35,907	3,596
Automobile parking, repair, and services	698	1,427	27,492	3,738	6,265	1,013	2,253	59,630	8,037	10,667
Amusement and recreation services, including motion pictures	389	981	19,186	3,205	[1]1,192	1,582	11,236	156,209	38,239	11,446
Medical and health services	551	1,409	81,803	12,089	44,924	2,462	9,307	568,280	140,276	218,949
Offices of physicians and surgeons	321	856	58,636	8,043	34,674	1,348	5,936	266,842	37,190	157,892
Other medical and health services	230	553	23,167	4,046	10,250	1,114	3,371	301,438	103,086	61,057
Legal services	744	2,300	148,381	31,908	72,052	3,134	13,929	845,615	226,275	406,876
Other services	1,140	2,811	92,155	26,061	28,526	3,837	12,771	1,198,317	535,559	267,197

Footnotes at end of table.

PARTNERSHIPS IN 28 STATES

Table 3.4—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

State and industry	Number of—		Total receipts	Payroll	Net profit (less loss)	Number of—		Total receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners			
	North Carolina					Ohio				
All industries	20,158	58,397	1,716,004	202,631	248,174	35,883	126,501	3,006,321	421,112	483,774
Agriculture, forestry, and fisheries	2,418	6,226	99,344	6,036	7,339	3,421	8,632	128,386	19,803	24,418
Farms	2,086	5,555	72,467	3,969	4,078	2,900	7,254	100,089	13,559	19,320
Field crop farms	1,091	3,308	21,358	1,943	4,531	1,198	3,098	28,089	5,049	4,102
Livestock farms	695	1,522	42,855	1,093	[1]1,112	1,172	2,709	41,833	1,778	10,698
Other farms	300	725	8,254	933	659	530	1,447	30,167	6,732	4,520
Other agriculture, forestry, and fisheries	332	671	26,877	2,067	3,261	521	1,378	28,297	6,244	5,098
Mining	(*)	(*)	(*)	(*)	(*)	689	6,292	30,609	5,056	2,780
Contract construction	1,413	2,971	144,368	31,732	15,378	2,015	4,599	249,357	42,397	31,061
General contractors	405	875	83,106	14,949	6,599	680	1,638	119,210	13,421	5,959
Special trade contractors	1,008	2,096	61,262	16,783	8,779	1,335	2,961	130,147	28,976	25,102
Manufacturing	586	1,509	101,613	21,089	8,817	1,174	2,871	100,826	22,265	15,445
Transportation, communication, electric, gas, and sanitary services	240	639	21,733	3,374	2,636	854	1,838	53,326	9,519	4,727
Wholesale and retail trade	6,327	14,035	932,069	70,431	61,263	7,826	17,083	1,248,649	95,286	90,997
Wholesale trade	1,063	2,399	222,061	17,246	16,482	973	2,269	413,848	22,090	22,011
Retail trade	5,258	11,624	707,154	52,979	44,654	6,827	14,710	833,369	73,196	69,004
General merchandise stores	534	1,260	60,318	3,675	4,744	152	329	29,211	3,114	1,238
Food stores	924	1,942	157,620	8,033	7,777	1,028	2,132	160,033	10,608	9,035
Automotive dealers and service stations	1,259	2,677	157,360	8,401	8,724	1,292	2,732	229,218	14,078	14,093
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	236	496	37,936	3,953	4,715
Furniture, home furnishings, and equipment	331	706	126,098	10,205	4,340	537	1,131	62,716	6,443	7,338
Eating and drinking places	534	1,141	48,458	9,455	5,090	1,830	3,877	122,795	17,585	17,633
Other retail trade	1,439	3,336	137,299	10,771	11,315	1,752	4,013	191,460	17,415	14,952
Finance, insurance, and real estate	4,289	21,334	78,242	5,594	20,734	12,193	64,452	385,925	28,475	16,270
Finance	912	11,615	7,013	1,692	1,957	2,877	35,033	51,169	13,168	804
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	261	556	22,588	2,448	6,927
Real estate	3,165	9,188	60,145	2,846	14,487	9,055	28,863	312,168	12,859	8,539
Services	4,780	11,461	335,588	63,952	131,585	7,679	20,664	806,241	198,152	297,357
Hotels, rooming houses, camps, and other lodgings	382	880	14,522	2,857	[1]261	478	1,755	53,018	9,182	1,002
Personal services	1,295	2,770	45,236	13,836	8,099	1,215	2,514	51,596	13,965	9,207
Laundries and dry cleaning plants	346	719	13,960	4,070	3,200	522	1,072	22,239	7,775	2,320
Beauty and barber shops	752	1,626	19,153	7,746	3,208	493	1,012	15,612	5,134	4,032
Other personal services	197	425	12,123	2,020	1,691	200	430	13,745	1,056	2,855
Business services	414	834	11,184	1,291	1,236	1,585	4,327	85,236	10,863	17,675
Automobile parking, repair, and services	512	1,083	29,934	3,809	3,188	568	1,280	18,852	3,246	2,679
Amusement and recreation services, including motion pictures	433	1,154	9,598	1,191	1,419	609	1,736	19,229	3,458	256
Medical and health services	780	2,182	125,771	19,103	76,030	1,096	2,627	154,546	21,570	94,549
Offices of physicians and surgeons	437	1,374	88,085	13,497	52,983	674	1,700	119,084	16,103	77,021
Other medical and health services	343	808	37,686	5,606	23,047	422	987	35,462	5,467	17,528
Legal services	484	1,255	48,684	8,002	29,463	1,005	3,416	188,647	34,542	109,431
Other services	480	1,303	50,659	13,863	12,411	1,123	2,949	235,117	101,326	62,558
	Oklahoma					Oregon				
All industries	11,829	37,394	1,138,802	111,718	57,447	12,488	36,907	1,284,308	168,302	180,432
Agriculture, forestry, and fisheries	1,938	4,635	101,237	5,879	6,699	1,629	3,729	83,951	8,747	8,299
Farms	1,695	4,005	79,000	3,903	6,051	1,495	3,459	72,143	7,095	6,029
Field crop farms	256	663	19,654	1,220	2,863	412	1,070	12,658	1,594	1,318
Livestock farms	1,311	2,985	57,765	2,282	3,350	812	1,820	48,241	4,343	2,764
Other farms	(*)	(*)	(*)	(*)	(*)	271	569	11,244	1,158	1,947
Other agriculture, forestry, and fisheries	243	630	22,237	1,976	648	(*)	(*)	(*)	(*)	(*)
Mining	614	2,927	58,231	3,556	[1]14,033	(*)	(*)	(*)	(*)	(*)
Contract construction	713	1,549	117,388	18,889	7,878	781	1,758	124,747	19,883	14,045
General contractors	344	755	81,287	9,099	4,676	291	655	79,097	12,505	8,685
Special trade contractors	369	794	36,101	9,790	3,202	466	1,007	45,629	7,378	5,377
Manufacturing	388	1,016	59,398	8,903	4,951	885	2,080	219,091	39,367	13,855
Transportation, communication, electric, gas, and sanitary services	140	433	24,821	3,018	171	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	3,291	7,288	574,442	40,115	21,287	2,488	5,529	504,212	41,572	33,005
Wholesale trade	512	1,126	202,325	8,964	7,324	467	1,160	191,159	10,086	8,442
Retail trade	2,779	6,162	372,117	31,151	13,963	2,020	4,366	312,234	31,429	24,541
General merchandise stores	(*)	(*)	(*)	(*)	(*)	166	380	21,853	2,105	1,386
Food stores	303	669	66,856	4,239	2,425	279	610	67,899	4,591	3,808
Automotive dealers and service stations	873	1,884	148,992	8,963	2,187	376	818	68,837	4,875	3,554
Apparel and accessory stores	212	501	15,427	968	[1]133	(*)	(*)	(*)	(*)	(*)
Furniture, home furnishings, and equipment	88	192	20,341	2,592	880	(*)	(*)	(*)	(*)	(*)
Eating and drinking places	325	712	21,330	5,409	1,257	472	1,004	34,003	7,595	3,423
Other retail trade	908	2,057	85,641	7,812	6,777	671	1,397	101,109	9,705	11,417
Finance, insurance, and real estate	2,710	13,939	68,015	3,336	[1]5,830	3,972	15,696	85,766	6,438	6,299
Finance	680	8,470	11,969	235	1,833	1,017	6,119	6,531	362	3,826
Insurance agents, brokers, and service	321	761	22,908	2,373	7,801	199	423	18,021	2,525	7,413
Real estate	1,709	4,708	33,138	728	[1]15,464	2,756	9,154	61,214	3,551	[1]4,940
Services	2,010	5,557	135,068	27,866	36,327	2,540	7,681	241,832	46,679	101,565
Hotels, rooming houses, camps, and other lodgings	188	557	13,327	1,992	68	(*)	(*)	(*)	(*)	(*)
Personal services	266	532	10,384	3,181	1,891	272	595	9,073	2,613	2,440
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops	(*)	(*)	(*)	(*)	(*)	197	443	4,964	1,631	1,765
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	343	937	7,770	1,018	612	219	491	3,813	355	1,218
Automobile parking, repair, and services	312	674	13,208	2,501	2,149	247	518	15,606	3,322	2,237
Amusement and recreation services, including motion pictures	245	654	16,143	3,118	2,688	(*)	(*)	(*)	(*)	(*)
Medical and health services	144	403	27,330	6,879	11,335	500	1,522	79,075	12,667	40,942
Offices of physicians and surgeons	53	216	14,926	2,804	8,166	349	1,146	59,465	9,722	35,508
Other medical and health services	(*)	(*)	(*)	(*)	(*)	151	376	19,610	2,945	5,434
Legal services	297	1,068	26,546	4,704	14,372	501	1,558	65,283	10,322	40,944
Other services	215	732	20,360	4,473	3,212	512	2,218	51,717	13,809	14,081

Footnotes at end of table.

Table 3.4—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

State and industry	Number of—		Total receipts	Payroll	Net profit (less loss)	Number of—		Total receipts	Payroll	Net prof (less loss)
	Partnerships	Partners				Partnerships	Partners			
	Pennsylvania					Tennessee				
All industries	45,561	199,930	4,435,819	602,396	556,913	18,742	53,780	1,814,619	191,431	189,(
Agriculture, forestry, and fisheries	2,750	6,462	86,467	9,305	20,905	2,323	5,450	85,536	6,777	5,(
Farms	2,361	5,390	68,849	6,431	16,321	2,069	4,765	42,165	3,465	3,1
Field crop farms	352	912	6,847	630	872	634	1,606	11,016	688	1,4
Livestock farms	1,507	3,269	40,908	2,377	9,624	1,168	2,601	28,370	2,369	2,2
Other farms	502	1,209	21,094	3,424	5,825	267	558	2,779	408	1
Other agriculture, forestry, and fisheries	389	1,072	17,618	2,874	4,584	254	685	43,371	3,312	2,6
Mining	950	9,568	86,885	18,816	[1]73,097	(*)	(*)	(*)	(*)	(*)
Contract construction	3,709	8,498	360,887	81,762	52,616	1,370	3,001	186,240	36,287	14,3
General contractors	875	2,129	123,008	20,638	12,445	503	1,145	112,395	18,684	4,7
Special trade contractors	2,808	6,291	236,204	61,098	39,815	867	1,856	73,845	17,603	9,5
Manufacturing	1,787	4,470	385,364	104,552	44,807	642	1,562	123,637	19,918	7,1
Transportation, communication, electric, gas, and sanitary services	781	1,751	71,660	16,928	10,499	247	495	13,322	2,612	1,6
Wholesale and retail trade	13,831	32,271	2,227,421	165,619	167,038	5,935	13,257	1,010,359	66,765	45,9
Wholesale trade	2,342	5,641	741,401	44,359	43,846	745	1,789	343,294	13,527	11,1
Retail trade	11,406	26,440	1,481,900	121,173	122,702	5,190	11,468	667,065	53,238	34,8
General merchandise stores	587	1,248	93,148	8,549	7,290	398	981	48,247	3,114	3,3
Food stores	1,776	3,976	306,689	19,705	17,888	899	1,985	161,362	11,615	3,8
Automotive dealers and service stations	1,955	4,434	424,945	23,932	22,396	1,230	2,520	188,834	11,007	8,4
Apparel and accessory stores	772	1,760	100,624	9,875	11,736	350	747	29,723	2,528	2,2
Furniture, home furnishings, and equipment	842	1,966	99,506	10,077	9,942	317	650	34,062	2,984	2,3
Eating and drinking places	3,004	6,551	175,658	23,043	25,832	621	1,420	32,322	5,831	2,6
Other retail trade	2,470	6,505	281,330	25,992	27,618	1,375	3,165	172,515	16,159	11,9
Finance, insurance, and real estate	12,287	109,549	395,746	42,329	58,938	4,610	20,436	107,999	5,714	8,7
Finance	2,507	77,719	75,810	16,310	27,139	491	8,819	6,813	33	3,8
Insurance agents, brokers, and service	531	1,163	34,100	4,900	9,365	428	1,079	21,001	2,289	5,8
Real estate	9,249	30,667	285,836	21,119	22,434	3,691	10,538	80,185	3,392	[1]9
Services	9,386	27,201	818,443	162,756	274,871	3,533	9,355	267,358	51,766	102,0
Hotels, rooming houses, camps, and other lodgings	478	1,237	28,063	5,598	3,418	311	945	20,133	4,605	9
Personal services	1,884	4,029	74,272	16,965	16,054	623	1,347	26,836	9,872	2,3
Laundries and dry cleaning plants	663	1,475	27,568	9,745	5,369	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops	880	1,810	18,555	4,558	4,584	314	676	11,061	5,103	1,2
Other personal services	341	744	28,149	2,662	6,101	(*)	(*)	(*)	(*)	(*)
Business services	984	4,742	43,115	4,792	[1]16,744	615	1,347	26,036	3,745	6,6
Automobile parking, repair, and services	1,133	2,421	50,174	6,672	6,293	417	912	11,956	1,139	3
Amusement and recreation services, including motion pictures	598	1,414	23,018	3,176	[1]2,357	320	1,148	11,140	1,612	2,7
Medical and health services	1,446	4,438	183,523	23,056	107,785	397	1,304	81,216	12,463	48,1
Offices of physicians and surgeons	910	2,162	135,349	16,333	87,912	324	1,016	63,953	8,020	41,3
Other medical and health services	536	2,276	48,174	6,723	19,873	(*)	(*)	(*)	(*)	(*)
Legal services	985	3,634	197,411	43,067	105,028	363	1,080	45,483	6,681	28,0
Other services	1,878	5,286	218,867	59,430	55,394	487	1,272	44,558	11,649	12,7
	Texas					Virginia				
All industries	60,751	237,981	6,065,599	666,118	440,885	14,281	50,630	1,169,341	170,348	183,2
Agriculture, forestry, and fisheries	10,194	24,266	813,296	73,463	25,735	1,772	4,009	97,923	8,477	9,4
Farms	9,265	21,975	699,932	59,815	13,159	1,571	3,511	87,491	6,786	5,5
Field crop farms	2,706	6,974	166,962	19,513	17,076	346	790	13,302	817	1,1
Livestock farms	6,175	14,074	523,134	38,716	[1]4,327	1,095	2,436	66,776	4,921	4,1
Other farms	384	927	9,836	1,586	410	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fisheries	929	2,291	113,364	13,648	12,576	(*)	(*)	(*)	(*)	(*)
Mining	2,440	29,759	417,347	29,023	[1]44,812	(*)	(*)	(*)	(*)	(*)
Contract construction	3,165	7,056	531,940	95,131	48,567	1,247	2,571	120,308	28,079	14,3
General contractors	1,080	2,488	330,712	44,443	24,221	302	642	54,644	8,210	3,3
Special trade contractors	2,085	4,568	201,228	50,688	24,346	944	1,927	64,761	19,790	10,9
Manufacturing	1,427	3,458	274,333	47,293	24,428	565	1,252	53,738	9,917	5,5
Transportation, communication, electric, gas, and sanitary services	1,390	3,330	84,923	12,912	5,813	219	490	22,425	2,512	2,5
Wholesale and retail trade	12,074	30,167	2,365,036	173,174	119,902	3,391	7,805	395,792	37,924	27,0
Wholesale trade	2,535	6,587	818,390	48,179	39,572	376	840	86,300	6,482	6,2
Retail trade	9,538	23,577	1,546,065	124,887	80,306	3,015	6,965	309,492	31,442	20,7
General merchandise stores	628	3,182	94,889	8,555	4,921	316	775	27,387	1,671	1,2
Food stores	1,463	3,244	322,432	21,304	12,244	446	932	50,078	2,557	2,5
Automotive dealers and service stations	2,164	4,711	505,233	28,160	16,422	458	1,016	80,034	6,240	2,4
Apparel and accessory stores	450	1,067	53,208	5,995	5,783	193	453	21,704	2,247	3,6
Furniture, home furnishings, and equipment	691	1,493	105,606	9,269	6,641	(*)	(*)	(*)	(*)	(*)
Eating and drinking places	1,263	2,884	86,367	18,023	7,343	725	1,818	42,660	7,315	2,8
Other retail trade	2,879	6,996	378,330	33,581	26,952	715	1,608	69,707	8,748	6,5
Finance, insurance, and real estate	20,321	113,685	733,269	55,573	[1]7,847	4,129	25,589	165,855	10,707	10,9
Finance	4,915	43,098	108,655	7,448	14,411	1,329	14,204	10,795	1,214	6,2
Insurance agents, brokers, and service	1,192	3,256	94,652	17,584	27,068	(*)	(*)	(*)	(*)	(*)
Real estate	14,214	67,331	529,962	30,541	[1]49,326	2,715	11,200	149,265	9,061	3,9
Services	9,712	26,204	843,955	179,413	269,070	2,723	8,337	282,655	64,963	112,3
Hotels, rooming houses, camps, and other lodgings	320	1,406	61,566	16,184	[1]2,401	182	1,471	22,995	4,223	3,4
Personal services	1,715	3,722	62,082	19,813	[1]7,791	446	942	13,673	3,056	3,5
Laundries and dry cleaning plants	644	1,368	23,013	9,821	1,094	(*)	(*)	(*)	(*)	(*)
Beauty and barber shops	725	1,504	18,826	7,499	1,942	221	442	4,931	1,416	1,5
Other personal services	346	850	20,243	2,493	4,755	(*)	(*)	(*)	(*)	(*)
Business services	1,816	4,549	70,013	8,835	7,925	473	1,491	12,075	1,667	3,4
Automobile parking, repair, and services	1,322	2,856	53,345	7,547	5,591	222	444	16,508	1,524	2,0
Amusement and recreation services, including motion pictures	670	2,283	48,143	9,900	5,211	(*)	(*)	(*)	(*)	(*)
Medical and health services	1,023	3,182	246,993	50,017	119,163	441	1,127	88,992	14,267	54,9
Offices of physicians and surgeons	811	2,492	172,624	28,779	97,360	367	952	76,249	11,995	47,6
Other medical and health services	212	690	74,369	21,238	21,803	(*)	(*)	(*)	(*)	(*)
Legal services	1,113	3,704	184,071	35,519	98,277	287	1,194	53,120	11,155	28,5
Other services	1,733	4,502	117,742	31,598	27,513	547	1,368	74,852	29,048	16,3

Footnotes at end of table.

PARTNERSHIPS IN 28 STATES

Table 3.4—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

State and industry	Number of—		Total receipts	Payroll	Net profit (less loss)	Number of—		Total receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners			
	Washington					Wisconsin				
All industries	19,144	73,658	1,384,573	201,870	172,719	18,090	56,080	1,316,734	141,769	216,640
Agriculture, forestry, and fisheries	2,174	5,325	115,281	14,668	8,297	3,538	8,336	92,342	6,373	16,759
Farms	1,919	4,804	106,304	13,821	5,429	3,326	7,886	81,326	5,793	13,218
Field crop farms	616	1,812	32,253	4,421	2,677	550	1,443	2,127	145	[1]610
Livestock farms	762	1,731	45,113	2,454	2,164	2,503	5,541	59,987	1,420	12,365
Other farms	541	1,261	28,938	6,946	588	273	902	19,212	4,228	1,463
Other agriculture, forestry, and fisheries	255	521	8,977	847	2,868	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	951	2,128	151,507	29,577	11,952	1,086	2,291	84,163	14,941	13,475
General contractors	478	1,054	120,949	21,709	6,635	317	641	28,492	4,996	3,997
Special trade contractors	473	1,074	30,558	7,868	5,317	769	1,650	55,671	9,945	9,478
Manufacturing	946	2,152	95,639	15,179	11,323	801	1,773	133,391	18,647	15,568
Transportation, communication, electric, gas, and sanitary services	277	742	36,150	9,909	[1]348	224	580	20,279	1,554	2,960
Wholesale and retail trade	2,936	6,404	513,066	55,241	36,686	4,382	9,793	594,599	43,679	43,434
Wholesale trade	603	1,338	141,240	11,608	9,365	604	1,599	140,844	6,671	8,671
Retail trade	2,333	5,066	371,826	43,633	27,321	3,778	8,194	453,755	37,008	34,763
General merchandise stores	90	207	36,948	4,249	1,215	206	420	26,849	2,744	1,619
Food stores	263	588	55,174	3,830	2,270	481	975	86,435	4,637	4,886
Automotive dealers and service stations	773	1,591	150,935	15,480	9,833	627	1,298	105,116	5,051	6,532
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	337	784	37,196	3,522	2,880
Furniture, home furnishings, and equipment	196	434	21,004	2,272	2,774	207	459	25,463	2,400	1,358
Eating and drinking places	513	1,200	47,286	11,928	4,651	883	1,902	52,433	8,335	9,176
Other retail trade	414	842	50,163	5,090	5,307	1,037	2,356	120,263	10,319	8,312
Finance, insurance, and real estate	8,565	45,216	173,766	4,618	1,851	4,818	24,918	115,722	8,671	10,940
Finance	3,109	24,353	21,757	10	2,819	1,049	13,748	15,959	2,570	6,686
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	5,375	20,322	147,366	3,642	[1]3,682	3,658	10,915	95,146	5,738	2,427
Services	3,219	11,463	297,527	72,606	103,278	3,174	8,145	268,233	46,703	112,070
Hotels, rooming houses, camps, and other lodgings	289	2,819	24,245	5,735	[1]184	325	757	14,116	1,660	[1]1,387
Personal services	210	443	12,155	4,637	1,314	472	944	14,972	2,668	3,976
Laundries and dry cleaning plants	(*)	(*)	(*)	(*)	(*)	263	526	8,303	1,295	1,618
Beauty and barber shops	177	354	4,685	1,190	790	(*)	(*)	(*)	(*)	(*)
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	729	2,040	18,850	4,237	2,439	574	1,309	20,728	3,794	4,497
Automobile parking, repair, and services	374	1,204	18,188	2,245	3,438	189	483	12,112	631	2,127
Amusement and recreation services, including motion pictures	306	1,071	9,506	1,174	4,108	276	579	21,532	3,652	3,820
Medical and health services	191	771	69,730	15,416	36,163	509	1,815	87,432	13,668	49,460
Offices of physicians and surgeons	(*)	(*)	(*)	(*)	(*)	280	1,203	62,465	9,684	37,000
Other medical and health services	(*)	(*)	(*)	(*)	(*)	229	612	24,967	3,984	12,460
Legal services	452	1,496	65,361	11,520	37,361	563	1,650	76,726	14,705	44,702
Other services	668	1,619	79,492	27,642	18,639	266	608	20,615	5,925	4,875

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Loss exceeds profit.

NOTE: Estimates for "Contractors not allocable," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

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

Table 3.5—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES

[Money amounts in thousands of dollars]

State and industry	Number of—		Total receipts	Payroll	Net profit (less loss)	Number of—		Total receipts	Payroll	Net profit (less loss)	Number of—		Total receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners				Partnerships	Partners			
	22 STATES AND DISTRICT OF COLUMBIA, TOTAL					ALASKA					ARIZONA				
All industries	116,657	468,843	10,233,148	1,151,939	1,095,365	1,532	5,706	112,382	17,938	14,722	7,512	29,934	580,088	82,197	56,640
Agriculture, forestry, and fisheries	22,557	56,545	1,607,338	107,923	121,104	(*)	(*)	(*)	(*)	(*)	870	2,469	77,142	13,288	[1]2,843
Farms	20,937	52,483	1,439,714	93,711	99,994	(*)	(*)	(*)	(*)	(*)	776	2,184	69,931	10,862	[1]4,289
Other agriculture, forestry, and fisheries	1,620	4,062	167,624	14,212	21,110	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	6,239	13,672	1,293,546	211,784	101,085	134	447	19,477	3,493	3,619	469	1,081	101,991	15,491	10,086
Manufacturing	3,493	8,096	528,945	92,749	50,859	48	97	12,705	497	1,236	147	394	20,921	3,863	1,643
Wholesale and retail trade	25,198	60,242	3,874,983	282,765	230,031	255	849	31,479	3,830	3,170	1,452	3,442	194,369	19,552	13,659
Wholesale trade	3,871	12,027	1,056,037	56,064	49,115	(*)	(*)	(*)	(*)	(*)	285	686	53,285	3,813	2,097
Retail trade	21,279	48,071	2,814,477	226,524	180,571	179	697	24,671	3,113	1,585	1,167	2,756	141,084	15,739	11,562
Food stores	3,044	6,886	524,605	30,636	21,939	7	15	3,652	249	97	57	193	25,121	1,974	1,390
Automotive dealers	4,839	10,461	850,976	54,495	41,424	(*)	(*)	(*)	-	(*)	343	744	44,268	3,026	3,728
Other retail trade	13,396	30,724	1,438,896	141,393	117,208	166	670	19,429	2,864	1,320	767	1,819	71,695	10,739	6,444
Finance, insurance, and real estate	32,836	215,252	879,911	52,694	52,198	552	2,852	9,947	70	903	2,884	17,506	65,202	4,842	[1]1,853
Services	20,998	57,632	1,733,487	354,623	616,754	446	1,267	36,224	9,707	7,293	1,627	4,884	115,154	24,686	35,390
Medical and health services	2,535	7,416	426,164	76,878	226,368	(*)	(*)	(*)	(*)	(*)	146	403	19,855	2,824	11,443
Other services	18,463	50,216	1,307,323	277,745	390,386	413	968	32,222	7,790	7,222	1,481	4,481	95,299	21,862	23,947
	ARKANSAS					COLORADO					DELAWARE				
All industries	8,377	21,707	791,390	85,125	87,985	12,571	56,919	1,060,897	105,080	23,387	1,651	23,976	126,642	11,949	20,646
Agriculture, forestry, and fisheries	1,596	3,430	108,404	12,445	21,292	2,008	5,068	189,696	9,769	1,052	(*)	(*)	(*)	(*)	(*)
Farms	1,545	3,307	91,448	11,065	19,059	1,739	4,364	134,725	7,355	[1]2,777	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	269	704	54,971	2,414	3,829	(*)	(*)	(*)	-	(*)
Contract construction	582	1,291	72,525	13,528	5,874	486	1,150	74,740	11,390	5,519	(*)	(*)	(*)	(*)	(*)
Manufacturing	438	950	66,454	13,047	7,361	330	773	30,217	5,113	3,505	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,645	6,170	432,787	26,983	26,539	2,575	5,721	353,866	29,010	26,843	322	704	68,082	5,033	4,701
Wholesale trade	474	1,194	142,826	5,370	5,845	330	796	101,947	5,726	7,933	98	203	26,588	1,655	1,473
Retail trade	2,171	4,976	289,961	21,613	20,694	2,245	4,925	251,919	23,284	18,910	224	501	41,494	3,378	3,228
Food stores	358	852	59,115	3,888	1,951	250	515	45,559	3,120	2,688	(*)	(*)	(*)	(*)	(*)
Automotive dealers	567	1,206	90,089	5,509	3,588	364	733	58,598	3,448	3,188	(*)	(*)	(*)	(*)	(*)
Other retail trade	1,246	2,918	140,757	12,216	15,155	1,631	3,677	147,762	16,716	13,034	157	367	24,597	2,536	1,662
Finance, insurance, and real estate	1,575	5,673	13,568	345	4,025	4,197	22,445	172,815	11,191	12,932	638	21,717	10,387	31	2,613
Services	1,462	3,973	78,628	16,081	21,389	2,402	6,541	187,958	36,442	66,110	338	845	25,034	3,799	10,162
Medical and health services	(*)	(*)	(*)	(*)	(*)	374	1,070	55,136	8,205	29,918	(*)	(*)	(*)	(*)	(*)
Other services	1,424	3,877	72,935	14,020	19,047	2,028	5,471	132,822	28,237	36,192	283	720	16,266	2,817	5,675
	DISTRICT OF COLUMBIA					HAWAII					IDAHO				
All industries	4,136	22,114	541,798	79,411	56,475	3,213	26,221	296,978	47,402	47,296	4,424	13,222	660,676	91,076	33,954
Agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,055	2,587	46,862	4,704	1,467
Farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	999	2,449	43,397	3,897	[1]220
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	(*)	(*)	(*)	(*)	(*)	47	102	42,976	3,921	696	413	919	390,900	57,523	[1]3,622
Manufacturing	(*)	(*)	(*)	(*)	(*)	26	55	30,911	7,719	8,043	307	708	28,314	6,491	2,623
Wholesale and retail trade	332	708	73,323	6,159	5,122	640	1,582	56,679	5,447	6,470	858	1,885	119,094	9,716	8,342
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	163	332	37,346	2,587	1,255
Retail trade	252	522	65,995	5,789	3,453	611	1,491	50,293	5,036	5,957	695	1,553	81,748	7,129	7,087
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	69	145	14,108	587	532
Automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	194	446	23,683	1,656	1,692
Other retail trade	178	358	23,757	1,803	1,733	485	1,022	34,622	3,455	4,626	432	962	43,957	4,886	4,863
Finance, insurance, and real estate	2,710	17,277	256,021	21,988	[1]29,274	1,718	21,361	46,235	1,285	10,122	990	5,326	12,244	673	2,349
Services	991	3,822	205,610	49,145	80,172	678	2,873	100,825	26,381	21,971	614	1,418	52,160	10,112	22,151
Medical and health services	84	322	24,466	5,143	9,975	53	255	19,814	5,173	7,900	(*)	(*)	(*)	(*)	(*)
Other services	907	3,500	181,144	44,002	70,197	625	2,618	81,011	21,208	14,071	466	1,057	28,814	6,286	9,082

Footnotes at end of table.

Table 3.5—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

State and industry	Number of—		Total receipts	Payroll	Net profit (less loss)	Number of—		Total receipts	Payroll	Net profit (less loss)	Number of—		Total receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners				Partnerships	Partners			
	MAINE					MISSISSIPPI					MONTANA				
All industries	2,869	6,896	214,642	27,349	22,313	8,698	34,087	847,970	85,833	84,961	4,701	13,652	446,525	31,491	44,047
Agriculture, forestry, and fisheries	499	1,030	41,078	3,985	806	1,970	5,101	127,829	17,981	8,987	1,626	4,089	222,685	4,747	11,746
Farms	415	861	39,048	3,682	577	1,716	4,264	101,800	15,179	5,718	1,573	3,982	221,241	4,572	11,358
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	254	837	26,029	2,802	3,269	(*)	(*)	(*)	(*)	(*)
Contract construction	(*)	(*)	(*)	(*)	(*)	171	383	41,640	7,717	4,592	246	573	27,807	5,179	2,529
Manufacturing	(*)	(*)	(*)	(*)	(*)	256	563	106,546	12,588	4,386	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	766	1,575	84,531	5,724	6,617	2,558	5,666	415,113	25,427	16,090	732	1,541	106,430	7,857	6,683
Wholesale trade	(*)	(*)	(*)	(*)	(*)	395	920	143,302	6,227	3,333	(*)	(*)	(*)	(*)	(*)
Retail trade	720	1,482	72,953	5,113	5,771	2,115	4,602	267,342	19,023	12,412	615	1,300	91,979	7,579	5,682
Food stores	(*)	(*)	(*)	(*)	(*)	317	688	59,938	2,985	1,602	(*)	(*)	(*)	(*)	(*)
Automotive dealers	(*)	(*)	(*)	(*)	(*)	616	1,401	89,658	5,349	3,112	107	215	26,644	1,268	1,531
Other retail trade	339	712	22,730	2,842	1,938	1,182	2,513	117,746	10,689	7,698	427	923	51,385	5,258	3,419
Finance, insurance, and real estate	418	1,450	12,112	587	[1]1,659	1,953	18,111	39,900	1,428	9,760	1,078	4,195	12,239	244	3,112
Services	664	1,718	33,444	5,848	12,640	1,484	3,420	94,348	15,522	38,417	740	2,296	53,980	9,311	24,430
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	541	1,315	24,187	4,573	6,473	1,287	2,922	56,632	10,194	16,578	600	1,928	32,980	4,819	13,181
	NEBRASKA					NEVADA					NEW HAMPSHIRE				
All industries	10,455	33,831	1,248,735	100,148	177,876	2,997	8,768	264,204	38,938	15,358	2,295	9,730	100,359	14,127	26,710
Agriculture, forestry, and fisheries	4,103	10,488	384,099	7,924	46,317	343	1,032	21,838	2,097	[1]3,196	(*)	(*)	(*)	(*)	(*)
Farms	3,911	10,057	364,638	6,325	40,881	343	1,032	21,838	2,097	[1]3,196	(*)	(*)	(*)	(*)	(*)
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-
Contract construction	508	1,074	178,879	27,724	36,378	250	504	36,787	7,439	3,171	(*)	(*)	(*)	(*)	(*)
Manufacturing	172	403	33,443	5,215	2,968	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	1,866	4,234	438,068	27,704	21,728	614	1,396	81,105	9,514	2,564	406	848	36,449	3,447	2,242
Wholesale trade	181	421	110,819	4,036	3,337	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	1,685	3,813	327,249	23,668	18,391	493	1,068	67,775	8,836	2,409	400	835	26,987	2,696	1,784
Food stores	133	342	36,184	2,076	760	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers	285	632	98,545	6,427	2,807	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	1,267	2,839	192,520	15,165	14,824	331	735	35,964	5,527	1,476	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	2,317	13,817	36,843	1,184	7,731	932	3,684	40,985	1,103	[1]9,184	1,002	6,785	11,614	274	7,518
Services	1,036	2,859	140,258	25,840	58,845	704	1,781	74,337	17,111	20,081	488	1,292	33,145	6,724	13,496
Medical and health services	299	943	63,290	11,491	37,142	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	737	1,916	76,968	14,349	21,703	662	1,678	67,681	16,311	16,056	419	1,154	29,096	5,815	10,870
	NEW MEXICO					NORTH DAKOTA					RHODE ISLAND				
All industries	4,404	13,336	363,344	41,743	25,772	4,107	10,945	323,997	35,963	49,018	2,535	6,270	161,031	19,451	29,373
Agriculture, forestry, and fisheries	651	1,488	46,125	2,397	3,323	1,864	4,740	69,667	4,597	11,883	(*)	(*)	(*)	-	(*)
Farms	571	1,327	40,886	1,830	2,863	1,744	4,452	66,950	4,341	12,444	-	-	-	-	-
Other agriculture, forestry, and fisheries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)
Contract construction	115	236	35,478	7,293	965	(*)	(*)	(*)	(*)	(*)	437	903	20,265	2,756	4,026
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	285	735	13,794	2,605	2,159
Wholesale and retail trade	1,119	2,354	178,637	14,240	7,305	831	1,883	150,484	9,985	9,183	488	986	69,675	4,273	5,280
Wholesale trade	198	417	42,142	3,442	1,519	119	277	38,029	2,520	2,090	(*)	(*)	(*)	(*)	(*)
Retail trade	921	1,937	136,495	10,798	5,786	712	1,606	112,455	7,465	7,093	481	970	52,982	2,585	4,792
Food stores	123	262	31,399	2,317	1,009	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers	340	742	59,208	4,351	2,311	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	458	933	45,888	4,130	2,466	495	1,122	70,472	5,157	5,142	303	613	29,982	1,629	2,532
Finance, insurance, and real estate	1,329	6,394	16,671	848	3,251	721	2,618	8,777	259	1,972	705	2,155	10,712	161	1,636
Services	876	2,153	49,822	11,156	8,119	344	945	50,786	12,994	21,516	565	1,354	45,388	9,427	16,319
Medical and health services	(*)	(*)	(*)	(*)	(*)	75	279	27,806	6,856	13,544	(*)	(*)	(*)	(*)	(*)
Other services	840	2,060	45,966	10,171	6,284	269	666	22,980	6,138	7,972	452	1,087	30,120	7,162	10,165

Footnotes at end of table.

Table 3.5—RECEIPTS, PAYROLL, AND NET PROFIT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

State and industry	Number of—		Total receipts	Payroll	Net profit (less loss)	Number of—		Total receipts	Payroll	Net profit (less loss)	Number of—		Total receipts	Payroll	Net profit (less loss)
	Partnerships	Partners				Partnerships	Partners				Partnerships	Partners			
	SOUTH CAROLINA					SOUTH DAKOTA					UTAH				
All industries	7,960	28,206	664,084	73,565	90,215	4,802	15,092	316,617	21,537	36,335	5,037	22,312	364,077	46,339	44,088
Agriculture, forestry, and fisheries	1,138	2,928	57,367	8,703	2,687	1,902	4,798	92,924	1,884	12,872	422	1,020	22,949	2,479	2,213
Farms	1,028	2,684	44,780	7,768	1,501	1,844	4,672	83,055	1,658	11,856	421	1,017	21,535	2,437	2,140
Other agriculture, forestry, and fisheries	110	244	12,587	935	1,186	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contract construction	588	1,326	67,595	10,646	7,130	(*)	(*)	(*)	(*)	(*)	315	643	54,815	11,605	2,116
Manufacturing	356	837	44,460	6,023	4,863	(*)	(*)	(*)	(*)	(*)	160	376	12,591	1,764	1,493
Wholesale and retail trade	2,274	5,016	331,001	21,183	18,902	802	1,684	156,351	10,078	5,529	1,167	3,358	164,798	12,986	9,494
Wholesale trade	379	940	123,387	7,322	6,001	93	207	46,965	1,144	1,759	175	410	46,924	3,481	2,585
Retail trade	1,895	4,076	207,614	13,861	12,901	709	1,477	109,386	8,934	3,770	992	2,948	117,874	9,505	6,909
Food stores	482	1,050	48,997	2,462	2,241	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers	540	1,149	81,918	4,303	3,709	230	487	36,251	2,330	624	(*)	(*)	(*)	(*)	(*)
Other retail trade	873	1,877	76,699	7,096	6,951	424	878	59,030	5,786	2,485	689	2,262	64,799	6,275	4,845
Finance, insurance, and real estate	1,483	13,134	31,447	3,544	8,788	1,137	6,268	8,098	27	2,390	1,881	13,854	25,855	1,117	6,771
Services	2,010	4,725	122,431	22,193	46,159	649	1,604	34,128	5,612	14,050	988	2,499	59,452	11,327	19,425
Medical and health services	246	509	29,218	4,497	17,229	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	1,764	4,216	93,213	17,696	28,930	616	1,499	29,236	4,781	10,942	861	2,135	48,343	8,999	14,676
	VERMONT					WEST VIRGINIA					WYOMING				
All industries	2,256	6,052	211,738	27,711	33,974	7,794	53,817	344,346	43,357	66,986	2,331	6,050	190,628	24,209	7,234
Agriculture, forestry, and fisheries	816	1,993	18,455	703	3,562	745	2,145	14,863	2,489	1,726	345	818	46,100	4,969	[1]4,116
Farms	816	1,993	18,455	703	3,562	744	2,143	13,930	2,479	1,720	345	818	46,100	4,969	[1]4,116
Other agriculture, forestry, and fisheries	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
Contract construction	(*)	(*)	(*)	(*)	(*)	227	464	22,442	4,804	3,807	(*)	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	250	572	24,103	4,259	3,089	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	395	891	106,483	8,593	5,877	1,673	6,708	155,312	10,912	12,170	428	1,041	70,867	5,112	5,521
Wholesale trade	(*)	(*)	(*)	(*)	(*)	474	4,029	35,699	1,600	2,263	(*)	(*)	(*)	(*)	(*)
Retail trade	377	834	93,117	7,335	5,128	1,199	2,679	119,613	9,312	9,907	421	1,023	63,491	4,733	5,360
Food stores	(*)	(*)	(*)	(*)	(*)	262	554	30,205	1,542	1,096	(*)	(*)	(*)	(*)	(*)
Automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	208	465	54,829	5,511	2,349	812	1,836	71,926	6,876	7,826	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	341	989	8,244	139	3,160	1,518	5,275	14,644	872	5,371	757	2,366	15,351	482	[1]236
Services	421	1,605	43,849	8,389	16,589	982	2,609	82,787	14,500	38,816	489	1,149	13,739	2,316	3,214
Medical and health services	(*)	(*)	(*)	(*)	(*)	102	398	30,175	4,627	16,983	(*)	(*)	(*)	(*)	(*)
Other services	420	1,591	43,174	8,346	16,129	880	2,211	52,612	9,873	21,833	488	1,146	13,622	2,296	3,161

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Negative amount.

NOTE: Estimates for "Mining," "Transportation, communication, electric, gas, and sanitary services," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

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

Table 3.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ALL INDUSTRIES											
Total	920,831	702,392	76,324,644	69,459,660	3,958,721	5.7	370,422	56,070,439	3,071,815	53,138,844	15,199,722
Under $2,000	638,584	420,145	23,016,827	19,203,716	313,582	1.6	192,743	14,257,642	150,804	3,281,090	1,242,536
$2,000 under $4,000	112,839	112,839	12,140,544	10,463,472	320,106	3.1	63,534	8,509,025	180,649	3,021,612	1,162,254
$4,000 under $6,000	52,132	52,132	6,878,097	6,103,992	253,602	4.2	30,807	5,015,056	149,906	2,540,148	965,917
$6,000 under $10,000	47,776	47,776	7,639,351	7,023,603	367,876	5.2	28,996	5,717,116	223,922	3,862,280	1,390,546
$10,000 or more	69,500	69,500	26,649,825	26,664,877	2,703,555	10.1	54,342	22,571,600	2,366,534	40,433,714	10,438,469
AGRICULTURE, FORESTRY, AND FISHERIES											
Total	119,819	101,388	6,011,576	5,916,511	475,189	8.0	25,106	2,406,727	169,509	2,139,845	956,107
Under $2,000	65,691	47,260	876,451	783,061	38,461	4.9	10,028	267,508	8,475	168,332	74,269
$2,000 under $4,000	18,521	18,521	785,703	710,310	53,721	7.6	4,136	248,550	11,802	167,197	68,717
$4,000 under $6,000	11,401	11,401	651,072	608,081	55,524	9.1	2,966	232,211	14,381	197,343	92,978
$6,000 under $10,000	12,669	12,669	1,009,492	973,854	97,637	10.0	3,286	329,190	25,227	337,323	156,459
$10,000 or more	11,537	11,537	2,688,858	2,841,205	229,846	8.1	4,690	1,329,268	109,624	1,269,650	563,684
Farms											
Total	108,800	92,071	5,138,747	5,134,296	441,087	8.6	20,346	1,797,299	149,544	1,863,610	820,440
Under $2,000	58,558	41,829	669.738	618,250	33,920	5.5	7,349	140,453	6,069	125,768	52,244
$2,000 under $4,000	16,915	16,915	641,353	584,456	49,140	8.4	3,391	165,942	9,690	130,895	49,759
$4,000 under $6,000	10,563	10,563	550,078	518,141	51,441	9.9	2,470	156,725	12,022	166,921	80,455
$6,000 under $10,000	11,983	11,983	908,293	882,894	92,031	10.4	2,892	254,662	22,055	295,801	140,232
$10,000 or more	10,781	10,781	2,369,285	2,530,555	214,555	8.5	4,244	1,079,517	99,708	1,144,225	497,750
Field crop farms											
Total	35,930	29,451	1,308,200	1,353,152	143,477	10.6	6,092	460,225	43,671	504,797	250,024
Under $2,000	21,006	14,527	121,299	112,752	10,461	9.3	2,185	18,195	1,702	33,177	13,060
$2,000 under $4,000	4,513	4,513	147,095	134,887	13,220	9.8	914	34,965	2,648	34,527	15,001
$4,000 under $6,000	2,687	2,687	129,308	126,256	13,004	10.3	736	48,963	3,505	47,335	22,170
$6,000 under $10,000	3,786	3,786	221,723	221,558	29,215	13.2	973	57,607	7,509	82,454	44,145
$10,000 or more	3,938	3,938	688,775	757,699	77,577	10.2	1,284	300,495	28,307	307,304	155,648
Fruit, tree nut, and vegetable farms											
Total	11,331	9,405	616,921	640,096	55,679	8.7	4,137	323,136	33,622	454,769	189,065
Under $2,000	5,901	3,975	63,459	58,888	3,198	5.4	1,250	16,412	1,123	24,075	9,229
$2,000 under $4,000	1,681	1,681	60,879	55,251	4,792	8.7	760	21,134	2,161	36,101	13,635
$4,000 under $6,000	1,074	1,074	58,376	54,751	5,364	9.8	486	21,702	2,434	46,062	25,786
$6,000 under $10,000	1,232	1,232	111,344	115,709	9,591	8.3	722	64,600	5,439	88,868	41,107
$10,000 or more	1,443	1,443	322,863	355,497	32,734	9.2	919	199,288	22,465	259,663	99,308
Livestock farms											
Total	56,984	49,776	3,050,348	2,984,630	229,252	7.7	8,677	924,770	65,685	801,638	340,392
Under $2,000	28,534	21,326	457,657	418,900	18,630	4.5	3,128	92,788	2,646	53,414	23,959
$2,000 under $4,000	10,124	10,124	402,687	366,988	29,393	8.0	1,476	95,522	4,224	49,218	17,304
$4,000 under $6,000	6,542	6,542	345,864	321,311	31,816	9.9	1,166	80,118	5,675	69,544	30,509
$6,000 under $10,000	6,641	6,641	535,905	513,221	50,730	9.9	1,059	113,120	8,095	110,328	49,174
$10,000 or more	5,143	5,143	1,308,235	1,364,210	98,683	7.2	1,848	543,222	45,045	519,134	219,446
Other farms											
Total	4,555	3,439	163,278	156,418	12,679	8.1	1,440	89,168	6,566	102,406	40,959
Under $2,000	3,117	2,001	27,323	27,710	1,631	5.9	786	13,058	598	15,102	5,996
$2,000 under $4,000	597	597	30,692	27,330	1,735	6.4	241	14,321	657	11,049	3,819
$4,000 under $6,000	260	260	16,530	15,823	1,257	7.9					
$6,000 under $10,000	324	324	39,321	32,406	2,495	7.7	220	25,277	1,420	18,131	7,796
$10,000 or more	257	257	49,412	53,149	5,561	10.5	193	36,512	3,891	58,124	23,348
Other Agriculture, Forestry, and Fisheries											
Total	11,019	9,317	872,829	782,215	34,102	4.4	4,760	609,428	19,965	276,235	135,667
Under $2,000	7,133	5,431	206,713	164,811	4,541	2.8	2,679	127,055	2,406	42,564	22,025
$2,000 under $4,000	1,606	1,606	144,350	125,854	4,581	3.6	745	82,608	2,112	36,302	18,958
$4,000 under $6,000	838	838	100,994	89,940	4,083	4.5	496	75,486	2,359	30,422	12,523
$6,000 under $10,000	686	686	101,199	90,960	5,606	6.2	394	74,528	3,172	41,522	16,227
$10,000 or more	756	756	319,573	310,650	15,291	4.9	446	249,751	9,916	125,425	65,934

See footnote at end of table

Table 3.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
MINING											
Total	11,475	7,991	993,656	1,116,337	88,179	7.9	4,552	855,524	70,035	975,433	488,072
Under $2,000	7,344	3,860	69,559	97,972	2,901	3.0	1,647	45,665	1,258	41,315	20,184
$2,000 under $4,000	1,333	1,333	48,940	54,347	3,795	7.0	818	34,920	2,363	33,534	21,859
$4,000 under $6,000	707	707	38,076	40,223	3,513	8.7	504	31,798	2,555	39,631	29,692
$6,000 under $10,000	589	589	59,719	62,318	4,591	7.4	436	51,401	3,485	42,900	25,439
$10,000 or more	1,502	1,502	777,362	861,477	73,379	8.5	1,147	691,740	60,374	818,053	390,898
Crude Petroleum and Natural Gas											
Total	8,904	6,141	651,399	738,332	50,280	6.8	3,469	580,553	43,423	681,509	353,281
Under $2,000	6,059	3,296	50,097	77,155	2,347	3.0	1,388	34,235	977	36,702	18,012
$2,000 under $4,000	1,023	1,023	38,705	44,506	2,893	6.5	661	29,405	1,891	27,918	17,940
$4,000 under $6,000	544	544	21,493	25,929	2,738	10.6	391	18,097	1,994	25,239	16,924
$6,000 under $10,000	386	386	23,847	30,088	2,970	9.9	283	20,033	2,262	23,999	15,009
$10,000 or more	892	892	517,257	560,654	39,332	7.0	746	478,783	36,299	567,651	285,396
Other Mining											
Total	2,571	1,850	342,257	378,005	37,899	10.0	1,083	274,971	26,612	293,924	134,791
Under $2,000	1,285	564	19,462	20,817	554	2.7	259	11,430	281	4,613	2,172
$2,000 under $4,000											
$4,000 under $6,000	473	473	26,818	24,135	1,677	6.9	270	19,216	1,033	20,008	16,687
$6,000 under $10,000											
$10,000 or more	203	203	35,872	32,230	1,621	5.0	153	31,368	1,223	18,901	10,430
	610	610	260,105	300,823	34,047	11.3	401	212,957	24,075	250,402	105,502
CONTRACT CONSTRUCTION											
Total	50,562	38,395	5,641,831	5,110,780	144,970	2.8	17,775	3,956,523	95,253	872,405	453,210
Under $2,000	38,035	25,868	1,684,150	1,407,883	19,171	1.4	10,605	926,071	8,042	97,813	44,103
$2,000 under $4,000	5,797	5,797	944,846	853,519	15,820	1.9	3,041	655,412	8,383	94,064	42,847
$4,000 under $6,000	2,521	2,521	529,562	479,991	12,225	2.6	1,406	375,604	6,797	64,764	31,320
$6,000 under $10,000	1,808	1,808	480,543	443,382	13,575	3.1	1,007	378,834	7,733	62,892	30,985
$10,000 or more	2,401	2,401	2,002,730	1,926,005	84,179	4.4	1,716	1,620,602	64,298	552,872	303,955
General Contractors											
Total	18,106	12,981	3,225,648	3,047,809	80,484	2.6	6,563	2,391,984	57,652	512,317	265,423
Under $2,000	13,192	8,067	768,743	689,609	6,085	0.9	3,627	452,075	2,820	40,734	14,033
$2,000 under $4,000	1,998	1,998	425,542	401,538	5,430	1.4	1,050	314,417	2,917	39,653	15,868
$4,000 under $6,000	1,011	1,011	259,507	238,268	5,034	2.1	622	193,138	3,088	29,302	14,127
$6,000 under $10,000	663	663	232,510	218,493	4,933	2.3	342	185,912	2,650	22,135	10,300
$10,000 or more	1,242	1,242	1,539,346	1,499,901	59,002	3.9	922	1,246,442	46,177	380,493	211,095
Special Trade Contractors											
Total	32,302	25,310	2,411,419	2,059,021	64,317	3.1	11,160	1,562,209	37,471	359,270	187,620
Under $2,000	24,691	17,699	912,179	715,834	13,029	1.8	6,927	472,299	5,198	56,870	30,044
$2,000 under $4,000	3,799	3,799	519,304	451,981	10,390	2.3	1,991	340,995	5,466	54,411	26,979
$4,000 under $6,000	1,509	1,509	269,152	240,838	7,185	3.0	784	182,466	3,709	35,462	17,193
$6,000 under $10,000	1,145	1,145	248,033	224,889	8,642	3.8	665	192,922	5,083	40,757	20,685
$10,000 or more	1,158	1,158	462,751	425,479	25,071	5.9	793	373,527	18,015	171,770	92,719
Plumbing, heating, and air conditioning											
Total	4,360	3,743	505,432	444,663	7,237	1.6	1,902	354,977	4,364	46,309	23,199
Under $2,000	3,308	2,691	199,839	162,007	2,241	1.4	1,224	120,684	1,067	13,723	7,750
$2,000 under $4,000	647	647	126,907	114,313	1,736	1.5	400	85,226	1,055	10,725	5,993
$4,000 under $6,000	255	255	60,677	56,299	1,218	2.2	162	48,792	739	6,778	3,356
$6,000 under $10,000	58	58	36,492	33,993	447	1.3	49	32,992	371	3,330	1,595
$10,000 or more	92	92	81,517	78,051	1,595	2.0	67	67,283	1,132	11,753	4,505
Painting, paperhanging, and decorating											
Total	4,743	3,257	163,656	129,722	3,362	2.6	1,141	80,648	1,613	10,406	4,812
Under $2,000	4,335	2,849	95,370	68,907	1,862	2.7	904	32,210	595	4,059	1,948
$2,000 under $4,000	329	329	36,007	31,545	879	2.8	196	24,218	572	3,987	1,641
$4,000 under $6,000											
$6,000 under $10,000	66	66	20,509	17,941	355	2.0	28	12,450	180	1,020	591
$10,000 or more	13	13	11,770	11,329	266	2.4	13	11,770	266	1,340	632

See footnote at end of table

Table 3.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
CONTRACT CONSTRUCTION—Continued											
Special Trade Contractors—Continued											
Masonry, stonework, and plastering											
Total	4,242	3,370	315,325	258,371	5,494	2.1	1,031	176,787	2,717	23,708	9,671
Under $2,000	3,414	2,542	142,809	105,296	1,968	1.9	573	56,911	544	4,982	2,485
$2,000 under $4,000	595	595	87,687	73,359	1,629	2.2	346	59,824	927	8,926	3,261
$4,000 under $6,000	150	150	33,021	30,396	708	2.3					
$6,000 under $10,000	53	53	26,167	24,926	416	1.7	83	35,421	497	4,754	1,971
$10,000 or more	30	30	25,641	24,394	773	3.2	29	24,631	749	5,046	1,954
Contractors, not elsewhere classified											
Total	18,957	14,940	1,427,006	1,226,265	48,224	3.9	7,086	949,797	28,777	278,847	149,938
Under $2,000	13,634	9,617	474,161	379,624	6,958	1.8	4,226	262,494	2,992	34,106	17,861
$2,000 under $4,000	2,228	2,228	268,703	232,764	6,146	2.6	1,049	171,727	2,912	30,773	16,084
$4,000 under $6,000	1,054	1,054	162,528	142,542	5,027	3.5	554	108,974	2,639	25,653	12,786
$6,000 under $10,000	1,018	1,018	177,791	159,630	7,656	4.8	573	136,759	4,366	34,684	17,579
$10,000 or more	1,023	1,023	343,823	311,705	22,437	7.2	684	269,843	15,868	153,631	85,628
MANUFACTURING											
Total	30,495	25,768	4,766,161	4,392,267	148,332	3.4	15,166	3,921,586	115,219	1,458,353	667,801
Under $2,000	18,811	14,084	880,134	748,276	10,482	1.4	7,884	665,818	5,932	106,675	60,340
$2,000 under $4,000	4,909	4,909	589,223	503,619	14,048	2.8	2,657	419,542	7,617	102,218	57,892
$4,000 under $6,000	2,056	2,056	450,735	413,361	9,923	2.4	1,154	350,600	5,551	73,342	37,358
$6,000 under $10,000	2,118	2,118	585,242	530,803	16,351	3.1	1,464	474,186	11,178	136,544	78,505
$10,000 or more	2,601	2,601	2,260,827	2,196,208	97,528	4.4	2,007	2,011,440	84,941	1,039,574	433,706
Lumber and Wood Products, Except Furniture											
Total	5,377	4,833	805,090	772,579	38,692	5.0	1,818	569,488	23,060	329,012	123,658
Under $2,000	2,371	1,827	85,201	69,132	1,672	2.4	618	49,431	586	13,614	8,174
$2,000 under $4,000	1,004	1,004	69,674	59,022	3,065	5.2	312	32,082	983	11,747	6,644
$4,000 under $6,000	384	384	34,183	29,915	1,772	5.9					
$6,000 under $10,000	642	642	86,135	77,524	4,916	6.3	310	64,227	2,062	25,225	15,435
$10,000 or more	976	976	529,897	536,986	27,267	5.1	578	423,748	19,429	278,426	93,405
Printing, Publishing, and Allied Industries											
Total	4,834	3,901	422,328	361,649	12,019	3.3	2,297	323,339	8,505	109,444	57,130
Under $2,000	3,187	2,254	108,207	89,286	1,687	1.9	1,289	72,017	907	14,123	6,793
$2,000 under $4,000	716	716	72,303	60,451	2,137	3.5	379	47,903	1,074	17,642	9,641
$4,000 under $6,000	478	478	69,859	60,860	2,288	3.8	221	43,666	1,032	11,774	5,993
$6,000 under $10,000	295	295	64,594	56,774	2,275	4.0	262	57,595	1,998	23,807	13,391
$10,000 or more	158	158	107,365	94,278	3,632	3.9	146	102,158	3,494	42,098	21,312
Machinery, Except Electrical											
Total	3,894	3,342	382,531	316,551	11,955	3.8	1,973	301,485	8,861	115,094	61,203
Under $2,000	2,232	1,680	66,077	47,233	1,341	2.8	954	39,901	700	13,199	6,981
$2,000 under $4,000	991	991	89,109	68,133	2,813	4.1	451	52,917	1,326	18,797	10,806
$4,000 under $6,000	469	469	82,885	73,327	3,043	4.1	380	72,507	2,577	27,185	14,993
$6,000 under $10,000											
$10,000 or more	202	202	144,460	127,858	4,758	3.7	188	136,160	4,258	55,913	28,423
Manufacturing, not Elsewhere Classified											
Total	16,390	13,692	3,156,212	2,941,488	85,666	2.9	9,078	2,727,274	74,793	904,803	425,810
Under $2,000	11,021	8,323	620,649	542,625	5,782	1.1	5,023	504,469	3,739	65,739	38,392
$2,000 under $4,000	2,198	2,198	358,137	316,013	6,033	1.9	1,515	286,640	4,234	54,032	30,801
$4,000 under $6,000	1,016	1,016	319,274	296,645	4,992	1.7	743	269,809	3,627	51,839	26,387
$6,000 under $10,000	890	890	379,047	349,119	6,988	2.0	702	316,982	5,433	70,056	39,664
$10,000 or more	1,265	1,265	1,479,105	1,437,086	61,871	4.3	1,095	1,349,374	57,760	663,137	290,566
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES											
Total	14,560	12,431	1,165,746	1,102,187	93,901	8.5	5,790	772,532	62,521	630,659	284,436
Under $2,000	7,450	5,321	169,326	150,885	4,718	3.1	2,057	97,500	1,911	24,014	9,563
$2,000 under $4,000	2,134	2,134	132,194	118,345	6,418	5.4	993	70,774	3,114	43,586	25,622
$4,000 under $6,000	1,391	1,391	94,362	80,766	6,707	8.3	727	65,035	3,433	39,463	22,927
$6,000 under $10,000	1,445	1,445	169,396	154,807	11,140	7.2	584	89,767	4,670	50,866	28,481
$10,000 or more	2,140	2,140	600,468	597,384	64,918	10.9	1,429	449,456	49,393	472,730	197,843

See footnote at end of table

Table 3.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued											
Transportation											
Total	12,198	10,414	1,002,601	953,493	78,003	8.2	4,842	652,956	50,200	506,829	229,628
Under $2,000	6,243	4,459	154,435	141,697	4,053	2.9	1,779	91,770	1,666	21,158	8,524
$2,000 under $4,000	1,799	1,799	120,805	108,934	5,443	5.0	836	63,206	2,644	37,202	21,897
$4,000 under $6,000	1,158	1,158	80,564	70,123	5,612	8.0	596	55,625	2,830	34,379	19,713
$6,000 under $10,000	1,225	1,225	144,605	131,470	9,443	7.2	552	86,703	4,434	49,595	27,896
$10,000 or more	1,773	1,773	502,192	501,269	53,452	10.7	1,079	355,652	38,626	364,495	151,598
Trucking and warehousing											
Total	9,133	8,119	733,114	677,427	55,342	8.2	3,561	434,591	30,860	327,633	179,267
Under $2,000	4,216	3,202	83,671	75,369	3,151	4.2	1,222	44,518	1,259	15,943	7,201
$2,000 under $4,000	1,556	1,556	98,000	88,095	4,722	5.4	669	43,915	2,166	33,889	20,686
$4,000 under $6,000	840	840	51,321	43,190	4,106	9.5	404	32,888	1,908	24,967	15,053
$6,000 under $10,000	1,087	1,087	120,769	111,278	8,403	7.6	464	65,984	3,813	44,857	26,552
$10,000 or more	1,434	1,434	379,353	359,495	34,960	9.7	802	247,286	21,714	207,977	109,775
Other transportation											
Total	3,065	2,295	269,487	276,066	22,661	8.2	1,281	218,365	19,340	179,196	50,361
Under $2,000	2,027	1,257	70,764	66,328	902	1.4	557	47,252	407	5,215	1,323
$2,000 under $4,000	243	243	22,805	20,839	721	3.5	359	42,028	1,400	12,725	5,871
$4,000 under $6,000	318	318	29,243	26,933	1,506	5.6					
$6,000 under $10,000	138	138	23,836	20,192	1,040	5.2	88	20,719	621	4,738	1,344
$10,000 or more	339	339	122,839	141,774	18,492	13.0	277	108,366	16,912	156,518	41,823
Communication, Electric, Gas, and Sanitary Services											
Total	2,362	2,017	163,145	148,694	15,898	10.7	948	119,576	12,321	123,830	54,808
Under $2,000	1,207	862	14,891	9,188	665	7.2	278	5,730	245	2,856	1,039
$2,000 under $4,000	335	335	11,389	9,411	975	10.4					
$4,000 under $6,000	233	233	13,798	10,643	1,095	10.3	288	16,978	1,073	11,468	6,939
$6,000 under $10,000	220	220	24,791	23,337	1,697	7.3					
$10,000 or more	367	367	98,276	96,115	11,466	11.9	382	96,868	11,003	109,506	46,830
WHOLESALE AND RETAIL TRADE											
Total	206,343	168,347	31,875,576	30,156,579	355,780	1.2	90,108	23,048,062	238,365	3,037,831	1,479,604
Under $2,000	160,109	122,113	12,697,543	11,772,227	85,047	0.7	59,763	7,707,968	43,515	671,249	354,465
$2,000 under $4,000	26,280	26,280	6,349,531	5,980,897	73,073	1.2	16,066	4,533,162	45,186	605,013	291,217
$4,000 under $6,000	8,934	8,934	3,274,706	3,114,332	43,390	1.4	6,034	2,488,241	29,230	358,270	166,249
$6,000 under $10,000	6,190	6,190	3,305,106	3,179,692	47,245	1.5	4,506	2,717,442	34,542	433,726	198,392
$10,000 or more	4,830	4,830	6,248,690	6,109,431	107,025	1.8	3,739	5,601,249	85,892	969,573	469,281
Wholesale Trade											
Total	33,191	24,586	10,236,751	9,822,183	91,682	0.9	15,688	8,504,705	69,779	797,218	399,716
Under $2,000	23,355	14,750	2,539,798	2,380,868	10,426	0.4	8,625	1,893,925	6,187	84,779	42,437
$2,000 under $4,000	4,344	4,344	1,767,190	1,681,662	12,198	0.7	2,943	1,402,551	8,329	98,413	52,162
$4,000 under $6,000	2,070	2,070	1,105,036	1,057,271	10,015	1.0	1,417	876,394	6,803	75,477	36,894
$6,000 under $10,000	1,629	1,629	1,334,120	1,282,352	12,417	1.0	1,237	1,130,793	9,467	109,992	53,898
$10,000 or more	1,793	1,793	3,490,607	3,420,030	46,626	1.4	1,466	3,201,042	38,993	428,557	214,325
Retail Trade											
Total	172,813	143,498	21,615,400	20,312,912	263,817	1.3	74,259	14,522,460	168,374	2,238,145	1,078,507
Under $2,000	136,444	107,129	10,144,839	9,379,620	74,476	0.8	51,006	5,803,665	37,252	585,555	311,531
$2,000 under $4,000	21,915	21,915	4,576,276	4,293,777	60,816	1.4	13,102	3,124,546	36,798	505,905	238,637
$4,000 under $6,000	6,859	6,859	2,167,293	2,054,790	33,353	1.6	4,612	1,609,470	22,405	282,633	129,270
$6,000 under $10,000	4,561	4,561	1,970,986	1,897,340	34,828	1.8	3,269	1,586,649	25,075	323,734	144,494
$10,000 or more	3,034	3,034	2,756,006	2,687,385	60,344	2.3	2,270	2,398,130	46,844	540,318	254,575
Building materials, hardware, and farm equipment											
Total	10,788	9,110	1,872,036	1,776,419	21,583	1.2	5,756	1,400,743	15,536	205,348	106,050
Under $2,000	7,817	6,139	683,180	640,636	5,154	0.8	3,703	467,687	3,346	56,496	30,714
$2,000 under $4,000	1,633	1,633	439,074	414,857	4,338	1.1	1,052	309,759	2,864	37,914	18,630
$4,000 under $6,000	538	538	233,972	222,795	2,597	1.2	423	184,945	2,024	23,374	10,280
$6,000 under $10,000	526	526	223,134	215,149	3,961	1.8	351	171,198	2,592	31,822	16,601
$10,000 or more	274	274	292,676	282,982	5,533	2.0	227	267,154	4,710	55,742	29,825

See footnote at end of table

Table 3.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE—Continued											
Retail Trade—Continued											
General merchandise stores											
Total	8,677	6,877	1,046,834	982,928	17,528	1.8	3,876	769,131	11,905	146,424	81,469
Under $2,000	6,932	5,132	417,779	387,285	3,192	0.8	2,673	251,099	1,782	30,640	19,442
$2,000 under $4,000	834	834	187,807	175,651	2,338	1.3	616	148,866	1,746	24,761	12,924
$4,000 under $6,000	414	414	113,996	107,058	2,086	2.0	277	80,543	1,361	17,014	8,412
$6,000 under $10,000	158	158	76,823	73,784	1,164	1.6	110	62,659	817	11,569	6,335
$10,000 or more	339	339	250,429	239,150	8,748	3.7	200	225,964	6,199	62,440	34,356
Food stores											
Total	25,658	21,995	4,529,112	4,329,630	43,456	1.0	9,863	2,726,369	25,917	374,801	188,137
Under $2,000	19,202	15,539	1,856,651	1,749,072	11,407	0.7	5,996	878,482	4,703	85,501	49,201
$2,000 under $4,000	3,855	3,855	1,008,701	964,133	10,741	1.1	2,115	588,527	5,873	88,466	44,100
$4,000 under $6,000	1,229	1,229	489,434	466,929	6,018	1.3	739	328,967	3,653	47,327	23,189
$6,000 under $10,000	948	948	525,401	510,565	7,269	1.4	692	390,955	5,292	71,063	33,606
$10,000 or more	424	424	648,925	638,931	8,021	1.3	321	539,438	6,396	82,444	38,041
Grocery stores											
Total	19,771	17,033	3,854,453	3,705,907	33,950	0.9	7,377	2,332,632	19,988	293,528	143,326
Under $2,000	14,870	12,132	1,535,680	1,456,370	9,046	0.6	4,523	719,124	3,614	66,207	35,872
$2,000 under $4,000	2,883	2,883	840,630	808,456	7,998	1.0	1,445	470,503	3,998	64,388	31,747
$4,000 under $6,000	931	931	416,786	400,434	4,604	1.2	623	295,055	3,106	41,029	19,300
$6,000 under $10,000	708	708	470,186	457,928	5,330	1.2	498	353,124	3,749	51,291	24,945
$10,000 or more	379	379	591,171	582,719	6,972	1.2	288	494,826	5,521	70,613	31,462
Other food stores											
Total	5,887	4,962	674,659	623,723	9,506	1.5	2,486	393,737	5,929	81,273	44,811
Under $2,000	4,332	3,407	320,971	292,702	2,361	0.8	1,473	159,358	1,089	19,294	13,329
$2,000 under $4,000	972	972	168,071	155,677	2,743	1.8	670	118,024	1,875	24,078	12,353
$4,000 under $6,000	298	298	72,648	66,495	1,414	2.1	310	71,743	2,090	26,070	12,550
$6,000 under $10,000	240	240	55,215	52,637	1,939	3.7					
$10,000 or more	45	45	57,754	56,212	1,049	1.9	33	44,612	875	11,831	6,579
Automotive dealers and service stations											
Total	34,881	28,468	5,623,392	5,391,558	41,517	0.8	12,313	3,614,923	23,570	305,000	141,394
Under $2,000	29,564	23,151	3,055,057	2,888,743	14,513	0.5	9,197	1,588,877	6,069	89,940	44,275
$2,000 under $4,000	3,533	3,533	1,044,387	1,004,283	9,581	1.0	1,891	711,354	5,143	72,734	33,224
$4,000 under $6,000	840	840	450,644	435,612	4,124	1.0	552	348,551	2,737	36,843	16,371
$6,000 under $10,000	540	540	453,499	446,758	4,211	0.9	374	403,103	2,917	38,481	18,420
$10,000 or more	404	404	619,805	616,162	9,088	1.5	299	563,038	6,704	67,002	29,104
Motor vehicle dealers											
Total	7,236	5,220	2,520,597	2,479,628	12,088	0.5	3,265	2,102,981	9,378	135,111	66,404
Under $2,000	5,802	3,786	947,096	916,962	2,473	0.3	2,164	690,643	1,554	34,021	17,776
$2,000 under $4,000	820	820	520,601	513,160	2,306	0.5	568	431,570	1,621	29,265	15,023
$4,000 under $6,000	249	249	276,490	273,879	1,240	0.5	224	251,513	1,125	17,205	8,315
$6,000 under $10,000	196	196	313,748	311,681	1,527	0.5	152	294,951	1,182	18,027	9,064
$10,000 or more	169	169	462,662	463,946	4,542	1.0	157	434,304	3,896	36,593	16,226
Gasoline service stations											
Total	22,100	18,819	2,473,115	2,313,413	21,079	0.9	6,443	1,060,108	9,062	105,960	49,831
Under $2,000	19,408	16,127	1,807,628	1,690,303	10,145	0.6	5,190	697,115	3,381	40,432	19,912
$2,000 under $4,000	1,965	1,965	376,702	350,063	5,172	1.5	838	168,871	2,190	25,429	12,089
$4,000 under $6,000	425	425	114,559	105,333	2,032	1.9	224	54,995	1,079	12,443	5,008
$6,000 under $10,000	186	186	72,683	69,212	1,412	2.0	124	54,243	914	10,390	5,019
$10,000 or more	116	116	101,543	98,502	2,318	2.4	67	84,884	1,498	17,266	7,803
Other automotive dealers											
Total	5,545	4,429	629,680	598,517	8,350	1.4	2,605	451,834	5,130	63,929	25,159
Under $2,000	4,354	3,238	300,333	281,478	1,895	0.7	1,843	201,119	1,134	15,487	6,587
$2,000 under $4,000	748	748	147,084	141,060	2,103	1.5	485	110,913	1,332	18,040	6,112
$4,000 under $6,000	166	166	59,595	56,400	852	1.5	104	42,043	533	7,195	3,048
$6,000 under $10,000	158	158	67,068	65,865	1,272	1.9	98	53,909	821	10,064	4,337
$10,000 or more	119	119	55,600	53,714	2,228	4.2	75	43,850	1,310	13,143	5,075

See footnote at end of table

Table 3.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE—Continued											
Retail Trade—Continued											
Apparel and accessory stores											
Total	10,456	8,474	1,129,657	1,025,324	10,249	1.0	5,811	922,903	8,109	114,248	63,820
Under $2,000	9,105	7,123	681,651	609,196	4,379	0.7	4,692	520,264	3,071	47,105	27,699
$2,000 under $4,000	855	855	210,248	192,561	2,501	1.3	707	184,204	2,127	32,377	16,126
$4,000 under $6,000	287	287	94,096	88,253	1,398	1.6	239	81,458	1,181	13,300	7,083
$6,000 under $10,000	153	153	77,259	71,485	1,119	1.6	118	71,228	890	10,500	6,652
$10,000 or more	56	56	66,403	63,829	852	1.3	55	65,749	840	10,966	6,260
Furniture, home furnishings, and equipment											
Total	11,264	9,536	1,324,842	1,228,521	16,668	1.4	5,480	970,040	11,086	136,966	60,218
Under $2,000	8,930	7,202	624,690	572,114	5,739	1.0	3,846	409,483	3,198	34,877	16,385
$2,000 under $4,000	1,467	1,467	323,922	296,972	4,225	1.4	1,025	248,495	2,945	37,455	15,983
$4,000 under $6,000	526	526	148,826	141,101	2,541	1.8	361	116,175	1,782	22,874	10,085
$6,000 under $10,000	197	197	86,976	81,414	1,502	1.8	150	72,312	1,138	13,583	6,008
$10,000 or more	144	144	140,428	136,920	2,661	1.9	98	123,575	2,023	28,177	11,757
Eating places											
Total	22,965	19,436	1,658,743	1,517,540	46,008	3.0	9,051	1,052,450	30,142	385,245	155,252
Under $2,000	16,344	12,815	612,419	541,379	8,744	1.6	4,839	280,032	3,544	61,362	26,737
$2,000 under $4,000	3,680	3,680	369,060	339,264	10,537	3.1	2,098	233,939	6,151	80,577	34,558
$4,000 under $6,000	1,213	1,213	192,831	172,744	5,975	3.5	800	137,126	3,942	50,583	20,944
$6,000 under $10,000	985	985	192,250	182,553	7,322	4.0	739	155,142	5,528	71,137	20,939
$10,000 or more	743	743	292,183	281,600	13,430	4.8	575	246,211	10,977	121,586	52,074
Drinking places											
Total	11,731	10,282	647,280	574,679	16,540	2.9	3,875	293,583	7,722	120,241	47,946
Under $2,000	9,310	7,861	377,573	328,628	6,808	2.1	2,812	146,486	2,494	42,858	19,438
$2,000 under $4,000	1,712	1,712	147,750	131,732	4,520	3.4	619	58,661	1,651	22,493	8,800
$4,000 under $6,000	328	328	35,824	33,024	1,633	4.9	182	22,606	882	13,585	4,897
$6,000 under $10,000	282	282	54,007	50,453	2,264	4.5	163	33,704	1,380	21,493	7,916
$10,000 or more	99	99	32,126	30,842	1,315	4.3	99	32,126	1,315	19,812	6,895
Liquor stores											
Total	5,106	4,620	716,806	670,119	7,504	1.1	2,667	495,553	4,751	63,923	24,395
Under $2,000	4,063	3,577	443,621	412,976	2,683	0.7	1,883	274,894	1,438	19,991	8,576
$2,000 under $4,000	718	718	159,168	149,236	1,987	1.3	518	123,374	1,445	20,699	7,502
$4,000 under $6,000	183	183	59,931	56,337	854	1.5	163	52,567	755	8,557	3,368
$6,000 under $10,000	77	77	30,398	29,341	605	2.1	65	25,440	509	6,781	2,627
$10,000 or more	65	65	23,688	22,229	1,375	6.2	38	19,278	604	7,895	2,322
Other retail trade											
Total	31,287	24,700	3,066,698	2,816,194	42,764	1.5	15,567	2,276,765	29,636	385,949	209,826
Under $2,000	25,177	18,590	1,392,218	1,249,591	11,857	1.0	11,365	986,361	7,607	116,785	69,064
$2,000 under $4,000	3,628	3,628	686,159	625,088	10,048	1.6	2,461	517,367	6,853	88,429	46,790
$4,000 under $6,000	1,301	1,301	347,739	330,937	6,127	1.9	876	256,532	4,088	49,176	24,641
$6,000 under $10,000	695	695	251,239	235,838	5,411	2.3	507	200,908	4,012	47,305	25,390
$10,000 or more	486	486	389,343	374,740	9,321	2.5	358	315,597	7,076	84,254	43,941
FINANCE, INSURANCE, AND REAL ESTATE											
Total	309,668	208,319	10,144,350	11,004,866	2,012,749	18.3	132,463	8,661,891	1,790,712	38,171,575	8,627,567
Under $2,000	210,540	109,191	1,198,021	1,124,037	89,169	7.9	54,041	808,505	47,677	1,654,358	439,571
$2,000 under $4,000	31,225	31,225	609,126	559,283	89,366	16.0	21,381	471,982	61,367	1,511,639	442,513
$4,000 under $6,000	15,823	15,823	454,183	429,554	77,157	18.0	11,830	355,613	57,772	1,398,804	410,076
$6,000 under $10,000	16,451	16,451	671,842	723,914	127,132	17.6	13,038	553,859	100,727	2,342,146	679,844
$10,000 or more	35,629	35,629	7,211,178	8,168,078	1,629,925	20.0	32,173	6,471,932	1,523,169	31,264,628	6,655,563
Finance											
Total	72,519	8,960	1,946,299	2,413,337	37,250	1.5	5,493	1,500,293	28,890	408,001	113,893
Under $2,000	70,492	6,933	142,034	161,675	3,921	2.4	3,948	100,585	2,226	92,353	17,839
$2,000 under $4,000	855	855	49,998	66,812	2,383	3.6	624	43,076	1,737	29,741	11,480
$4,000 under $6,000	374	374	59,480	66,078	1,836	2.8	267	49,809	1,334	27,319	7,809
$6,000 under $10,000	347	347	68,161	134,542	2,752	2.1	292	61,725	2,324	42,173	21,551
$10,000 or more	451	451	1,626,626	1,984,230	26,358	1.3	362	1,245,098	21,269	216,415	55,214

See footnote at end of table

Table 3.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
FINANCE, INSURANCE, AND REAL ESTATE—Continued											
Finance—Continued											
Banking and credit agencies other than banks											
Total	3,806	1,201	67,054	97,994	6,655	6.8	811	59,029	6,033	66,975	14,927
Under $2,000	3,589	984	29,500	34,625	736	2.1	651	23,129	516	7,565	2,445
$2,000 under $4,000											
$4,000 under $6,000	153	153	13,760	16,229	996	6.1	101	12,177	663	6,703	2,688
$6,000 under $10,000											
$10,000 or more	64	64	23,794	47,140	4,923	10.4	59	23,723	4,854	52,707	9,794
Security and commodity brokers, dealers, exchanges, and services											
Total	10,141	1,874	1,839,389	2,139,068	20,465	1.0	1,190	1,413,220	15,040	131,553	48,719
Under $2,000	9,494	1,227	99,010	75,209	761	1.0	715	72,281	472	7,578	4,695
$2,000 under $4,000	321	321	87,736	96,911	1,027	1.1	210	74,380	649	10,497	5,588
$4,000 under $6,000											
$6,000 under $10,000	89	89	54,752	58,620	707	1.2	86	49,696	685	10,489	3,389
$10,000 or more	237	237	1,597,891	1,908,328	17,970	0.9	179	1,216,863	13,234	102,989	35,047
Holding and investment companies											
Total	58,572	5,885	39,856	176,275	10,130	5.8	3,492	28,044	7,817	209,473	50,247
Under $2,000	57,513	4,826	19,823	57,300	2,699	4.7	2,660	10,336	1,444	78,957	11,286
$2,000 under $4,000	494	494	7,120	13,911	1,392	10.0	369	6,615	1,036	19,263	6,349
$4,000 under $6,000	252	252	3,959	10,337	1,241	12.0	339	6,581	2,156	50,534	22,239
$6,000 under $10,000	163	163	4,013	65,965	1,333	2.0					
$10,000 or more	150	150	4,941	28,762	3,465	12.1	124	4,512	3,181	60,719	10,373
Insurance Agents, Brokers, and Service											
Total	10,164	6,443	518,347	379,543	14,552	3.8	4,254	415,011	12,337	84,011	35,560
Under $2,000	9,098	5,377	312,873	219,218	3,086	1.4	3,367	239,833	1,898	21,957	12,139
$2,000 under $4,000	696	696	92,581	67,396	1,934	2.9	603	82,208	1,656	15,891	6,360
$4,000 under $6,000	244	244	66,076	48,651	1,432	2.9	192	59,657	1,135	11,410	4,362
$6,000 under $10,000											
$10,000 or more	126	126	46,817	44,278	8,100	18.3	92	33,313	7,648	34,753	12,699
Real Estate											
Total	226,985	192,916	7,679,704	8,211,986	1,960,947	23.9	122,716	6,746,587	1,749,485	37,679,563	8,478,114
Under $2,000	130,950	96,881	743,114	743,144	82,162	11.1	46,726	468,087	43,553	1,540,048	409,593
$2,000 under $4,000	29,674	29,674	466,547	425,075	85,049	20.0	20,154	346,698	57,974	1,466,007	424,673
$4,000 under $6,000	15,319	15,319	360,159	337,595	74,732	22.1	11,460	275,036	55,960	1,366,938	400,722
$6,000 under $10,000	15,990	15,990	572,149	566,602	123,537	21.8	12,657	463,245	97,746	2,293,110	655,476
$10,000 or more	35,052	35,052	5,537,735	6,139,570	1,595,467	26.0	31,719	5,193,521	1,494,252	31,013,460	6,587,650
Operators, except developers, and lessors of buildings											
Total	183,613	169,836	6,919,800	7,363,022	1,882,054	25.6	110,565	6,139,572	1,688,661	36,518,636	8,213,808
Under $2,000	93,905	80,128	429,007	442,915	71,521	16.2	38,825	244,068	38,742	1,400,688	372,489
$2,000 under $4,000	26,747	26,747	369,431	332,412	76,904	23.1	18,387	262,684	53,006	1,351,449	395,335
$4,000 under $6,000	14,313	14,313	317,795	293,132	69,897	23.8	10,841	240,126	52,963	1,307,179	381,454
$6,000 under $10,000	14,818	14,818	510,352	482,913	114,694	23.8	11,848	415,851	91,614	2,201,800	627,302
$10,000 or more	33,830	33,830	5,293,215	5,811,650	1,549,038	26.7	30,664	4,976,843	1,452,336	30,257,520	6,437,228
Lessors of real property other than buildings											
Total	18,667	12,149	31,442	146,884	30,597	20.8	4,880	9,635	19,819	273,329	104,487
Under $2,000	15,656	9,138	10,840	47,310	5,915	12.5	3,227	2,928	1,991	40,723	19,522
$2,000 under $4,000	1,609	1,605	5,905	20,609	4,382	21.3	738	2,009	2,004	33,231	15,347
$4,000 under $6,000	463	463	3,621	8,288	2,239	27.0	207	1,812	1,016	19,466	8,460
$6,000 under $10,000	590	590	5,459	21,572	4,360	20.2	412	-	3,023	47,766	17,979
$10,000 or more	353	353	5,617	49,105	13,701	27.9	296	2,886	11,785	132,143	43,179
Agents, brokers, and managers											
Total	15,465	7,214	413,963	392,402	29,513	7.5	4,658	329,452	23,442	517,864	96,830
Under $2,000	13,196	4,945	171,950	140,377	3,178	2.3	2,998	126,649	1,858	57,453	13,481
$2,000 under $4,000	858	858	56,710	51,060	2,507	4.9	647	52,138	1,915	64,340	8,594
$4,000 under $6,000	466	466	27,806	27,326	2,222	8.1	341	22,475	1,634	26,917	8,751
$6,000 under $10,000	392	392	34,526	37,400	2,964	7.9	214	26,411	1,636	20,500	4,931
$10,000 or more	553	553	122,971	136,239	18,642	13.7	458	101,779	16,399	348,654	61,073

See footnote at end of table

Table 3.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
FINANCE, INSURANCE, AND REAL ESTATE—Continued											
Real Estate—Continued											
Other real estate											
Total	9,240	3,717	314,499	309,678	18,783	6.1	2,613	267,928	17,563	369,734	62,989
Under $2,000	8,193	2,670	131,317	112,542	1,548	1.4	1,676	94,442	962	41,184	4,101
$2,000 under $4,000	464	464	34,501	20,994	1,256	6.0	382	29,867	1,049	16,987	5,397
$4,000 under $6,000	267	267	32,749	33,566	1,893	5.6	254	31,606	1,820	36,420	7,321
$6,000 under $10,000											
$10,000 or more	316	316	115,932	142,576	14,086	9.9	301	112,013	13,732	275,143	46,170
SERVICES											
Total	176,709	138,989	15,684,951	10,625,582	638,474	6.0	79,308	12,421,032	529,600	5,843,019	2,238,397
Under $2,000	129,506	91,786	5,430,071	3,110,053	63,243	2.0	46,613	3,735,792	33,926	515,874	239,401
$2,000 under $4,000	22,604	22,604	2,676,347	1,678,884	63,777	3.8	14,431	2,070,870	40,784	464,013	211,374
$4,000 under $6,000	9,273	9,273	1,384,292	936,934	45,049	4.8	6,186	1,115,954	30,187	368,531	175,317
$6,000 under $10,000	6,472	6,472	1,344,838	944,138	49,977	5.3	4,641	1,109,264	36,132	452,817	190,959
$10,000 or more	8,854	8,854	4,849,403	3,955,573	416,428	10.5	7,437	4,389,152	388,571	4,041,784	1,421,346
Hotels, Rooming Houses, Camps, and Other Lodgings											
Total	11,953	10,911	938,102	964,571	128,913	13.4	5,608	781,410	106,540	1,766,464	519,477
Under $2,000	4,821	3,779	58,404	56,496	3,464	6.1	1,111	29,601	1,023	48,985	5,852
$2,000 under $4,000	1,957	1,957	49,568	47,250	5,628	11.9	823	25,850	2,280	40,295	12,983
$4,000 under $6,000	1,191	1,191	49,764	53,563	5,856	10.9	602	31,862	3,023	53,085	19,840
$6,000 under $10,000	1,239	1,239	83,740	79,232	9,972	12.6	832	60,663	6,683	124,346	48,092
$10,000 or more	2,745	2,745	696,626	728,030	103,993	14.3	2,240	633,434	93,531	1,499,753	432,710
Tourist courts and motels											
Total	6,136	5,689	580,231	571,780	84,455	14.8	3,509	489,990	71,316	1,215,062	374,853
Under $2,000	1,552	1,105	29,351	28,398	1,043	3.7	390	18,700	346	33,884	2,034
$2,000 under $4,000	947	947	20,069	20,093	2,805	14.0	409	8,568	1,169	22,630	7,209
$4,000 under $6,000	714	714	25,194	26,105	3,481	13.3	407	17,144	2,004	37,060	15,348
$6,000 under $10,000	853	853	56,449	50,639	6,960	13.7	573	38,576	4,662	86,620	32,474
$10,000 or more	2,070	2,070	449,168	446,545	70,166	15.7	1,730	407,002	63,135	1,034,868	317,788
Other lodging places											
Total	5,817	5,222	357,871	392,791	44,458	11.3	2,099	291,420	35,224	551,402	144,624
Under $2,000	3,269	2,674	29,053	28,098	2,421	8.6	721	10,901	677	15,101	3,818
$2,000 under $4,000	1,010	1,010	29,499	27,157	2,823	10.4	414	17,282	1,111	17,665	5,774
$4,000 under $6,000	477	477	24,570	27,458	2,375	8.7	195	14,718	1,019	16,025	4,492
$6,000 under $10,000	386	386	27,291	28,593	3,012	10.5	259	22,087	2,021	37,726	15,618
$10,000 or more	675	675	247,458	281,485	33,827	12.0	510	226,432	30,396	464,885	114,922
Personal Services											
Total	28,994	25,469	1,090,097	906,925	58,330	6.4	11,328	693,241	37,381	432,690	207,688
Under $2,000	21,295	17,770	382,659	288,510	10,975	3.8	6,772	184,746	4,657	73,635	35,097
$2,000 under $4,000	3,392	3,392	162,249	139,653	9,604	6.9	1,708	88,830	4,887	57,103	23,541
$4,000 under $6,000	1,991	1,991	139,817	120,478	9,558	7.9	1,111	82,090	5,475	60,128	31,268
$6,000 under $10,000	1,199	1,199	135,079	117,082	9,185	7.8	828	102,863	6,524	71,577	37,297
$10,000 or more	1,117	1,117	270,293	241,202	19,008	7.9	909	234,712	15,838	170,247	80,485
Laundries and dry cleaning plants											
Total	11,167	9,916	487,491	433,606	34,187	7.9	4,829	322,513	21,952	241,193	123,633
Under $2,000	6,317	5,066	106,489	87,835	4,340	4.9	1,936	51,831	1,818	37,701	19,371
$2,000 under $4,000	2,176	2,176	83,272	72,697	6,098	8.4	1,128	46,892	3,230	37,675	16,219
$4,000 under $6,000	1,181	1,181	63,227	54,981	5,728	10.4	721	39,218	3,566	36,813	20,389
$6,000 under $10,000	779	779	78,221	70,704	6,039	8.5	515	55,723	4,143	45,644	23,093
$10,000 or more	714	714	156,282	147,389	11,982	8.1	529	128,849	9,195	83,360	44,561
Beauty shops											
Total	8,646	7,725	216,101	176,495	7,440	4.2	3,096	108,059	3,246	36,167	14,877
Under $2,000	7,747	6,826	136,027	104,333	3,712	3.6	2,699	66,990	1,593	18,544	8,070
$2,000 under $4,000	538	538	38,236	33,621	1,559	4.6	360	27,760	1,216	12,888	4,404
$4,000 under $6,000	268	268	23,664	21,924	1,261	5.8					
$6,000 under $10,000	70	70	7,821	7,403	557	7.5	37	13,309	437	4,735	2,403
$10,000 or more	23	23	10,353	9,214	351	3.8					

See footnote at end of table

Table 3.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
SERVICES—Continued											
Personal Services—Continued											
Other personal services—Continued											
Total	4,324	4,041	300,592	241,102	14,945	6.2	2,160	225,888	11,499	147,237	65,161
Under $2,000	2,424	2,141	57,369	43,219	1,304	3.0	919	30,225	616	9,875	3,979
$2,000 under $4,000	628	628	37,602	30,736	1,808	5.9	277	21,099	812	10,469	3,969
$4,000 under $6,000	542	542	52,926	43,573	2,569	5.9	308	34,870	1,484	18,808	9,488
$6,000 under $10,000	350	350	49,037	38,975	2,589	6.6	293	42,503	2,224	24,534	13,403
$10,000 or more	380	380	103,658	84,599	6,675	7.9	363	97,191	6,363	83,551	34,322
Business Services											
Total	30,952	19,936	1,125,761	1,037,712	199,858	19.3	10,597	799,302	184,790	1,507,369	556,918
Under $2,000	24,778	13,762	450,140	355,632	8,121	2.3	6,662	279,999	4,050	54,510	25,964
$2,000 under $4,000	2,727	2,727	187,981	158,989	7,757	4.9	1,410	105,683	3,965	43,873	19,541
$4,000 under $6,000	1,058	1,058	77,557	75,602	5,086	6.7	608	49,187	2,967	23,112	11,384
$6,000 under $10,000	681	681	64,802	57,100	4,830	8.5	431	40,369	3,048	31,936	15,538
$10,000 or more	1,708	1,708	345,281	390,389	174,064	44.6	1,486	324,064	170,760	1,353,938	484,491
Automobile Parking, Repair, and Services											
Total	17,291	14,309	815,585	706,913	41,457	5.9	6,874	503,874	30,800	295,407	113,461
Under $2,000	13,328	10,346	442,145	368,462	7,722	2.1	4,210	211,270	3,286	53,352	20,075
$2,000 under $4,000	2,255	2,255	162,701	144,977	6,213	4.3	1,408	116,233	3,928	46,012	17,547
$4,000 under $6,000	740	740	52,518	44,962	3,677	8.2	502	40,534	2,484	29,821	10,110
$6,000 under $10,000	416	416	48,966	46,641	3,351	7.2	261	31,661	2,160	23,499	7,399
$10,000 or more	552	552	109,255	101,871	20,494	20.1	493	104,176	18,942	142,723	58,330
Automobile repair shops											
Total	11,844	9,584	610,460	517,014	12,184	2.4	4,169	337,656	6,888	81,088	35,481
Under $2,000	10,208	7,948	396,639	328,882	5,639	1.7	3,110	184,093	2,335	34,625	14,958
$2,000 under $4,000	1,170	1,170	125,774	111,067	3,172	2.9	713	86,745	1,976	24,450	10,156
$4,000 under $6,000	321	321	39,487	32,888	1,577	4.8	307	51,014	1,662	16,905	7,947
$6,000 under $10,000	100	100	30,547	27,779	781	2.8					
$10,000 or more	45	45	18,013	16,398	1,015	6.2	39	15,804	915	5,108	2,420
General automobile repair shops											
Total	7,767	6,471	403,004	341,121	7,852	2.3	2,979	237,955	4,932	56,389	24,310
Under $2,000	6,740	5,444	271,709	225,649	3,847	1.7	2,233	133,722	1,759	25,561	11,690
$2,000 under $4,000	771	771	91,137	81,704	2,162	2.7	521	68,925	1,477	17,805	6,971
$4,000 under $6,000	228	228	34,063	28,396	1,230	4.3	197	29,213	1,083	10,543	4,833
$6,000 under $10,000											
$10,000 or more	28	28	6,095	5,372	613	11.4	28	6,095	613	2,480	816
Other automobile repair											
Total	4,077	3,113	207,456	175,893	4,332	2.5	1,190	99,701	1,956	24,699	11,171
Under $2,000	3,468	2,504	124,930	103,233	1,792	1.7	877	50,371	576	9,064	3,268
$2,000 under $4,000	399	399	34,637	29,363	1,010	3.4	192	17,820	499	6,645	3,185
$4,000 under $6,000	193	193	35,971	32,271	1,128	3.5	110	21,801	579	6,362	3,114
$6,000 under $10,000											
$10,000 or more	17	17	11,918	11,026	402	3.7	11	9,709	302	2,628	1,604
Automobile parking and other services											
Total	5,447	4,725	205,125	189,899	29,273	15.4	2,705	166,218	23,912	214,319	77,980
Under $2,000	3,120	2,398	45,506	39,580	2,083	5.3	1,100	27,177	951	18,727	5,117
$2,000 under $4,000	1,085	1,085	36,927	33,910	3,041	9.0	695	29,488	1,952	21,562	7,391
$4,000 under $6,000	419	419	13,031	12,074	2,100	17.4	241	8,729	1,200	17,262	4,317
$6,000 under $10,000	316	316	18,419	18,862	2,570	13.6	215	12,452	1,782	19,153	5,245
$10,000 or more	507	507	91,242	85,473	19,479	22.8	454	88,372	18,027	137,615	55,910
Repair Services, Except Automobile											
Total	6,629	5,455	247,999	197,874	5,860	3.0	2,622	156,819	3,904	43,133	18,906
Under $2,000	6,026	4,852	160,804	122,357	3,072	2.5	2,149	89,348	1,580	17,420	8,406
$2,000 under $4,000	397	397	42,233	34,909	1,031	3.0	286	29,851	753	5,882	2,248
$4,000 under $6,000	140	140	31,372	28,528	816	2.9	123	25,685	675	9,885	3,135
$6,000 under $10,000											
$10,000 or more	66	66	13,590	12,080	941	7.8	64	11,935	896	9,946	5,117

See footnote at end of table

Table 3.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
SERVICES—Continued											
Amusement and Recreation Services, Including Motion Pictures											
Total	12,264	8,913	612,199	606,603	66,218	10.9	4,446	496,039	54,330	536,325	246,019
Under $2,000	8,571	5,220	107,761	97,841	3,457	3.5	2,153	69,613	1,320	28,177	14,341
$2,000 under $4,000	1,455	1,455	72,212	66,345	4,037	6.1	743	46,693	2,094	24,725	12,241
$4,000 under $6,000	723	723	68,385	61,802	3,525	5.7	572	62,622	2,780	53,581	33,569
$6,000 under $10,000	578	578	64,047	62,911	4,684	7.5	312	45,190	2,582	40,728	11,786
$10,000 or more	937	937	299,794	317,704	50,515	15.9	666	271,921	45,554	389,114	174,082
Medical and Health Services											
Total	22,815	18,892	3,509,002	1,744,338	51,258	2.9	13,762	2,915,478	42,417	556,452	236,553
Under $2,000	16,056	12,133	1,658,383	668,970	9,072	1.4	8,288	1,285,352	6,325	98,261	55,937
$2,000 under $4,000	3,732	3,732	704,548	326,854	10,410	3.2	2,938	597,029	8,262	101,046	51,011
$4,000 under $6,000	1,325	1,325	327,295	166,893	6,450	3.9	1,055	279,606	5,074	62,368	29,679
$6,000 under $10,000	933	933	296,256	183,336	7,228	3.9	769	260,473	6,012	74,516	30,321
$10,000 or more	769	769	522,520	398,285	18,098	4.5	712	493,018	16,744	220,261	69,605
Offices of physicians and surgeons											
Total	14,725	12,070	2,402,304	977,473	25,394	2.6	9,052	1,971,607	20,853	258,396	126,435
Under $2,000	10,786	8,131	1,302,233	469,443	5,973	1.3	5,825	1,014,214	4,324	65,694	37,935
$2,000 under $4,000	2,552	2,552	541,555	216,502	7,119	3.3	2,038	453,291	5,699	64,304	34,686
$4,000 under $6,000	697	697	199,094	87,603	3,328	3.8	622	175,695	2,941	34,906	17,372
$6,000 under $10,000	407	407	156,730	80,629	3,047	3.8	295	134,321	2,249	26,316	12,846
$10,000 or more	283	283	202,692	123,296	5,927	4.8	272	194,086	5,640	67,176	23,596
Other medical and health services											
Total	8,090	6,822	1,106,698	766,865	25,864	3.4	4,710	943,871	21,564	298,056	110,118
Under $2,000	5,270	4,002	356,150	199,527	3,099	1.6	2,463	271,138	2,001	32,567	18,002
$2,000 under $4,000	1,180	1,180	162,993	110,352	3,291	3.0	900	143,738	2,563	36,742	16,325
$4,000 under $6,000	628	628	128,201	79,290	3,122	3.9	433	103,911	2,133	27,462	12,307
$6,000 under $10,000	526	526	139,526	102,707	4,181	4.1	474	126,152	3,763	48,200	17,475
$10,000 or more	486	486	319,828	274,989	12,171	4.4	440	298,932	11,104	153,085	46,009
Legal Services											
Total	23,821	19,302	3,899,897	1,865,048	45,771	2.5	12,051	2,991,288	34,272	375,135	190,035
Under $2,000	17,623	13,104	1,316,480	594,215	10,085	1.7	7,507	839,906	6,171	78,383	41,756
$2,000 under $4,000	3,626	3,626	699,695	335,023	10,269	3.1	2,531	540,843	7,172	80,026	41,017
$4,000 under $6,000	1,175	1,175	374,278	182,461	5,674	3.1	855	305,521	4,132	48,499	23,047
$6,000 under $10,000	819	819	399,620	197,248	6,047	3.1	658	336,968	4,879	46,864	23,652
$10,000 or more	578	578	1,109,824	556,101	13,696	2.5	500	968,050	11,918	121,363	60,563
Engineering and Architectural Services											
Total	6,422	4,574	1,151,675	944,949	12,150	1.3	3,647	1,045,158	10,980	108,139	48,423
Under $2,000	4,998	3,150	318,876	242,414	2,062	0.9	2,378	267,152	1,576	17,221	7,653
$2,000 under $4,000	766	766	201,225	157,029	2,259	1.4	639	177,163	1,860	18,512	8,085
$4,000 under $6,000	317	317	132,210	111,408	1,507	1.4	306	123,415	1,452	11,340	5,439
$6,000 under $10,000	155	155	107,311	88,755	1,138	1.3	147	98,215	1,077	9,138	4,497
$10,000 or more	186	186	392,053	345,343	5,184	1.5	177	379,213	5,015	51,928	22,749
Accounting, Auditing, and Bookkeeping Services											
Total	10,691	8,545	2,154,596	1,543,864	24,386	1.6	7,070	1,936,072	21,499	189,626	90,290
Under $2,000	7,795	5,649	490,470	284,735	4,152	1.5	4,477	448,013	3,496	40,607	22,952
$2,000 under $4,000	1,942	1,942	355,906	239,643	5,605	2.3	1,748	320,585	5,061	39,684	20,581
$4,000 under $6,000	494	494	130,166	91,697	2,471	2.7	424	116,460	2,083	17,011	8,672
$6,000 under $10,000	307	307	107,262	79,634	2,396	3.0	274	101,760	2,159	15,166	7,198
$10,000 or more	153	153	1,070,792	848,155	9,762	1.2	147	949,254	8,700	77,158	30,887
Certified public accountants											
Total	5,972	5,283	1,446,260	1,022,653	16,156	1.6	4,920	1,267,704	14,510	128,961	65,216
Under $2,000	3,754	3,065	358,242	207,379	2,649	1.3	2,817	339,656	2,469	29,737	17,810
$2,000 under $4,000	1,522	1,522	302,660	202,622	4,428	2.2	1,437	275,894	4,157	32,089	16,763
$4,000 under $6,000	364	364	104,761	75,328	1,803	2.4	348	96,709	1,720	14,416	7,336
$6,000 under $10,000	215	215	89,282	65,379	1,649	2.5	207	85,668	1,599	11,669	5,491
$10,000 or more	117	117	591,315	471,945	5,627	1.2	111	469,777	4,565	41,050	17,816

See footnote at end of table

Table 3.6—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Number of partnerships	All partnerships with depreciation					Partnerships with both depreciation and depreciable assets				
		Number of partnerships	Business receipts	Total deductions	Depreciation		Number of partnerships	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
					Amount	As a percent of total deductions					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
SERVICES—Continued											
Accounting, Auditing, and Bookkeeping Services—Continued											
Other accounting, auditing, and bookkeeping services											
Total	4,719	3,262	708,336	521,211	8,230	1.6	2,150	668,368	6,989	60,665	25,074
Under $2,000	4,041	2,584	132,228	77,356	1,503	1.9	1,660	108,357	1,027	10,870	5,142
$2,000 under $4,000	420	420	53,246	37,021	1,177	3.2	311	44,691	904	7,595	3,818
$4,000 under $6,000	222	222	43,385	30,624	1,415	4.6	179	515,320	5,058	42,200	16,114
$6,000 under $10,000											
$10,000 or more	36	36	479,477	376,210	4,135	1.1					
Other Services											
Total	4,877	2,683	140,038	106,785	4,273	4.0	1,303	102,351	2,687	32,279	10,627
Under $2,000	4,215	2,021	43,949	30,421	1,061	3.5	906	30,792	442	5,323	1,368
$2,000 under $4,000	355	355	38,029	28,212	964	3.4	197	22,110	522	6,855	2,579
$4,000 under $6,000	173	173	18,193	15,462	857	5.5	157	30,074	1,050	14,748	4,353
$6,000 under $10,000	91	91	20,492	16,277	718	4.4					
$10,000 or more	43	43	19,375	16,413	673	4.1	43	19,375	673	5,353	2,327
NATURE OF BUSINESS NOT ALLOCABLE											
Total	1,200	764	40,797	34,551	1,147	3.3	154	26,562	601	9,724	4,528
Under $2,000	1,098	662	11,572	9,322	390	4.2	116	6,628	101	1,808	853
$2,000 under $4,000	96	96	18,916	15,713	430	2.7	-	-	-	-	-
$4,000 under $6,000							34	13,173	228	3,066	1,482
$6,000 under $10,000							4	6,761	272	4,850	2,193
$10,000 or more	6	6	10,309	9,516	327	3.4					

NOTE: Estimates for "Contractors not allocable," "Wholesale and retail trade not allocable," and "Barber shops" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

PROFESSIONAL PARTNERSHIPS

Table 3.7—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SIZE OF NET PROFIT

[Money amounts in thousands of dollars]

Industry, size of net profit	Number of—		Receipts			Deductions						Net profit or loss
	Partnerships	Partners	Total	Business	Other	Total	Salaries and wages	Payments to partners	Rent	Retirement plans, etc.	Other deductions	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
OFFICES OF PHYSICIANS AND SURGEONS												
Partnerships with net profit, total	14,156	43,381	2,932,484	2,916,321	16,163	1,217,835	477,337	76,182	129,709	7,259	527,348	1,714,649
Under $10,000	877	2,127	45,086	44,964	122	41,626	5,826	25,428	1,957	57	8,358	3,460
$10,000 under $25,000	745	1,997	36,346	35,710	636	24,228	6,347	7,949	1,597	84	8,251	12,118
$25,000 under $50,000	1,570	5,594	126,363	124,735	1,628	68,138	21,876	9,445	6,314	277	30,226	58,225
$50,000 under $75,000	1,832	3,885	204,481	202,879	1,602	87,710	29,985	6,039	7,947	398	43,341	116,771
$75,000 under $100,000	2,033	4,451	291,908	287,448	4,460	112,369	44,804	845	13,238	636	52,846	179,539
$100,000 under $150,000	3,301	8,220	649,930	648,386	1,544	243,589	94,231	3,887	27,840	1,526	116,105	406,341
$150,000 under $200,000	1,884	5,666	489,193	488,350	843	164,570	63,558	1,596	20,792	1,263	77,361	324,623
$200,000 under $250,000	902	3,141	304,093	303,399	694	103,604	42,729	2,032	12,385	576	45,882	200,489
$250,000 under $500,000	865	4,816	440,128	438,204	1,924	159,738	66,679	3,297	17,254	972	71,536	280,390
$500,000 or more	147	3,484	344,956	342,246	2,710	212,263	101,302	15,664	20,385	1,470	73,442	132,693
Partnerships without net profit	569	1,859	32,482	29,895	2,587	35,363	9,149	13,593	1,677	42	10,902	2,882
OFFICES OF DENTISTS AND DENTAL SURGEONS												
Partnerships with net profit, total	2,061	4,488	219,284	218,751	533	116,490	31,895	10,801	10,227	143	63,424	102,794
Under $10,000	284	618	7,755	7,630	125	6,423	858	1,449	425	-	3,691	1,332
$10,000 under $25,000	517	1,135	35,624	35,604	20	26,478	4,012	7,726	2,338	-	12,402	9,146
$25,000 under $50,000	405	836	28,100	27,917	183	13,234	3,070	884	907	-	8,373	14,866
$50,000 under $75,000	402	854	52,142	52,092	50	26,591	8,644	565	2,223	1	15,158	25,551
$75,000 under $100,000	274	605	43,880	43,809	71	19,899	5,650	62	2,352	56	11,779	23,981
$100,000 under $150,000	101	232	23,821	23,763	58	11,496	3,460	-	1,039	53	6,944	12,325
$150,000 under $200,000	54	132	16,622	16,610	12	7,194	3,736	73	668	22	2,695	9,428
$200,000 under $250,000	17	40	6,160	6,155	5	2,365	943	-	113	9	1,300	3,795
$250,000 under $500,000	7	36	5,180	5,171	9	2,810	1,522	42	162	2	1,082	2,370
$500,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Partnerships without net profit	105	240	5,429	5,378	51	6,079	1,729	1,632	354	-	2,364	650
LEGAL SERVICES												
Partnerships with net profit, total	22,517	78,227	4,187,385	4,153,684	33,701	1,928,015	877,065	88,237	198,488	9,545	754,680	2,259,370
Under $10,000	2,911	6,658	80,660	78,997	1,663	69,579	14,868	25,077	5,663	9	23,962	11,081
$10,000 under $25,000	3,074	6,942	127,698	127,081	617	72,679	19,471	5,120	8,194	50	39,844	55,019
$25,000 under $50,000	5,031	12,564	374,496	371,210	3,286	185,257	60,628	11,532	19,632	173	93,292	189,239
$50,000 under $75,000	3,757	9,469	420,609	416,158	4,451	192,247	66,365	7,740	18,974	599	98,569	228,362
$75,000 under $100,000	2,090	5,971	312,317	311,122	1,195	130,868	48,219	7,444	14,112	243	60,850	181,449
$100,000 under $150,000	2,333	10,598	504,336	499,439	4,897	219,561	92,021	5,032	22,011	669	99,828	284,775
$150,000 under $200,000	1,231	5,951	371,741	369,547	2,194	162,661	70,577	5,969	16,480	508	69,127	209,080
$200,000 under $250,000	654	3,476	263,156	261,637	1,519	117,028	54,441	2,181	12,815	458	47,133	146,128
$250,000 under $500,000	902	6,596	538,511	532,042	6,469	230,144	117,277	6,383	24,899	955	80,630	308,367
$500,000 or more	534	10,002	1,193,861	1,186,451	7,410	547,991	333,198	11,759	55,708	5,881	141,445	645,870
Partnerships without net profit	1,304	3,267	61,422	60,519	903	70,042	13,253	23,462	4,668	5	28,654	8,620
ENGINEERING SERVICES												
Partnerships with net profit, total	2,201	5,742	622,966	618,580	4,386	506,541	177,039	17,319	17,364	3,934	290,885	116,425
Under $10,000	729	1,677	43,681	43,629	52	40,194	14,695	3,222	1,315	654	20,308	3,487
$10,000 under $25,000	452	1,022	30,091	29,954	137	22,516	4,295	1,493	994	30	15,704	7,575
$25,000 under $50,000	482	1,141	79,607	79,176	431	62,299	27,811	3,319	2,146	180	28,843	17,308
$50,000 under $75,000	165	433	47,728	47,593	135	37,815	12,310	1,636	1,072	45	22,752	9,913
$75,000 under $100,000	173	463	63,188	62,419	769	48,612	15,579	1,951	1,719	342	29,021	14,576
$100,000 under $150,000	63	216	32,690	32,295	395	25,546	8,859	1,314	972	39	14,362	7,144
$150,000 under $200,000	44	191	35,589	35,264	325	27,721	10,915	590	983	124	15,109	7,868
$200,000 under $250,000	35	146	40,715	40,042	673	32,974	7,680	965	1,040	259	23,030	7,741
$250,000 under $500,000	36	197	78,097	77,579	518	64,340	18,993	1,119	1,773	383	42,072	13,757
$500,000 or more	22	256	171,580	170,629	951	144,524	55,902	1,710	5,350	1,878	79,684	27,056
Partnerships without net profit	539	1,606	34,693	34,261	432	38,325	3,763	3,802	1,066	15	29,679	3,632
ARCHITECTURAL SERVICES												
Partnerships with net profit, total	3,135	8,180	667,148	657,875	9,273	513,400	162,935	23,299	17,391	1,838	307,937	153,748
Under $10,000	702	1,923	37,034	36,838	196	34,491	5,698	6,726	973	-	21,094	2,543
$10,000 under $25,000	691	1,491	65,534	65,268	266	53,500	11,734	2,817	2,213	52	36,684	12,034
$25,000 under $50,000	866	2,025	131,291	130,525	766	99,390	32,148	5,008	3,325	298	58,611	31,901
$50,000 under $75,000	330	851	65,074	64,653	421	45,418	14,995	1,821	1,520	35	27,047	19,656
$75,000 under $100,000	224	693	70,328	69,289	1,039	50,187	16,836	2,220	1,550	109	29,472	20,141
$100,000 under $150,000	149	461	66,935	65,540	1,395	49,645	15,239	1,778	1,443	74	31,111	17,290
$150,000 under $200,000	65	211	41,107	40,458	649	30,193	10,159	362	1,045	112	18,515	10,914
$200,000 under $250,000	36	128	29,528	28,768	760	21,485	7,003	541	599	91	13,251	8,043
$250,000 under $500,000	53	259	75,419	74,282	1,137	58,048	20,388	388	1,962	246	35,064	17,371
$500,000 or more	19	138	84,898	82,254	2,644	71,043	28,735	1,638	2,761	821	37,088	13,855
Partnerships without net profit	547	1,464	41,161	40,868	293	46,455	7,283	5,302	1,163	30	32,677	5,294
CERTIFIED PUBLIC ACCOUNTANTS												
Partnerships with net profit, total	5,586	19,545	1,438,023	1,425,935	12,088	977,686	563,154	83,914	60,511	4,096	266,011	460,337
Under $10,000	813	1,987	40,586	40,432	154	36,676	12,609	9,943	2,646	-	11,478	3,910
$10,000 under $25,000	674	1,648	49,992	49,821	171	38,478	14,787	8,368	2,308	11	13,004	11,514
$25,000 under $50,000	1,767	4,357	189,282	188,680	602	123,152	53,472	20,507	9,070	136	39,967	66,130
$50,000 under $75,000	804	2,293	129,129	128,493	636	78,002	40,512	7,869	5,474	158	23,989	51,127
$75,000 under $100,000	535	1,742	114,992	114,432	560	69,143	34,561	8,319	5,009	40	21,214	45,849
$100,000 under $150,000	531	2,263	154,179	153,819	360	89,350	51,133	4,977	7,452	250	25,538	64,829
$150,000 under $200,000	205	1,057	74,758	73,835	923	39,531	22,613	2,265	2,461	67	12,125	35,227
$200,000 under $250,000	78	525	45,888	45,601	287	28,910	17,183	1,808	1,856	55	8,008	16,978
$250,000 under $500,000	139	1,174	117,355	116,811	544	73,138	43,994	3,778	4,079	173	21,114	44,217
$500,000 or more	40	2,499	521,862	514,011	7,851	401,306	272,290	16,080	20,156	3,206	89,574	120,556
Partnerships without net profit	386	1,155	57,466	56,850	616	63,205	26,749	17,390	3,245	83	15,738	5,739

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

PARTNERSHIPS WITH BALANCE SHEETS

Table 3.8—BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES

[Money amounts in thousands of dollars]

Item	All industries	Agriculture, forestry, and fisheries							Mining		
		Total	Farms					Other agriculture, forestry, and fisheries	Total	Crude petroleum and natural gas	Other mining
			Total	Field crop farms	Fruit, tree nut, and vegetable farms	Livestock farms	Other farms				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of partnerships	531,478	31,851	26,137	7,803	5,357	11,339	1,638	5,714	6,652	5,060	1,592
Number of partners	2,223,034	90,265	74,365	22,296	19,248	28,439	4,382	15,900	74,059	68,557	5,502
Total assets	99,794,975	3,982,691	3,631,077	874,542	801,343	1,822,477	132,715	351,614	1,847,444	1,393,968	453,476
Cash	5,294,283	198,470	171,115	47,650	42,084	71,367	10,014	27,355	136,449	112,208	24,241
Notes and accounts receivable	14,461,974	345,631	293,582	49,021	87,130	146,798	10,633	52,049	225,329	189,159	36,170
Less: Allowance for bad debts	81,863	234	114	4	59	44	7	120	295	166	129
Inventories	5,199,296	393,706	343,757	54,844	6,662	278,332	3,919	49,949	19,828	9,229	10,599
Government obligations	1,029,973	17,056	15,604	11,032	830	3,541	201	1,452	4,178	2,555	1,623
Other current assets	3,022,768	30,699	24,254	9,487	6,095	8,274	398	6,445	49,637	46,705	2,932
Mortgage and real estate loans	1,694,978	41,149	38,143	8,144	9,224	20,439	336	3,006	8,005	7,948	57
Other investments	9,810,864	154,697	142,250	29,993	36,808	72,131	3,318	12,447	107,240	79,948	27,292
Depreciable assets	54,838,635	2,171,568	1,894,027	508,373	454,950	826,455	104,249	277,541	1,038,861	727,129	311,732
Less: Accumulated depreciation	15,389,006	963,695	827,872	251,858	189,105	344,715	42,194	135,823	511,345	376,048	135,297
Depletable assets	931,448	68,305	52,002	17,492	3,674	30,726	110	16,303	431,939	317,845	114,094
Less: Accumulated depletion	248,825	10,539	2,977	220	763	1,911	83	7,562	113,350	105,236	8,114
Land	14,940,599	1,313,728	1,274,579	369,874	329,940	535,733	39,032	39,149	133,836	121,110	12,726
Intangible assets	534,149	2,511	2,424	2,060	80	229	55	87	23,643	23,474	169
Less: Accumulated amortization	175,000	344	318	194	21	64	39	26	12,589	12,508	81
Other assets	3,930,702	219,983	210,621	18,848	13,814	175,186	2,773	9,362	306,078	250,616	55,462
Total liabilities	99,794,975	3,982,691	3,631,077	874,542	801,343	1,822,477	132,715	351,614	1,847,444	1,393,968	453,476
Accounts payable	9,372,186	160,187	133,209	20,616	19,606	88,708	4,279	26,978	154,876	105,264	49,612
Mortgages, notes, bonds payable in less than one year	10,923,767	719,101	660,870	170,853	76,813	394,928	18,276	58,231	165,581	118,193	47,388
Other current liabilities	2,658,012	77,546	67,977	17,451	6,170	39,151	5,205	9,569	68,963	58,888	10,075
Mortgages, notes, bonds payable in one year or more	42,185,348	1,329,694	1,238,959	309,633	352,492	523,565	53,269	90,735	144,093	102,244	41,849
Other liabilities	5,177,151	214,736	204,520	9,644	48,401	141,919	4,556	10,216	90,932	82,036	8,896
Partners' capital accounts (+ or -)	29,478,511	1,481,427	1,325,542	346,345	297,861	634,206	47,130	155,885	1,222,999	927,343	295,656
Total receipts	67,117,145	2,994,866	2,290,875	572,664	398,791	1,219,857	99,563	703,991	1,026,773	702,264	324,509
Business receipts	64,828,855	2,795,496	2,110,945	490,518	365,293	1,161,402	93,732	684,551	969,962	656,576	313,386
Income from other partnerships, etc	70,335	4,519	3,747	316	1,634	1,797	-	772	515	411	104
Nonqualifying dividends	7,320	563	512	75	18	417	2	51	53	38	15
Interest	777,206	14,913	13,099	2,987	3,270	6,473	369	1,814	5,005	3,576	1,429
Rents	344,586	37,997	35,669	17,270	6,941	10,263	1,195	2,328	8,045	5,145	2,900
Royalties	95,555	7,313	7,255	2,656	194	4,405	-	58	19,820	19,189	631
Net farm profit	6,554	5,247	2,028	338	667	1,021	2	3,219	13	10	3
Net gain, noncapital assets	130,829	5,938	4,875	645	1,569	2,583	78	1,063	3,251	1,866	1,385
Other receipts	855,905	122,880	112,745	57,859	19,205	31,496	4,185	10,135	20,109	15,453	4,656
Total deductions	59,868,830	2,908,303	2,284,176	547,108	406,562	1,233,479	97,027	624,127	1,222,684	876,692	345,992
Cost of sales and operations	32,355,913	1,961,457	1,502,480	313,659	235,491	892,461	60,869	458,977	483,376	312,524	170,852
Salaries and wages	6,427,285	36,017	15,901	4,266	2,439	6,977	2,219	20,116	11,966	6,496	5,470
Payments to partners	1,369,305	45,347	29,414	7,727	6,422	11,880	3,385	15,933	16,440	13,565	2,875
Rent	1,725,964	113,619	105,061	37,895	20,362	44,028	2,776	8,558	30,332	21,030	9,302
Interest	3,301,887	121,278	112,594	31,116	22,749	55,258	3,471	8,684	22,325	16,423	5,902
Taxes	2,232,743	75,946	66,836	17,919	21,276	24,165	3,476	9,110	28,166	20,015	8,151
Casualty losses	18,932	3,707	3,650	11	2,456	1,135	48	57	80	65	15
Bad debts	135,205	1,463	759	221	34	471	33	704	579	365	214
Repairs	743,866	90,811	74,894	29,933	13,317	28,723	2,921	15,917	29,041	11,812	17,229
Depreciation	3,196,127	176,021	155,526	45,057	34,746	69,100	6,623	20,495	74,496	45,111	29,385
Amortization	46,887	147	89	-	5	84	-	58	1,329	1,200	129
Depletion	212,633	2,242	1,574	477	23	1,074	-	668	125,226	108,529	16,697
Retirement plans, etc	68,308	584	409	159	28	219	3	175	765	578	187
Net loss from other partnerships, etc	168,148	1,078	1,005	145	213	566	81	73	17,617	17,315	302
Net farm loss	3,471	737	737	103	282	352	-	-	-	-	-
Net loss, noncapital assets	28,040	2,564	2,457	399	876	1,082	100	107	1,216	1,095	121
Other deductions	7,834,116	275,285	210,790	58,021	45,843	95,904	11,022	64,495	379,730	300,569	79,161
Gross profit (less loss)	32,472,942	834,039	608,465	176,859	129,802	268,941	32,863	225,574	486,586	344,052	142,534
Gross profit	32,644,706	871,139	642,372	181,612	140,735	283,873	36,152	228,767	547,808	403,984	143,824
Gross loss	171,764	37,100	33,907	4,753	10,933	14,932	3,289	3,193	61,222	59,932	1,290
Net profit (less loss)	7,248,315	86,563	6,699	25,556	[1]7,771	[1]13,622	2,536	79,864	[1]195,911	[1]174,428	[1]21,483
Net profit	10,352,582	322,865	227,378	71,654	53,650	90,539	11,535	95,487	198,373	160,642	37,731
Net loss	3,104,267	236,302	220,679	46,098	61,421	104,161	8,999	15,623	394,284	335,070	59,214

Footnote at end of table.

PARTNERSHIPS WITH BALANCE SHEETS

Table 3.8—BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Contract construction							Manufacturing				
			Special trade contractors									
	Total	General contractors	Total	Plumbing, heating, and air conditioning	Painting, paperhanging, and decorating	Masonry, stonework, and plastering	Contractors, not elsewhere classified	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Manufacturing, not elsewhere classified
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Number of partnerships	26,598	10,651	15,870	2,557	1,745	1,469	10,099	19,222	2,156	3,053	2,557	11,456
Number of partners	61,577	26,260	35,086	5,615	3,714	3,141	22,616	49,332	5,422	8,363	5,996	29,551
Total assets	2,230,806	1,624,218	604,492	132,846	22,883	52,628	396,135	2,326,038	635,489	165,726	157,902	1,366,921
Cash	257,930	151,498	106,100	22,004	6,350	8,547	69,199	210,781	31,382	24,456	20,307	134,636
Notes and accounts receivable	577,961	407,141	170,722	47,514	5,567	18,080	99,561	430,863	49,974	39,627	33,795	307,467
Less: Allowance for bad debts	1,893	741	1,152	240	43	149	720	4,448	268	849	184	3,147
Inventories	337,289	277,464	59,226	18,871	2,732	6,086	31,537	375,394	65,299	19,989	23,798	266,308
Government obligations	16,050	12,196	3,854	874	677	26	2,277	17,262	2,591	313	1,736	12,622
Other current assets	176,742	160,758	15,984	3,222	364	1,345	11,053	60,023	24,754	2,853	4,109	28,307
Mortgage and real estate loans	50,084	48,816	1,268	182	1	34	1,051	7,946	276	446	4,711	2,513
Other investments	78,377	55,291	23,086	3,452	285	1,459	17,890	176,996	121,005	5,857	4,435	45,699
Depreciable assets	919,062	552,512	365,732	47,541	10,504	23,710	283,977	1,463,994	330,206	109,745	117,005	907,038
Less: Accumulated depreciation	471,698	281,378	190,153	24,016	4,856	9,671	151,610	670,315	124,068	57,130	62,321	426,796
Depletable assets	5,624	2,730	2,894	348	-	-	2,546	95,638	91,006	1,016	137	3,479
Less: Accumulated depletion	1,622	384	1,238	233	-	-	1,005	11,859	10,135	714	75	935
Land	136,514	108,400	27,775	4,636	823	2,448	19,868	79,831	28,334	6,628	6,319	38,550
Intangible assets	2,277	928	1,349	945	-	12	392	17,239	1	1,068	98	16,072
Less: Accumulated amortization	1,204	267	937	803	-	3	131	8,515	-	236	71	8,208
Other assets	149,313	129,254	19,982	8,549	479	704	10,250	85,208	25,132	12,657	4,103	43,316
Total liabilities	2,230,806	1,624,218	604,492	132,846	22,883	52,628	396,135	2,326,038	635,489	165,726	157,902	1,366,921
Accounts payable	360,120	257,872	102,151	30,342	2,508	9,673	59,628	293,346	44,738	19,891	20,331	208,386
Mortgages, notes, bonds payable in less than one year	297,126	232,500	64,312	9,952	1,938	3,410	49,012	198,636	44,192	10,205	15,279	128,960
Other current liabilities	214,930	178,046	36,884	11,335	1,608	2,732	21,209	75,189	12,229	6,342	4,266	52,352
Mortgages, notes, bonds payable in one year or more	352,408	276,696	74,904	13,162	2,226	7,521	51,995	556,728	272,228	23,143	13,375	247,982
Other liabilities	288,184	249,470	38,698	9,213	714	5,093	23,678	69,454	9,803	7,633	9,832	42,186
Partners' capital accounts (+ or -)	718,038	429,634	287,543	58,842	13,889	24,199	190,613	1,132,685	252,299	98,512	94,819	687,055
Total receipts	5,802,441	3,880,764	1,918,906	428,001	96,766	198,404	1,195,735	4,445,534	657,923	410,989	343,507	3,033,115
Business receipts	5,705,100	3,799,813	1,902,517	425,073	96,441	197,431	1,183,572	4,393,163	642,377	408,475	340,840	3,001,471
Income from other partnerships, etc	4,463	2,150	2,313	64	-	9	2,240	999	733	-	-	266
Nonqualifying dividends	35	20	15	1	-	1	13	165	114	1	1	49
Interest	14,067	12,282	1,785	373	31	160	1,221	12,472	7,342	449	452	4,229
Rents	26,326	20,479	5,847	1,543	178	388	3,738	11,573	2,230	844	1,256	7,243
Royalties	348	166	182	84	-	-	98	3,071	614	20	112	2,325
Net farm profit	12	12	-	-	-	-	-	159	21	-	86	52
Net gain, noncapital assets	7,762	6,048	1,714	165	13	77	1,459	4,860	1,192	167	120	3,381
Other receipts	44,328	39,794	4,533	698	103	338	3,394	19,072	3,300	1,033	640	14,099
Total deductions	5,282,411	3,620,017	1,660,207	377,953	81,482	169,888	1,030,884	4,076,362	637,281	346,137	283,433	2,809,511
Cost of sales and operations	4,483,684	3,178,965	1,302,934	312,486	58,707	137,847	793,894	3,080,350	448,857	237,913	210,172	2,183,408
Salaries and wages	75,733	37,887	37,814	7,842	2,186	5,212	22,574	124,970	9,470	12,786	9,125	93,589
Payments to partners	77,677	29,787	47,890	8,236	4,980	4,198	30,476	81,114	7,969	13,139	10,277	49,729
Rent	91,059	64,818	26,201	2,917	815	1,420	21,049	69,081	15,023	8,255	4,187	41,616
Interest	41,048	31,998	8,993	1,681	246	691	6,375	46,834	17,373	2,045	2,254	25,162
Taxes	86,936	44,446	42,446	9,046	2,589	4,979	25,832	91,295	16,879	9,698	6,716	58,002
Casualty losses	116	44	72	12	12	-	48	526	162	17	46	301
Bad debts	5,209	1,661	3,548	1,255	30	279	1,984	8,886	775	1,132	503	6,476
Repairs	53,009	34,110	18,874	1,137	319	830	16,588	47,895	16,407	2,796	2,416	26,276
Depreciation	105,745	64,753	40,841	4,806	1,693	2,809	31,533	121,888	25,306	9,043	9,672	77,867
Amortization	33	18	15	1	-	-	14	4,327	2,593	23	5	1,706
Depletion	341	234	107	21	-	-	86	31,464	29,636	-	-	1,828
Retirement plans, etc	3,302	1,995	1,307	345	33	185	744	5,895	314	767	392	4,422
Net loss from other partnerships, etc	586	468	118	15	4	1	98	616	556	-	1	59
Net farm loss	2	2	-	-	-	-	-	9	-	-	-	9
Net loss, noncapital assets	249	96	153	9	-	83	61	1,033	682	74	2	275
Other deductions	257,682	128,735	128,894	28,144	9,868	11,354	79,528	360,179	45,279	48,449	27,665	238,786
Gross profit (less loss)	1,221,416	620,848	599,583	112,587	37,734	59,584	389,678	1,312,813	193,520	170,562	130,668	818,063
Gross profit	1,258,307	653,726	603,596	113,592	37,734	59,669	392,601	1,322,924	196,863	170,574	130,693	824,794
Gross loss	36,891	32,878	4,013	1,005	-	85	2,923	10,111	3,343	12	25	6,731
Net profit (less loss)	520,030	260,747	258,699	50,048	15,284	28,516	164,851	369,172	20,642	64,852	60,074	223,604
Net profit	603,555	325,903	277,050	53,945	16,259	29,164	177,682	467,648	53,003	70,497	62,572	281,576
Net loss	83,525	65,156	18,351	3,897	975	648	12,831	98,476	32,361	5,645	2,498	57,972

Footnote at end of table.

PARTNERSHIPS WITH BALANCE SHEETS

Table 3.8—BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade							
		Transportation			Communication, electric, gas, and sanitary services			Retail trade					
	Total	Total	Trucking and warehousing	Other transportation		Total	Wholesale trade	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores		
											Total	Grocery stores	Other food stores
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Number of partnerships	7,645	6,379	4,409	1,970	1,266	118,711	22,990	95,459	7,020	4,886	11,976	8,875	3,101
Number of partners	20,558	15,630	10,261	5,369	4,928	283,127	59,881	222,574	16,944	12,822	27,181	20,128	7,053
Total assets	655,811	501,251	270,813	230,438	154,560	7,842,563	2,501,190	5,332,730	726,398	334,308	560,520	475,837	84,683
Cash	53,274	46,330	26,492	19,838	6,944	940,567	274,859	664,573	74,944	44,642	69,920	58,214	11,706
Notes and accounts receivable	68,687	51,956	26,854	25,102	16,731	1,627,407	734,451	890,636	159,277	46,505	57,038	42,174	14,864
Less: Allowance for bad debts	1,030	658	628	30	372	29,928	10,409	19,441	2,866	1,117	442	342	100
Inventories	11,619	9,546	5,235	4,311	2,073	2,589,159	729,210	1,857,030	313,966	135,316	137,544	128,435	9,109
Government obligations	4,275	4,275	1,876	2,399	-	45,533	20,463	25,070	8,153	4,813	753	725	28
Other current assets	15,106	13,474	4,978	8,496	1,632	121,323	44,539	76,760	8,374	3,574	10,894	9,888	1,006
Mortgage and real estate loans	3,802	3,802	1,892	1,910	-	34,978	12,035	22,943	8,990	414	3,103	2,915	188
Other investments	29,696	19,051	10,089	8,962	10,645	271,690	126,817	144,058	14,290	14,516	33,134	31,628	1,506
Depreciable assets	634,143	508,447	328,445	180,002	125,696	3,066,654	805,376	2,258,298	205,935	146,708	377,536	295,587	81,949
Less: Accumulated depreciation	287,076	230,979	180,071	50,908	56,097	1,494,374	403,663	1,088,839	106,430	81,712	189,388	144,119	45,269
Depletable assets	17,769	1,323	594	729	16,446	24,097	12,493	11,595	1,205	831	579	537	42
Less: Accumulated depletion	221	221	17	204	-	8,823	5,281	3,540	795	44	276	246	30
Land	49,460	39,060	22,684	16,376	10,400	356,297	95,724	260,414	29,721	10,101	32,617	27,830	4,787
Intangible assets	12,095	11,209	605	10,604	886	22,654	2,044	20,610	233	407	2,375	2,063	312
Less: Accumulated amortization	1,962	1,412	337	1,075	550	5,765	1,091	4,674	76	161	903	840	63
Other assets	46,174	26,048	22,122	3,926	20,126	281,094	63,623	217,237	11,477	9,515	26,036	21,388	4,648
Total liabilities	655,811	501,251	270,813	230,438	154,560	7,842,563	2,501,190	5,332,730	726,398	334,308	560,520	475,837	84,683
Accounts payable	51,511	46,038	19,666	26,372	5,473	1,275,097	532,087	740,572	114,888	47,096	71,971	61,510	10,461
Mortgages, notes, bonds payable in less than one year	66,138	56,063	35,774	20,289	10,075	926,307	310,195	615,459	91,917	22,606	42,386	37,384	5,002
Other current liabilities	21,783	16,679	12,364	4,315	5,104	224,980	79,954	144,866	17,059	9,318	16,674	14,161	2,513
Mortgages, notes, bonds payable in one year or more	228,094	181,739	73,237	108,502	46,355	903,935	239,212	664,322	63,588	34,078	100,078	87,213	12,865
Other liabilities	32,880	20,680	10,670	10,010	12,200	190,525	58,674	131,782	12,493	8,368	25,909	19,594	6,315
Partners' capital accounts (+ or -)	255,405	180,052	119,102	60,950	75,353	4,321,719	1,281,068	3,035,729	426,453	212,842	303,502	255,975	47,527
Total receipts	894,632	761,496	504,522	256,974	133,136	25,892,573	9,665,701	16,200,229	1,526,434	827,499	2,965,727	2,521,630	444,097
Business receipts	868,310	738,542	488,142	250,400	129,768	25,569,829	9,538,965	16,004,489	1,498,570	815,548	2,945,307	2,503,466	441,841
Income from other partnerships, etc	1,016	1,016	9	1,007	-	2,836	1,929	907	61	148	108	107	1
Nonqualifying dividends	21	21	21	-	-	910	338	572	128	13	297	293	4
Interest	1,812	1,416	802	614	396	33,313	11,270	22,022	3,283	1,657	1,867	1,641	226
Rents	7,555	7,100	4,751	2,349	455	67,821	18,339	49,346	4,737	3,789	6,924	5,817	1,107
Royalties	-	-	-	-	-	2,362	1,277	1,085	48	14	9	1	8
Net farm profit	44	44	44	-	-	539	73	466	51	169	107	107	-
Net gain, noncapital assets	2,133	1,923	1,545	378	210	10,416	4,086	6,329	774	395	1,005	939	66
Other receipts	13,741	11,434	9,208	2,226	2,307	204,547	89,424	115,013	18,782	5,766	10,103	9,259	844
Total deductions	844,734	721,318	458,949	262,369	123,416	24,332,954	9,175,822	15,132,017	1,430,854	767,673	2,826,724	2,416,867	409,857
Cost of sales and operations	487,563	431,673	268,943	162,730	55,890	19,385,416	7,834,635	11,530,853	1,130,772	569,107	2,326,090	2,016,048	310,042
Salaries and wages	17,126	12,349	9,934	2,415	4,777	1,873,349	484,585	1,387,211	115,308	76,739	205,343	163,895	41,448
Payments to partners	20,093	16,816	14,020	2,796	3,277	344,865	81,311	263,070	30,625	12,380	27,805	21,833	5,972
Rent	38,087	35,024	19,383	15,641	3,063	362,311	63,361	298,590	12,690	16,374	36,312	27,329	8,983
Interest	18,015	15,965	8,199	7,766	2,050	122,373	39,905	82,391	8,271	3,903	9,116	7,766	1,350
Taxes	34,414	27,414	22,329	5,085	7,000	363,491	101,379	261,839	22,461	13,908	38,813	32,605	6,208
Casualty losses	1,952	1,950	37	1,913	2	2,988	521	2,467	138	400	439	408	31
Bad debts	3,062	2,460	722	1,738	602	52,334	18,611	33,610	6,175	1,294	1,789	1,436	353
Repairs	32,440	27,564	22,487	5,077	4,876	98,846	29,508	69,187	4,977	2,972	11,709	9,295	2,414
Depreciation	66,149	53,272	33,418	19,854	12,877	252,857	73,617	179,026	16,042	12,548	27,136	21,033	6,103
Amortization	1,650	90	48	42	1,560	1,017	177	840	1	62	83	78	5
Depletion	1,973	185	156	29	1,788	3,302	2,633	669	496	3	15	15	-
Retirement plans, etc	847	796	499	297	51	8,148	4,056	4,089	474	178	663	488	175
Net loss from other partnerships, etc	1,273	1,173	8	1,165	100	750	386	364	1	111	91	91	-
Net farm loss	-	-	-	-	-	15	4	11	-	-	10	10	-
Net loss, noncapital assets	72	10	4	6	62	1,543	323	1,220	32	10	76	47	29
Other deductions	120,018	94,577	58,762	35,815	25,441	1,459,349	440,810	1,016,580	82,391	57,684	141,234	114,490	26,744
Gross profit (less loss)	380,747	306,869	219,199	87,670	73,878	6,184,413	1,704,330	4,473,636	367,798	246,441	619,217	487,418	131,799
Gross profit	390,839	314,003	220,317	93,686	76,836	6,192,262	1,707,444	4,478,371	368,397	246,508	619,287	487,488	131,799
Gross loss	10,092	7,134	1,118	6,016	2,958	7,849	3,114	4,735	599	67	70	70	-
Net profit (less loss)	49,898	40,178	45,573	[1]5,395	9,720	1,559,619	489,879	1,068,212	95,580	59,826	139,003	104,763	34,240
Net profit	109,549	85,617	52,759	32,858	23,932	1,686,731	524,782	1,160,270	105,684	65,187	148,262	112,566	35,696
Net loss	59,651	45,439	7,186	38,253	14,212	127,112	34,903	92,058	10,104	5,361	9,259	7,803	1,456

Footnote at end of table.

PARTNERSHIPS WITH BALANCE SHEETS

Table 3.8—BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Wholesale and retail trade—Continued										
	Retail trade—Continued										
	Automotive dealers and service stations				Apparel and accessory stores	Furniture, home furnishings, and equipment	Eating places	Drinking places	Liquor stores	Other retail trade	Wholesale and retail trade not allocable
	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers							
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Number of partnerships	16,741	4,244	8,881	3,616	7,275	7,376	11,417	4,992	3,239	20,537	262
Number of partners	36,463	9,672	18,563	8,228	17,162	16,476	27,831	11,022	7,480	49,193	672
Total assets	975,604	568,657	184,981	221,966	454,012	532,626	431,563	163,698	173,433	980,568	8,643
Cash	96,557	40,303	34,586	21,668	88,084	54,010	45,600	16,742	28,253	145,821	1,135
Notes and accounts receivable	150,885	88,949	28,395	33,541	69,401	186,395	19,703	12,609	6,342	182,481	2,320
Less: Allowance for bad debts	3,619	2,788	535	296	894	7,460	84	3	15	2,941	78
Inventories	440,603	302,096	38,593	99,914	205,983	177,251	20,054	11,774	52,982	361,557	2,919
Government obligations	1,459	855	343	261	4,094	1,568	1,060	-	554	2,616	-
Other current assets	16,399	10,987	2,849	2,563	3,723	4,975	7,132	2,993	2,976	15,720	24
Mortgage and real estate loans	5,133	1,775	1,115	2,243	462	323	2,745	151	199	1,423	-
Other investments	18,879	10,548	2,987	5,344	13,814	9,926	12,794	2,605	2,642	21,458	815
Depreciable assets	308,364	137,395	106,947	64,022	116,294	137,826	387,586	121,031	64,448	392,570	2,980
Less: Accumulated depreciation	143,460	67,757	50,544	25,159	65,535	60,309	155,736	48,183	24,916	213,170	1,872
Depletable assets	1,703	677	765	261	124	425	668	1,756	138	4,166	9
Less: Accumulated depletion	567	126	337	104	75	106	142	1,034	60	441	2
Land	54,559	26,165	15,059	13,335	9,815	18,202	40,918	17,331	10,778	36,372	159
Intangible assets	1,271	397	769	105	318	676	8,972	834	1,231	4,293	-
Less: Accumulated amortization	539	114	423	2	80	395	1,085	144	384	907	-
Other assets	27,977	19,295	4,412	4,270	8,484	9,319	41,378	25,236	28,265	29,550	234
Total liabilities	975,604	568,657	184,981	221,966	454,012	532,626	431,563	163,698	173,433	980,568	8,643
Accounts payable	107,602	48,466	26,346	32,790	69,705	91,584	37,074	10,899	23,201	166,552	2,438
Mortgages, notes, bonds payable in less than one year	246,969	190,435	13,177	43,357	31,660	43,297	39,582	10,259	9,641	77,142	653
Other current liabilities	30,049	19,889	5,640	4,520	10,499	14,605	17,226	4,613	4,000	20,823	160
Mortgages, notes, bonds payable in one year or more	111,338	46,613	28,881	35,844	28,727	48,500	120,543	37,240	24,935	95,295	401
Other liabilities	21,145	12,181	4,386	4,578	6,123	20,738	8,376	1,384	4,831	22,415	69
Partners' capital accounts (+ or -)	458,501	251,073	106,551	100,877	307,298	313,902	208,762	99,303	106,825	598,341	4,922
Total receipts	4,066,712	2,306,680	1,240,389	519,643	1,034,473	1,190,783	1,173,440	332,533	535,003	2,547,625	26,643
Business receipts	4,027,163	2,281,487	1,234,102	511,574	1,021,312	1,165,017	1,158,139	326,065	531,992	2,515,376	26,375
Income from other partnerships, etc	159	65	45	49	41	142	35	-	-	213	-
Nonqualifying dividends	4	-	-	4	7	40	11	-	5	67	-
Interest	5,520	3,705	658	1,157	2,081	3,600	472	207	127	3,208	21
Rents	10,853	5,762	2,347	2,744	2,849	3,124	4,948	3,682	1,395	7,045	136
Royalties	397	351	44	2	-	3	592	-	8	14	-
Net farm profit	99	1	98	-	-	-	-	-	-	40	-
Net gain, noncapital assets	970	553	176	241	140	286	1,234	315	351	859	1
Other receipts	21,547	14,756	2,919	3,872	8,043	18,571	8,009	2,264	1,125	20,803	110
Total deductions	3,900,160	2,250,161	1,160,894	489,105	924,159	1,097,127	1,074,042	294,479	500,015	2,316,784	25,115
Cost of sales and operations	3,265,691	1,956,890	933,377	375,424	645,255	784,414	540,607	156,761	421,287	1,690,869	19,928
Salaries and wages	222,981	101,992	82,371	38,618	106,951	108,883	247,255	50,545	24,051	229,155	1,553
Payments to partners	47,355	21,682	17,028	8,645	22,421	24,670	20,465	7,002	7,459	62,888	484
Rent	50,976	13,982	28,269	8,725	37,303	22,077	47,737	11,517	7,878	55,726	360
Interest	25,436	17,658	2,697	5,081	3,516	7,168	8,931	2,866	2,128	11,056	77
Taxes	45,573	15,515	22,504	7,554	18,341	19,054	37,786	14,473	10,125	41,305	273
Casualty losses	355	132	158	65	173	225	160	205	205	167	-
Bad debts	9,522	5,564	2,115	1,843	2,183	5,997	350	274	273	5,753	113
Repairs	10,424	5,588	2,763	2,073	3,074	3,910	13,899	3,950	1,825	12,447	151
Depreciation	25,258	9,845	9,881	5,532	8,342	12,112	31,836	8,442	5,655	31,655	214
Amortization	127	29	87	11	29	62	175	72	119	110	-
Depletion	7	7	-	-	5	-	9	-	6	128	-
Retirement plans, etc	841	305	431	105	153	551	648	124	23	434	3
Net loss from other partnerships, etc	63	9	41	13	-	9	54	-	5	30	-
Net farm loss	1	-	1	-	-	-	-	-	-	-	-
Net loss, noncapital assets	271	150	89	32	147	296	142	5	123	118	-
Other deductions	195,279	100,813	59,082	35,384	76,266	107,699	123,988	38,243	18,853	174,943	1,959
Gross profit (less loss)	761,472	324,597	300,725	136,150	376,057	380,603	617,532	169,304	110,705	824,507	6,447
Gross profit	761,749	324,728	300,792	136,229	376,710	381,115	617,646	169,310	111,066	826,583	6,447
Gross loss	277	131	67	79	653	512	114	6	361	2,076	-
Net profit (less loss)	166,552	56,519	79,495	30,538	110,314	93,656	99,398	38,054	34,988	230,841	1,528
Net profit	182,489	62,676	84,135	35,678	116,607	102,637	116,336	41,262	37,082	244,724	1,679
Net loss	15,937	6,157	4,640	5,140	6,293	8,981	16,938	3,208	2,094	13,883	151

Footnote at end of table.

PARTNERSHIPS WITH BALANCE SHEETS

Table 3.8—BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Finance, insurance, and real estate										
	Total	Finance				Insurance agents, brokers, and service	Real estate				
		Total	Banking and other credit agencies	Security and commodity brokers, dealers, exchanges, and services	Holding and investment companies		Total	Operators, except developers, and lessors or buildings	Lessors of real property other than buildings	Agents, brokers, and managers	Other real estate
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of partnerships	213,291	54,156	3,036	8,161	42,959	6,530	152,605	124,986	8,976	11,378	7,265
Number of partners	1,296,203	546,141	14,389	60,753	470,999	16,416	733,646	589,717	55,060	51,543	37,326
Total assets	73,267,330	23,042,747	1,067,037	10,315,113	11,660,597	567,464	49,657,119	43,167,288	1,389,202	2,015,006	3,085,623
Cash	2,457,160	1,213,151	143,640	639,196	430,315	144,642	1,099,367	845,351	54,634	82,550	116,832
Notes and accounts receivable	10,284,572	7,920,022	510,176	5,283,125	2,126,721	208,057	2,156,493	1,257,070	81,358	267,870	550,195
Less: Allowance for bad debts	24,190	12,612	7,291	2,409	2,912	1,546	10,032	3,773	-	1,205	5,054
Inventories	1,338,760	623,768	5,401	587,025	31,342	807	714,185	72,668	8,439	102,507	530,571
Government obligations	879,988	785,959	84,981	255,681	445,297	2,495	91,534	79,571	330	5,615	6,018
Other current assets	2,384,162	1,800,135	62,523	819,995	917,617	26,128	557,899	451,908	11,997	40,792	53,202
Mortgage and real estate loans	1,513,507	686,203	109,948	3,085	573,170	1,315	825,989	536,005	8,283	114,976	166,725
Other investments	8,701,267	7,415,123	60,586	2,147,892	5,206,645	69,011	1,217,133	764,578	63,777	126,178	262,600
Depreciable assets	39,568,402	714,645	67,693	144,755	502,197	85,872	38,767,885	37,375,105	318,848	626,064	447,868
Less: Accumulated depreciation	8,682,901	122,452	14,927	54,305	53,220	35,899	8,524,550	8,253,903	110,032	97,035	63,580
Depletable assets	268,273	174,832	37	142,074	32,721	98	93,343	75,817	8,342	8,527	657
Less: Accumulated depletion	96,850	93,090	-	73,200	19,890	41	3,719	3,182	359	83	95
Land	11,973,945	1,193,916	31,470	26,601	1,135,845	5,278	10,774,751	8,368,550	912,599	649,252	844,350
Intangible assets	249,461	25,204	1,808	955	22,441	8,823	215,434	188,635	16,724	4,071	6,004
Less: Accumulated amortization	40,381	1,376	50	64	1,262	3,828	35,177	32,067	990	692	1,428
Other assets	2,492,155	719,319	11,042	394,707	313,570	56,252	1,716,584	1,444,955	15,252	85,619	170,758
Total liabilities	73,267,330	23,042,747	1,067,037	10,315,113	11,660,597	567,464	49,657,119	43,167,288	1,389,202	2,015,006	3,085,623
Accounts payable	6,678,197	5,425,337	406,788	4,816,994	201,555	236,124	1,016,736	728,125	12,980	67,437	208,194
Mortgages, notes, bonds payable in less than one year	7,896,547	2,358,540	121,532	1,619,183	617,825	36,907	5,501,100	4,384,061	150,009	276,188	690,842
Other current liabilities	1,702,631	832,958	43,884	527,859	261,215	16,220	853,453	734,844	6,903	36,610	75,096
Mortgages, notes, bonds payable in one year or more	35,673,677	2,771,408	86,806	790,685	1,893,917	50,792	32,851,477	30,254,647	653,696	939,072	1,004,062
Other liabilities	3,896,073	2,222,230	76,944	664,832	1,480,454	19,488	1,654,355	1,074,672	40,285	235,254	304,144
Partners' capital accounts (+ or -)	17,420,205	9,432,274	331,083	1,895,560	7,205,631	207,933	7,779,998	5,990,939	525,329	460,445	803,285
Total receipts	11,372,445	2,955,919	141,506	2,395,588	418,825	626,368	7,790,158	6,651,465	106,865	525,876	505,952
Business receipts	10,069,866	2,127,095	82,021	1,916,345	128,729	606,139	7,336,632	6,438,328	25,340	463,073	409,891
Income from other partnerships, etc	37,874	22,987	236	10,735	12,016	564	14,323	7,932	146	4,266	1,979
Nonqualifying dividends	5,400	5,262	28	2,026	3,208	2	136	60	55	8	13
Interest	671,055	532,967	48,376	269,744	214,847	6,832	131,256	72,237	3,129	22,404	33,486
Rents	121,914	29,494	7,480	3,097	18,917	8,258	84,162	12,476	62,667	2,697	6,322
Royalties	56,736	41,952	29	29,512	12,411	-	14,784	3,564	11,013	206	1
Net farm profit	538	201	-	195	6	14	323	167	117	-	39
Net gain, noncapital assets	79,921	23,358	345	15,338	7,675	270	56,293	33,927	540	6,737	15,089
Other receipts	329,141	172,603	2,991	148,596	21,016	4,289	152,249	82,774	3,858	26,485	39,132
Total deductions	11,312,284	2,783,475	116,928	2,207,309	459,238	455,258	8,073,551	7,037,003	131,185	480,885	424,478
Cost of sales and operations	391,677	72,256	16,057	29,676	26,523	91,423	227,998	48,221	2,108	132,356	45,313
Salaries and wages	1,295,722	839,405	27,856	803,226	8,323	80,128	376,189	303,982	1,605	37,330	33,272
Payments to partners	291,897	160,457	5,097	142,983	12,377	43,235	88,205	56,181	1,850	16,082	14,092
Rent	319,140	91,207	3,950	83,040	4,217	15,154	212,779	191,694	1,165	12,065	7,855
Interest	2,726,194	478,306	19,070	305,931	153,305	6,305	2,241,583	2,044,313	48,808	63,544	84,918
Taxes	1,224,606	115,971	4,115	80,832	31,024	7,889	1,100,746	1,031,215	20,815	23,066	25,650
Casualty losses	5,178	334	85	98	151	121	4,723	3,706	413	6	598
Bad debts	46,073	30,085	5,149	8,640	16,296	4,756	11,232	9,917	37	568	710
Repairs	285,956	8,518	640	6,253	1,625	1,078	276,360	262,705	1,984	5,208	6,463
Depreciation	1,850,554	32,317	6,077	18,065	8,175	12,671	1,805,566	1,741,540	20,912	25,124	17,990
Amortization	4,543	701	6	615	80	911	2,931	2,300	17	511	103
Depletion	47,290	43,539	8	40,681	2,850	-	3,751	859	2,846	46	-
Retirement plans, etc	18,594	16,452	625	15,808	19	1,036	1,106	667	-	164	275
Net loss from other partnerships, etc	132,501	98,025	3,295	9,143	85,587	35	34,441	14,593	194	16,845	2,809
Net farm loss	2,316	296	-	296	-	-	2,020	-	2,014	-	6
Net loss, noncapital assets	18,103	12,829	45	7,318	5,466	473	4,801	4,177	-	521	103
Other deductions	2,651,940	782,777	24,853	654,704	103,220	190,043	1,679,120	1,320,933	26,417	147,449	184,321
Gross profit (less loss)	9,678,189	2,054,839	65,964	1,886,669	102,206	514,716	7,108,634	6,390,107	23,232	330,717	364,578
Gross profit	9,680,185	2,055,681	66,243	1,886,669	102,769	514,716	7,109,788	6,390,119	23,472	331,619	364,578
Gross loss	1,996	842	279	-	563	-	1,154	12	240	902	-
Net profit (less loss)	60,161	172,444	24,578	188,279	[1]40,413	171,110	[1]283,393	[1]385,538	[1]24,320	44,991	81,474
Net profit	1,836,147	594,785	31,364	359,305	204,116	176,103	1,065,259	770,383	29,535	116,516	148,825
Net loss	1,775,986	422,341	6,786	171,026	244,529	4,993	1,348,652	1,155,921	53,855	71,525	67,351

Footnote at end of table.

PARTNERSHIPS WITH BALANCE SHEETS

Table 3.8—BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Services								
	Total	Hotels, rooming houses, camps, and other lodgings			Personal services				
		Total	Tourist courts and motels	Other lodging places	Total	Laundries and dry cleaning plants	Beauty shops	Barber shops	Other personal services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Number of partnerships	107,170	6,658	3,929	2,729	13,920	6,062	3,813	1,546	2,499
Number of partners	346,710	31,437	21,146	10,291	30,875	13,829	7,920	3,345	5,781
Total assets	7,591,725	1,818,477	1,171,500	646,977	419,024	191,927	36,689	7,219	183,189
Cash	1,036,701	45,215	28,223	16,992	53,936	19,031	6,071	1,410	27,424
Notes and accounts receivable	899,340	69,608	33,201	36,407	49,444	16,281	1,084	532	31,547
Less: Allowance for bad debts	19,780	5,052	790	4,262	302	56	-	-	246
Inventories	130,147	11,041	6,733	4,308	16,768	5,349	1,372	107	9,940
Government obligations	45,631	3,551	3,023	528	1,215	844	23	-	348
Other current assets	185,037	25,862	17,834	8,028	7,025	4,328	662	206	1,829
Mortgage and real estate loans	35,507	17,116	11,257	5,859	247	213	22	-	12
Other investments	290,857	21,954	10,210	11,744	7,970	3,368	368	-	4,234
Depreciable assets	5,966,227	1,805,728	1,242,310	563,418	434,264	242,300	36,554	8,173	147,237
Less: Accumulated depreciation	2,303,074	521,459	374,853	146,606	208,499	124,299	14,962	4,077	65,161
Depletable assets	19,354	4,420	1,300	3,120	1,320	1,220	46	-	54
Less: Accumulated depletion	5,561	202	115	87	339	254	31	-	54
Land	861,115	297,226	168,569	128,657	25,130	8,455	2,772	111	13,792
Intangible assets	204,269	7,084	4,346	2,738	1,852	1,530	47	200	75
Less: Accumulated amortization	104,240	1,555	978	577	616	480	4	110	22
Other assets	350,195	37,940	21,230	16,710	29,609	14,097	2,665	667	12,180
Total liabilities	7,591,725	1,818,477	1,171,500	646,977	419,024	191,927	36,689	7,219	183,189
Accounts payable	397,306	56,879	33,838	23,041	21,627	8,784	1,450	133	11,260
Mortgages, notes, bonds payable in less than one year	653,291	134,473	98,518	35,955	36,916	25,365	2,882	335	8,334
Other current liabilities	271,824	34,644	19,377	15,267	11,674	5,160	1,876	216	4,422
Mortgages, notes, bonds payable in one year or more	2,962,298	1,129,024	753,116	375,908	97,330	52,493	5,970	226	38,641
Other liabilities	394,335	96,571	53,415	43,156	12,472	6,194	1,833	460	3,985
Partners' capital accounts (+ or -)	2,912,671	366,886	213,236	153,650	239,005	93,931	22,678	5,849	116,547
Total receipts	14,656,781	898,808	544,171	354,637	764,360	360,563	121,503	41,368	240,926
Business receipts	14,426,198	852,964	519,240	333,724	754,195	354,844	120,681	41,198	237,472
Income from other partnerships, etc	18,113	1,275	1,273	2	6	6	-	-	-
Nonqualifying dividends	173	-	-	-	10	-	-	-	10
Interest	24,539	2,888	2,070	818	1,199	275	56	10	858
Rents	63,310	25,167	12,763	12,404	4,042	2,802	435	120	685
Royalties	5,905	6	-	6	1	-	-	-	1
Net farm profit	2	-	-	-	-	-	-	-	-
Net gain, noncapital assets	16,547	2,642	1,018	1,624	1,698	1,384	197	13	104
Other receipts	101,994	13,866	7,807	6,059	3,209	1,252	134	27	1,796
Total deductions	9,860,891	875,610	512,777	362,833	637,220	322,863	97,797	27,422	189,138
Cost of sales and operations	2,066,304	269,530	158,176	111,354	305,673	162,802	44,292	14,164	84,415
Salaries and wages	2,987,806	92,513	39,151	53,362	67,059	31,500	16,503	1,053	18,003
Payments to partners	491,527	10,481	5,772	4,709	32,495	12,421	5,768	4,431	9,875
Rent	701,335	53,520	32,782	20,738	39,507	18,090	9,208	3,212	8,997
Interest	202,809	80,814	55,650	25,164	8,551	4,924	702	27	2,898
Taxes	327,109	60,053	34,620	25,433	23,142	12,213	3,637	955	6,337
Casualty losses	4,385	1,087	228	859	71	43	-	1	27
Bad debts	17,547	3,163	1,844	1,319	2,543	346	37	2	2,158
Repairs	105,722	31,928	19,856	12,072	11,995	7,521	1,304	154	3,016
Depreciation	547,774	111,183	73,718	37,465	39,451	23,326	3,559	729	11,837
Amortization	33,841	619	574	45	177	166	-	-	11
Depletion	795	-	-	-	-	-	-	-	-
Retirement plans, etc	30,124	225	67	158	551	366	-	3	182
Net loss from other partnerships, etc	13,727	506	353	153	4	4	-	-	-
Net farm loss	392	-	-	-	-	-	-	-	-
Net loss, noncapital assets	3,260	909	251	658	389	41	14	203	131
Other deductions	2,326,434	159,079	89,735	69,344	105,612	49,100	12,773	2,488	41,251
Gross profit (less loss)	12,359,894	583,434	361,064	222,370	448,522	192,042	76,389	27,034	153,057
Gross profit	12,366,208	583,915	361,287	222,628	448,660	192,058	76,439	27,077	153,086
Gross loss	6,314	481	223	258	138	16	50	43	29
Net profit (less loss)	4,795,890	23,198	31,394	[1]8,196	127,140	37,700	23,706	13,946	51,788
Net profit	5,123,409	90,158	64,326	25,832	137,926	45,190	24,807	14,475	53,454
Net loss	327,519	66,960	32,932	34,028	10,786	7,490	1,101	529	1,666

Footnote at end of table.

PARTNERSHIPS WITH BALANCE SHEETS

Table 3.8—BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Services—Continued							
	Business services	Automobile parking, repair, and services					Repair services, except automobile	Amusement and recreation services, including motion pictures
		Total	Automobile repair shops			Automobile parking and other services		
			Total	General automobile repair shops	Other automobile repair			
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Number of partnerships	17,561	8,823	5,505	3,820	1,685	3,318	3,537	6,687
Number of partners	54,542	22,391	12,586	9,038	3,548	9,805	7,460	30,029
Total assets	1,718,572	401,743	134,589	91,126	43,463	267,154	69,074	607,969
Cash	81,299	35,031	24,086	15,279	8,807	10,945	9,581	51,983
Notes and accounts receivable	174,132	33,308	19,717	12,840	6,877	13,591	11,090	46,072
Less: Allowance for bad debts	693	239	230	140	90	9	121	317
Inventories	21,263	21,833	20,587	14,356	6,231	1,246	13,684	7,351
Government obligations	3,038	13	-	-	-	13	821	1,893
Other current assets	24,425	5,844	2,182	1,039	1,143	3,662	545	18,953
Mortgage and real estate loans	9,530	363	5	-	5	358	-	258
Other investments	67,637	15,746	1,452	864	588	14,294	1,059	16,442
Depreciable assets	1,531,340	297,096	82,673	57,752	24,921	214,423	43,257	585,644
Less: Accumulated depreciation	575,820	113,694	35,714	24,408	11,306	77,980	18,951	285,731
Depletable assets	5,989	652	652	652	-	-	-	4,099
Less: Accumulated depletion	388	173	173	173	-	-	-	3,138
Land	310,524	77,628	14,732	11,246	3,486	62,896	3,947	59,396
Intangible assets	11,592	3,084	913	13	900	2,171	390	149,318
Less: Accumulated amortization	3,719	358	6	6	-	352	40	91,363
Other assets	58,423	25,609	3,713	1,812	1,901	21,896	3,812	47,109
Total liabilities	1,718,572	401,743	134,589	91,126	43,463	267,154	69,074	607,969
Accounts payable	68,626	21,789	14,475	7,919	6,556	7,314	6,543	58,227
Mortgages, notes, bonds payable in less than one year	130,243	57,211	13,658	9,240	4,418	43,553	5,046	62,171
Other current liabilities	32,953	9,141	4,121	3,153	968	5,020	1,581	31,589
Mortgages, notes, bonds payable in one year or more	996,486	150,143	21,074	14,659	6,415	129,069	14,450	214,630
Other liabilities	36,881	7,705	4,143	2,862	1,281	3,562	608	22,262
Partners' capital accounts (+ or -)	453,383	155,754	77,118	53,293	23,825	78,636	40,846	219,090
Total receipts	1,009,044	556,153	376,935	255,498	121,437	179,218	177,578	741,630
Business receipts	978,262	547,913	374,741	253,934	120,807	173,172	175,709	696,823
Income from other partnerships, etc	147	46	-	-	-	46	-	1,555
Nonqualifying dividends	42	1	-	-	-	1	-	2
Interest	4,342	347	181	53	128	166	172	2,691
Rents	1,968	3,346	479	340	139	2,867	1,413	11,624
Royalties	725	18	-	-	-	18	-	4,736
Net farm profit	-	-	-	-	-	-	-	-
Net gain, noncapital assets	8,064	1,348	135	53	82	1,213	52	1,520
Other receipts	15,494	3,134	1,399	1,118	281	1,735	232	22,679
Total deductions	933,564	478,241	315,228	215,062	100,166	163,013	142,095	696,273
Cost of sales and operations	378,890	268,807	216,383	145,945	70,438	52,424	86,083	250,253
Salaries and wages	58,246	33,305	22,993	15,754	7,239	10,312	13,462	63,678
Payments to partners	33,764	16,911	12,413	9,935	2,478	4,498	8,892	11,846
Rent	36,454	39,248	10,033	7,030	3,003	29,215	4,156	60,283
Interest	50,816	11,072	1,856	1,102	754	9,216	1,286	11,735
Taxes	23,281	15,961	8,067	5,402	2,665	7,894	3,938	26,095
Casualty losses	252	125	79	64	15	46	55	898
Bad debts	2,551	1,300	1,181	755	426	119	275	758
Repairs	11,672	8,602	3,463	2,845	618	5,139	762	11,176
Depreciation	187,484	31,564	7,177	4,993	2,184	24,387	4,157	56,849
Amortization	832	16	-	-	-	16	10	30,989
Depletion	318	-	-	-	-	-	-	266
Retirement plans, etc	848	72	65	58	7	7	40	647
Net loss from other partnerships, etc	440	-	-	-	-	-	-	8,020
Net farm loss	-	1	-	-	-	1	-	385
Net loss, noncapital assets	796	48	28	3	25	20	-	879
Other deductions	146,920	51,209	31,490	21,176	10,314	19,719	18,979	161,516
Gross profit (less loss)	599,372	279,106	158,358	107,989	50,369	120,748	89,626	446,570
Gross profit	599,968	279,440	158,412	108,043	50,369	121,028	89,626	450,057
Gross loss	596	334	54	54	-	280	-	3,487
Net profit (less loss)	75,480	77,912	61,707	40,436	21,271	16,205	35,483	45,357
Net profit	192,955	88,176	63,794	41,878	21,916	24,382	37,176	104,809
Net loss	117,475	10,264	2,087	1,442	645	8,177	1,693	59,452

Footnote at end of table.

PARTNERSHIPS WITH BALANCE SHEETS

Table 3.8—BALANCE SHEET AND INCOME STATEMENT, BY SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Services—Continued									
	Medical and health services			Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	Nature of business not allocable
	Total	Offices of physicians and surgeons	Other medical and health services			Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
Number of partnerships	17,842	11,948	5,894	15,242	5,420	9,035	5,651	3,384	2,445	338
Number of partners	58,743	36,127	22,616	57,709	14,496	30,276	19,649	10,627	8,752	1,203
Total assets	713,385	346,051	367,334	829,514	310,585	591,429	357,248	234,181	111,953	50,567
Cash	143,818	98,949	44,869	319,128	71,870	211,974	114,780	97,194	12,866	2,951
Notes and accounts receivable	122,604	66,371	56,233	162,813	99,637	102,813	76,535	26,278	27,819	2,184
Less: Allowance for bad debts	5,497	2,716	2,781	4,158	862	1,750	1,696	54	789	65
Inventories	7,170	1,514	5,656	1,472	12,860	6,412	6,191	221	10,293	3,394
Government obligations	2,859	1,732	1,127	20,997	6,634	3,605	2,142	1,463	1,005	-
Other current assets	14,518	5,287	9,231	41,448	9,138	20,491	11,898	8,593	16,788	39
Mortgage and real estate loans	1,283	616	667	932	255	1,352	881	471	4,171	-
Other investments	28,530	13,731	14,799	58,614	24,927	46,690	34,351	12,339	1,288	44
Depreciable assets	559,242	260,209	299,033	376,570	108,821	191,180	129,344	61,836	33,085	9,724
Less: Accumulated depreciation	237,707	127,428	110,279	191,049	48,700	90,580	65,421	25,159	10,884	4,528
Depletable assets	612	224	388	1,370	22	292	282	10	578	449
Less: Accumulated depletion	371	76	295	635	-	140	133	7	175	-
Land	46,958	17,212	29,746	14,205	9,773	6,706	2,270	4,436	9,622	35,873
Intangible assets	1,682	521	1,161	2,362	395	25,334	6,017	19,317	1,176	-
Less: Accumulated amortization	733	163	570	957	133	4,659	1,836	2,823	107	-
Other assets	28,417	10,068	18,349	26,402	15,948	71,709	41,643	30,066	5,217	502
Total liabilities	713,385	346,051	367,334	829,514	310,585	591,429	357,248	234,181	111,953	50,567
Accounts payable	40,645	13,265	27,380	48,051	40,448	20,210	15,319	4,891	14,261	1,546
Mortgages, notes, bonds payable in less than one year	49,870	21,634	28,236	58,226	52,346	51,508	44,292	7,216	15,281	1,040
Other current liabilities	42,419	18,323	24,096	47,963	31,096	25,016	17,059	7,957	3,748	166
Mortgages, notes, bonds payable in one year or more	185,743	59,142	126,601	70,191	35,143	50,508	25,281	25,227	18,650	34,421
Other liabilities	51,459	34,387	17,072	79,643	23,892	44,584	15,701	28,883	18,258	32
Partners' capital accounts (+ or -)	343,249	199,300	143,949	525,440	127,660	399,603	239,596	160,007	41,755	13,362
Total receipts	3,712,917	2,539,107	1,173,810	3,296,996	1,295,931	2,069,884	1,349,504	720,380	133,480	31,100
Business receipts	3,682,992	2,521,837	1,161,155	3,271,608	1,282,104	2,051,691	1,337,319	714,372	131,937	30,931
Income from other partnerships, etc	644	462	182	1,759	5,401	7,280	5,079	2,201	-	-
Nonqualifying dividends	5	1	4	59	3	51	51	-	-	-
Interest	2,113	1,173	940	5,182	1,923	2,967	1,755	1,212	715	30
Rents	7,509	5,230	2,279	4,858	1,937	1,120	645	475	326	45
Royalties	11	1	10	206	10	188	183	5	4	-
Net farm profit	-	-	-	-	2	-	-	-	-	-
Net gain, noncapital assets	370	193	177	374	236	163	146	17	80	1
Other receipts	19,273	10,210	9,063	12,950	4,315	6,424	4,326	2,098	418	93
Total deductions	1,889,582	1,082,144	807,438	1,581,429	1,054,079	1,459,522	938,185	521,337	113,276	28,207
Cost of sales and operations	147,167	25,104	122,063	41,565	279,221	14,346	7,964	6,382	24,769	16,086
Salaries and wages	721,104	429,168	291,936	734,047	334,547	848,550	520,427	328,123	21,295	4,596
Payments to partners	107,355	66,224	41,131	83,631	46,725	134,092	100,490	33,602	5,335	345
Rent	175,792	113,372	62,420	164,182	35,347	87,225	58,418	28,807	5,621	1,000
Interest	16,615	6,012	10,603	7,679	5,092	7,828	5,035	2,793	1,321	1,011
Taxes	61,554	32,083	29,471	47,092	22,079	41,156	25,905	15,251	2,758	780
Casualty losses	29	29	-	114	46	3	3	-	1,705	-
Bad debts	2,533	231	2,302	1,740	418	2,165	1,992	173	101	52
Repairs	14,577	7,090	7,487	7,185	2,698	4,419	3,418	1,001	708	146
Depreciation	45,077	22,209	22,868	35,699	11,478	21,908	14,856	7,052	2,924	643
Amortization	269	77	192	255	93	581	528	53	-	-
Depletion	-	-	-	150	-	61	1	60	-	-
Retirement plans, etc	7,993	6,113	1,880	8,087	5,604	5,855	2,582	3,273	202	49
Net loss from other partnerships, etc	156	147	9	3,829	475	297	294	3	-	-
Net farm loss	-	-	-	-	-	-	-	-	6	-
Net loss, noncapital assets	72	42	30	108	20	35	15	20	4	-
Other deductions	589,289	374,243	215,046	446,066	310,236	291,001	196,257	94,744	46,527	3,499
Gross profit (less loss)	3,535,825	2,496,733	1,039,092	3,230,043	1,002,883	2,037,345	1,329,355	707,990	107,168	14,845
Gross profit	3,536,435	2,496,733	1,039,702	3,230,043	1,003,496	2,037,345	1,329,355	707,990	107,223	15,034
Gross loss	610	-	610	-	613	-	-	-	55	189
Net profit (less loss)	1,823,335	1,456,963	366,372	1,715,567	241,852	610,362	411,319	199,043	20,204	2,893
Net profit	1,839,473	1,459,829	379,644	1,723,804	250,588	620,370	417,058	203,312	37,974	4,305
Net loss	16,138	2,866	13,272	8,237	8,736	10,008	5,739	4,269	17,770	1,412

[1]Loss exceeds profit.

NOTE: Estimates for "Contractors not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 3.9—BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS

[Money amounts in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 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 partnerships	920,831	531,478	50,446	106,913	83,501	78,209	76,499	71,736	30,661	17,457	14,235	1,821
Number of partners	3,430,936	2,223,034	154,756	344,758	297,347	249,207	256,946	324,007	173,027	132,762	180,596	109,628
Total assets	-	99,794,975	-	463,393	1,405,483	2,844,796	5,492,665	11,276,934	10,565,012	12,090,573	27,368,699	28,287,420
Cash	-	5,294,283	-	116,006	260,013	384,008	551,824	869,762	601,734	444,648	878,806	1,187,482
Notes and accounts receivable	-	14,461,974	-	40,386	148,011	314,171	644,059	1,308,207	1,195,395	1,294,019	2,241,435	7,276,291
Less: Allowance for bad debts	-	81,863	-	1,018	4,307	4,537	10,341	12,499	16,938	8,736	13,670	9,817
Inventories	-	5,199,296	-	49,869	153,131	318,198	606,272	972,147	713,738	552,833	950,459	882,649
Government obligations	-	1,029,973	-	287	2,656	6,009	16,987	51,807	104,787	56,918	212,285	578,237
Other current assets	-	3,022,768	-	12,527	32,525	47,399	100,287	211,286	190,572	275,220	619,779	1,533,173
Mortgage and real estate loans	-	1,694,978	-	1,750	21,720	51,971	89,461	279,285	299,018	282,559	481,956	187,258
Other investments	-	9,810,864	-	34,212	81,608	145,042	283,091	581,809	561,233	808,347	1,715,492	5,600,030
Depreciable assets	-	54,838,635	-	443,000	1,088,774	1,912,981	3,374,365	6,790,469	6,181,406	7,570,596	18,394,997	9,082,047
Less: Accumulated depreciation	-	15,389,006	-	274,574	579,850	892,792	1,409,735	2,603,568	2,010,122	2,064,368	3,816,828	1,737,169
Depletable assets	-	931,448	-	4,092	10,880	38,046	25,779	71,849	108,808	68,662	234,978	368,354
Less: Accumulated depletion	-	248,825	-	2,901	4,381	21,402	10,294	26,637	34,167	9,695	48,857	90,491
Land	-	14,940,599	-	21,600	137,573	427,968	1,030,673	2,436,309	2,318,732	2,445,468	4,389,022	1,733,254
Intangible assets	-	534,149	-	3,079	6,035	12,627	31,895	48,603	23,653	56,233	212,848	139,176
Less: Accumulated amortization	-	175,000	-	1,965	2,564	5,010	16,205	25,829	8,145	6,918	63,729	44,635
Other assets	-	3,930,702	-	17,043	53,659	110,117	184,547	323,934	335,308	324,787	979,726	1,601,581
Total liabilities	-	99,794,975	-	463,393	1,405,483	2,844,796	5,492,665	11,276,934	10,565,012	12,090,573	27,368,699	28,287,420
Accounts payable	-	9,372,186	-	55,449	125,781	228,751	419,562	674,195	532,315	584,941	1,204,355	5,546,837
Mortgages, notes, bonds payable in less than one year	-	10,923,767	-	60,198	149,560	264,122	481,420	1,117,329	1,135,048	1,251,863	3,189,003	3,275,224
Other current liabilities	-	2,658,012	-	27,519	53,994	78,116	127,863	263,518	232,496	227,673	640,142	1,006,691
Mortgages, notes, bonds payable in one year or more	-	42,185,348	-	50,158	203,862	555,079	1,428,538	3,687,870	4,319,241	6,228,556	16,095,734	9,616,310
Other liabilities	-	5,177,151	-	26,319	72,290	118,282	200,889	544,757	442,684	576,599	1,384,624	1,810,707
Partners' capital accounts (+ or -)	-	29,478,511	-	243,750	799,996	1,600,446	2,834,393	4,989,265	3,903,228	3,220,941	4,854,841	7,031,651
Total receipts	87,204,511	67,117,145	2,775,245	3,715,506	5,022,863	6,029,220	8,073,298	11,484,370	7,874,250	6,370,236	9,464,881	6,307,276
Business receipts	84,161,394	64,828,855	2,663,251	3,664,153	4,965,655	5,913,238	7,922,058	11,202,200	7,622,715	6,143,693	9,080,703	5,651,189
Income from other partnerships, etc	94,349	70,335	5,115	2,526	2,236	2,598	4,107	7,068	8,815	9,435	13,718	14,717
Nonqualifying dividends	10,787	7,320	653	52	46	279	364	386	399	1,033	1,847	2,261
Interest	878,085	777,206	15,538	3,475	6,928	14,926	27,276	64,753	64,788	72,621	127,781	379,120
Rents	475,645	344,586	6,501	5,662	8,006	22,829	34,001	62,588	58,836	47,992	70,672	27,499
Royalties	115,737	95,555	1,507	1,557	4,185	6,423	13,472	7,789	10,468	11,541	18,500	20,113
Net farm profit	40,437	6,554	55	721	1,655	568	499	367	171	1,423	1,085	10
Net gain, noncapital assets	157,382	130,829	36,542	5,647	3,415	7,079	11,648	16,521	18,283	9,670	14,339	7,685
Other receipts	1,270,695	855,905	46,083	31,713	30,737	61,280	59,873	122,698	89,775	72,828	136,236	204,682
Total deductions	76,718,058	59,868,830	2,415,995	2,569,894	3,753,361	4,894,150	6,915,037	10,289,851	7,278,073	6,070,968	9,387,192	6,294,309
Cost of sales and operations	43,278,270	32,355,913	1,486,863	1,278,262	1,978,612	2,869,711	4,331,530	6,460,545	4,584,191	3,404,352	4,323,430	1,638,417
Salaries and wages	7,618,672	6,427,285	186,742	311,886	532,831	577,586	712,015	937,153	597,952	483,463	770,108	1,317,549
Payments to partners	1,727,455	1,369,305	62,101	145,255	149,470	169,704	192,795	202,406	91,484	66,969	107,313	181,808
Rent	2,191,504	1,725,964	70,569	164,239	184,444	192,249	206,092	240,843	152,875	133,395	201,285	179,973
Interest	3,651,667	3,301,887	66,955	11,854	27,210	56,918	126,236	294,698	336,213	454,906	1,073,374	853,523
Taxes	2,779,480	2,232,743	67,853	56,935	99,392	134,378	208,473	348,420	258,132	270,040	527,896	261,224
Casualty losses	31,418	18,932	577	2,375	681	1,274	2,884	4,619	2,350	1,561	2,510	101
Bad debts	152,854	135,205	10,517	1,757	5,664	9,687	13,397	33,387	13,606	12,126	21,363	13,701
Repairs	1,075,187	743,866	23,290	21,818	37,599	53,212	81,657	136,778	96,178	97,219	143,966	52,149
Depreciation	3,958,721	3,196,127	77,489	46,071	98,069	151,042	232,373	432,715	360,903	419,501	897,812	480,152
Amortization	48,012	46,887	2,300	389	606	568	749	14,098	2,593	2,063	16,661	6,860
Depletion	225,639	212,633	3,090	1,546	1,476	6,161	10,988	17,429	15,409	14,279	53,873	88,382
Retirement plans, etc	76,257	68,308	751	2,622	2,848	3,491	3,882	6,043	4,793	5,962	14,021	23,895
Net loss from other partnerships, etc	201,236	168,148	4,238	8,044	12,583	13,956	5,767	15,022	15,832	8,941	35,499	48,266
Net farm loss	6,150	3,471	429	-	58	59	42	561	5	2	2,312	3
Net loss, noncapital assets	33,288	28,040	10,005	555	853	1,914	2,129	4,023	1,325	3,536	2,816	884
Other deductions	9,662,248	7,834,116	342,226	516,286	620,965	652,240	784,028	1,141,111	744,232	692,653	1,192,953	1,147,422
Gross profit (less loss)	40,883,124	32,472,942	1,176,388	2,385,891	2,987,043	3,043,527	3,590,528	4,741,655	3,038,524	2,739,341	4,757,273	4,012,772
Gross profit	41,087,192	32,644,706	1,185,801	2,391,463	2,989,222	3,065,717	3,600,480	4,766,731	3,069,080	2,752,827	4,786,637	4,036,748
Gross loss	204,068	171,764	9,413	5,572	2,179	22,190	9,952	25,076	30,556	13,486	29,364	23,976
Net profit (less loss)	10,486,453	7,248,315	359,250	1,145,612	1,269,502	1,135,070	1,158,261	1,194,519	596,177	299,268	77,689	12,967
Net profit	14,010,728	10,352,582	521,153	1,248,078	1,353,360	1,265,968	1,315,456	1,540,962	898,341	678,774	886,957	643,533
Net loss	3,524,275	3,104,267	161,903	102,466	83,858	130,898	157,195	346,443	302,164	379,506	809,268	630,566

Footnotes at end of table.

Table 3.9—BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[Money amounts in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 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 partnerships	119,819	31,851	3,113	4,796	4,354	5,092	5,694	5,254	2,130	849	530	39
Number of partners	305,147	90,265	7,663	11,440	11,971	12,926	15,697	17,142	7,477	3,048	2,735	166
Total assets	-	3,982,691	-	21,894	74,824	184,595	410,533	836,336	733,917	571,664	877,917	271,011
Cash	-	198,470	-	3,863	9,948	22,296	36,718	52,498	33,533	19,970	17,174	2,470
Notes and accounts receivable	-	345,631	-	1,166	3,175	6,617	22,704	31,908	43,464	18,780	126,721	91,096
Less: Allowance for bad debts	-	234	-	59	-	-	36	4	26	20	87	2
Inventories	-	393,706	-	1,318	5,364	10,543	35,762	69,257	85,011	73,669	75,362	37,420
Government obligations	-	17,056	-	-	442	400	701	8,126	1,684	1,232	4,471	-
Other current assets	-	30,699	-	399	968	2,726	4,143	9,690	4,982	2,837	3,190	1,764
Mortgage and real estate loans	-	41,149	-	-	1,585	1,952	3,373	3,776	7,222	2,712	20,529	-
Other investments	-	154,697	-	272	472	1,346	9,639	29,327	31,866	10,592	63,992	7,191
Depreciable assets	-	2,171,568	-	32,828	73,961	158,576	309,164	563,809	361,159	317,936	289,309	64,826
Less: Accumulated depreciation	-	963,695	-	21,106	38,520	75,860	145,822	251,607	158,367	129,404	112,464	30,545
Depletable assets	-	68,305	-	198	198	1,397	4,513	13,761	26,817	1,291	19,521	609
Less: Accumulated depletion	-	10,539	-	17	51	304	550	324	8,114	466	501	212
Land	-	1,313,728	-	2,495	16,068	50,523	118,537	286,450	272,975	236,123	242,683	87,874
Intangible assets	-	2,511	-	2	-	4	22	291	1,988	-	64	140
Less: Accumulated amortization	-	344	-	1	-	3	4	113	156	-	24	43
Other assets	-	219,983	-	536	1,214	4,382	11,669	19,491	29,879	16,412	127,977	8,423
Total liabilities	-	3,982,691	-	21,894	74,824	184,595	410,533	836,336	733,917	571,664	877,917	271,011
Accounts payable	-	160,187	-	1,860	3,245	11,493	18,591	20,627	20,794	15,017	23,856	44,704
Mortgages, notes, bonds payable in less than one year	-	719,101	-	4,552	9,380	31,946	61,961	145,273	122,989	134,302	146,538	62,160
Other current liabilities	-	77,546	-	205	1,672	2,738	7,707	21,715	9,821	6,782	10,728	16,178
Mortgages, notes, bonds payable in one year or more	-	1,329,694	-	1,644	11,335	37,404	99,202	254,140	284,268	215,794	271,859	154,048
Other liabilities	-	214,736	-	853	2,995	5,176	15,399	17,546	16,114	7,513	145,418	3,722
Partners' capital accounts (+ or -)	-	1,481,427	-	12,780	46,197	95,838	207,673	377,035	279,931	192,256	279,518	[1]9,801
Total receipts	7,041,367	2,994,866	111,942	126,009	112,023	266,320	411,663	575,398	494,208	342,987	394,835	159,481
Business receipts	6,487,492	2,795,496	100,395	120,900	103,440	250,498	390,220	531,708	454,814	324,587	363,291	155,643
Income from other partnerships, etc	10,845	4,519	183	-	45	177	141	396	1,792	417	1,368	-
Nonqualifying dividends	1,224	563	21	3	8	-	34	105	33	9	348	2
Interest	25,766	14,913	462	48	323	286	1,107	1,557	1,719	1,105	7,435	871
Rents	63,661	37,997	901	629	710	3,346	2,258	9,720	9,414	2,892	7,419	708
Royalties	9,809	7,313	37	-	3	128	435	2,596	3,397	288	425	4
Net farm profit	37,283	5,247	6	721	1,655	468	391	104	-	1,264	638	-
Net gain, noncapital assets	13,603	5,938	1,615	18	96	348	748	1,023	1,369	286	337	98
Other receipts	391,684	122,880	8,322	3,690	5,743	11,069	16,329	28,189	21,670	12,139	13,574	2,155
Total deductions	6,373,085	2,908,303	89,793	108,007	92,434	239,261	386,399	571,371	480,111	353,186	418,181	169,560
Cost of sales and operations	4,289,777	1,961,457	61,521	67,036	50,437	157,784	258,723	367,787	340,032	239,745	291,957	126,435
Salaries and wages	54,065	36,017	522	2,694	3,832	5,528	6,696	5,464	4,825	1,755	3,923	778
Payments to partners	78,121	45,347	859	2,496	2,255	5,814	8,372	8,932	5,662	4,069	6,427	461
Rent	248,091	113,619	5,629	4,894	6,518	12,820	17,630	26,205	13,948	11,025	9,417	5,533
Interest	247,091	121,278	3,077	1,050	2,004	5,676	10,675	24,098	23,613	19,198	19,352	12,535
Taxes	188,248	75,946	2,255	1,377	2,848	5,440	10,045	17,935	13,485	9,082	10,883	2,596
Casualty losses	7,767	3,707	20	15	8	28	698	2,511	50	373	4	-
Bad debts	3,491	1,463	10	20	94	15	68	344	179	460	187	86
Repairs	247,494	90,811	2,788	3,142	4,027	8,389	13,803	19,853	14,531	10,312	9,149	4,817
Depreciation	475,189	176,021	5,704	2,933	6,778	15,259	25,668	43,761	28,811	21,329	21,247	4,531
Amortization	299	147	14	48	2	-	72	6	-	5	-	-
Depletion	3,276	2,242	1	13	-	50	128	1,102	810	23	114	1
Retirement plans, etc	727	584	-	15	28	28	40	7	39	203	209	15
Net loss from other partnerships, etc	1,253	1,078	-	15	-	-	1	481	115	55	394	17
Net farm loss	2,595	737	44	-	52	59	35	547	-	-	-	-
Net loss, noncapital assets	4,094	2,564	302	242	90	450	328	602	17	478	55	-
Other deductions	521,507	275,285	7,047	22,017	13,461	21,921	33,417	51,736	33,994	35,074	44,863	11,755
Gross profit (less loss)	2,197,715	834,039	38,874	53,864	53,003	92,714	131,497	163,921	114,782	84,842	71,334	29,208
Gross profit	2,255,014	871,139	40,554	54,679	53,602	96,224	137,277	171,933	119,321	88,795	79,203	29,551
Gross loss	57,299	37,100	1,680	815	599	3,510	5,780	8,012	4,539	3,953	7,869	343
Net profit (less loss)	668,282	86,563	22,149	18,002	19,589	27,059	25,264	4,027	14,097	[1]10,199	[1]23,346	[1]10,079
Net profit	1,013,777	322,865	28,253	30,819	25,195	41,335	54,749	60,181	42,734	18,529	16,522	4,548
Net loss	345,495	236,302	6,104	12,817	5,606	14,276	29,485	56,154	28,637	28,728	39,868	14,627

Footnotes at end of table.

Table 3.9—BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[Money amounts in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 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 partnerships	11,475	6,652	791	1,530	1,173	751	617	717	483	304	236	50
Number of partners	116,168	74,059	3,785	10,696	5,718	10,648	5,305	10,552	16,922	4,263	5,927	243
Total assets	-	1,847,444	-	6,493	18,992	27,104	44,097	114,961	176,946	211,882	564,825	682,144
Cash	-	136,449	-	1,570	3,389	3,276	4,890	16,482	18,140	21,525	27,862	39,315
Notes and accounts receivable	-	225,329	-	670	2,117	4,208	7,847	15,370	31,170	32,244	80,751	50,952
Less: Allowance for bad debts	-	295	-	-	-	12	9	47	97	45	120	5
Inventories	-	19,828	-	130	100	372	500	594	3,088	2,296	4,752	7,996
Government obligations	-	4,178	-	-	23	-	-	1,912	179	115	1,864	85
Other current assets	-	49,637	-	221	364	270	1,835	3,601	3,007	1,128	37,196	2,015
Mortgage and real estate loans	-	8,005	-	15	-	-	-	-	-	40	6,166	1,784
Other investments	-	107,240	-	245	46	759	5,410	4,850	7,150	13,295	30,489	44,996
Depreciable assets	-	1,038,861	-	18,484	28,926	34,617	40,562	124,628	134,993	132,876	225,521	298,254
Less: Accumulated depreciation	-	511,345	-	15,420	18,552	22,620	25,504	71,450	64,069	56,428	122,799	114,503
Depletable assets	-	431,939	-	1,653	5,507	7,541	9,757	28,053	36,638	56,983	190,940	94,867
Less: Accumulated depletion	-	113,350	-	1,308	3,323	3,989	5,565	17,578	9,323	7,024	39,217	26,023
Land	-	133,836	-	128	91	1,010	2,295	3,144	7,624	2,951	81,312	35,281
Intangible assets	-	23,643	-	6	142	-	2,202	89	851	986	10,868	8,499
Less: Accumulated amortization	-	12,589	-	4	27	-	997	87	809	286	5,897	4,482
Other assets	-	306,078	-	103	189	1,672	874	5,400	8,364	11,226	35,137	243,113
Total liabilities	-	1,847,444	-	6,493	18,992	27,104	44,097	114,961	176,946	211,882	564,825	682,144
Accounts payable	-	154,876	-	778	1,275	3,980	9,128	19,614	14,810	23,212	45,098	36,981
Mortgages, notes, bonds payable in less than one year	-	165,581	-	412	3,316	2,734	12,930	18,928	32,304	16,072	32,379	46,506
Other current liabilities	-	68,963	-	152	169	74	512	3,244	1,411	3,147	9,904	50,350
Mortgages, notes, bonds payable in one year or more	-	144,093	-	376	932	3,050	2,427	25,981	13,988	34,835	34,586	27,918
Other liabilities	-	90,932	-	786	2,200	4,653	4,234	3,612	6,092	4,385	28,400	36,570
Partners' capital accounts (+ or -)	-	1,222,999	-	3,989	11,100	12,613	14,866	43,582	108,341	130,231	414,458	483,819
Total receipts	1,143,406	1,026,773	33,328	21,488	34,675	45,974	59,135	117,709	123,717	136,165	215,489	239,093
Business receipts	1,079,344	969,962	32,042	20,770	32,034	37,424	52,264	115,692	120,721	126,715	202,399	229,901
Income from other partnerships, etc	664	515	-	-	3	11	-	-	194	17	261	29
Nonqualifying dividends	53	53	-	-	-	-	-	2	-	3	18	30
Interest	5,508	5,005	3	3	49	16	133	183	471	444	1,301	2,402
Rents	8,446	8,045	4	-	549	2	8	222	218	875	1,781	4,386
Royalties	23,001	19,820	129	1	53	2,360	5,624	374	1,287	3,348	5,440	1,204
Net farm profit	253	13	-	-	-	-	-	-	-	-	3	10
Net gain, noncapital assets	3,703	3,251	1,012	-	295	84	369	242	87	661	273	228
Other receipts	22,434	20,109	138	714	1,692	6,077	737	994	739	4,102	4,013	903
Total deductions	1,385,084	1,222,684	42,173	30,706	35,719	64,703	67,153	165,405	153,263	193,575	285,017	184,970
Cost of sales and operations	530,167	483,376	18,380	10,401	12,622	36,314	22,084	71,633	69,469	67,818	110,240	64,415
Salaries and wages	15,591	11,966	47	99	636	392	678	1,583	1,431	2,696	3,148	1,256
Payments to partners	18,588	16,440	68	1,032	1,855	1,035	1,308	4,658	1,211	818	4,120	335
Rent	35,339	30,332	715	398	721	6,517	1,365	4,592	1,972	3,757	9,224	1,071
Interest	24,060	22,325	438	43	305	589	815	1,602	2,870	2,878	4,523	8,262
Taxes	34,153	28,166	900	512	1,207	1,284	2,497	3,443	3,446	4,141	6,627	4,109
Casualty losses	80	80	-	-	-	-	-	15	-	1	5	59
Bad debts	759	579	-	52	2	-	29	34	118	87	232	25
Repairs	34,941	29,041	1,563	538	1,596	517	2,163	5,508	3,442	4,358	6,737	2,619
Depreciation	88,179	74,496	1,992	1,463	2,369	4,570	3,928	10,373	10,363	10,975	17,213	11,250
Amortization	1,434	1,329	-	1	101	-	-	1,086	105	-	36	-
Depletion	132,309	125,226	2,801	1,202	1,395	4,453	8,864	13,135	9,636	11,176	29,045	43,519
Retirement plans, etc	833	765	-	-	-	-	-	30	12	51	421	251
Net loss from other partnerships, etc	17,622	17,617	-	47	-	-	319	-	1,593	350	14,879	429
Net farm loss	-	-	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	1,221	1,216	4	-	-	20	20	4	31	1,028	65	44
Other deductions	449,808	379,730	15,265	14,918	12,910	9,012	23,083	47,709	47,564	83,441	78,502	47,326
Gross profit (less loss)	549,177	486,586	13,662	10,369	19,412	1,110	30,180	44,059	51,252	58,897	92,159	165,486
Gross profit	612,493	547,808	13,809	10,763	19,416	17,768	31,030	56,837	67,140	58,959	106,600	165,486
Gross loss	63,316	61,222	147	394	4	16,658	850	12,778	15,888	62	14,441	-
Net profit (less loss)	[1]241,678	[1]195,911	[1]8,845	[1]9,218	[1]1,044	[1]18,729	[1]8,018	[1]47,696	[1]29,546	[1]57,410	[1]69,528	54,123
Net profit	218,353	198,373	5,496	3,211	8,194	9,437	11,500	12,938	20,990	14,470	27,440	84,697
Net loss	460,031	394,284	14,341	12,429	9,238	28,166	19,518	60,634	50,536	71,880	96,968	30,574

Footnotes at end of table.

Table 3.9—BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[Money amounts in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 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)
CONTRACT CONSTRUCTION												
Number of partnerships	50,562	26,598	4,072	8,279	4,429	3,050	2,790	2,186	1,001	449	324	18
Number of partners	112,535	61,577	9,144	18,177	9,502	6,789	6,597	5,068	3,564	1,510	1,111	55
Total assets	-	2,230,806	-	33,942	75,219	107,067	198,755	336,177	349,492	320,286	547,651	262,217
Cash	-	257,930	-	9,557	22,955	24,436	31,390	45,177	39,084	31,456	49,492	4,383
Notes and accounts receivable	-	577,961	-	3,649	12,445	21,974	51,013	80,208	104,322	120,256	133,234	50,860
Less: Allowance for bad debts	-	1,893	-	75	115	140	270	580	249	192	270	2
Inventories	-	337,289	-	2,031	5,464	12,946	22,917	47,744	52,700	39,153	71,390	82,944
Government obligations	-	16,050	-	3	-	18	26	946	2,104	2,613	5,065	5,275
Other current assets	-	176,742	-	750	1,617	2,059	4,273	25,435	27,045	19,037	57,935	38,391
Mortgage and real estate loans	-	50,084	-	3	1,403	667	577	1,010	1,297	3,763	41,353	11
Other investments	-	78,377	-	274	838	1,964	7,978	11,275	12,215	12,539	27,094	4,200
Depreciable assets	-	919,062	-	33,047	55,242	73,522	104,871	189,348	153,991	110,842	152,378	45,821
Less: Accumulated depreciation	-	471,698	-	17,663	29,363	37,701	48,400	100,838	76,532	61,904	78,818	20,479
Depletable assets	-	5,624	-	227	154	225	2,366	838	278	184	1,352	-
Less: Accumulated depletion	-	1,622	-	19	119	-	904	248	164	94	74	-
Land	-	136,514	-	1,134	3,918	4,669	12,617	22,842	19,962	13,003	52,960	6,409
Intangible assets	-	2,277	-	81	218	-	1,221	192	28	154	250	133
Less: Accumulated amortization	-	1,204	-	31	81	-	924	35	5	14	27	87
Other assets	-	149,313	-	974	1,443	2,428	10,004	12,863	13,416	29,490	34,337	44,358
Total liabilities	-	2,230,806	-	33,942	75,219	107,067	198,755	336,177	349,492	320,286	547,651	262,217
Accounts payable	-	360,120	-	3,948	12,757	17,193	27,441	50,566	45,026	69,313	100,610	33,266
Mortgages, notes, bonds payable in less than one year	-	297,126	-	4,992	9,841	15,194	23,972	49,078	53,344	59,391	78,352	2,962
Other current liabilities	-	214,930	-	2,245	3,886	5,906	11,108	14,117	33,155	23,584	55,301	65,628
Mortgages, notes, bonds payable in one year or more	-	352,408	-	4,595	10,220	15,157	37,594	47,587	53,388	45,401	122,410	16,056
Other liabilities	-	288,184	-	1,242	2,822	2,366	10,839	16,162	29,658	40,308	63,294	121,493
Partners' capital accounts (+ or -)	-	718,038	-	16,920	35,693	51,251	87,801	158,667	134,921	82,289	127,684	22,812
Total receipts	7,398,617	5,802,441	453,273	404,256	406,400	438,289	596,349	871,780	742,986	620,755	872,909	397,444
Business receipts	7,292,686	5,705,100	448,127	403,843	403,315	433,963	592,727	861,689	727,360	608,805	847,799	377,472
Income from other partnerships, etc	4,706	4,463	2	-	517	-	231	1,583	277	603	1,250	-
Nonqualifying dividends	35	35	-	8	-	-	4	5	3	13	2	-
Interest	15,471	14,067	810	51	320	173	695	1,237	3,460	2,153	4,959	209
Rents	30,542	26,326	911	98	1,012	920	757	2,822	5,953	3,618	8,649	1,586
Royalties	357	348	5	-	-	-	-	96	24	84	139	-
Net farm profit	12	12	-	-	-	-	-	-	-	2	10	-
Net gain, noncapital assets	8,508	7,762	1,060	27	688	513	1,025	892	1,354	154	1,991	58
Other receipts	46,300	44,328	2,358	229	548	720	910	3,456	4,555	5,323	8,110	18,119
Total deductions	6,615,914	5,282,411	383,343	327,828	343,491	380,693	534,209	795,856	717,640	589,257	816,361	393,733
Cost of sales and operations	5,490,840	4,483,684	324,627	256,807	265,524	304,282	442,501	667,191	615,011	512,142	716,062	379,537
Salaries and wages	110,126	75,733	6,080	5,833	4,897	8,890	7,921	10,076	11,785	6,650	10,484	3,117
Payments to partners	128,977	77,677	7,130	19,456	12,912	9,253	9,473	8,681	4,676	3,072	2,914	110
Rent	106,643	91,059	8,511	6,616	7,739	5,897	6,365	12,859	13,267	12,365	15,848	1,592
Interest	50,277	41,048	2,272	955	1,417	2,271	3,529	5,572	5,450	6,690	11,616	1,276
Taxes	115,190	86,936	6,247	6,094	7,637	8,523	11,024	16,093	11,737	9,281	8,482	1,818
Casualty losses	334	116	28	9	24	-	31	18	4	2	-	-
Bad debts	6,074	5,209	402	64	606	417	1,123	1,193	517	391	487	9
Repairs	74,875	53,009	3,393	2,227	5,188	3,652	4,571	10,087	7,638	7,271	8,802	180
Depreciation	144,970	105,745	6,642	4,888	10,447	8,355	12,739	18,603	13,416	11,021	16,824	2,810
Amortization	53	33	2	10	-	-	5	-	3	3	10	-
Depletion	445	341	22	-	-	-	5	51	49	115	51	48
Retirement plans, etc	3,738	3,302	294	239	54	124	124	549	262	345	1,144	167
Net loss from other partnerships, etc	675	586	-	-	-	-	-	73	68	180	212	53
Net farm loss	179	2	-	-	-	-	-	2	-	-	-	-
Net loss, noncapital assets	349	249	56	83	42	-	1	27	10	7	18	5
Other deductions	382,169	257,682	17,637	24,547	27,004	29,029	34,797	44,781	33,747	19,722	23,407	3,011
Gross profit (less loss)	1,801,846	1,221,416	123,500	147,036	137,791	129,681	150,226	194,498	112,349	96,663	131,737	[1]2,065
Gross profit	1,839,437	1,258,307	125,265	147,284	138,256	130,734	151,183	196,427	118,373	99,534	136,445	14,806
Gross loss	37,591	36,891	1,765	248	465	1,053	957	1,929	6,024	2,871	4,708	16,871
Net profit (less loss)	782,703	520,030	69,930	76,428	62,909	55,596	62,140	75,924	25,346	31,498	56,548	3,711
Net profit	879,176	603,555	77,142	80,092	67,578	59,380	66,544	85,254	46,292	43,200	69,403	8,670
Net loss	96,473	83,525	7,212	3,664	4,669	3,784	4,404	9,330	20,946	11,702	12,855	4,959

Footnotes at end of table.

Table 3.9—BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[Money amounts in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 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 partnerships	30,495	19,222	1,923	4,785	3,391	3,000	2,648	2,072	779	359	236	29
Number of partners	74,425	49,332	4,363	11,395	7,987	6,948	6,527	5,467	2,557	1,633	2,158	297
Total assets	-	2,326,038	-	18,694	55,861	106,424	186,908	322,136	264,842	247,621	432,409	691,143
Cash	-	210,781	-	4,520	8,638	19,354	23,116	39,889	33,908	26,178	40,839	14,339
Notes and accounts receivable	-	430,863	-	2,260	10,204	20,429	41,701	79,123	57,341	61,468	109,686	48,651
Less: Allowance for bad debts	-	4,448	-	5	118	43	136	855	563	774	1,620	334
Inventories	-	375,394	-	2,059	8,688	15,952	28,391	52,796	50,325	54,190	105,939	57,054
Government obligations	-	17,262	-	-	-	-	159	673	5,424	3,241	5,232	2,533
Other current assets	-	60,023	-	333	768	1,931	2,260	3,553	4,250	5,430	11,802	29,696
Mortgage and real estate loans	-	7,946	-	-	-	-	283	5,223	490	305	1,645	-
Other investments	-	176,996	-	33	340	2,030	927	8,576	7,439	11,828	23,369	122,454
Depreciable assets	-	1,463,994	-	19,499	52,750	93,017	149,928	236,652	169,410	143,030	198,978	400,730
Less: Accumulated depreciation	-	670,315	-	10,901	29,390	54,157	78,232	132,676	92,055	78,177	102,300	92,427
Depletable assets	-	95,638	-	-	29	1,386	11	1,962	6,195	707	6,412	78,936
Less: Accumulated depletion	-	11,859	-	-	17	231	11	929	1,227	-	1,328	8,116
Land	-	79,831	-	180	1,648	3,880	10,489	17,708	14,714	8,970	13,414	8,828
Intangible assets	-	17,239	-	36	271	47	2,336	365	1,069	87	1,753	11,275
Less: Accumulated amortization	-	8,515	-	5	80	42	460	239	347	56	577	6,709
Other assets	-	85,208	-	685	2,130	2,871	6,146	10,315	8,469	11,194	19,165	24,233
Total liabilities	-	2,326,038	-	18,694	55,861	106,424	186,908	322,136	264,842	247,621	432,409	691,143
Accounts payable	-	293,346	-	3,306	8,427	11,533	20,949	40,979	38,820	38,730	74,310	56,292
Mortgages, notes, bonds payable in less than one year	-	198,636	-	3,689	8,060	12,814	21,051	26,278	20,600	24,355	47,961	33,828
Other current liabilities	-	75,189	-	726	3,724	5,419	5,666	9,609	10,024	9,232	14,838	15,951
Mortgages, notes, bonds payable in one year or more	-	556,728	-	1,378	11,409	12,956	30,707	37,400	41,730	20,828	40,555	359,765
Other liabilities	-	69,454	-	1,604	2,394	4,903	1,741	12,920	4,781	7,485	23,696	9,930
Partners' capital accounts (+ or -)	-	1,132,685	-	7,991	21,847	58,799	106,794	194,950	148,887	146,991	231,049	215,377
Total receipts	5,132,246	4,445,534	156,872	112,748	202,644	318,797	486,240	780,541	569,881	554,248	915,386	348,177
Business receipts	5,072,012	4,393,163	154,063	111,814	201,790	316,260	482,351	774,211	564,263	548,966	904,923	334,522
Income from other partnerships, etc	1,573	999	15	-	-	-	-	3	44	43	735	159
Nonqualifying dividends	171	165	2	-	1	2	2	4	3	29	9	113
Interest	12,736	12,472	359	40	11	317	169	785	639	1,333	1,993	6,826
Rents	13,244	11,573	144	-	495	523	1,020	2,382	1,970	1,589	3,202	248
Royalties	3,110	3,071	-	-	-	26	99	5	39	22	238	2,642
Net farm profit	161	159	-	-	-	-	-	50	23	-	86	-
Net gain, noncapital assets	5,964	4,860	1,467	59	240	245	756	959	683	229	194	28
Other receipts	23,275	19,072	822	835	107	1,424	1,843	2,142	2,217	2,037	4,006	3,639
Total deductions	4,655,967	4,076,362	144,805	87,545	166,903	274,182	427,181	701,622	520,237	516,820	854,877	382,190
Cost of sales and operations	3,480,335	3,080,350	102,603	56,141	120,662	201,816	310,944	534,633	405,813	411,620	676,955	259,163
Salaries and wages	144,534	124,970	4,850	800	1,880	4,456	12,380	20,462	18,201	18,757	32,253	10,931
Payments to partners	95,333	81,114	4,136	5,224	7,523	10,636	16,174	13,468	9,771	7,249	6,324	609
Rent	80,292	69,081	3,122	4,683	5,483	6,405	9,506	10,799	7,003	5,426	8,231	8,423
Interest	51,591	46,834	1,386	354	1,152	2,142	3,090	4,057	3,795	3,365	6,194	21,299
Taxes	106,298	91,295	3,535	2,340	4,676	7,070	11,879	16,919	11,855	10,577	15,232	7,212
Casualty losses	828	526	70	-	72	81	9	31	186	16	61	-
Bad debts	9,498	8,886	306	68	128	1,094	747	1,750	870	927	2,821	175
Repairs	63,225	47,895	1,890	796	1,787	2,979	5,503	10,124	6,445	5,431	8,373	4,567
Depreciation	148,332	121,888	4,951	2,063	4,756	7,697	13,282	18,823	14,286	10,731	15,449	29,850
Amortization	4,441	4,327	19	5	9	66	5	24	96	129	2,392	1,582
Depletion	31,664	31,464	30	-	-	7	164	688	803	412	16,661	12,699
Retirement plans, etc	6,028	5,895	48	15	25	114	240	555	697	838	2,369	994
Net loss from other partnerships, etc	617	616	-	-	-	-	-	8	20	13	57	518
Net farm loss	17	9	-	-	-	-	-	-	5	2	2	-
Net loss, noncapital assets	1,057	1,033	557	17	104	23	21	59	14	20	53	165
Other deductions	431,877	360,179	17,302	15,039	18,646	29,596	43,237	69,222	40,377	41,307	61,450	24,003
Gross profit (less loss)	1,591,677	1,312,813	51,460	55,673	81,128	114,444	171,407	239,578	158,450	137,346	227,968	75,359
Gross profit	1,602,684	1,322,924	52,790	55,758	81,227	114,786	171,801	239,855	159,092	137,414	228,758	81,443
Gross loss	11,007	10,111	1,330	85	99	342	394	277	642	68	790	6,084
Net profit (less loss)	476,279	369,172	12,067	25,203	35,741	44,615	59,059	78,919	49,644	37,428	60,509	[1]34,013
Net profit	583,438	467,648	17,464	27,384	39,583	48,209	62,893	84,270	54,338	42,174	73,752	17,581
Net loss	107,159	98,476	5,397	2,181	3,842	3,594	3,834	5,351	4,694	4,746	13,243	51,594

Footnotes at end of table.

Table 3.9—BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[Money amounts in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 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)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
Number of partnerships	14,560	7,645	932	1,868	1,490	1,150	829	862	332	132	41	9
Number of partners	35,398	20,558	2,307	4,095	3,370	2,937	1,916	3,010	1,812	593	390	128
Total assets	-	655,811	-	7,306	24,681	39,889	58,069	131,944	116,255	107,316	75,768	94,583
Cash	-	53,274	-	1,867	4,153	4,373	5,621	9,295	5,782	12,508	5,831	3,844
Notes and accounts receivable	-	68,687	-	761	3,183	1,825	10,673	11,647	16,049	12,760	9,030	2,759
Less: Allowance for bad debts	-	1,030	-	-	54	-	29	74	216	464	139	54
Inventories	-	11,619	-	35	428	211	901	4,052	1,194	1,044	1,658	2,096
Government obligations	-	4,275	-	-	-	114	-	191	106	257	2,605	1,002
Other current assets	-	15,106	-	108	593	838	1,521	1,085	1,461	7,785	1,688	27
Mortgage and real estate loans	-	3,802	-	-	-	-	1,297	1,697	10	153	645	-
Other investments	-	29,696	-	2	1,018	244	1,999	1,797	4,167	6,369	5,637	8,463
Depreciable assets	-	634,143	-	12,142	31,486	48,136	66,443	152,440	110,991	71,089	73,322	68,094
Less: Accumulated depreciation	-	287,076	-	8,154	17,448	21,524	39,006	73,433	51,984	27,741	35,547	12,239
Depletable assets	-	17,769	-	-	-	256	-	1	249	230	587	16,446
Less: Accumulated depletion	-	221	-	-	-	17	-	-	-	178	26	-
Land	-	49,460	-	75	391	1,607	3,418	7,322	17,582	13,146	5,829	90
Intangible assets	-	12,095	-	228	400	56	276	110	330	9,253	868	574
Less: Accumulated amortization	-	1,962	-	193	246	33	199	18	204	477	542	50
Other assets	-	46,174	-	435	777	3,803	5,154	15,832	10,738	1,582	4,322	3,531
Total liabilities	-	655,811	-	7,306	24,681	39,889	58,069	131,944	116,255	107,316	75,768	94,583
Accounts payable	-	51,511	-	1,203	2,344	1,611	7,054	7,976	6,479	10,161	7,887	6,796
Mortgages, notes, bonds payable in less than one year	-	66,138	-	1,431	2,949	6,800	7,838	17,223	17,808	5,535	6,249	305
Other current liabilities	-	21,783	-	437	1,474	1,053	1,801	7,306	2,701	3,154	2,202	1,655
Mortgages, notes, bonds payable in one year or more	-	228,094	-	1,742	3,814	9,477	15,475	41,591	57,171	42,749	19,048	37,027
Other liabilities	-	32,880	-	272	1,881	928	2,323	3,075	1,444	8,084	5,521	9,352
Partners' capital accounts (+ or -)	-	255,405	-	2,221	12,219	20,020	23,578	54,773	30,652	37,633	34,861	39,448
Total receipts	1,278,744	894,632	37,681	61,373	78,586	82,147	119,714	176,540	127,257	89,933	82,681	38,720
Business receipts	1,247,649	868,310	35,860	60,294	78,165	80,605	113,973	172,288	124,854	86,285	78,214	37,772
Income from other partnerships, etc	1,017	1,016	-	-	-	-	86	5	-	874	51	-
Nonqualifying dividends	112	21	-	-	-	-	-	5	-	16	-	-
Interest	2,148	1,812	9	22	2	35	16	253	528	521	345	81
Rents	8,340	7,555	20	114	-	348	2,478	529	466	1,566	1,422	612
Royalties	3	-	-	-	-	-	-	-	-	-	-	-
Net farm profit	84	44	-	-	-	-	-	-	3	-	41	-
Net gain, noncapital assets	2,895	2,133	320	35	17	439	96	592	388	190	41	15
Other receipts	16,496	13,741	1,472	908	402	720	3,065	2,868	1,018	481	2,567	240
Total deductions	1,174,968	844,734	35,380	53,367	69,158	73,134	107,781	161,831	124,684	103,717	74,498	41,184
Cost of sales and operations	675,856	487,563	23,840	32,125	44,156	42,320	66,497	88,610	69,302	53,492	45,429	21,792
Salaries and wages	21,685	17,126	172	293	794	591	1,858	5,370	1,842	4,633	1,573	-
Payments to partners	27,819	20,093	435	3,421	3,997	2,874	2,717	3,486	1,451	790	709	213
Rent	44,069	38,087	1,716	5,339	2,095	2,778	3,047	5,079	8,749	6,371	2,563	350
Interest	22,475	18,015	620	274	534	932	1,430	4,051	3,529	3,020	1,370	2,255
Taxes	46,680	34,414	1,305	1,117	2,647	3,359	4,482	9,127	5,571	3,967	2,610	229
Casualty losses	2,161	1,952	-	1,855	-	-	-	6	29	61	1	-
Bad debts	3,676	3,062	18	32	88	167	189	179	367	1,717	264	41
Repairs	49,461	32,440	968	1,211	2,268	4,468	4,114	8,568	5,738	2,937	1,999	169
Depreciation	93,901	66,149	1,844	2,034	3,897	6,055	6,369	15,179	12,431	5,883	5,584	6,873
Amortization	1,650	1,650	-	-	47	2	-	3	4	-	1	1,593
Depletion	1,973	1,973	-	-	-	17	-	-	5	47	116	1,788
Retirement plans, etc	868	847	38	7	58	37	6	162	267	118	127	27
Net loss from other partnerships, etc	1,273	1,273	-	-	-	-	-	-	4	1,169	-	100
Net farm loss	-	-	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	376	72	9	6	54	-	2	-	1	-	-	-
Other deductions	181,045	120,018	4,415	5,653	8,523	9,534	17,070	22,011	15,394	19,512	12,152	5,754
Gross profit (less loss)	571,793	380,747	12,020	28,169	34,009	38,285	47,476	83,678	55,552	32,793	32,785	15,980
Gross profit	581,919	390,839	12,626	28,518	34,280	38,353	48,379	83,678	57,533	38,707	32,785	15,980
Gross loss	10,126	10,092	606	349	271	68	903	-	1,981	5,914	-	-
Net profit (less loss)	103,776	49,898	2,301	8,006	9,428	9,013	11,933	14,709	2,573	[1]13,784	8,183	[1]2,464
Net profit	176,058	109,549	4,986	11,275	10,885	9,835	14,378	18,008	10,628	13,649	10,648	5,257
Net loss	72,282	59,651	2,685	3,269	1,457	822	2,445	3,299	8,055	27,433	2,465	7,721

Footnotes at end of table.

Table 3.9—BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[Money amounts in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 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 partnerships	206,343	118,711	13,423	25,601	21,689	20,478	18,718	13,338	3,738	1,167	529	30
Number of partners	475,139	283,127	30,154	60,135	48,243	47,283	44,446	33,848	10,963	4,356	3,381	318
Total assets	-	7,842,563	-	117,768	367,160	748,059	1,330,089	2,054,309	1,259,564	788,062	876,390	301,162
Cash	-	940,567	-	27,200	67,714	115,758	184,983	257,220	136,344	70,036	64,676	16,636
Notes and accounts receivable	-	1,627,407	-	11,903	43,686	98,294	203,065	395,240	288,226	216,514	287,900	82,579
Less: Allowance for bad debts	-	29,928	-	322	921	1,687	6,600	6,003	4,320	3,828	4,757	1,490
Inventories	-	2,589,159	-	35,613	115,367	247,916	460,325	683,154	427,848	244,680	268,255	106,001
Government obligations	-	45,533	-	253	707	1,141	2,356	12,267	9,732	8,582	6,138	4,357
Other current assets	-	121,323	-	1,926	5,169	8,690	19,373	34,897	22,351	11,922	14,120	2,875
Mortgage and real estate loans	-	34,978	-	79	1,090	1,882	4,436	7,171	4,702	9,490	6,110	18
Other investments	-	271,690	-	1,052	4,164	11,189	22,876	46,937	63,235	36,060	52,747	33,430
Depreciable assets	-	3,066,654	-	85,573	219,261	381,786	608,382	823,430	408,932	247,956	208,463	82,871
Less: Accumulated depreciation	-	1,494,374	-	51,993	118,965	192,805	291,700	384,438	200,570	117,926	100,399	35,578
Depletable assets	-	24,097	-	415	1,399	4,888	1,108	6,167	2,317	3,502	4,301	-
Less: Accumulated depletion	-	8,823	-	159	367	3,045	600	956	1,066	1,566	1,064	-
Land	-	356,297	-	1,258	7,881	31,500	59,114	112,482	60,217	32,098	47,008	4,739
Intangible assets	-	22,654	-	766	1,050	3,288	3,824	3,743	1,046	7,326	972	639
Less: Accumulated amortization	-	5,765	-	370	240	1,188	1,642	877	365	536	369	178
Other assets	-	281,094	-	4,574	20,165	40,452	60,789	63,875	40,935	23,752	22,289	4,263
Total liabilities	-	7,842,563	-	117,768	367,160	748,059	1,330,089	2,054,309	1,259,564	788,062	876,390	301,162
Accounts payable	-	1,275,097	-	20,211	55,993	108,901	195,183	289,373	220,415	141,875	183,019	60,127
Mortgages, notes, bonds payable in less than one year	-	926,307	-	13,969	30,729	60,136	114,738	210,311	165,507	113,553	141,883	75,481
Other current liabilities	-	224,980	-	5,653	11,511	20,351	34,781	47,944	30,307	22,261	45,027	7,145
Mortgages, notes, bonds payable in one year or more	-	903,935	-	11,772	38,200	94,383	170,144	248,541	136,529	85,490	83,230	35,646
Other liabilities	-	190,525	-	3,324	10,839	18,322	21,481	38,424	23,350	24,263	36,004	14,518
Partners' capital accounts (+ or -)	-	4,321,719	-	62,839	219,888	445,966	793,762	1,219,716	683,456	400,620	387,227	108,245
Total receipts	34,412,586	25,892,573	1,126,115	944,922	1,859,027	2,676,491	4,092,252	5,773,867	3,599,425	2,370,042	2,665,473	784,959
Business receipts	34,014,126	25,569,829	1,110,976	931,364	1,841,932	2,647,433	4,055,589	5,706,333	3,550,392	2,337,872	2,620,683	767,255
Income from other partnerships, etc	3,128	2,836	29	4	-	174	144	66	226	1,362	818	13
Nonqualifying dividends	1,520	910	21	2	4	61	194	196	62	67	303	-
Interest	40,868	33,313	1,124	1,059	639	1,330	2,512	7,886	7,145	4,319	5,403	1,896
Rents	93,878	67,821	1,640	956	1,907	7,118	8,918	16,504	11,003	7,262	9,142	3,371
Royalties	3,999	2,362	7	9	89	-	1,176	35	67	64	915	-
Net farm profit	860	539	49	-	-	98	-	136	143	53	60	-
Net gain, noncapital assets	12,588	10,416	3,348	471	214	730	2,064	1,464	1,086	355	608	76
Other receipts	241,619	204,547	8,921	11,057	14,242	19,547	21,655	41,247	29,301	18,688	27,541	12,348
Total deductions	32,168,001	24,332,954	1,078,249	848,918	1,679,625	2,451,996	3,784,200	5,419,173	3,439,715	2,284,146	2,584,278	762,654
Cost of sales and operations	25,592,468	19,385,416	835,690	627,153	1,253,191	1,845,175	2,904,572	4,299,606	2,840,853	1,915,631	2,200,840	662,705
Salaries and wages	2,418,642	1,873,349	80,789	61,856	144,507	217,998	329,884	445,142	245,449	155,857	159,019	32,848
Payments to partners	441,285	344,865	19,040	21,750	35,722	57,671	75,389	74,014	31,039	15,593	12,512	2,135
Rent	493,419	362,311	20,229	32,552	51,940	54,106	67,315	63,533	30,926	18,096	18,982	4,632
Interest	154,961	122,373	4,667	2,035	4,637	9,444	18,284	27,666	18,686	12,038	17,671	7,245
Taxes	529,905	363,491	20,248	13,971	31,723	44,478	66,226	86,397	43,474	24,448	24,416	8,110
Casualty losses	6,848	2,988	268	222	355	373	529	845	242	140	9	5
Bad debts	61,597	52,334	7,146	791	1,963	3,872	7,715	11,680	8,135	5,137	5,232	663
Repairs	144,174	98,846	4,477	4,311	8,304	12,187	17,996	21,282	11,655	7,109	7,464	4,061
Depreciation	355,780	252,857	11,095	8,892	19,921	30,810	47,155	61,192	30,729	18,359	17,523	7,181
Amortization	1,294	1,017	41	124	105	139	250	214	46	44	13	41
Depletion	4,200	3,302	13	39	16	216	4	1,078	346	264	1,326	-
Retirement plans, etc	8,746	8,148	70	151	167	687	389	1,155	875	1,083	1,782	1,789
Net loss from other partnerships, etc	1,129	750	-	62	-	5	-	88	110	208	195	82
Net farm loss	116	15	-	-	1	-	-	12	-	-	2	-
Net loss, noncapital assets	2,979	1,543	250	32	78	125	373	456	96	73	60	-
Other deductions	1,950,458	1,459,349	74,226	74,977	126,995	174,710	248,119	324,813	177,054	110,066	117,232	31,157
Gross profit (less loss)	8,421,658	6,184,413	275,286	304,211	588,741	802,258	1,151,017	1,406,727	709,539	422,241	419,843	104,550
Gross profit	8,434,186	6,192,262	278,060	305,774	588,845	802,499	1,151,675	1,407,399	710,052	422,291	421,117	104,550
Gross loss	12,528	7,849	2,774	1,563	104	241	658	672	513	50	1,274	-
Net profit (less loss)	2,244,585	1,559,619	47,866	96,004	179,402	224,495	308,052	354,694	159,710	85,896	81,195	22,305
Net profit	2,425,363	1,686,731	71,274	111,489	191,986	239,687	328,347	372,273	166,932	91,692	89,935	23,116
Net loss	180,778	127,112	23,408	15,485	12,584	15,192	20,295	17,579	7,222	5,796	8,740	811

Footnotes at end of table.

Table 3.9—BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[Money amounts in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 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—Continued												
Wholesale Trade												
Number of partnerships	33,191	22,990	2,587	5,494	3,072	3,347	3,220	3,110	1,310	502	326	22
Number of partners	84,714	59,881	5,991	14,295	7,081	7,890	8,015	8,107	4,084	1,849	2,318	251
Total assets	-	2,501,190	-	23,174	52,067	124,027	230,005	498,840	456,312	342,169	557,098	217,498
Cash	-	274,859	-	6,906	11,424	18,799	33,520	63,924	50,489	33,856	45,246	10,695
Notes and accounts receivable	-	734,451	-	3,734	11,578	28,019	56,597	139,841	122,833	113,305	205,328	53,216
Less: Allowance for bad debts	-	10,409	-	22	203	269	717	1,683	1,517	2,138	2,826	1,034
Inventories	-	729,210	-	5,449	10,596	35,606	60,814	132,613	126,293	97,394	167,111	93,334
Government obligations	-	20,463	-	26	170	300	118	4,436	4,792	3,809	3,599	3,213
Other current assets	-	44,539	-	302	795	1,236	4,994	13,893	7,253	5,587	9,307	1,172
Mortgage and real estate loans	-	12,035	-	9	483	706	2,075	1,530	1,142	4,100	1,972	18
Other investments	-	126,817	-	515	778	863	5,617	13,349	36,495	18,675	34,452	16,073
Depreciable assets	-	805,376	-	12,859	30,766	55,050	98,833	192,410	145,331	99,971	107,426	62,730
Less: Accumulated depreciation	-	403,663	-	7,371	18,432	26,752	48,124	98,322	74,747	51,187	51,604	27,124
Depletable assets	-	12,493	-	-	698	2,281	520	461	902	3,395	4,236	-
Less: Accumulated depletion	-	5,281	-	-	88	1,576	267	59	674	1,553	1,064	-
Land	-	95,724	-	98	1,378	5,619	9,085	25,973	19,510	10,522	20,432	3,107
Intangible assets	-	2,044	-	91	32	26	358	228	350	425	275	259
Less: Accumulated amortization	-	1,091	-	54	10	19	171	137	217	176	143	164
Other assets	-	63,623	-	632	2,102	4,138	6,753	10,383	18,077	6,184	13,351	2,003
Total liabilities	-	2,501,190	-	23,174	52,067	124,027	230,005	498,840	456,312	342,169	557,098	217,498
Accounts payable	-	532,087	-	4,253	9,107	25,460	41,883	90,169	98,159	82,347	137,831	42,878
Mortgages, notes, bonds payable in less than one year	-	310,195	-	3,641	5,895	11,033	18,122	38,570	42,914	35,959	91,773	62,288
Other current liabilities	-	79,954	-	915	1,385	2,898	5,491	10,750	10,495	11,354	32,455	4,211
Mortgages, notes, bonds payable in one year or more	-	239,212	-	1,086	5,750	16,467	26,119	49,749	43,461	29,411	40,462	26,707
Other liabilities	-	58,674	-	390	1,978	3,576	7,971	11,344	8,963	7,991	15,233	1,228
Partners' capital accounts (+ or -)	-	1,281,068	-	12,889	27,952	64,593	130,419	298,258	252,320	175,107	239,344	80,186
Total receipts	11,198,737	9,665,701	399,425	200,340	297,469	506,152	952,558	1,889,742	1,643,967	1,295,121	1,875,454	605,473
Business receipts	11,054,996	9,538,965	395,968	190,340	290,895	498,235	939,744	1,869,779	1,629,806	1,283,121	1,848,433	592,644
Income from other partnerships, etc	1,957	1,929	26	4	-	49	78	13	117	1,076	565	1
Nonqualifying dividends	359	338	6	-	-	-	9	15	9	6	293	-
Interest	12,280	11,270	343	85	240	174	643	1,406	2,132	1,563	3,094	1,590
Rents	22,301	18,339	534	160	109	1,042	1,695	4,601	2,512	2,602	3,640	1,444
Royalties	1,820	1,277	-	-	-	-	1,049	6	58	23	141	-
Net farm profit	281	73	-	-	-	-	-	7	6	-	60	-
Net gain, noncapital assets	4,331	4,086	482	138	25	88	1,529	894	328	108	432	62
Other receipts	100,412	89,424	2,066	9,613	6,200	6,564	7,811	13,021	8,999	6,622	18,796	9,732
Total deductions	10,591,217	9,175,822	381,520	162,299	265,857	463,692	887,574	1,772,545	1,581,082	1,249,395	1,824,111	587,747
Cost of sales and operations	9,003,776	7,834,635	316,018	116,315	210,656	366,061	731,582	1,490,615	1,370,051	1,095,680	1,611,669	525,988
Salaries and wages	561,584	484,585	21,532	9,789	15,490	31,016	52,740	106,787	85,327	62,135	83,614	16,155
Payments to partners	93,342	81,311	5,465	5,357	5,471	9,404	12,703	17,032	9,723	7,375	7,015	1,766
Rent	75,591	63,361	2,853	4,432	3,363	5,816	8,881	12,329	8,712	5,833	8,870	2,272
Interest	45,869	39,905	1,085	399	795	1,915	3,004	5,478	5,769	4,667	10,825	5,968
Taxes	123,785	101,379	5,980	1,542	2,578	5,685	9,880	25,146	17,784	11,403	15,208	6,173
Casualty losses	1,103	521	1	30	7	42	12	279	43	101	1	5
Bad debts	19,987	18,611	4,511	76	457	592	1,327	2,917	2,600	2,552	3,159	420
Repairs	37,779	29,508	1,210	642	1,015	1,479	3,358	5,805	4,832	3,451	4,138	3,578
Depreciation	91,682	73,617	2,389	1,574	2,803	5,348	9,862	16,251	11,866	8,160	9,847	5,517
Amortization	185	177	1	18	3	5	67	20	9	13	-	41
Depletion	3,014	2,633	13	27	16	216	-	763	331	245	1,022	-
Retirement plans, etc	4,182	4,056	63	125	50	92	117	463	473	516	1,371	786
Net loss from other partnerships, etc	575	386	-	21	-	-	-	10	79	203	73	-
Net farm loss	4	4	-	-	1	-	-	2	-	-	1	-
Net loss, noncapital assets	637	323	49	22	9	28	80	35	28	26	46	-
Other deductions	528,122	440,810	20,350	21,930	23,143	35,993	53,961	88,613	63,455	47,035	67,252	19,078
Gross profit (less loss)	2,051,220	1,704,330	79,950	74,025	80,239	132,174	208,162	379,164	259,755	187,441	236,764	66,656
Gross profit	2,054,764	1,707,444	80,269	74,365	80,288	132,174	208,783	379,311	260,117	187,443	238,038	66,656
Gross loss	3,544	3,114	319	340	49	-	621	147	362	2	1,274	-
Net profit (less loss)	607,520	489,879	17,905	38,041	31,612	42,460	64,984	117,197	62,885	45,726	51,343	17,726
Net profit	649,527	524,782	25,170	40,733	34,586	45,197	69,681	119,508	66,201	47,191	58,789	17,726
Net loss	42,007	34,903	7,265	2,692	2,974	2,737	4,697	2,311	3,316	1,465	7,446	-

Footnotes at end of table.

Table 3.9—BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[Money amounts in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 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--Continued												
Retail Trade												
Number of partnerships	172,813	95,459	10,836	20,006	18,561	17,076	15,462	10,216	2,426	665	203	8
Number of partners	389,599	222,574	24,163	45,588	41,019	39,283	36,297	25,734	6,873	2,507	1,063	67
Total assets	-	5,332,730	-	94,166	314,379	621,472	1,097,530	1,553,763	802,571	445,893	319,292	83,664
Cash	-	664,573	-	20,176	56,023	96,699	151,327	193,037	85,760	36,180	19,430	5,941
Notes and accounts receivable	-	890,636	-	8,018	32,108	69,823	145,507	254,855	165,181	103,209	82,572	29,363
Less: Allowance for bad debts	-	19,441	-	300	718	1,418	5,805	4,320	2,803	1,690	1,931	456
Inventories	-	1,857,030	-	30,137	104,611	211,447	398,339	549,975	301,424	147,286	101,144	12,667
Government obligations	-	25,070	-	227	537	841	2,238	7,831	4,940	4,773	2,539	1,144
Other current assets	-	76,760	-	1,613	4,374	7,454	14,379	20,998	15,091	6,335	4,813	1,703
Mortgage and real estate loans	-	22,943	-	70	607	1,176	2,361	5,641	3,560	5,390	4,138	-
Other investments	-	144,058	-	537	3,386	9,524	17,246	33,588	26,740	17,385	18,295	17,357
Depreciable assets	-	2,258,298	-	72,693	187,945	325,840	509,097	630,409	263,151	147,985	101,037	20,141
Less: Accumulated depreciation	-	1,088,839	-	44,619	100,267	165,294	243,296	285,795	125,580	66,739	48,795	8,454
Depletable assets	-	11,595	-	406	701	2,607	588	5,706	1,415	107	65	-
Less: Accumulated depletion	-	3,540	-	157	279	1,469	333	897	392	13	-	-
Land	-	260,414	-	1,160	6,503	25,881	49,930	86,478	40,678	21,576	26,576	1,632
Intangible assets	-	20,610	-	675	1,018	3,262	3,466	3,515	696	6,901	697	380
Less: Accumulated amortization	-	4,674	-	316	230	1,169	1,471	740	148	360	226	14
Other assets	-	217,237	-	3,846	18,060	36,268	53,957	53,482	22,858	17,568	8,938	2,260
Total liabilities	-	5,332,730	-	94,166	314,379	621,472	1,097,530	1,553,763	802,571	445,893	319,292	83,664
Accounts payable	-	740,572	-	15,861	46,868	82,519	152,451	198,710	122,198	59,528	45,188	17,249
Mortgages, notes, bonds payable in less than one year	-	615,459	-	10,323	24,834	48,822	96,427	171,641	122,515	77,594	50,110	13,193
Other current liabilities	-	144,866	-	4,730	10,112	17,427	29,207	37,169	19,808	10,907	12,572	2,934
Mortgages, notes, bonds payable in one year or more	-	664,322	-	10,686	32,450	77,916	143,758	198,674	93,052	56,079	42,768	8,939
Other liabilities	-	131,782	-	2,905	8,859	14,708	13,510	27,080	14,387	16,272	20,771	13,290
Partners' capital accounts (+ or -)	-	3,035,729	-	49,661	191,256	380,080	662,177	920,489	430,611	225,513	147,883	28,059
Total receipts	23,184,760	16,200,229	726,690	743,093	1,558,475	2,161,552	3,132,289	3,879,646	1,954,058	1,074,921	790,019	179,486
Business receipts	22,930,310	16,004,489	715,008	739,540	1,548,080	2,140,498	3,108,468	3,832,076	1,919,207	1,054,751	772,250	174,611
Income from other partnerships, etc	1,171	907	3	-	-	125	66	53	109	286	253	12
Nonqualifying dividends	1,161	572	15	2	4	61	185	181	53	61	10	-
Interest	28,567	22,022	781	973	399	1,155	1,869	6,480	4,994	2,756	2,309	306
Rents	71,441	49,346	1,106	796	1,673	6,076	7,212	11,903	8,491	4,660	5,502	1,927
Royalties	2,179	1,085	7	9	89	-	127	29	9	41	774	-
Net farm profit	579	466	49	-	-	98	-	129	137	53	-	-
Net gain, noncapital assets	8,256	6,329	2,866	333	189	642	535	570	757	247	176	14
Other receipts	141,096	115,013	6,855	1,440	8,041	12,897	13,827	28,225	20,301	12,066	8,745	2,616
Total deductions	21,549,841	15,132,017	696,729	685,087	1,410,815	1,979,975	2,889,776	3,642,531	1,857,279	1,034,751	760,167	174,907
Cost of sales and operations	16,567,162	11,530,853	519,672	509,610	1,040,570	1,472,615	2,167,236	2,805,491	1,469,820	819,951	589,171	136,717
Salaries and wages	1,855,505	1,387,211	59,257	52,063	128,745	186,345	276,810	338,214	159,957	93,722	75,405	16,693
Payments to partners	347,459	263,070	13,575	16,385	30,251	47,929	62,548	56,982	21,316	8,218	5,497	369
Rent	417,468	298,590	17,376	28,105	48,546	48,102	58,363	51,157	22,206	12,263	10,112	2,360
Interest	109,014	82,391	3,582	1,635	3,842	7,502	15,243	22,180	12,913	7,371	6,846	1,277
Taxes	405,832	261,839	14,268	12,425	29,137	38,675	56,282	61,194	25,668	13,045	9,208	1,937
Casualty losses	5,745	2,467	267	192	348	331	517	566	199	39	8	-
Bad debts	41,497	33,610	2,635	715	1,506	3,277	6,307	8,735	5,534	2,585	2,073	243
Repairs	106,240	69,187	3,267	3,669	7,229	10,639	14,635	15,471	6,810	3,658	3,326	483
Depreciation	263,817	179,026	8,706	7,313	17,098	25,413	37,237	44,891	18,829	10,199	7,676	1,664
Amortization	1,109	840	40	106	102	134	183	194	37	31	13	-
Depletion	1,186	669	-	12	-	-	4	315	15	19	304	-
Retirement plans, etc	4,561	4,089	7	26	117	595	272	689	402	567	411	1,003
Net loss from other partnerships, etc	554	364	-	41	-	5	-	78	31	5	122	82
Net farm loss	112	11	-	-	-	-	-	10	-	-	1	-
Net loss, noncapital assets	2,342	1,220	201	10	69	97	293	421	68	47	14	-
Other deductions	1,420,238	1,016,580	53,876	52,780	103,255	138,316	193,846	235,943	113,474	63,031	49,980	12,079
Gross profit (less loss)	6,363,148	4,473,636	195,336	229,930	507,510	667,883	941,232	1,026,585	449,387	234,800	183,079	37,894
Gross profit	6,372,132	4,478,371	197,791	231,153	507,565	668,124	941,269	1,027,110	449,538	234,848	183,079	37,894
Gross loss	8,984	4,735	2,455	1,223	55	241	37	525	151	48	-	-
Net profit (less loss)	1,634,919	1,068,212	29,961	58,006	147,660	181,577	242,513	237,115	96,779	40,170	29,852	4,579
Net profit	1,773,539	1,160,270	46,104	70,750	157,218	193,982	258,111	252,383	100,685	44,501	31,146	5,390
Net loss	138,620	92,058	16,143	12,744	9,558	12,405	15,598	15,268	3,906	4,331	1,294	811

Footnotes at end of table.

Table 3.9—BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[Money amounts in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 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 partnerships	309,668	213,291	14,727	21,943	26,172	30,116	35,101	39,350	19,863	13,021	11,471	1,52
Number of partners	1,788,016	1,296,203	67,133	131,799	153,543	118,635	138,829	211,304	114,853	105,072	153,011	102,02
Total assets	-	73,267,330	-	105,697	446,363	1,109,943	2,551,459	6,256,422	6,861,510	9,009,160	22,455,464	24,471,31
Cash	-	2,457,160	-	18,521	45,594	65,435	121,379	266,742	220,944	182,359	563,542	972,64
Notes and accounts receivable	-	10,284,572	-	9,393	44,797	102,031	212,789	534,528	536,401	741,505	1,308,397	6,794,73
Less: Allowance for bad debts	-	24,190	-	20	1,435	469	2,065	1,746	7,105	1,790	2,378	7,18
Inventories	-	1,338,760	-	2,471	6,846	15,220	38,018	75,707	82,299	127,413	403,139	587,64
Government obligations	-	879,988	-	4	1,051	2,307	10,011	18,959	78,395	33,893	174,083	561,28
Other current assets	-	2,384,162	-	5,834	15,651	20,647	50,806	109,751	113,289	199,647	459,873	1,408,66
Mortgage and real estate loans	-	1,513,507	-	1,042	16,917	43,845	77,790	256,056	267,486	263,914	401,313	185,14
Other investments	-	8,701,267	-	29,129	62,566	105,017	206,235	426,652	404,575	666,111	1,454,464	5,346,51
Depreciable assets	-	39,568,402	-	68,649	289,761	692,529	1,545,734	3,777,498	4,196,751	5,881,176	16,059,013	7,057,29
Less: Accumulated depreciation	-	8,682,901	-	46,658	145,377	276,411	529,614	1,189,665	1,083,514	1,340,771	2,930,693	1,140,19
Depletable assets	-	268,273	-	1,263	3,210	19,800	6,422	8,831	34,579	5,542	11,130	177,49
Less: Accumulated depletion	-	96,850	-	1,196	469	13,447	2,178	3,342	13,702	193	6,183	56,14
Land	-	11,973,945	-	14,790	97,805	304,522	758,724	1,837,338	1,838,291	2,039,298	3,769,742	1,313,43
Intangible assets	-	249,461	-	864	780	1,560	9,320	21,562	13,804	36,021	126,319	39,23
Less: Accumulated amortization	-	40,381	-	737	450	863	2,019	5,231	3,740	4,740	13,525	9,07
Other assets	-	2,492,155	-	2,348	9,116	28,220	50,107	122,782	182,757	179,775	677,228	1,239,82
Total liabilities	-	73,267,330	-	105,697	446,363	1,109,943	2,551,459	6,256,422	6,861,510	9,009,160	22,455,464	24,471,31
Accounts payable	-	6,678,197	-	10,529	19,144	40,921	93,071	185,307	151,772	231,583	685,285	5,260,58
Mortgages, notes, bonds payable in less than one year	-	7,896,547	-	4,559	29,720	74,682	176,847	524,611	654,865	839,588	2,631,914	2,959,76
Other current liabilities	-	1,702,631	-	8,553	13,482	19,340	39,649	117,127	122,423	127,408	452,792	801,85
Mortgages, notes, bonds payable in one year or more	-	35,673,677	-	12,908	77,920	293,948	922,026	2,707,557	3,445,468	5,403,611	14,691,703	8,118,53
Other liabilities	-	3,896,073	-	11,494	20,166	62,546	110,785	375,736	318,235	452,375	995,413	1,549,32
Partners' capital accounts (+ or -)	-	17,420,205	-	57,654	285,931	618,506	1,209,081	2,346,084	2,168,747	1,954,595	2,998,357	5,781,25
Total receipts	12,778,287	11,372,445	351,075	149,836	214,222	329,427	547,573	1,164,150	1,044,242	1,314,007	3,016,335	3,241,578
Business receipts	11,225,123	10,069,866	292,394	137,740	200,531	295,865	492,745	1,048,659	940,312	1,189,569	2,804,207	2,667,844
Income from other partnerships, etc	47,865	37,874	4,517	632	571	2,179	1,324	2,040	5,488	5,463	7,079	8,581
Nonqualifying dividends	7,471	5,400	608	38	27	208	99	60	291	838	1,166	2,065
Interest	748,135	671,055	11,747	1,740	4,425	11,468	20,383	48,875	47,512	59,900	101,365	363,640
Rents	183,538	121,914	1,821	3,068	1,852	6,569	12,034	22,148	17,646	23,842	16,581	16,353
Royalties	69,106	56,736	842	939	3,136	2,395	5,998	3,439	5,399	7,321	11,038	16,229
Net farm profit	1,254	538	-	-	-	2	108	77	-	104	247	-
Net gain, noncapital assets	89,831	79,921	24,340	3,165	1,190	2,985	5,652	8,861	10,130	7,043	9,998	6,557
Other receipts	405,964	329,141	14,806	2,514	2,490	7,756	9,230	29,991	17,464	19,927	64,654	160,309
Total deductions	12,372,534	11,312,284	291,928	121,216	163,910	281,137	452,893	1,030,976	992,636	1,324,441	3,281,334	3,371,813
Cost of sales and operations	484,829	391,677	16,989	10,310	23,658	32,436	31,931	71,516	48,305	37,695	63,073	55,764
Salaries and wages	1,405,937	1,295,722	24,529	9,909	13,969	22,480	33,100	58,512	48,221	78,179	221,748	785,075
Payments to partners	319,362	291,897	7,556	10,153	7,309	11,843	16,742	23,381	13,912	17,957	43,318	139,726
Rent	339,329	319,140	7,083	10,837	6,879	9,366	15,581	28,193	14,560	29,487	78,778	118,376
Interest	2,872,414	2,726,194	49,610	4,354	10,658	26,947	74,690	201,561	255,445	382,884	960,411	759,634
Taxes	1,363,519	1,224,606	21,655	6,798	15,587	31,259	64,788	145,308	134,848	179,618	416,686	208,059
Casualty losses	5,909	5,178	71	74	106	743	1,347	32	1,772	307	689	37
Bad debts	48,110	46,073	1,716	261	1,537	2,564	1,807	13,874	1,474	1,682	9,159	11,999
Repairs	328,988	285,956	4,343	2,566	5,311	10,595	19,221	40,878	36,727	47,778	88,010	30,527
Depreciation	2,012,749	1,850,554	32,573	4,614	15,087	34,235	74,483	190,032	201,323	290,543	710,352	297,312
Amortization	4,698	4,543	227	87	96	37	46	917	80	315	1,565	1,173
Depletion	50,654	47,290	223	222	59	1,331	1,820	1,331	3,709	2,241	6,027	30,327
Retirement plans, etc	20,109	18,594	53	49	34	55	684	630	144	642	1,932	14,371
Net loss from other partnerships, etc	164,700	132,501	4,131	7,754	4,738	13,785	4,983	11,615	13,754	6,656	19,595	45,490
Net farm loss	2,838	2,316	-	-	5	-	-	-	-	-	2,308	3
Net loss, noncapital assets	19,164	18,103	7,814	74	433	1,223	990	1,789	889	1,911	2,390	590
Other deductions	2,929,225	2,651,940	113,355	53,154	58,444	82,238	110,680	241,407	217,473	246,546	655,293	873,350
Gross profit (less loss)	10,740,294	9,678,189	275,405	127,430	176,873	263,429	460,814	977,143	892,007	1,151,874	2,741,134	2,612,080
Gross profit	10,742,828	9,680,185	275,598	127,518	177,186	263,488	461,009	977,392	892,286	1,152,347	2,741,145	2,612,216
Gross loss	2,534	1,996	193	88	313	59	195	249	279	473	11	136
Net profit (less loss)	405,753	60,161	59,147	28,620	50,312	48,290	94,680	133,174	51,606	[1]10,434	[1]264,999	[1]130,235
Net profit	2,299,055	1,836,147	141,882	52,185	71,071	95,517	152,938	280,155	211,606	203,190	308,841	318,762
Net loss	1,893,302	1,775,986	82,735	23,565	20,759	47,227	58,258	146,981	160,000	213,624	573,840	448,997

Footnotes at end of table.

Table 3.9—BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[Money amounts in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 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 partnerships	176,709	107,170	11,361	38,006	20,803	14,537	10,095	7,900	2,331	1,176	842	119
Number of partners	513,429	346,710	29,996	96,661	56,953	42,966	37,608	37,445	14,866	12,287	11,531	6,397
Total assets	-	7,591,725	-	151,234	342,383	520,271	712,221	1,211,470	801,149	834,582	1,504,567	1,513,848
Cash	-	1,036,701	-	48,818	97,622	128,934	143,613	181,323	113,775	80,616	108,149	133,851
Notes and accounts receivable	-	899,340	-	10,569	28,404	58,777	94,094	158,613	118,156	90,492	185,572	154,663
Less: Allowance for bad debts	-	19,780	-	537	1,664	2,186	1,196	3,136	4,400	1,623	4,290	748
Inventories	-	130,147	-	6,113	10,874	14,988	19,370	35,926	11,044	10,388	19,953	1,491
Government obligations	-	45,631	-	27	433	2,029	3,734	8,733	7,163	6,985	12,827	3,700
Other current assets	-	185,037	-	2,953	7,195	10,238	16,076	23,255	14,185	27,434	33,960	49,741
Mortgage and real estate loans	-	35,507	-	611	725	3,625	1,705	4,352	17,811	2,182	4,195	301
Other investments	-	290,857	-	3,205	12,164	22,493	28,027	52,395	30,542	51,553	57,700	32,778
Depreciable assets	-	5,966,227	-	172,590	337,387	429,190	548,920	920,044	644,240	665,691	1,184,005	1,064,160
Less: Accumulated depreciation	-	2,303,074	-	102,647	182,235	210,858	251,222	398,325	282,432	252,017	332,138	291,200
Depletable assets	-	19,354	-	336	383	2,104	1,602	12,236	1,735	223	735	-
Less: Accumulated depletion	-	5,561	-	202	35	369	486	3,260	571	174	464	-
Land	-	861,115	-	1,540	10,771	30,245	65,463	142,919	87,355	99,879	146,345	276,598
Intangible assets	-	204,269	-	1,096	3,174	7,672	12,694	22,251	4,537	2,406	71,754	78,685
Less: Accumulated amortization	-	104,240	-	624	1,440	2,881	9,960	19,229	2,519	809	42,768	24,010
Other assets	-	350,195	-	7,386	18,625	26,270	39,787	73,373	40,528	51,356	59,032	33,838
Total liabilities	-	7,591,725	-	151,234	342,383	520,271	712,221	1,211,470	801,149	834,582	1,504,567	1,513,848
Accounts payable	-	397,306	-	13,568	22,596	32,945	48,011	59,027	34,037	55,050	83,986	48,086
Mortgages, notes, bonds payable in less than one year	-	653,291	-	26,594	55,565	59,816	62,058	125,075	67,250	59,067	103,645	94,221
Other current liabilities	-	271,824	-	9,533	18,076	23,235	26,632	42,414	22,631	32,105	49,271	47,927
Mortgages, notes, bonds payable in one year or more	-	2,962,298	-	15,743	50,032	88,704	150,945	320,261	286,500	379,848	802,951	867,314
Other liabilities	-	394,335	-	6,743	28,993	19,387	34,087	77,281	42,981	32,186	86,878	65,799
Partners' capital accounts (+ or -)	-	2,912,671	-	79,053	167,121	296,184	390,488	587,412	347,750	276,326	377,836	390,501
Total receipts	17,975,338	14,656,781	502,240	1,892,222	2,115,286	1,870,717	1,757,222	2,012,745	1,166,902	942,099	1,299,524	1,097,824
Business receipts	17,699,625	14,426,198	486,734	1,874,777	2,104,448	1,848,132	1,739,042	1,979,996	1,134,408	920,894	1,256,987	1,080,780
Income from other partnerships, etc	24,551	18,113	369	1,890	1,100	57	2,181	2,975	794	656	2,156	5,935
Nonqualifying dividends	186	173	1	1	6	8	31	9	7	58	1	51
Interest	27,402	24,539	1,015	512	1,159	1,301	2,261	3,963	3,307	2,846	4,980	3,195
Rents	73,872	63,310	1,053	797	1,481	4,003	6,528	8,261	12,166	6,348	22,438	235
Royalties	6,352	5,905	487	608	904	1,514	140	1,244	255	414	305	34
Net farm profit	530	2	-	-	-	-	-	-	2	-	-	-
Net gain, noncapital assets	20,286	16,547	3,379	1,872	675	1,735	938	2,488	3,186	752	897	625
Other receipts	122,534	101,994	9,202	11,765	5,513	13,967	6,101	13,809	12,777	10,131	11,760	6,969
Total deductions	11,933,693	9,860,891	347,966	989,598	1,202,121	1,126,431	1,152,538	1,433,566	844,524	705,826	1,070,116	988,205
Cost of sales and operations	2,711,284	2,066,304	101,386	217,985	208,362	247,623	292,721	352,677	192,171	166,209	218,564	68,606
Salaries and wages	3,442,543	2,987,806	69,633	229,459	362,316	317,091	318,801	389,273	265,347	214,936	337,406	483,544
Payments to partners	617,625	491,527	22,866	81,723	77,897	70,578	62,530	65,727	23,577	17,421	30,989	38,219
Rent	843,212	701,335	23,462	98,481	103,069	94,291	85,237	89,472	62,292	46,868	58,167	39,996
Interest	227,653	202,809	4,862	2,781	6,503	8,916	13,721	25,711	22,786	24,833	51,679	41,017
Taxes	394,227	327,109	11,683	24,623	33,067	32,872	37,494	53,058	33,660	28,926	42,635	29,091
Casualty losses	7,490	4,385	120	200	116	49	270	1,161	67	661	1,741	-
Bad debts	19,554	17,547	918	469	1,246	1,558	1,715	4,301	1,945	1,725	2,967	703
Repairs	131,726	105,722	3,857	7,012	9,118	10,425	14,278	20,443	9,976	12,023	13,381	5,209
Depreciation	638,474	547,774	12,646	19,164	34,814	43,983	48,725	74,548	49,463	50,660	93,426	120,345
Amortization	34,120	33,841	1,997	114	246	324	371	11,848	2,259	1,567	12,644	2,471
Depletion	915	795	-	70	6	87	3	44	51	1	533	-
Retirement plans, etc	35,159	30,124	247	2,146	2,482	2,446	2,399	2,955	2,449	2,682	6,037	6,281
Net loss from other partnerships, etc	13,967	13,727	107	166	7,845	166	464	2,757	168	310	167	1,577
Net farm loss	405	392	385	-	-	-	7	-	-	-	-	-
Net loss, noncapital assets	4,041	3,260	1,013	101	52	73	394	1,086	267	19	175	80
Other deductions	2,811,298	2,326,434	92,784	305,104	354,982	295,949	273,408	338,505	178,046	136,985	199,605	151,066
Gross profit (less loss)	14,988,341	12,359,894	385,348	1,656,792	1,896,086	1,600,509	1,446,321	1,627,319	942,237	754,685	1,038,423	1,012,174
Gross profit	14,997,819	12,366,208	386,077	1,658,822	1,896,410	1,600,768	1,446,536	1,628,478	942,927	754,780	1,038,694	1,012,716
Gross loss	9,478	6,314	729	2,030	324	259	215	1,159	690	95	271	542
Net profit (less loss)	6,041,645	4,795,890	154,274	902,624	913,165	744,286	604,684	579,179	322,378	236,273	229,408	109,619
Net profit	6,408,552	5,123,409	173,954	931,585	938,868	762,123	623,640	625,920	344,452	251,870	290,095	180,902
Net loss	366,907	327,519	19,680	28,961	25,703	17,837	18,956	46,741	22,074	15,597	60,687	71,283

[1]Negative amount.

NOTE: Estimates for "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

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

Section 4

Small Business Corporations

Contents

Chart

4A Business receipts by accounting period, 170

Basic tables

4.1 Stockholders, receipts, selected deductions, and net income, by industry, 171

4.2 Income statement for selected industries, 172

4.3 Receipts, selected deductions, and net income, by industrial division and size of business receipts, 178

4.4 Receipts, total business deductions, depreciation, and depreciable assets, by size of depreciation and selected industries, 179

4.5 Receipts and net income, by accounting period and industrial division, 183

4.6 Stockholders, business receipts, net income, and net worth, by industrial division, size of total assets, and number of stockholders, 184

4.7 Balance sheets for selected industries, 187

4.8 Balance sheet and income statement, by industrial division and size of total assets. 191

Small business corporation returns, Form 1120S, were filed by incorporated businesses electing under Code section 1372 to be taxed through the shareholders rather than as corporations. Data for these special types of corporations are shown separately in the tables in this section and are also included in the tables for all corporations in section 5.

The election to file as a small business corporation was subject to several limitations. The corporation had to be a domestic corporation earning at least 80 percent of its income from domestic sources. Generally no more than 20 percent of its gross receipts could come from investment-type income. The company must not have been eligible to file a consolidated return, which meant in general that it must not have owned 80 percent or more of the stock of another domestic corporation; and it must not have had more than one class of stock outstanding. There could not be more than 10 shareholders at one time, and all of the shareholders had to be individuals (or estates) who were not nonresident aliens.

Having met these conditions, the corporation made the election and filed a Form 1120S return reporting its receipts, deductions, and net income or deficit. The shareholders then reported their share of the net income or deficit on their individual returns. The corporation itself paid no tax, except in certain circumstances a tax on some capital gains.

Chart 4A

Full-year Small Business Corporation Returns

Business receipts by accounting periods

The accounting years in this report ended from July 1969 through June 1970 — but most of the receipts were attributable to the calendar year 1969

Source: Table 4.5

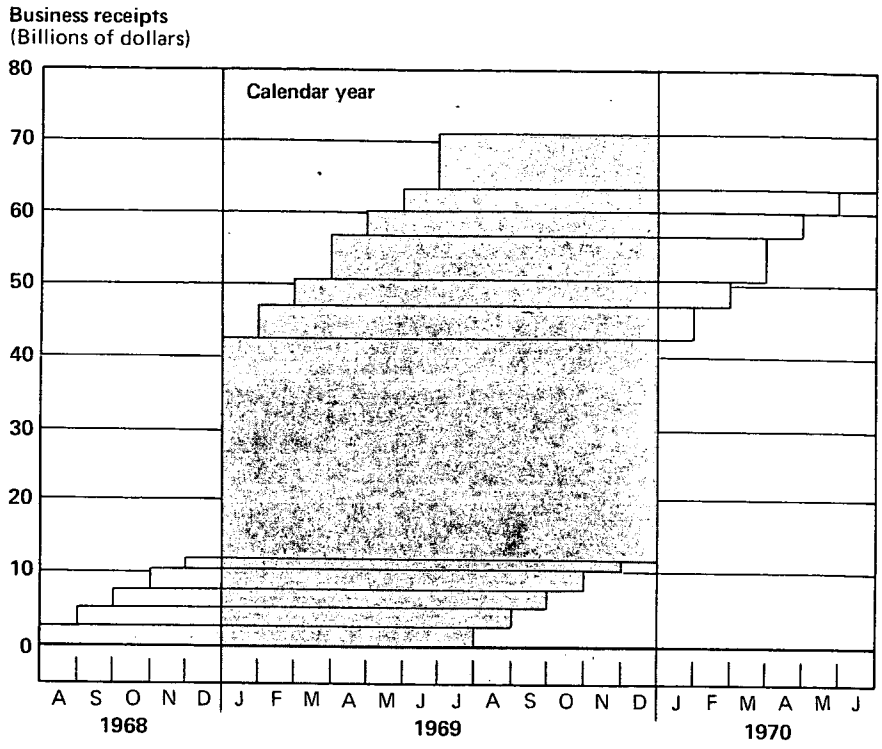


Table 4.1—STOCKHOLDERS, RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRY

[Money amounts in thousands of dollars]

Major industry	Returns with and without net income								Returns with net income							
	Number of—		Receipts—		Depreciation	Taxes	Interest paid	Net income (less deficit)	Number of—		Receipts—		Depreciation	Taxes	Interest paid	Net income
	Returns	Stockholders	Total	Business					Returns	Stockholders	Total	Business				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All industries	233,807	617,458	73,260,632	71,472,075	1,238,223	1,368,202	634,792	2,250,954	151,439	414,611	61,180,301	59,703,269	886,219	1,082,134	389,274	3,034,176
Agriculture, forestry, and fisheries	9,332	32,175	1,425,075	1,318,461	97,043	49,561	56,315	11,272	5,127	18,753	974,196	900,917	53,439	28,876	25,024	96,842
Mining	2,184	6,608	592,739	569,431	33,490	17,798	8,051	31,483	1,206	3,901	417,351	398,442	21,199	14,997	4,861	37,781
Coal mining	263	906	68,735	68,590	3,870	2,645	607	6,124	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Crude petroleum and natural gas	1,343	3,899	350,855	341,168	18,950	8,430	4,259	7,828	676	2,233	189,534	184,117	8,217	6,093	1,631	12,028
Other mining	578	1,803	173,149	159,673	10,670	6,723	3,185	17,531	371	1,029	167,660	154,281	9,769	6,515	2,822	19,517
Contract construction	21,356	51,428	8,991,497	8,893,298	160,541	177,722	54,764	271,222	14,717	38,163	7,454,882	7,372,558	122,822	142,401	36,064	352,375
Manufacturing	25,158	68,201	11,082,003	10,927,972	215,994	246,199	66,483	475,465	17,087	47,252	9,516,214	9,375,099	174,670	210,912	46,903	572,454
Food and kindred products	1,614	4,274	1,322,005	1,307,384	23,513	24,928	8,836	22,847	833	2,462	868,801	856,456	16,010	17,957	5,144	35,017
Tobacco manufactures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Textile mill products	732	1,759	296,253	295,066	6,856	8,713	1,952	10,380	679	1,653	291,674	290,521	6,448	8,464	1,816	10,817
Apparel and other fabricated textile products	4,343	11,070	2,479,296	2,470,512	11,812	41,311	8,326	49,722	2,554	6,517	2,130,734	2,123,765	9,367	33,270	5,868	71,208
Lumber and wood products, except furniture	1,179	2,764	730,286	708,482	29,624	20,045	7,225	44,632	811	1,852	610,898	591,126	21,344	16,924	4,631	49,347
Furniture and fixtures	930	2,502	512,273	505,913	7,380	13,734	1,755	17,872	623	1,882	442,674	437,275	6,290	12,031	1,428	21,713
Paper and allied products	167	662	379,828	377,654	7,132	5,259	3,815	19,372	161	649	371,037	368,912	6,807	5,121	3,665	19,502
Printing and publishing	3,799	9,555	847,007	836,827	23,759	21,872	5,525	46,312	2,877	7,454	769,834	760,938	20,108	19,686	4,281	54,051
Chemicals and allied products	526	1,750	229,299	226,983	2,924	3,564	1,942	1,231	322	986	135,193	134,537	1,748	2,022	643	10,099
Rubber and miscellaneous plastics products	669	1,654	151,577	133,154	5,148	2,924	1,551	16,473	262	534	125,332	106,980	3,918	2,113	1,032	24,522
Stone, clay, and glass products	986	3,340	439,763	434,208	14,510	11,458	2,518	24,254	627	2,365	397,934	393,052	12,285	9,509	1,968	25,415
Primary metal industries	571	1,528	221,576	214,684	6,133	4,195	4,445	25,745	520	1,426	171,300	164,408	2,779	3,981	726	25,856
Fabricated metal products, except machinery and transportation equipment	2,251	7,033	974,916	964,563	23,924	24,326	4,068	75,697	1,890	6,197	935,485	925,209	22,469	23,034	3,779	76,701
Machinery, except electrical	2,795	7,530	1,147,556	1,113,539	32,601	32,556	6,379	48,212	2,023	4,950	1,033,255	1,000,818	29,111	28,877	5,250	57,464
Electrical equipment and supplies	1,596	4,741	307,817	302,021	5,379	6,734	1,886	1,333	881	2,802	254,575	248,871	3,779	5,251	1,206	12,041
Motor vehicles and equipment	413	1,249	200,343	198,979	3,016	4,869	415	9,523	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Scientific instruments, photographic equipment, watches and clocks	262	791	119,818	118,212	946	3,512	1,705	21,892	210	585	117,566	115,991	935	3,500	1,701	22,063
Miscellaneous manufactured products, and manufacturing not allocable	1,753	4,875	530,452	529,124	8,606	11,541	2,770	30,890	1,292	3,596	510,617	509,358	7,108	11,055	2,239	34,678
Transportation, communication, electric, gas, and sanitary services	9,160	23,461	1,819,101	1,776,628	91,937	74,293	22,553	67,251	5,462	13,864	1,385,004	1,347,589	61,333	60,444	13,162	104,732
Transportation	7,761	18,902	1,661,055	1,626,714	75,118	67,265	17,907	59,203	4,532	10,916	1,268,416	1,238,713	51,914	55,643	11,194	85,215
Communication	831	3,012	92,143	88,128	12,758	4,013	3,865	[1]1,721	568	2,171	57,025	53,415	5,966	2,185	1,549	8,947
Electric, gas, and sanitary services	568	1,547	65,903	61,786	4,061	3,015	781	9,769	362	777	59,563	55,461	3,453	2,616	419	10,570
Wholesale and retail trade	92,537	237,883	41,196,613	40,654,541	365,103	531,189	221,957	917,668	63,963	171,948	34,993,468	34,518,970	283,385	432,091	162,928	1,126,168
Wholesale trade	28,385	74,118	17,505,511	17,262,447	126,613	175,945	84,454	388,758	20,766	57,120	15,384,704	15,157,398	104,709	155,674	61,714	456,302
Groceries and related products	2,958	8,444	3,200,954	3,177,325	16,215	19,331	6,621	31,395	2,188	6,853	2,917,955	2,894,677	14,865	17,280	5,673	41,299
Machinery, equipment, and supplies	3,509	10,034	1,625,144	1,580,067	17,928	14,242	9,597	43,881	2,489	7,523	1,464,541	1,421,692	13,380	11,993	8,095	51,304
Miscellaneous wholesale trade	21,918	55,640	12,679,413	12,505,055	92,470	142,372	68,236	313,482	16,089	42,744	11,002,208	10,841,029	76,464	126,401	47,946	363,699
Retail trade	63,999	163,561	23,639,334	23,340,372	238,032	354,766	137,489	526,467	43,044	114,624	19,556,996	19,309,850	178,218	275,939	101,200	667,423
Building materials, hardware, and farm equipment	6,674	22,080	2,809,370	2,752,889	27,708	47,885	17,017	65,468	4,736	16,968	2,449,155	2,405,761	21,531	39,149	11,877	85,680
General merchandise stores	2,416	6,216	559,266	548,950	7,548	9,547	2,129	17,781	1,546	4,321	470,955	462,347	5,696	7,311	1,798	21,061
Food stores	5,137	13,177	3,562,682	3,543,052	30,074	35,041	6,706	52,601	3,449	8,518	2,724,914	2,710,056	21,210	26,591	4,573	61,627
Automotive dealers and service stations	9,794	23,745	7,663,668	7,583,439	39,616	65,491	54,144	104,618	6,504	16,523	6,441,385	6,376,671	31,384	53,347	41,630	126,116
Apparel and accessory stores	6,028	14,361	1,375,822	1,357,011	11,944	24,636	5,678	59,904	4,851	11,800	1,296,227	1,278,462	10,535	23,175	4,651	68,416
Furniture, home furnishings, and equipment	6,552	16,637	1,807,765	1,762,238	17,261	32,839	12,656	45,136	4,204	11,453	1,406,931	1,370,213	12,595	22,877	8,051	59,035
Eating and drinking places	10,328	26,496	1,922,982	1,891,188	51,267	69,690	15,132	50,332	5,882	15,539	1,422,560	1,394,044	32,527	48,577	8,524	93,374
Miscellaneous retail stores	17,070	40,849	3,937,779	3,901,605	52,614	69,637	24,027	130,627	11,872	29,502	3,344,869	3,312,296	42,740	54,912	20,096	152,114
Finance, insurance, and real estate	28,610	81,872	2,231,634	1,592,735	43,966	68,965	98,554	225,624	17,076	49,495	1,854,082	1,344,320	27,969	46,416	45,272	324,463
Credit agencies	2,471	6,120	125,658	18,242	1,219	6,157	5,737	66,575	1,645	4,742	117,636	17,634	733	5,495	4,289	71,581
Security and commodity brokers, dealers, exchanges, and services	568	1,359	119,206	57,486	516	1,848	1,665	38,007	361	938	111,352	56,241	370	1,249	1,382	38,857
Holding and other investment companies	1,082	3,757	29,360	684	58	1,964	2,947	12,017	518	1,807	27,942	609	40	1,522	1,965	15,520
Insurance carriers	514	2,101	155,950	151,356	557	1,085	199	5,108	462	1,942	151,442	147,017	488	981	57	5,926
Insurance agents, brokers, and service	6,705	15,350	702,858	696,038	9,827	11,626	2,406	44,943	5,225	12,327	596,109	589,724	8,440	9,994	2,053	55,266
Real estate	17,270	53,185	1,098,602	668,929	31,789	46,285	85,600	58,974	8,865	27,739	849,601	533,095	17,898	27,175	35,526	137,313
Services	45,313	115,257	5,876,622	5,693,824	230,006	202,249	106,042	251,779	26,797	71,222	4,563,848	4,424,279	141,280	145,836	55,015	419,103
Hotels and other lodging places	3,739	12,961	745,757	696,757	63,355	45,858	48,753	56,956	2,255	7,846	577,821	533,810	39,868	32,747	26,485	86,046
Personal services	7,604	18,711	845,824	838,126	32,271	27,508	7,123	45,490	4,697	12,015	657,873	651,438	22,563	18,415	5,139	56,715
Business services	13,507	29,370	1,495,515	1,464,579	34,496	41,762	11,348	37,796	7,532	17,644	1,178,764	1,158,924	19,795	32,488	3,084	92,042
Automobile services, and miscellaneous repair services	6,083	13,907	719,960	711,044	30,149	19,591	6,243	46,692	3,784	9,591	595,955	588,670	19,505	15,334	3,419	56,129
Amusement and recreation services	5,097	16,152	556,410	492,798	35,103	22,791	15,981	8,914	2,578	8,184	391,225	347,356	16,824	14,215	6,769	49,139
Other services	9,283	24,156	1,513,156	1,490,520	34,632	44,739	16,594	55,931	5,951	15,942	1,162,210	1,144,081	22,725	32,637	10,119	79,032

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Deficit exceeds income.
NOTE: "Petroleum refining and related industries," "Leather and leather products," "Transportation equipment, except motor vehicles," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES

[Money amounts in thousands of dollars]

Item	All industries	Agriculture, forestry, and fisheries	Mining				Contract construction	Manufacturing		
			Total	Coal mining	Crude petroleum and natural gas	Other mining		Total	Food and kindred products	Textile mill products
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RETURNS WITH AND WITHOUT NET INCOME										
Number of returns	233,807	9,332	2,184	263	1,343	578	21,356	25,158	1,614	732
Total receipts	73,260,632	1,425,075	592,739	68,735	350,855	173,149	8,991,497	11,082,003	1,322,005	296,253
Business receipts	71,472,075	1,318,461	569,431	68,590	341,168	159,673	8,893,298	10,927,972	1,307,384	295,066
Dividends, domestic corporations	10,063	720	244	-	17	227	202	2,281	24	59
Dividends, foreign corporations	511	17	2	-	-	2	10	13	-	-
Interest on Government obligations:										
United States	14,958	42	56	5	13	38	1,789	6,307	48	90
State and local	1,501	-	27	-	10	17	154	897	88	-
Other interest	160,373	3,722	3,272	47	1,426	1,799	7,456	23,665	1,026	194
Rents	193,215	5,550	7,678	8	5,358	2,312	20,208	16,454	1,471	108
Royalties	17,150	176	787	3	392	392	349	4,530	25	-
Net short-term capital gain reduced by net long-term capital loss	5,955	1,075	998	-	998	-	345	637	-	-
Net long-term capital gain reduced by net short-term capital loss	298,918	42,863	4,198	28	143	4,027	11,112	46,614	1,101	261
Net gain, noncapital assets	426,336	4,792	1,373	3	118	1,252	11,667	11,269	497	78
Other receipts	659,577	47,657	4,673	51	1,212	3,410	44,907	41,364	10,341	397
Total deductions	71,008,177	1,413,803	561,229	62,611	343,017	155,601	8,720,121	10,605,641	1,299,070	285,873
Cost of sales and operations	51,781,393	898,642	343,813	39,161	216,514	88,138	7,147,594	7,730,293	1,041,307	203,674
Compensation of officers	3,942,997	62,626	36,116	1,754	24,818	9,544	397,484	642,640	32,568	16,268
Repairs	387,034	47,394	23,421	1,617	14,324	7,480	40,523	74,375	8,888	4,298
Bad debts	153,517	819	976	-	93	883	19,428	23,718	943	53
Rent	1,148,650	46,759	11,471	219	8,995	2,257	36,246	145,240	8,416	7,169
Taxes	1,368,202	49,561	17,798	2,645	8,430	6,723	177,722	246,199	24,928	8,713
Interest	634,792	56,315	8,051	607	4,259	3,185	54,764	66,483	8,836	1,952
Contributions	24,212	498	427	5	67	355	2,382	5,147	436	143
Amortization	13,749	230	39	-	25	14	2,693	1,166	47	1
Depreciation	1,238,223	97,043	33,490	3,870	18,950	10,670	160,541	215,994	23,513	6,856
Depletion	24,877	567	9,937	2,746	3,364	3,827	1,845	8,836	1	-
Advertising	554,475	2,394	856	26	761	69	26,581	52,428	7,429	1,225
Pension, profit-sharing, stock bonus, and annuity plans	306,517	1,940	3,374	126	2,544	704	32,790	71,916	2,935	1,345
Other employee benefit plans	121,158	978	2,220	2,090	86	44	21,150	40,415	2,844	3,620
Net loss, noncapital assets	51,561	2,213	1,251	1	1,249	1	3,209	830	66	7
Other deductions	9,256,820	145,824	67,989	7,744	38,538	21,707	595,169	1,279,961	135,913	30,549
Total receipts less total deductions	2,252,455	11,272	31,510	6,124	7,838	17,548	271,376	476,362	22,935	10,380
Gross profit (less loss)	19,690,682	419,819	225,618	29,429	124,654	71,535	1,745,704	3,197,679	266,077	91,392
Gross profit	19,747,966	426,910	225,715	29,429	124,751	71,535	1,762,922	3,207,134	266,174	91,392
Gross loss	57,284	7,091	97	-	97	-	17,218	9,455	97	-
Net income (less deficit)	2,250,954	11,272	31,483	6,124	7,828	17,531	271,222	475,465	22,847	10,380
Net income	3,034,176	96,842	37,781	6,236	12,028	19,517	352,375	572,454	35,017	10,817
Deficit	783,222	85,570	6,298	112	4,200	1,986	81,153	96,989	12,170	437
Income tax	3,298	-	-	-	-	-	-	179	-	-
Distributions to stockholders in cash and property except own stock	1,626,472	37,607	26,602	4,695	5,120	16,787	174,827	308,020	12,514	6,251
RETURNS WITH NET INCOME										
Number of returns	151,439	5,127	1,206	835		371	14,717	17,087	833	679
Total receipts	61,180,301	974,196	417,351	249,691		167,660	7,454,882	9,516,214	868,801	291,674
Business receipts	59,703,269	900,917	398,442	244,161		154,281	7,372,558	9,375,099	856,456	290,521
Dividends, domestic corporations	9,303	638	241	14		227	192	2,177	22	59
Dividends, foreign corporations	511	17	2	-		2	10	13	-	-
Interest on Government obligations:										
United States	12,761	37	55	17		38	1,017	5,496	40	90
State and local	1,386	-	17	-		17	126	897	88	-
Other interest	140,734	3,041	2,818	1,042		1,776	5,351	22,520	837	194
Rents	133,863	2,734	4,423	2,116		2,307	17,690	14,019	1,138	88
Royalties	16,571	54	677	285		392	105	4,525	25	-
Net short-term capital gain reduced by net long-term capital loss	3,942	599	998	998		-	259	637	-	-
Net long-term capital gain reduced by net short-term capital loss	277,017	33,880	4,181	165		4,016	9,671	44,405	537	261
Net gain, noncapital assets	345,321	4,456	1,274	71		1,203	7,904	10,931	194	78
Other receipts	535,623	27,823	4,223	822		3,401	39,999	35,495	9,464	383
Total deductions	58,144,739	877,354	379,553	231,427		148,126	7,102,381	8,942,863	833,696	280,857
Cost of sales and operations	43,074,274	585,644	216,233	130,818		85,415	5,857,646	6,548,161	673,266	200,387
Compensation of officers	3,205,022	45,686	29,888	20,946		8,942	315,954	550,569	21,802	16,142
Repairs	290,888	28,251	14,426	7,326		7,100	34,967	60,133	5,991	4,270
Bad debts	113,741	231	942	67		875	11,917	19,319	692	53
Rent	887,385	25,599	10,379	8,532		1,847	26,889	115,932	3,361	6,866
Taxes	1,082,134	28,876	14,997	8,482		6,515	142,401	210,912	17,957	8,464
Interest	389,274	25,024	4,861	2,039		2,822	36,064	46,903	5,144	1,816
Contributions	22,966	437	424	69		355	2,255	5,113	436	143
Amortization	9,376	114	13	9		4	2,517	838	10	1
Depreciation	886,219	53,439	21,199	11,430		9,769	122,822	174,670	16,010	6,448
Depletion	23,131	487	9,295	5,499		3,796	1,753	8,742	1	-
Advertising	428,723	1,468	638	574		64	23,429	44,224	5,920	1,218
Pension, profit-sharing, stock bonus, and annuity plans	275,488	1,683	3,374	2,670		704	30,672	68,485	2,479	1,345
Other employee benefit plans	104,585	905	2,164	2,153		11	18,989	36,472	2,289	3,620
Net loss, noncapital assets	6,807	146	29	28		1	613	699	51	7
Other deductions	7,344,726	79,364	50,691	30,785		19,906	473,493	1,051,691	78,287	30,077
Total receipts less total deductions	3,035,562	96,842	37,798	18,264		19,534	352,501	573,351	35,105	10,817
Gross profit (less loss)	16,628,995	315,273	182,209	113,343		68,866	1,514,912	2,826,938	183,190	90,134
Gross profit	16,632,064	315,588	182,209	113,343		68,866	1,515,453	2,828,286	183,282	90,134
Gross loss	3,069	315	-	-		-	541	1,348	92	-
Net income	3,034,176	96,842	37,781	18,264		19,517	352,375	572,454	35,017	10,817
Income tax	3,298	-	-	-		-	-	179	-	-
Distributions to stockholders in cash and property except own stock	1,592,015	36,344	26,512	9,792		16,720	166,694	305,050	12,488	6,251

Footnotes at end of table.

Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Manufacturing—Continued									
	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing and publishing	Chemicals and allied products	Rubber and miscellaneous plastics products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery, and transportation equipment
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
RETURNS WITH AND WITHOUT NET INCOME										
Number of returns	4,343	1,179	930	167	3,799	526	669	986	571	2,251
Total receipts	2,479,296	730,286	512,273	379,828	847,007	229,299	151,577	439,763	221,576	974,916
Business receipts	2,470,512	708,482	505,913	377,654	836,827	226,983	133,154	434,208	214,684	964,563
Dividends, domestic corporations	807	36	17	43	115	21	59	69	10	668
Dividends, foreign corporations	-	-	-	-	1	-	-	-	-	-
Interest on Government obligations:										
United States	258	332	583	33	9	4	107	41	11	308
State and local	-	425	11	-	31	-	-	-	-	251
Other interest	2,545	1,196	1,127	303	1,114	833	156	1,101	644	1,799
Rents	1,381	1,388	796	330	541	284	120	1,299	275	593
Royalties	280	7	-	-	2	37	-	3	-	109
Net short-term capital gain reduced by net long-term capital loss	6	2	-	89	12	-	-	11	-	-
Net long-term capital gain reduced by net short-term capital loss	1,045	12,548	20	1,227	2,092	69	17,189	1,598	234	3,509
Net gain, noncapital assets	102	2,714	1	12	3,668	25	171	118	29	143
Other receipts	2,360	3,156	3,805	137	2,595	1,043	621	1,315	5,689	2,973
Total deductions	2,429,574	685,229	494,390	360,456	800,664	228,068	135,104	415,509	195,831	898,968
Cost of sales and operations	1,903,747	519,180	368,432	267,196	491,596	171,343	90,062	302,911	141,104	629,205
Compensation of officers	116,210	26,111	22,247	14,670	86,017	10,327	12,248	26,323	8,818	88,869
Repairs	5,624	13,978	4,101	3,555	4,298	782	1,393	5,734	1,558	7,413
Bad debts	4,489	555	2,216	352	4,394	1,467	164	1,714	95	934
Rent	35,786	3,824	7,144	5,863	14,332	1,474	2,640	1,603	1,426	12,089
Taxes	41,311	20,045	13,734	5,259	21,872	3,564	2,924	11,458	4,195	24,326
Interest	8,326	7,225	1,755	3,815	5,525	1,942	1,551	2,518	4,445	4,068
Contributions	1,151	208	197	157	433	118	73	169	77	328
Amortization	196	40	9	7	369	6	30	5	160	54
Depreciation	11,812	29,624	7,380	7,132	23,759	2,924	5,148	14,510	6,133	23,924
Depletion	112	7,334	-	-	-	47	-	469	-	-
Advertising	7,360	1,156	4,515	349	4,631	2,284	820	922	457	3,080
Pension, profit-sharing, stock bonus, and annuity plans	15,832	548	2,104	757	6,254	301	1,034	1,812	1,746	11,718
Other employee benefit plans	11,179	676	2,622	859	2,699	298	134	647	730	2,695
Net loss, noncapital assets	114	51	32	-	277	1	-	46	-	21
Other deductions	266,325	54,674	57,902	50,485	134,208	31,190	16,883	44,668	24,887	90,244
Total receipts less total deductions	49,722	45,057	17,883	19,372	46,343	1,231	16,473	24,254	25,745	75,948
Gross profit (less loss)	566,765	189,302	137,481	110,458	345,231	55,640	43,092	131,297	73,580	335,358
Gross profit	568,518	190,551	137,481	110,458	346,562	57,374	43,572	131,314	73,580	335,389
Gross loss	1,753	1,249	-	-	1,331	1,734	480	17	-	31
Net income (less deficit)	49,722	44,632	17,872	19,372	46,312	1,231	16,473	24,254	25,745	75,697
Net income	71,208	49,347	21,713	19,502	54,051	10,099	24,522	25,415	25,856	76,701
Deficit	21,486	4,715	3,841	130	7,739	8,868	8,049	1,161	111	1,004
Income tax	-	179	-	-	-	-	-	-	-	-
Distributions to stockholders in cash and property except own stock	37,047	36,392	7,363	754	28,707	6,844	2,070	12,156	12,078	60,430
RETURNS WITH NET INCOME										
Number of returns	2,554	811	623	161	2,877	322	262	627	520	1,890
Total receipts	2,130,734	610,898	442,674	371,037	769,834	135,193	125,332	397,934	171,300	935,485
Business receipts	2,123,765	591,126	437,275	368,912	760,938	134,537	106,980	393,052	164,408	925,209
Dividends, domestic corporations	726	36	5	42	115	21	59	69	10	668
Dividends, foreign corporations	-	-	-	-	1	-	-	-	-	-
Interest on Government obligations:										
United States	5	133	239	33	9	4	107	41	11	308
State and local	-	425	11	-	31	-	-	-	-	251
Other interest	2,501	1,161	1,118	298	1,081	62	155	1,091	644	1,785
Rents	509	1,340	267	329	410	250	120	901	275	587
Royalties	280	4	-	-	-	37	-	3	-	109
Net short-term capital gain reduced by net long-term capital loss	6	2	-	89	12	-	-	11	-	-
Net long-term capital gain reduced by net short-term capital loss	1,016	10,959	20	1,200	2,092	69	17,189	1,598	234	3,509
Net gain, noncapital assets	101	2,714	1	2	3,668	25	171	98	29	143
Other receipts	1,825	2,998	3,738	132	1,477	188	551	1,070	5,689	2,916
Total deductions	2,059,526	561,126	420,950	351,535	715,752	125,094	100,810	372,519	145,444	858,533
Cost of sales and operations	1,636,072	432,635	316,788	260,798	438,462	94,611	69,473	273,513	112,973	603,554
Compensation of officers	89,001	22,525	20,316	14,435	79,407	6,402	10,548	25,010	7,495	83,850
Repairs	4,974	9,052	3,092	3,473	3,656	782	704	4,842	1,558	7,214
Bad debts	2,875	517	1,592	274	4,201	457	132	1,469	95	907
Rent	26,522	3,294	5,545	5,616	11,893	1,116	1,140	1,238	1,426	10,842
Taxes	33,270	16,924	12,031	5,121	19,686	2,022	2,113	9,509	3,981	23,034
Interest	5,868	4,631	1,428	3,665	4,281	643	1,032	1,968	726	3,779
Contributions	1,147	208	197	157	425	117	73	169	77	327
Amortization	156	34	4	7	324	3	25	1	12	54
Depreciation	9,367	21,344	6,290	6,807	20,108	1,748	3,918	12,285	2,779	22,469
Depletion	112	7,266	-	-	-	47	-	443	-	-
Advertising	6,042	1,052	4,179	340	3,146	2,049	397	633	239	2,814
Pension, profit-sharing, stock bonus, and annuity plans	15,185	505	1,864	757	6,111	161	918	1,812	1,746	11,174
Other employee benefit plans	10,328	549	2,138	855	2,466	94	47	583	533	2,419
Net loss, noncapital assets	7	51	32	-	271	1	-	46	-	19
Other deductions	218,600	40,539	45,454	49,230	121,315	14,841	10,290	38,998	11,804	86,077
Total receipts less total deductions	71,208	49,772	21,724	19,502	54,082	10,099	24,522	25,415	25,856	76,952
Gross profit (less loss)	487,693	158,491	120,487	108,114	322,476	39,926	37,507	119,539	51,435	321,655
Gross profit	487,693	159,740	120,487	108,114	322,482	39,926	37,507	119,539	51,435	321,656
Gross loss	-	1,249	-	-	6	-	-	-	-	1
Net income	71,208	49,347	21,713	19,502	54,051	10,099	24,522	25,415	25,856	76,701
Income tax	-	179	-	-	-	-	-	-	-	-
Distributions to stockholders in cash and property except own stock	35,525	36,341	7,289	754	28,095	6,844	2,070	11,851	12,078	60,430

Footnotes at end of table.

Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Manufacturing—Continued						Transportation, communication, electric, gas, and sanitary services			
	Machinery, except electrical	Electrical equipment and supplies	Motor vehicles and equipment	Transportation equipment	Scientific instruments, photographic equipment, watches and clocks	Other manufacturing	Total	Transportation	Communication	Electric, gas, and sanitary services
RETURNS WITH AND WITHOUT NET INCOME	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Number of returns	2,795	1,596	413	309	262	1,753	9,160	7,761	831	568
Total receipts	1,147,556	307,817	200,343	44,069	119,818	530,452	1,819,101	1,661,055	92,143	65,903
Business receipts	1,113,539	302,021	198,979	43,677	118,212	529,124	1,776,628	1,626,714	88,128	61,786
Dividends, domestic corporations	97	16	99	-	6	5	563	448	115	-
Dividends, foreign corporations	12	-	-	-	-	-	1	1	-	-
Interest on Government obligations:										
United States	4,364	91	1	-	7	1	392	384	8	-
State and local	39	13	-	-	-	39	35	35	-	-
Other interest	9,237	592	555	10	939	242	3,951	3,043	292	616
Rents	6,839	323	87	306	50	247	3,767	3,423	344	-
Royalties	1,040	3,002	1	-	-	24	92	-	92	-
Net short-term capital gain reduced by net long-term capital loss	427	90	-	-	-	-	7	6	1	-
Net long-term capital gain reduced by net short-term capital loss	4,889	110	-	-	223	48	20,743	15,059	2,449	3,235
Net gain, noncapital assets	3,546	1	-	2	-	162	5,109	4,582	424	103
Other receipts	3,527	1,558	621	74	381	560	7,813	7,360	290	163
Total deductions	1,099,305	306,471	190,820	43,291	97,926	499,523	1,751,815	1,601,817	93,864	56,134
Cost of sales and operations	706,514	191,853	148,759	32,378	62,904	350,006	1,132,893	1,061,359	43,619	27,915
Compensation of officers	75,612	36,717	16,828	2,031	7,538	37,634	127,641	110,571	7,031	10,039
Repairs	8,313	601	774	414	191	2,279	2,013	1,850	163	-
Bad debts	3,174	360	576	59	9	2,135	2,289	1,677	535	77
Rent	22,164	6,191	1,307	1,358	1,307	8,263	30,133	27,688	1,750	695
Taxes	32,556	6,734	4,869	1,275	3,512	11,541	74,293	67,265	4,013	3,015
Interest	6,379	1,886	415	154	1,705	2,770	22,553	17,907	3,865	781
Contributions	281	46	44	6	705	331	1,223	1,071	147	5
Amortization	41	56	-	2	92	51	828	733	75	20
Depreciation	32,601	5,379	3,016	1,176	946	8,606	91,937	75,118	12,758	4,061
Depletion	-	-	-	-	566	-	767	767	-	-
Advertising	6,689	3,219	319	208	1,312	5,384	10,100	9,616	115	369
Pension, profit-sharing, stock bonus, and annuity plans	13,573	2,423	2,947	132	1,189	4,675	5,632	5,219	411	2
Other employee benefit plans	8,133	432	692	-	1,205	802	3,774	3,160	224	390
Net loss, noncapital assets	3	1	106	-	94	10	1,915	1,712	102	101
Other deductions	183,272	50,573	10,168	4,098	14,651	65,036	243,824	216,104	19,056	8,664
Total receipts less total deductions	48,251	1,346	9,523	778	21,892	30,929	67,286	59,238	[1]1,721	9,769
Gross profit (less loss)	407,025	110,168	50,220	11,299	55,308	179,118	643,735	565,355	44,509	33,871
Gross profit	407,702	111,736	50,220	11,599	55,308	179,118	645,101	566,506	44,724	33,871
Gross loss	677	1,568	-	300	-	-	1,366	1,151	215	-
Net income (less deficit)	48,212	1,333	9,523	778	21,892	30,890	67,251	59,203	[1]1,721	9,769
Net income	57,464	12,041	10,074	3,090	22,063	34,678	104,732	85,215	8,947	10,570
Deficit	9,252	10,708	551	2,312	171	3,788	37,481	26,012	10,668	801
Income tax	-	-	-	-	-	-	2,894	2,894	-	-
Distributions to stockholders in cash and property except own stock	30,852	8,198	3,624	4,318	8,959	26,784	43,116	34,430	5,440	3,246
RETURNS WITH NET INCOME										
Number of returns	2,023	881	(*)	(*)	210	1,292	5,462	4,532	568	362
Total receipts	1,033,255	254,575	(*)	(*)	117,566	510,617	1,385,004	1,268,416	57,025	59,563
Business receipts	1,000,818	248,871	(*)	(*)	115,991	509,358	1,347,589	1,238,713	53,415	55,461
Dividends, domestic corporations	89	16	(*)	-	6	5	488	373	115	-
Dividends, foreign corporations	12	-	-	-	-	-	1	1	-	-
Interest on Government obligations:										
United States	4,357	91	(*)	-	7	1	373	365	8	-
State and local	39	13	-	-	-	39	35	35	-	-
Other interest	9,229	579	(*)	-	939	242	3,828	2,976	238	614
Rents	6,776	323	(*)	(*)	50	247	3,384	3,373	11	-
Royalties	1,040	3,002	(*)	-	-	24	92	-	92	-
Net short-term capital gain reduced by net long-term capital loss	427	90	-	-	-	-	7	6	1	-
Net long-term capital gain reduced by net short-term capital loss	4,889	110	-	-	223	48	20,420	14,736	2,449	3,235
Net gain, noncapital assets	3,542	1	-	(*)	-	162	4,802	4,275	424	103
Other receipts	2,037	1,479	(*)	(*)	350	491	3,985	3,563	272	150
Total deductions	975,752	242,521	(*)	(*)	95,503	475,900	1,280,237	1,183,166	48,078	48,993
Cost of sales and operations	625,434	154,226	(*)	(*)	60,988	336,863	834,420	789,151	20,948	24,321
Compensation of officers	60,713	29,877	(*)	(*)	7,538	36,703	102,248	87,543	5,436	9,269
Repairs	7,285	486	(*)	(*)	191	1,931	1,913	1,750	163	-
Bad debts	3,067	353	(*)	(*)	9	1,967	1,697	1,408	213	76
Rent	19,364	3,924	(*)	(*)	1,288	7,637	21,159	19,900	627	632
Taxes	28,877	5,251	(*)	(*)	3,500	11,055	60,444	55,643	2,185	2,616
Interest	5,250	1,206	(*)	(*)	1,701	2,239	13,162	11,194	1,549	419
Contributions	275	42	(*)	(*)	705	331	909	757	147	5
Amortization	31	33	-	(*)	92	49	471	453	18	-
Depreciation	29,111	3,779	(*)	(*)	935	7,108	61,333	51,914	5,966	3,453
Depletion	-	-	-	-	566	-	169	169	-	-
Advertising	6,145	2,215	(*)	(*)	1,296	5,135	4,235	3,780	97	358
Pension, profit-sharing, stock bonus, and annuity plans	12,672	2,420	(*)	(*)	1,189	4,675	5,231	5,197	32	2
Other employee benefit plans	7,723	298	(*)	-	1,205	743	2,649	2,422	44	183
Net loss, noncapital assets	3	-	(*)	-	94	10	335	132	102	101
Other deductions	169,802	38,411	(*)	(*)	14,206	59,454	169,862	151,753	10,551	7,558
Total receipts less total deductions	57,503	12,054	(*)	(*)	22,063	34,717	104,767	85,250	8,947	10,570
Gross profit (less loss)	375,384	94,645	(*)	(*)	55,003	172,495	513,169	449,562	32,467	31,140
Gross profit	375,384	94,645	(*)	(*)	55,003	172,495	513,169	449,562	32,467	31,140
Gross loss	-	-	-	-	-	-	-	-	-	-
Net income	57,464	12,041	(*)	(*)	22,063	34,678	104,732	85,215	8,947	10,570
Income tax	-	-	-	-	-	-	2,894	2,894	-	-
Distributions to stockholders in cash and property except own stock	30,831	7,839	(*)	(*)	8,959	26,784	42,651	33,965	5,440	3,246

Footnotes at end of table.

Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Wholesale and retail trade									
	Total	Wholesale trade				Retail trade				
		Total	Groceries and related products	Machinery, equipment, and supplies	Other wholesale trade	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and service stations
RETURNS WITH AND WITHOUT NET INCOME	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Number of returns	92,537	28,385	2,958	3,509	21,918	63,999	6,674	2,416	5,137	9,794
Total receipts	41,196,613	17,505,511	3,200,954	1,625,144	12,679,413	23,639,334	2,809,370	559,266	3,562,682	7,663,668
Business receipts	40,654,541	17,262,447	3,177,325	1,580,067	12,505,055	23,340,372	2,752,889	548,950	3,543,052	7,583,439
Dividends, domestic corporations	3,344	2,074	49	141	1,884	1,235	362	149	17	214
Dividends, foreign corporations	219	219	183	-	36	-	-	-	-	-
Interest on Government obligations:										
United States	1,696	1,125	208	59	858	571	293	8	-	38
State and local	248	163	80	8	75	85	5	25	3	-
Other interest	55,649	19,805	1,849	1,447	16,509	35,843	10,161	2,172	634	12,285
Rents	64,513	16,113	1,098	3,555	11,460	48,400	13,906	1,139	1,883	13,505
Royalties	1,045	1,007	100	-	907	38	8	-	15	8
Net short-term capital gain reduced by net long-term capital loss	939	508	13	-	495	422	212	2	9	151
Net long-term capital gain reduced by net short-term capital loss	65,809	37,695	1,145	456	36,094	28,114	6,571	655	2,233	2,758
Net gain, noncapital assets	17,757	10,556	302	6,250	4,004	7,201	1,238	256	1,153	1,978
Other receipts	330,853	153,799	18,602	33,161	102,036	177,053	23,725	5,910	13,683	49,292
Total deductions	40,278,697	17,116,590	3,169,479	1,581,255	12,365,856	23,112,782	2,743,897	541,460	3,510,078	7,559,050
Cost of sales and operations	31,138,155	13,883,202	2,719,947	1,189,401	9,973,854	17,223,745	2,078,261	360,370	2,812,273	6,391,360
Compensation of officers	1,554,291	666,476	86,928	85,178	494,370	880,364	107,745	30,546	71,450	155,575
Repairs	126,599	36,386	9,354	2,140	24,892	90,147	8,110	2,002	14,963	15,956
Bad debts	82,409	30,545	3,316	4,938	22,291	51,843	13,944	917	949	13,951
Rent	547,354	131,004	20,214	11,189	99,601	415,859	23,366	12,516	44,113	63,362
Taxes	531,189	175,945	19,331	14,242	142,372	354,766	47,885	9,547	35,041	65,491
Interest	221,957	84,454	6,621	9,597	68,236	137,489	17,017	2,129	6,706	54,144
Contributions	9,316	3,997	501	560	2,936	5,314	670	293	381	1,116
Amortization	3,484	476	83	39	354	3,008	22	179	88	356
Depreciation	365,103	126,613	16,215	17,928	92,470	238,032	27,708	7,548	30,074	39,616
Depletion	1,937	546	-	478	68	1,123	127	-	-	950
Advertising	312,882	48,923	5,812	6,570	36,541	263,638	20,963	10,090	34,311	59,352
Pension, profit-sharing, stock bonus, and annuity plans	88,792	60,908	4,985	5,303	50,620	26,512	4,812	66	2,291	5,934
Other employee benefit plans	29,540	10,954	2,024	1,137	7,793	18,494	2,941	299	1,832	5,557
Net loss, noncapital assets	6,143	2,522	241	125	2,156	3,621	393	-	793	417
Other deductions	5,259,546	1,853,639	273,907	232,430	1,347,302	3,398,827	389,933	104,958	454,813	685,913
Total receipts less total deductions	917,916	388,921	31,475	43,889	313,557	526,552	65,473	17,806	52,604	104,618
Gross profit (less loss)	9,516,386	3,379,245	457,378	390,666	2,531,201	6,116,627	674,628	188,580	730,779	1,192,079
Gross profit	9,526,990	3,388,051	457,378	390,761	2,539,912	6,118,425	675,749	188,580	730,905	1,192,079
Gross loss	10,604	8,806	-	95	8,711	1,798	1,121	-	126	-
Net income (less deficit)	917,668	388,758	31,395	43,881	313,482	526,467	65,468	17,781	52,601	104,618
Net income	1,126,168	456,302	41,299	51,304	363,699	667,423	85,680	21,061	61,627	126,116
Deficit	208,500	67,544	9,904	7,423	50,217	140,956	20,212	3,280	9,026	21,498
Income tax	95	50	11	-	39	45	-	-	-	5
Distributions to stockholders in cash and property except own stock	596,688	281,652	19,725	22,564	239,363	313,255	29,908	8,659	26,473	57,101
RETURNS WITH NET INCOME										
Number of returns	63,963	20,766	2,188	2,489	16,089	43,044	4,736	1,546	3,449	6,504
Total receipts	34,993,468	15,384,704	2,917,955	1,464,541	11,002,208	19,556,996	2,449,155	470,955	2,724,914	6,441,385
Business receipts	34,518,970	15,157,398	2,894,677	1,421,692	10,841,029	19,309,850	2,405,761	462,347	2,710,056	6,376,671
Dividends, domestic corporations	3,093	1,892	49	140	1,703	1,166	352	149	17	211
Dividends, foreign corporations	219	219	183	-	36	-	-	-	-	-
Interest on Government obligations:										
United States	1,526	1,001	84	59	858	525	248	8	-	38
State and local	248	163	80	8	75	85	5	25	3	-
Other interest	50,103	18,989	1,847	1,374	15,768	31,113	8,197	2,157	574	10,216
Rents	47,661	14,867	1,070	3,361	10,436	32,794	6,501	577	1,614	9,690
Royalties	1,045	1,007	100	-	907	38	8	-	15	8
Net short-term capital gain reduced by net long-term capital loss	575	283	13	-	270	283	212	2	-	22
Net long-term capital gain reduced by net short-term capital loss	63,190	37,446	1,126	456	35,864	25,744	6,490	655	1,162	2,383
Net gain, noncapital assets	14,072	9,749	301	6,142	3,306	4,323	759	236	97	1,698
Other receipts	292,766	141,690	18,425	31,309	91,956	151,075	20,622	4,799	11,376	40,448
Total deductions	33,867,052	14,928,239	2,876,576	1,413,229	10,638,434	18,889,488	2,363,470	449,869	2,663,284	6,315,269
Cost of sales and operations	26,402,274	12,127,629	2,469,732	1,082,117	8,575,780	14,243,437	1,820,899	300,488	2,135,333	5,369,299
Compensation of officers	1,293,159	581,428	78,952	74,675	427,801	704,280	88,923	24,963	52,547	126,486
Repairs	100,995	32,094	8,950	1,712	21,432	68,835	6,417	1,686	11,223	11,976
Bad debts	63,799	25,218	3,077	4,105	18,036	38,560	8,023	826	823	10,545
Rent	432,723	110,383	17,998	9,276	83,109	321,849	19,591	10,092	32,980	49,446
Taxes	432,091	155,674	17,280	11,993	126,401	275,939	39,149	7,311	26,591	53,347
Interest	162,928	61,714	5,673	8,095	47,946	101,200	11,877	1,798	4,573	41,630
Contributions	8,982	3,961	493	560	2,908	5,016	655	292	381	909
Amortization	2,257	362	64	24	274	1,895	9	124	67	273
Depreciation	283,385	104,709	14,865	13,380	76,464	178,218	21,531	5,696	21,210	31,384
Depletion	1,909	537	-	478	59	1,104	127	-	-	948
Advertising	252,034	41,041	5,399	4,422	31,220	210,672	17,518	8,384	25,539	46,697
Pension, profit-sharing, stock bonus, and annuity plans	80,533	56,055	4,934	5,303	45,818	23,106	4,360	66	1,914	5,587
Other employee benefit plans	25,687	10,002	1,919	854	7,229	15,593	2,357	291	1,009	4,755
Net loss, noncapital assets	3,652	1,820	15	84	1,721	1,832	175	-	513	72
Other deductions	4,320,644	1,615,612	247,225	196,151	1,172,236	2,697,952	321,859	87,852	348,581	561,915
Total receipts less total deductions	1,126,416	456,465	41,379	51,312	363,774	667,508	85,685	21,086	61,630	126,116
Gross profit (less loss)	8,116,696	3,029,769	424,945	339,575	2,265,249	5,066,413	584,862	161,859	574,723	1,007,372
Gross profit	8,116,898	3,029,778	424,945	339,575	2,265,258	5,066,606	584,895	161,859	574,849	1,007,372
Gross loss	202	9	-	-	9	193	33	-	126	-
Net income	1,126,168	456,302	41,299	51,304	363,699	667,423	85,680	21,061	61,627	126,116
Income tax	95	50	11	-	39	45	-	-	-	5
Distributions to stockholders in cash and property except own stock	586,994	279,865	19,684	22,400	237,781	305,348	29,365	8,258	26,222	54,693

Footnotes at end of table.

Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Wholesale and retail trade—Continued				Finance, insurance, and real estate				
	Retail trade—Continued								
	Apparel and accessory stores	Furniture, home furnishings, and equipment	Eating and drinking places	Other retail stores	Total	Credit agencies	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance carriers
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
RETURNS WITH AND WITHOUT NET INCOME									
Number of returns	6,028	6,552	10,328	17,070	28,610	2,471	568	1,082	514
Total receipts	1,375,822	1,807,765	1,922,982	3,937,779	2,231,634	125,658	119,206	29,360	155,950
Business receipts	1,357,011	1,762,238	1,891,188	3,901,605	1,592,735	18,242	57,486	684	151,356
Dividends, domestic corporations	27	145	75	246	2,006	27	324	883	422
Dividends, foreign corporations	-	-	-	-	77	-	1	-	-
Interest on Government obligations:									
United States	139	40	1	52	3,149	245	2,199	35	34
State and local	-	1	-	51	119	-	14	25	75
Other interest	1,027	4,572	375	4,617	53,235	28,461	3,228	1,331	338
Rents	1,611	5,826	4,061	6,469	52,109	134	22	60	1
Royalties	-	-	-	7	9,120	-	-	9,088	-
Net short-term capital gain reduced by net long-term capital loss	-	-	1	47	1,129	87	87	20	-
Net long-term capital gain reduced by net short-term capital loss	3,836	659	7,443	3,959	73,184	53,466	463	8,827	715
Net gain, noncapital assets	292	558	682	1,044	362,588	18,492	54,552	486	2
Other receipts	11,879	33,726	19,156	19,682	82,183	6,504	830	7,921	3,007
Total deductions	1,315,918	1,762,628	1,872,650	3,807,101	2,005,891	59,083	81,185	17,318	150,767
Cost of sales and operations	837,119	1,147,004	880,494	2,716,864	454,308	567	-	-	107,483
Compensation of officers	81,177	122,083	100,657	211,131	377,082	11,188	12,864	4,689	13,931
Repairs	4,718	5,366	23,720	15,312	10,828	251	155	3	61
Bad debts	3,436	7,168	1,181	10,297	6,499	1,287	682	-	244
Rent	56,027	48,482	89,849	78,144	39,116	1,474	2,335	114	1,059
Taxes	24,636	32,839	69,690	69,637	68,965	6,157	1,848	1,964	1,085
Interest	5,678	12,656	15,132	24,027	98,554	5,737	1,665	2,947	199
Contributions	665	434	564	1,191	1,970	130	133	14	117
Amortization	446	36	1,006	875	2,769	49	5	41	-
Depreciation	11,944	17,261	51,267	52,614	43,966	1,219	516	58	557
Depletion	-	-	26	20	939	-	23	766	-
Advertising	29,429	47,888	29,691	31,914	63,553	4,617	1,081	126	460
Pension, profit-sharing, stock bonus, and annuity plans	3,389	2,993	2,326	4,701	20,624	1,047	2,846	-	1,463
Other employee benefit plans	1,096	1,384	2,417	2,968	9,818	180	398	-	322
Net loss, noncapital assets	102	121	1,185	610	12,314	649	98	462	-
Other deductions	256,056	316,913	603,445	586,796	794,586	24,531	56,536	6,134	23,786
Total receipts less total deductions	59,904	45,137	50,332	130,678	225,743	66,575	38,021	12,042	5,183
Gross profit (less loss)	519,892	615,234	1,010,694	1,184,741	1,138,427	17,675	57,486	684	43,873
Gross profit	520,214	615,411	1,010,694	1,184,793	1,138,929	17,675	57,486	684	43,873
Gross loss	322	177	-	52	502	-	-	-	-
Net income (less deficit)	59,904	45,136	50,332	130,627	225,624	66,575	38,007	12,017	5,108
Net income	68,416	59,035	93,374	152,114	324,463	71,581	38,857	15,520	5,926
Deficit	8,512	13,899	43,042	21,487	98,839	5,006	850	3,503	818
Income tax	-	-	40	-	130	14	-	96	-
Distributions to stockholders in cash and property except own stock	35,027	25,098	53,829	77,160	188,960	75,987	3,298	12,464	4,766
RETURNS WITH NET INCOME									
Number of returns	4,851	4,204	5,882	11,872	17,076	1,645	361	518	462
Total receipts	1,296,227	1,406,931	1,422,560	3,344,869	1,854,082	117,636	111,352	27,942	151,442
Business receipts	1,278,462	1,370,213	1,394,044	3,312,296	1,344,320	17,634	56,241	609	147,017
Dividends, domestic corporations	27	94	71	245	1,840	3	290	875	417
Dividends, foreign corporations	-	-	-	-	77	-	1	-	-
Interest on Government obligations:									
United States	139	40	-	52	2,895	63	2,199	35	33
State and local	-	1	-	51	42	-	14	25	-
Other interest	1,026	4,214	314	4,415	45,577	27,684	2,959	617	250
Rents	1,459	4,458	2,490	6,005	30,386	109	22	59	1
Royalties	-	-	-	7	9,102	-	-	9,079	-
Net short-term capital gain reduced by net long-term capital loss	-	-	-	47	528	87	76	-	-
Net long-term capital gain reduced by net short-term capital loss	3,836	228	7,440	3,550	69,052	53,096	368	8,496	715
Net gain, noncapital assets	256	206	214	857	291,350	18,487	49,153	486	2
Other receipts	11,022	27,477	17,987	17,344	58,913	473	29	7,661	3,007
Total deductions	1,227,811	1,347,895	1,329,186	3,192,704	1,529,577	46,055	72,481	12,397	145,516
Cost of sales and operations	785,600	884,212	655,130	2,292,476	399,469	567	-	-	106,601
Compensation of officers	75,278	90,064	69,740	176,279	301,032	10,242	11,364	3,950	13,775
Repairs	4,280	4,217	16,902	12,134	6,028	180	46	3	61
Bad debts	2,821	5,817	928	8,777	5,143	957	363	-	244
Rent	51,426	37,017	58,805	62,492	28,866	1,088	1,907	26	923
Taxes	23,175	22,877	48,577	54,912	46,416	5,495	1,249	1,522	981
Interest	4,651	8,051	8,524	20,096	45,272	4,289	1,382	1,965	57
Contributions	654	391	559	1,175	1,936	128	133	14	117
Amortization	398	22	236	766	1,928	16	5	9	-
Depreciation	10,535	12,595	32,527	42,740	27,969	733	370	40	488
Depletion	-	-	26	3	769	-	-	764	-
Advertising	27,063	37,213	21,264	26,994	41,022	4,568	1,046	111	341
Pension, profit-sharing, stock bonus, and annuity plans	3,374	1,826	1,542	4,437	18,300	1,047	2,671	-	1,431
Other employee benefit plans	1,095	1,168	2,089	2,829	7,982	180	396	-	287
Net loss, noncapital assets	25	85	634	328	528	-	-	-	-
Other deductions	237,436	242,340	411,703	486,266	596,917	16,565	51,549	3,993	20,210
Total receipts less total deductions	68,416	59,036	93,374	152,165	324,505	71,581	38,871	15,545	5,926
Gross profit (less loss)	492,862	486,001	738,914	1,019,820	944,851	17,067	56,241	609	40,416
Gross profit	492,896	486,001	738,914	1,019,820	944,954	17,067	56,241	609	40,416
Gross loss	34	-	-	-	103	-	-	-	-
Net income	68,416	59,035	93,374	152,114	324,463	71,581	38,857	15,520	5,926
Income tax	-	-	40	-	130	14	-	96	-
Distributions to stockholders in cash and property except own stock	34,323	24,607	53,345	74,535	180,710	75,975	3,094	12,464	4,766

Footnotes at end of table.

Table 4.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Finance, insurance, and real estate—Continued		Services						
	Insurance agents, brokers, and service	Real estate	Total	Hotels and other lodging places	Personal services	Business services	Automobile services and miscellaneous repair services	Amusement and recreation services	Other services
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
RETURNS WITH AND WITHOUT NET INCOME									
Number of returns	6,705	17,270	45,313	3,739	7,604	13,507	6,083	5,097	9,283
Total receipts	702,858	1,098,602	5,876,622	745,757	845,824	1,495,515	719,960	556,410	1,513,156
Business receipts	696,038	668,929	5,693,824	696,757	838,126	1,464,579	711,044	492,798	1,490,520
Dividends, domestic corporations	131	219	702	64	125	321	-	30	162
Dividends, foreign corporations	-	76	172	172	-	-	-	-	-
Interest on Government obligations:									
United States	113	523	1,518	23	49	634	276	285	251
State and local	-	5	21	1	-	3	-	14	3
Other interest	2,749	17,128	9,365	965	817	2,867	1,141	1,147	2,428
Rents	1,468	50,424	22,924	4,891	1,963	1,915	1,328	10,684	2,143
Royalties	-	32	1,051	-	-	389	-	662	-
Net short-term capital gain reduced by net long-term capital loss	5	930	825	32	12	381	251	59	90
Net long-term capital gain reduced by net short-term capital loss	105	9,608	34,374	20,364	2,266	4,518	353	6,009	864
Net gain, noncapital assets	197	288,859	11,769	3,317	888	3,359	3,527	195	483
Other receipts	2,052	61,869	100,077	19,171	1,578	16,549	2,040	44,527	16,212
Total deductions	657,915	1,039,623	5,624,822	688,800	800,334	1,457,716	673,268	547,482	1,457,222
Cost of sales and operations	216,579	129,679	2,895,295	292,990	440,353	860,249	415,846	220,140	665,717
Compensation of officers	141,906	192,504	743,496	20,599	80,235	165,647	60,482	71,539	344,994
Repairs	1,634	8,724	61,860	22,925	7,656	5,571	7,932	10,004	7,772
Bad debts	3,426	860	17,321	1,699	1,115	4,582	2,958	4,406	2,561
Rent	14,104	20,030	291,811	65,947	59,793	50,357	36,441	25,073	54,200
Taxes	11,626	46,285	202,249	45,858	27,508	41,762	19,591	22,791	44,739
Interest	2,406	85,600	106,042	48,753	7,123	11,348	6,243	15,981	16,594
Contributions	504	1,072	3,238	133	351	474	1,224	493	563
Amortization	2,277	397	2,531	504	342	847	235	209	394
Depreciation	9,827	31,789	230,006	63,355	32,271	34,496	30,149	35,103	34,632
Depletion	-	150	49	4	14	20	3	-	8
Advertising	19,306	37,963	85,333	12,281	18,572	21,952	5,379	13,815	13,334
Pension, profit-sharing, stock bonus, and annuity plans	6,346	8,922	81,307	116	4,544	13,699	4,105	9,268	49,575
Other employee benefit plans	2,044	6,874	13,200	707	1,405	2,816	773	523	6,976
Net loss, noncapital assets	275	10,830	23,681	268	1,350	12,802	888	7,456	917
Other deductions	225,655	457,944	867,403	112,661	117,702	231,094	81,019	110,681	214,246
Total receipts less total deductions	44,943	58,979	251,800	56,957	45,490	37,799	46,692	8,928	55,934
Gross profit (less loss)	479,459	539,250	2,798,529	403,767	397,773	604,330	295,198	272,658	824,803
Gross profit	479,718	539,493	2,809,480	403,923	397,808	606,910	295,793	279,500	825,546
Gross loss	259	243	10,951	156	35	2,580	595	6,842	743
Net income (less deficit)	44,943	58,974	251,779	56,956	45,490	37,796	46,692	8,914	55,931
Net income	55,266	137,313	419,103	86,046	56,715	92,042	56,129	49,139	79,032
Deficit	10,323	78,339	167,324	29,090	11,225	54,246	9,437	40,225	23,101
Income tax	-	20	-	-	-	-	-	-	-
Distributions to stockholders in cash and property except own stock	21,830	70,615	250,537	52,134	32,478	73,508	23,576	30,131	38,710
RETURNS WITH NET INCOME									
Number of returns	5,225	8,865	26,797	2,255	4,697	7,532	3,784	2,578	5,951
Total receipts	596,109	849,601	4,563,848	577,821	657,873	1,178,764	595,955	391,225	1,162,210
Business receipts	589,724	533,095	4,424,279	533,810	651,438	1,158,924	588,670	347,356	1,144,081
Dividends, domestic corporations	127	128	633	54	125	268	-	30	156
Dividends, foreign corporations	-	76	172	172	-	-	-	-	-
Interest on Government obligations:									
United States	113	452	1,353	11	49	633	268	143	249
State and local	-	3	21	1	-	3	-	14	3
Other interest	2,678	11,389	7,438	927	648	1,808	1,126	925	2,004
Rents	1,174	29,021	13,554	4,413	1,927	1,000	1,252	4,348	614
Royalties	-	23	971	-	-	321	-	650	-
Net short-term capital gain reduced by net long-term capital loss	5	360	339	32	-	49	199	59	-
Net long-term capital gain reduced by net short-term capital loss	105	6,272	32,197	19,721	1,903	4,187	353	5,175	858
Net gain, noncapital assets	192	223,030	10,520	3,054	769	2,986	3,172	56	483
Other receipts	1,991	45,752	72,371	15,626	1,014	8,585	915	32,469	13,762
Total deductions	540,843	712,285	4,144,724	491,774	601,158	1,086,719	539,826	342,072	1,083,175
Cost of sales and operations	182,623	109,678	2,213,173	211,754	329,762	694,928	344,204	141,136	491,389
Compensation of officers	119,220	142,481	565,599	16,592	63,402	114,546	48,344	46,371	276,344
Repairs	1,361	4,377	44,154	18,303	4,950	3,211	5,258	7,087	5,345
Bad debts	3,077	502	10,690	1,299	1,001	1,836	2,025	3,872	657
Rent	11,651	13,271	225,618	56,285	47,118	35,428	31,709	17,693	37,385
Taxes	9,994	27,175	145,836	32,747	18,415	32,488	15,334	14,215	32,637
Interest	2,053	35,526	55,015	26,485	5,139	3,084	3,419	6,769	10,119
Contributions	474	1,070	2,899	121	350	459	1,224	207	538
Amortization	1,743	155	1,238	331	249	210	97	36	315
Depreciation	8,440	17,898	141,280	39,868	22,563	19,795	19,505	16,824	22,725
Depletion	-	5	7	-	-	1	3	-	3
Advertising	10,503	24,453	61,425	7,835	16,057	11,354	4,628	10,638	10,913
Pension, profit-sharing, stock bonus, and annuity plans	5,141	8,010	67,068	93	4,430	10,099	3,983	5,894	42,569
Other employee benefit plans	1,573	5,546	9,674	563	684	1,458	561	485	5,923
Net loss, noncapital assets	275	253	800	246	53	240	-	7	254
Other deductions	182,715	321,885	600,248	79,252	86,985	157,582	59,532	70,838	146,059
Total receipts less total deductions	55,266	137,316	419,124	86,047	56,715	92,045	56,129	49,153	79,035
Gross profit (less loss)	407,101	423,417	2,211,106	322,056	321,676	463,996	244,466	206,220	652,692
Gross profit	407,101	423,520	2,211,666	322,125	321,685	463,996	244,466	206,531	652,863
Gross loss	-	103	560	69	9	-	-	311	171
Net income	55,266	137,313	419,103	86,046	56,715	92,042	56,129	49,139	79,032
Income tax	-	20	-	-	-	-	-	-	-
Distributions to stockholders in cash and property except own stock	19,306	65,105	246,945	51,305	31,904	71,916	23,343	30,079	38,398

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

NOTE: Estimates are rounded and may not add to totals. "Petroleum refining and related industries," "Leather and leather products," "Wholesale and retail trade not allocable", and "Nature of business not allocable" are not shown separately because of high sampling variability; however, the data are included in the appropriate totals. See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

[Money amounts in thousands of dollars]

Industrial division, size of business receipts	Number of returns	Receipts— Total	Receipts— Business	Cost of sales and operations	Depreciation	Net income (less deficit)	Number of returns	Receipts— Total	Receipts— Business	Cost of sales and operations	Depreciation	Net income (less deficit)
	All industrial divisions						Agriculture, forestry, and fisheries					
Total	233,807	73,260,632	71,472,075	51,781,393	1,238,223	2,250,954	9,332	1,425,075	1,318,461	898,642	97,043	11,272
Under $5,000	22,668	88,389	16,915	14,116	12,396	[1]74,132	1,384	6,968	2,204	4,083	2,802	[1]7,611
$5,000 under $10,000	7,717	64,480	44,739	26,192	9,640	[1]17,741	512	4,647	3,797	3,803	2,797	[1]6,733
$10,000 under $25,000	20,622	375,417	292,730	130,451	30,388	[1]33,012	1,278	26,145	21,731	11,145	3,898	[1]8,441
$25,000 under $50,000	23,697	888,689	797,769	365,733	42,731	1,935	1,023	42,607	36,139	20,917	5,267	[1]3,859
$50,000 under $100,000	35,328	2,680,315	2,484,582	1,248,826	102,741	65,709	1,794	157,489	137,376	81,998	14,465	5,133
$100,000 under $200,000	44,255	6,477,615	6,245,190	3,496,713	188,417	230,676	1,707	283,406	246,007	149,849	25,929	[1]503
$200,000 under $500,000	44,448	14,295,101	13,937,632	8,988,258	294,851	536,891	1,057	345,345	322,571	211,059	20,583	19,106
$500,000 under $1,000,000	19,604	13,606,422	13,336,927	9,501,336	223,820	527,190	479	368,244	362,781	263,963	15,818	8,164
$1,000,000 under $5,000,000	14,511	27,362,394	27,019,715	21,803,735	275,792	796,362	91	134,434	130,501	103,135	4,883	4,713
$5,000,000 or more	896	7,421,810	7,295,876	6,206,033	57,447	217,076	6	55,790	55,354	48,690	601	1,303
	Mining						Contract construction					
Total	2,184	592,739	569,431	343,813	33,490	31,483	21,356	8,991,497	8,893,298	7,147,594	160,541	271,222
Under $5,000	410	1,109	89	90	122	[1]1,535	1,493	3,451	1,095	534	484	[1]4,059
$5,000 under $10,000							1,279	21,890	20,981	12,592	893	[1]1,446
$10,000 under $25,000	462	12,551	12,232	5,466	1,101	[1]709						
$25,000 under $50,000							1,787	64,861	64,553	42,374	2,201	[1]6,090
$50,000 under $100,000	460	52,186	51,002	24,338	3,112	3,126	2,913	220,506	217,171	136,189	6,854	4,511
$100,000 under $200,000							4,298	650,632	636,398	431,350	16,386	23,547
$200,000 under $500,000	514	152,100	147,064	71,925	6,786	16,631	5,429	1,737,179	1,710,608	1,307,162	40,446	61,344
$500,000 under $1,000,000	261	171,896	168,866	90,742	11,128	4,648	2,158	1,440,138	1,431,839	1,107,941	27,126	37,303
$1,000,000 under $5,000,000	71	138,184	132,581	103,727	9,409	1,375	1,777	3,331,055	3,299,718	2,748,198	53,753	111,995
$5,000,000 or more	4	64,713	57,597	47,525	1,832	7,947	221	1,521,785	1,510,935	1,361,254	12,398	44,117
	Manufacturing						Transportation, communication, electric, gas, and sanitary services					
Total	25,158	11,082,003	10,927,972	7,730,293	215,994	475,465	9,160	1,819,101	1,776,628	1,132,893	91,937	67,251
Under $5,000	1,381	6,561	1,256	2,421	1,022	[1]4,522	867	2,051	1,192	1,104	1,535	[1]5,146
$5,000 under $10,000	1,940	28,122	26,997	18,354	1,907	[1]12,575	409	3,595	3,219	1,895	596	[1]937
$10,000 under $25,000							920	17,421	15,683	6,033	3,373	[1]2,632
$25,000 under $50,000	1,581	62,989	61,740	35,533	1,457	[1]902	1,328	49,989	48,133	21,475	4,246	1,481
$50,000 under $100,000	3,318	244,084	242,145	140,904	7,762	10,083	1,692	127,298	126,815	62,743	10,882	[1]645
$100,000 under $200,000	5,105	746,747	736,474	469,450	19,540	23,144	1,742	248,183	242,523	135,814	14,476	13,566
$200,000 under $500,000	6,080	1,980,096	1,962,626	1,329,363	49,647	80,893	1,333	426,612	421,126	234,944	23,771	10,946
$500,000 under $1,000,000	3,140	2,245,022	2,228,021	1,537,805	52,829	76,074	569	391,704	386,140	270,124	13,861	10,044
$1,000,000 under $5,000,000	2,506	4,762,758	4,723,761	3,516,716	61,081	237,567	288	448,215	429,334	320,952	16,595	37,054
$5,000,000 or more	77	1,005,624	944,952	679,747	20,749	65,703	9	104,033	102,463	77,809	2,602	3,520
	Wholesale and retail trade											
	Total						Wholesale trade					
Total	92,537	41,196,613	40,654,541	31,138,155	365,103	917,668	28,385	17,505,511	17,262,447	13,883,202	126,613	388,758
Under $5,000	3,617	11,069	4,163	2,149	1,933	[1]5,457	1,782	5,490	2,423	885	766	[1]2,193
$5,000 under $10,000	1,377	14,197	9,887	7,797	737	[1]5,604	561	5,748	3,917	2,414	408	[1]2,884
$10,000 under $25,000	4,132	80,015	74,006	39,183	3,968	[1]10,269	1,121	24,941	20,845	9,056	1,213	[1]4,058
$25,000 under $50,000	7,249	275,214	261,793	144,185	7,625	[1]978	2,396	93,933	83,807	41,877	1,981	5,083
$50,000 under $100,000	12,711	961,875	934,800	536,318	19,634	[1]1,903	2,607	206,554	195,114	90,725	3,852	2,789
$100,000 under $200,000	19,544	2,831,931	2,792,890	1,672,585	46,046	83,303	4,489	637,245	630,414	358,456	8,086	18,033
$200,000 under $500,000	23,400	7,490,356	7,372,080	4,929,992	93,933	200,467	6,439	2,122,589	2,068,986	1,382,715	25,681	58,750
$500,000 under $1,000,000	10,738	7,481,046	7,393,927	5,552,493	65,499	213,618	4,547	3,177,306	3,137,940	2,438,016	27,663	82,614
$1,000,000 under $5,000,000	9,204	17,634,365	17,426,080	14,436,901	108,505	364,522	4,147	8,865,186	8,764,468	7,442,562	49,365	187,072
$5,000,000 or more	552	4,416,545	4,384,915	3,816,552	17,223	79,969	286	2,366,519	2,354,533	2,116,496	7,598	43,552
	Wholesale and retail trade—Continued						Finance, insurance, and real estate					
	Retail trade											
Total	63,999	23,639,334	23,340,372	17,223,745	238,032	526,467	28,610	2,231,634	1,592,735	454,308	43,966	225,624
Under $5,000	1,836	5,579	1,740	1,264	1,167	[1]3,264	7,085	6,492	1,879	191	1,228	[1]33,651
$5,000 under $10,000	816	8,449	5,970	5,383	329	[1]2,720	2,402	16,813	7,001	1,453	1,016	1,573
$10,000 under $25,000	3,011	55,074	53,161	30,127	2,755	[1]6,211	5,005	77,781	27,296	3,651	4,664	5,919
$25,000 under $50,000	4,853	181,281	177,986	102,308	5,644	[1]6,061	4,148	150,329	86,411	6,625	5,196	26,761
$50,000 under $100,000	10,053	751,581	735,946	445,593	15,665	[1]4,693	4,158	309,000	194,833	24,948	9,833	29,663
$100,000 under $200,000	15,055	2,194,686	2,162,476	1,314,129	37,960	65,270	3,669	521,573	416,395	83,504	9,879	34,236
$200,000 under $500,000	16,910	5,353,612	5,288,940	3,538,906	68,113	141,230	1,401	455,779	332,927	54,604	6,837	44,811
$500,000 under $1,000,000	6,140	4,269,867	4,222,159	3,091,640	37,634	129,049	598	399,663	267,391	69,990	3,366	103,951
$1,000,000 under $5,000,000	5,057	8,769,179	8,661,612	6,994,339	59,140	177,450	137	245,837	218,512	169,149	1,824	11,027
$5,000,000 or more	267	2,050,026	2,030,382	1,700,056	9,625	36,417	2	48,367	40,090	40,193	123	1,334
	Services											
Total	45,313	5,876,622	5,693,824	2,895,295	230,006	251,779						
Under $5,000	6,329	50,687	5,037	3,544	3,270	[1]12,076						
$5,000 under $10,000	2,500	21,656	17,464	9,106	3,750	[1]4,833						
$10,000 under $25,000	6,326	123,210	105,012	38,654	12,047	[1]4,237						
$25,000 under $50,000	6,377	234,554	231,163	92,135	16,020	[1]14,307						
$50,000 under $100,000	8,537	641,698	614,119	257,000	32,408	17,626						
$100,000 under $200,000	7,934	1,161,322	1,140,824	538,549	53,952	51,498						
$200,000 under $500,000	5,184	1,683,543	1,644,540	826,063	52,827	103,686						
$500,000 under $1,000,000	1,662	1,108,709	1,097,962	608,278	34,193	73,388						
$1,000,000 under $5,000,000	435	660,953	652,710	400,045	19,667	28,010						
$5,000,000 or more	23	190,290	184,993	121,921	1,872	13,024						

[1]Deficit exceeds income.

NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not listed separately because of high sampling variability; however, they are included in the appropriate totals.

Estimates are rounded and may not add to totals.

For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

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

Table 4.4—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Total number of returns	All returns with depreciation					Returns with both depreciation and depreciable assets				
		Number	Business receipts	Total business deductions	Depreciation	Depreciation as a percent of total deductions	Number	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ALL INDUSTRIES											
Total	233,807	201,531	69,162,410	68,655,301	1,238,223	1.8	196,420	68,540,662	1,228,535	14,203,701	6,662,470
Under $2,000	122,754	90,538	11,556,507	11,562,479	77,073	0.7	86,459	11,369,651	74,746	1,029,041	517,198
$2,000 under $4,000	41,193	41,193	12,483,199	12,304,977	119,534	1.0	40,781	12,097,626	118,521	1,382,267	657,631
$4,000 under $6,000	21,625	21,625	8,821,085	8,774,800	105,797	1.2	21,523	8,807,927	105,258	1,210,839	608,467
$6,000 under $10,000	18,451	18,451	10,036,835	9,965,988	143,744	1.4	18,095	10,009,664	141,038	1,623,173	775,120
$10,000 or more	29,723	29,723	26,264,784	26,047,057	792,075	3.0	29,562	26,255,894	788,972	8,958,381	4,106,054
AGRICULTURE, FORESTRY, AND FISHERIES											
Total	9,332	8,763	1,288,420	1,383,744	97,043	7.0	8,406	1,271,217	96,355	1,165,573	498,861
Under $2,000	2,813	2,247	87,216	95,057	2,188	2.3	1,941	74,527	1,908	41,451	14,056
$2,000 under $4,000	1,277	1,277	55,243	56,644	3,552	6.3	1,277	55,243	3,552	51,568	25,719
$4,000 under $6,000	1,023	1,023	114,973	119,904	5,249	4.4	1,023	114,973	5,249	67,881	28,461
$6,000 under $10,000	1,229	1,229	151,268	156,081	9,488	6.1	1,178	146,779	9,101	118,497	44,482
$10,000 or more	2,987	2,987	879,720	956,058	76,566	8.0	2,986	879,695	76,545	886,176	386,143
MINING											
Total	2,184	1,875	556,733	548,444	33,490	6.1	1,875	556,733	33,490	354,702	209,610
Under $2,000	821	514	54,358	53,042	376	0.7	514	54,358	376	4,837	1,868
$2,000 under $4,000											
$4,000 under $6,000	715	715	98,347	93,964	3,870	4.1	715	98,347	3,870	75,079	41,997
$6,000 under $10,000											
$10,000 or more	647	647	404,028	401,438	29,244	7.3	647	404,028	29,244	274,786	165,745
CONTRACT CONSTRUCTION											
Total	21,356	18,942	8,384,988	8,230,454	160,541	2.0	18,430	8,328,732	160,081	1,451,050	742,220
Under $2,000	10,353	7,940	1,068,566	1,056,116	7,588	0.7	7,481	1,023,276	7,280	75,799	41,466
$2,000 under $4,000	3,951	3,951	1,180,138	1,133,393	11,496	1.0	3,900	1,172,170	11,363	102,729	51,107
$4,000 under $6,000	2,322	2,322	1,022,615	1,020,940	10,946	1.1	2,321	1,021,376	10,940	98,692	52,679
$6,000 under $10,000	1,770	1,770	1,145,350	1,123,886	13,604	1.2	1,770	1,145,350	13,604	118,946	59,154
$10,000 or more	2,960	2,960	3,968,319	3,896,119	116,907	3.0	2,959	3,966,560	116,894	1,054,884	537,814
MANUFACTURING											
Total	25,158	23,438	10,812,064	10,498,362	215,994	2.1	23,177	10,788,777	215,840	2,577,201	1,331,608
Under $2,000	10,122	8,432	1,505,662	1,481,110	7,044	0.5	8,176	1,487,348	6,945	101,084	57,822
$2,000 under $4,000	4,144	4,144	1,036,950	1,013,861	12,293	1.2	4,142	1,036,377	12,287	147,786	88,789
$4,000 under $6,000	2,051	2,051	742,985	703,695	10,381	1.5	2,051	742,985	10,381	144,246	79,424
$6,000 under $10,000	2,835	2,835	1,137,953	1,107,492	22,893	2.1	2,835	1,137,953	22,893	243,600	131,286
$10,000 or more	5,975	5,975	6,388,514	6,192,204	163,383	2.6	5,973	6,384,114	163,334	1,940,485	974,287
Food and Kindred Products											
Total	1,614	1,607	1,305,116	1,296,298	23,513	1.8	1,555	1,303,631	23,455	313,254	192,744
Under $2,000	415	412	43,407	44,000	699	1.6	359	41,922	641	8,332	5,914
$2,000 under $4,000											
$4,000 under $6,000	363	363	93,182	90,008	2,729	3.0	363	93,182	2,729	41,362	23,568
$6,000 under $10,000											
$10,000 or more	833	833	1,168,527	1,162,290	20,085	1.7	833	1,168,527	20,085	263,560	163,262
Apparel and Other Fabricated Textile Products											
Total	4,343	3,778	2,414,428	2,371,592	11,812	0.5	3,725	2,406,857	11,809	101,499	58,987
Under $2,000	2,508	1,946	757,166	742,587	1,308	0.2	1,894	749,595	1,305	17,758	10,663
$2,000 under $4,000	1,124	1,124	534,401	534,505	3,347	0.6	1,124	534,401	3,347	30,320	18,392
$4,000 under $6,000	259	259	143,571	142,145	1,218	0.9	259	143,571	1,218	10,567	7,363
$6,000 under $10,000	217	217	148,723	147,150	1,653	1.1	217	148,723	1,653	12,934	5,285
$10,000 or more	232	232	830,567	805,205	4,286	0.5	232	830,567	4,286	29,920	17,284
Printing and Publishing											
Total	3,799	3,642	835,021	798,720	23,759	3.0	3,642	835,021	23,759	277,446	142,947
Under $2,000	1,737	1,582	174,791	169,646	1,414	0.8	1,582	174,791	1,414	19,495	11,700
$2,000 under $4,000	511	511	70,709	69,651	1,478	2.1	511	70,709	1,478	21,904	10,469
$4,000 under $6,000	409	409	63,763	60,818	1,998	3.3	409	63,763	1,998	30,387	15,937
$6,000 under $10,000	461	461	127,106	126,389	3,627	2.9	461	127,106	3,627	41,594	25,350
$10,000 or more	679	679	398,652	372,216	15,242	4.1	679	398,652	15,242	164,066	79,491
Fabricated Metal Products, Except Machinery and Transportation Equipment											
Total	2,251	2,145	943,381	884,076	23,924	2.7	2,145	943,381	23,924	288,686	154,276
Under $2,000	870	767	66,327	59,055	1,478	2.5	767	66,327	1,478	20,068	11,854
$2,000 under $4,000											
$4,000 under $6,000	411	411	205,459	197,126	3,081	1.6	411	205,459	3,081	39,310	22,144
$6,000 under $10,000											
$10,000 or more	967	967	671,595	627,895	19,365	3.1	967	671,595	19,365	229,308	120,278
Machinery, Except Electrical											
Total	2,795	2,795	1,113,539	1,099,305	32,601	3.0	2,690	1,100,862	32,535	443,149	212,635
Under $2,000	715	715	85,100	85,138	663	0.8	614	75,862	621	10,804	8,596
$2,000 under $4,000	920	920	185,021	176,479	3,446	2.0	920	185,021	3,446	41,877	26,484
$4,000 under $6,000											
$6,000 under $10,000	562	562	141,050	134,194	4,026	3.0	562	141,050	4,026	42,175	22,363
$10,000 or more	596	596	702,368	703,494	24,466	3.5	595	698,929	24,442	348,293	155,192

Table 4.4—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Total number of returns	All returns with depreciation					Returns with both depreciation and depreciable assets				
		Number	Business receipts	Total business deductions	Depreciation	Depreciation as a percent of total deductions	Number	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
MANUFACTURING—Continued											
Miscellaneous Manufactured Products and Manufacturing not Allocable											
Total	1,753	1,701	528,525	498,955	8,606	1.7	1,701	528,525	8,606	75,901	38,972
Under $2,000	868	816	158,659	151,042	605	0.4	816	158,659	605	7,641	3,891
$2,000 under $4,000											
$4,000 under $6,000	519	519	121,765	119,318	1,983	1.7	519	121,765	1,983	16,319	7,914
$6,000 under $10,000											
$10,000 or more	366	366	248,101	228,595	6,018	2.6	366	248,101	6,018	51,941	27,167
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES											
Total	9,160	8,392	1,717,625	1,692,375	91,937	5.4	8,137	1,708,837	91,320	866,249	395,973
Under $2,000	3,476	2,712	262,580	264,247	2,329	0.9	2,559	260,615	2,216	42,206	26,280
$2,000 under $4,000	1,125	1,125	89,781	81,294	3,461	4.3	1,074	88,267	3,355	39,620	20,551
$4,000 under $6,000	970	970	110,836	111,886	4,656	4.2	970	110,836	4,656	57,172	20,646
$6,000 under $10,000	929	929	142,148	140,714	7,067	5.0	878	136,890	6,699	72,930	25,795
$10,000 or more	2,657	2,657	1,112,280	1,094,234	74,424	6.8	2,656	1,112,229	74,394	654,321	302,701
Transportation											
Total	7,761	7,098	1,568,463	1,542,860	75,118	4.9	6,843	1,559,675	74,501	677,793	328,841
Under $2,000	3,218	2,557	247,173	248,533	2,126	0.9	2,404	245,208	2,013	34,608	20,524
$2,000 under $4,000	919	919	76,814	70,111	2,775	4.0	868	75,300	2,669	33,632	17,233
$4,000 under $6,000	816	816	103,495	105,440	3,911	3.7	816	103,495	3,911	37,241	15,472
$6,000 under $10,000	773	773	129,199	127,898	5,810	4.5	722	123,941	5,442	50,233	20,984
$10,000 or more	2,033	2,033	1,011,782	990,878	60,496	6.1	2,032	1,011,731	60,466	522,079	254,628
WHOLESALE AND RETAIL TRADE											
Total	92,537	84,608	39,627,873	39,257,775	365,103	0.9	83,025	39,153,816	362,952	4,189,985	2,114,965
Under $2,000	46,900	38,982	6,657,915	6,593,453	35,110	0.5	37,758	6,572,141	34,379	451,104	252,600
$2,000 under $4,000	20,084	20,084	8,626,198	8,524,476	57,996	0.7	19,828	8,251,901	57,371	621,773	318,587
$4,000 under $6,000	9,786	9,786	6,128,267	6,090,777	47,809	0.8	9,786	6,128,267	47,809	526,978	269,627
$6,000 under $10,000	7,626	7,626	6,780,761	6,732,062	59,067	0.9	7,524	6,767,423	58,297	652,082	326,266
$10,000 or more	8,129	8,129	11,434,732	11,317,007	165,121	1.5	8,128	11,434,084	165,096	1,938,048	947,885
Wholesale Trade											
Total	28,385	24,446	16,602,653	16,465,354	126,613	0.8	24,191	16,267,386	126,430	1,361,196	717,623
Under $2,000	14,210	10,281	2,277,825	2,261,751	9,512	0.4	10,077	2,276,998	9,456	94,441	50,013
$2,000 under $4,000	5,682	5,682	3,036,456	3,009,998	16,076	0.5	5,631	2,702,664	15,974	147,836	75,271
$4,000 under $6,000	2,569	2,569	2,299,324	2,297,461	12,930	0.6	2,569	2,299,324	12,930	125,642	65,199
$6,000 under $10,000	2,901	2,901	3,726,845	3,703,440	22,755	0.6	2,901	3,726,845	22,755	228,757	126,219
$10,000 or more	3,014	3,014	5,262,203	5,192,704	65,340	1.3	3,013	5,261,555	65,315	764,520	400,921
Groceries and related products											
Total	2,958	2,546	3,090,574	3,081,984	16,215	0.5	2,444	2,756,211	16,108	163,205	88,582
Under $2,000	1,072	662	121,101	120,459	657	0.5	612	120,530	652	6,588	3,302
$2,000 under $4,000											
$4,000 under $6,000	868	868	949,881	952,988	2,661	0.3	818	616,089	2,559	22,149	13,300
$6,000 under $10,000	567	567	1,097,129	1,095,841	4,534	0.4	567	1,097,129	4,534	45,572	26,747
$10,000 or more	449	449	922,463	912,696	8,363	0.9	449	922,463	8,363	88,896	45,233
Machinery, equipment, and supplies											
Total	3,509	2,999	1,513,658	1,518,604	17,928	1.2	2,999	1,513,658	17,928	226,865	145,043
Under $2,000	1,937	1,428	283,038	281,576	1,260	0.4	1,428	283,038	1,260	8,739	4,638
$2,000 under $4,000	565	565	313,587	313,503	1,520	0.5	565	313,587	1,520	12,679	5,047
$4,000 under $6,000	411	411	388,681	384,724	2,129	0.6	411	388,681	2,129	17,360	11,289
$6,000 under $10,000	261	261	247,981	258,933	2,136	0.8	261	247,981	2,136	13,443	5,668
$10,000 or more	334	334	280,371	279,868	10,883	3.9	334	280,371	10,883	174,644	118,401
Other wholesale trade											
Total	21,918	18,901	11,998,421	11,864,766	92,470	0.8	18,748	11,997,517	92,394	971,126	483,998
Under $2,000	11,200	8,191	1,873,686	1,859,716	7,595	0.4	8,038	1,873,430	7,544	79,114	42,073
$2,000 under $4,000	4,454	4,454	2,071,693	2,049,484	12,843	0.6	4,454	2,071,693	12,843	118,058	59,820
$4,000 under $6,000	1,953	1,953	1,611,938	1,606,760	9,853	0.6	1,953	1,611,938	9,853	103,232	51,014
$6,000 under $10,000	2,073	2,073	2,381,735	2,348,666	16,085	0.7	2,073	2,381,735	16,085	169,742	93,804
$10,000 or more	2,230	2,230	4,059,369	4,000,140	46,094	1.2	2,229	4,058,721	46,069	500,980	237,287
Retail Trade											
Total	63,999	60,009	22,973,498	22,743,096	238,032	1.0	58,682	22,834,708	236,064	2,826,807	1,396,051
Under $2,000	32,690	28,702	4,380,090	4,331,702	25,598	0.6	27,681	4,295,143	24,923	356,663	202,587
$2,000 under $4,000	14,250	14,250	5,538,020	5,465,153	41,462	0.8	14,045	5,497,515	40,939	471,955	242,025
$4,000 under $6,000	7,217	7,217	3,828,943	3,793,316	34,879	0.9	7,217	3,828,943	34,879	401,336	204,428
$6,000 under $10,000	4,725	4,725	3,053,916	3,028,622	36,312	1.2	4,623	3,040,578	35,542	423,325	200,047
$10,000 or more	5,115	5,115	6,172,529	6,124,303	99,781	1.6	5,115	6,172,529	99,781	1,173,528	546,964
Building materials, hardware, and farm equipment											
Total	6,674	6,317	2,707,723	2,697,941	27,708	1.0	6,266	2,707,723	27,626	395,731	223,137
Under $2,000	2,962	2,605	427,425	422,347	2,800	0.7	2,554	427,425	2,718	42,944	27,008
$2,000 under $4,000	1,482	1,482	475,610	470,541	4,437	0.9	1,482	475,610	4,437	54,590	26,039
$4,000 under $6,000	1,278	1,278	651,909	643,832	6,163	1.0	1,278	651,909	6,163	81,619	47,656
$6,000 under $10,000	366	366	278,201	277,465	2,945	1.1	366	278,201	2,945	46,395	17,977
$10,000 or more	587	587	874,578	883,756	11,363	1.3	587	874,578	11,363	170,183	104,457

Table 4.4—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Total number of returns	All returns with depreciation					Returns with both depreciation and depreciable assets				
		Number	Business receipts	Total business deductions	Depreciation	Depreciation as a percent of total deductions	Number	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE—Continued											
Retail Trade—Continued											
General merchandise stores											
Total	2,416	2,261	541,189	534,143	7,548	1.4	2,209	536,363	7,511	79,853	40,152
Under $2,000	1,332	1,177	157,771	157,397	819	0.5	1,126	153,203	784	11,317	5,504
$2,000 under $4,000											
$4,000 under $6,000	924	924	284,530	279,369	3,335	1.2	923	284,272	3,333	34,747	20,321
$6,000 under $10,000											
$10,000 or more	160	160	98,888	97,377	3,394	3.5	160	98,888	3,394	33,789	14,327
Food stores											
Total	5,137	4,882	3,502,385	3,468,084	30,074	0.9	4,677	3,459,265	29,305	361,553	201,291
Under $2,000	1,638	1,384	229,647	228,797	1,455	0.6	1,332	220,439	1,397	21,046	12,653
$2,000 under $4,000	1,124	1,124	537,943	535,060	3,200	0.6	1,023	508,222	2,926	38,248	21,804
$4,000 under $6,000	768	768	462,307	458,252	3,617	0.8	768	462,307	3,617	43,016	24,612
$6,000 under $10,000	819	819	726,607	717,381	6,125	0.9	768	722,416	5,688	65,968	26,876
$10,000 or more	786	786	1,545,881	1,528,594	15,677	1.0	786	1,545,881	15,677	193,275	115,346
Automotive dealers and service stations											
Total	9,794	9,128	7,508,707	7,483,074	39,616	0.5	9,026	7,478,246	39,223	503,734	216,741
Under $2,000	4,400	3,734	1,081,737	1,081,688	3,160	0.3	3,683	1,060,423	3,100	52,742	26,692
$2,000 under $4,000	2,661	2,661	2,341,094	2,336,175	7,756	0.3	2,661	2,341,094	7,756	113,189	50,893
$4,000 under $6,000	1,035	1,035	1,293,626	1,287,333	5,189	0.4	1,035	1,293,626	5,189	60,862	33,457
$6,000 under $10,000	935	935	1,033,204	1,025,788	7,121	0.7	884	1,024,057	6,788	84,885	37,486
$10,000 or more	763	763	1,759,046	1,752,090	16,390	0.9	763	1,759,046	16,390	192,056	68,213
Furniture, home furnishings, and equipment											
Total	6,552	6,348	1,746,185	1,746,553	17,261	1.0	6,145	1,730,432	17,154	175,575	83,703
Under $2,000	3,269	3,065	444,047	443,039	2,880	0.7	2,861	428,294	2,773	29,234	16,566
$2,000 under $4,000	1,937	1,937	554,666	551,281	5,510	1.0	1,937	554,666	5,510	48,358	23,689
$4,000 under $6,000	817	817	407,003	409,215	3,814	0.9	817	407,003	3,814	44,783	18,038
$6,000 under $10,000	359	359	170,769	172,467	2,870	1.7	359	170,769	2,870	30,916	14,739
$10,000 or more	170	170	169,700	170,551	2,187	1.3	170	169,700	2,187	22,284	10,671
Eating and drinking places											
Total	10,328	9,607	1,844,046	1,822,322	51,267	2.8	9,454	1,841,589	51,046	628,436	272,012
Under $2,000	4,597	3,878	325,868	321,433	3,544	1.1	3,775	325,272	3,457	65,351	31,548
$2,000 under $4,000	1,888	1,888	269,191	263,094	5,632	2.1	1,837	267,330	5,498	59,523	28,845
$4,000 under $6,000	1,429	1,429	213,888	215,202	6,908	3.2	1,429	213,888	6,908	83,036	39,572
$6,000 under $10,000	1,069	1,069	286,738	278,890	8,384	3.0	1,069	286,738	8,384	98,629	46,761
$10,000 or more	1,344	1,344	748,361	743,703	26,799	3.6	1,344	748,361	26,799	321,897	125,286
Other retail stores											
Total	17,070	15,846	3,830,752	3,735,963	52,614	1.4	15,642	3,809,423	52,489	558,809	285,479
Under $2,000	10,510	9,285	1,235,106	1,208,311	8,468	0.7	9,082	1,213,777	8,343	105,033	64,193
$2,000 under $4,000	3,066	3,066	779,867	754,877	9,062	1.2	3,066	779,867	9,062	99,472	57,596
$4,000 under $6,000	1,635	1,635	692,365	672,194	8,054	1.2	1,635	692,365	8,054	81,334	37,231
$6,000 under $10,000	712	712	335,542	336,707	5,445	1.6	712	335,542	5,445	56,807	32,697
$10,000 or more	1,147	1,147	787,872	763,874	21,585	2.8	1,147	787,872	21,585	216,163	93,762
FINANCE, INSURANCE, AND REAL ESTATE											
Total	28,610	16,994	1,449,899	1,785,672	43,966	2.5	16,278	1,439,343	41,737	642,899	182,599
Under $2,000	22,130	10,517	513,183	627,181	7,268	1.2	9,955	502,627	7,076	118,252	36,109
$2,000 under $4,000	3,959	3,959	597,563	619,891	11,245	1.8	3,908	597,563	11,109	183,188	56,539
$4,000 under $6,000	982	982	116,306	147,583	4,755	3.2	982	116,306	4,755	49,172	20,717
$6,000 under $10,000	888	888	149,882	203,606	6,959	3.4	837	149,882	6,597	68,029	18,660
$10,000 or more	648	648	72,965	187,411	13,739	7.3	597	72,965	12,200	224,258	50,574
Insurance Agents, Brokers, and Service											
Total	6,705	4,816	623,936	596,192	9,827	1.6	4,663	621,687	9,745	70,515	31,271
Under $2,000	4,752	2,863	242,474	237,180	2,146	0.9	2,711	240,225	2,064	17,548	8,634
$2,000 under $4,000	1,229	1,229	187,302	168,662	3,485	2.1	1,229	187,302	3,485	25,056	11,141
$4,000 under $6,000	715	715	184,799	181,214	4,004	2.2	715	184,799	4,004	26,649	10,822
$6,000 under $10,000											
$10,000 or more	9	9	9,361	9,136	192	2.1	9	9,361	192	1,262	674
Real Estate											
Total	17,270	10,260	604,710	905,144	31,789	3.5	9,749	596,403	29,663	545,955	139,361
Under $2,000	13,170	6,161	231,029	302,195	4,342	1.4	5,802	222,722	4,253	92,226	23,457
$2,000 under $4,000	2,418	2,418	235,823	287,524	6,856	2.4	2,367	235,823	6,720	145,575	39,400
$4,000 under $6,000	368	368	15,195	26,065	1,772	6.8	368	15,195	1,772	24,170	11,635
$6,000 under $10,000	679	679	64,989	120,534	5,393	4.5	629	64,989	5,031	61,663	15,337
$10,000 or more	634	634	57,674	168,826	13,426	8.0	583	57,674	11,887	222,321	49,532
SERVICES											
Total	45,313	38,465	5,279,623	5,212,393	230,006	4.4	37,037	5,248,022	226,617	2,954,693	1,186,090
Under $2,000	25,986	19,143	1,382,937	1,367,189	15,149	1.1	18,024	1,370,669	14,545	194,121	86,976
$2,000 under $4,000	6,449	6,449	883,802	861,815	18,888	2.2	6,447	882,581	18,881	226,441	90,102
$4,000 under $6,000	4,186	4,186	554,292	549,558	20,413	3.7	4,084	542,373	19,880	228,864	118,300
$6,000 under $10,000	2,970	2,970	475,461	452,243	22,987	5.1	2,868	471,275	22,168	321,006	150,330
$10,000 or more	5,717	5,717	1,983,131	1,981,588	152,569	7.7	5,613	1,981,124	151,143	1,984,261	740,382

Table 4.4—RECEIPTS, TOTAL BUSINESS DEDUCTIONS, DEPRECIATION, AND DEPRECIABLE ASSETS, BY SIZE OF DEPRECIATION AND SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Selected industry, size of depreciation	Total number of returns	All returns with depreciation					Returns with both depreciation and depreciable assets				
		Number	Business receipts	Total business deductions	Depreciation	Depreciation as a percent of total deductions	Number	Business receipts	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
SERVICES—Continued											
Hotels and Other Lodging Places											
Total	3,739	3,275	642,157	631,919	63,355	10.0	3,223	639,801	63,075	1,099,659	385,347
Under $2,000	1,183	718	89,864	86,233	1,743	2.0	257	14,010	304	4,398	1,308
$2,000 under $4,000							461	75,854	1,439	20,894	9,332
$4,000 under $6,000	920	920	55,047	56,666	5,412	9.6	869	53,463	5,173	110,446	53,761
$6,000 under $10,000											
$10,000 or more	1,637	1,637	497,246	489,020	56,200	11.5	1,636	496,474	56,159	963,921	320,946
Personal Services											
Total	7,604	7,197	716,513	682,212	32,271	4.7	6,994	710,718	31,621	372,609	199,043
Under $2,000	3,263	2,856	161,882	152,374	2,723	1.8	2,704	159,955	2,512	38,818	22,679
$2,000 under $4,000	1,785	1,785	109,920	108,431	5,384	5.0	1,785	109,920	5,384	61,719	33,192
$4,000 under $6,000	1,019	1,019	118,372	112,686	4,951	4.4	1,019	118,372	4,951	50,631	28,247
$6,000 under $10,000	713	713	80,666	76,371	5,497	7.2	662	76,798	5,058	56,252	26,781
$10,000 or more	824	824	245,673	232,350	13,716	5.9	824	245,673	13,716	165,189	88,144
Business Services											
Total	13,507	10,546	1,419,416	1,411,300	34,496	2.4	9,986	1,415,549	34,301	308,760	113,717
Under $2,000	10,004	7,044	567,050	569,270	5,003	0.9	6,485	564,384	4,811	53,424	23,589
$2,000 under $4,000	1,487	1,487	310,718	297,657	4,228	1.4	1,486	309,517	4,225	64,100	13,156
$4,000 under $6,000	816	816	114,058	114,888	4,110	3.6	816	114,058	4,110	37,532	18,003
$6,000 under $10,000	313	313	61,129	61,977	2,442	3.9	313	61,129	2,442	14,941	7,857
$10,000 or more	886	886	366,461	367,508	18,713	5.1	886	366,461	18,713	138,763	51,112
Automobile Services and Miscellaneous Repair Services											
Total	6,083	5,676	702,897	664,300	30,149	4.5	5,522	697,049	29,957	271,791	112,172
Under $2,000	3,618	3,211	179,925	167,948	2,487	1.5	3,059	174,336	2,400	28,420	11,109
$2,000 under $4,000	973	973	106,950	104,588	2,652	2.5	973	106,950	2,652	33,665	16,242
$4,000 under $6,000	564	564	90,722	86,485	2,661	3.1	564	90,722	2,661	21,421	8,592
$6,000 under $10,000	459	459	118,501	110,228	3,502	3.2	459	118,501	3,502	65,945	25,232
$10,000 or more	469	469	206,799	195,051	18,847	9.7	468	206,540	18,742	122,340	50,997
Amusement and Recreation Services											
Total	5,097	3,868	422,726	479,420	35,103	7.3	3,765	421,730	33,819	508,637	235,988
Under $2,000	2,509	1,282	47,032	52,099	1,201	2.3	1,282	47,032	1,201	35,980	11,376
$2,000 under $4,000	409	409	34,623	32,354	1,264	3.9	969	88,139	3,953	64,722	37,665
$4,000 under $6,000	561	561	53,536	65,189	2,693	4.1					
$6,000 under $10,000	562	562	74,151	73,830	4,185	5.7	562	74,151	4,185	75,700	45,170
$10,000 or more	1,055	1,055	213,384	255,948	25,760	10.1	953	212,408	24,480	332,235	141,777
Other Services											
Total	9,283	7,904	1,375,914	1,343,242	34,632	2.6	7,547	1,363,175	33,844	393,237	139,823
Under $2,000	5,868	4,491	413,038	409,648	3,431	0.8	4,237	410,952	3,317	33,081	16,915
$2,000 under $4,000	1,335	1,335	245,737	248,402	3,921	1.6	1,335	245,737	3,921	25,924	8,109
$4,000 under $6,000	665	665	148,754	139,501	3,308	2.4	615	138,419	3,014	24,273	11,529
$6,000 under $10,000	565	565	114,817	103,980	4,639	4.5	514	114,499	4,259	48,146	15,864
$10,000 or more	847	847	453,568	441,711	19,333	4.4	847	453,568	19,333	261,813	87,406

NOTE: "Other manufacturing," "Communication," "Electric, gas, and sanitary services," "Apparel and accessory stores," "Wholesale and retail trade not allocable," "Other finance," and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.5—RECEIPTS AND NET INCOME, BY ACCOUNTING PERIOD AND INDUSTRIAL DIVISION

[Money amounts in thousands of dollars]

Month accounting period ended	Number	Business receipts	Net income (less deficit)	Number	Business receipts	Net income (less deficit)	Number	Business receipts	Net income (less deficit)	Number	Business receipts	Net income (less deficit)
	All industrial divisions			Agriculture, forestry, and fisheries			Mining			Contract construction		
All returns, total	233,807	71,472,075	2,250,954	9,332	1,318,461	11,272	2,184	569,431	31,483	21,356	8,893,298	271,222
Annual returns, total	220,208	70,129,539	2,285,898	8,859	1,256,098	19,328	1,977	567,006	32,679	20,282	8,731,528	264,347
Calendar year returns	104,732	30,782,526	889,048	5,112	631,740	7,203	889	303,381	12,347	9,413	3,515,470	107,131
Noncalendar year returns, total	115,477	39,347,013	1,396,850	3,747	624,358	12,125	1,088	263,625	20,332	10,869	5,216,058	157,216
July 1969	7,498	2,442,706	64,666	616	165,472	10,804	411	36,401	3,674	516	121,936	1,769
August 1969	6,730	2,303,387	64,583							818	361,979	3,466
September 1969	10,855	3,334,468	75,353	314	40,838	[1]6,134				1,088	427,975	2,530
October 1969	8,951	2,630,673	84,698	418	46,746	456				672	215,258	4,781
November 1969	4,715	1,119,622	62,046	161	11,036	[1]68	260	28,691	3,734	315	90,010	1,451
January 1970	9,589	4,672,106	173,985	519	83,596	5,183				737	537,542	27,562
February 1970	8,005	3,232,691	202,888							784	780,180	40,420
March 1970	18,110	6,004,252	207,065	629	83,332	[1]1,073				2,749	1,515,145	27,242
April 1970	9,965	3,439,654	142,344							839	277,911	21,332
May 1970	8,502	2,902,796	87,092	413	75,430	[1]2,126	420	198,533	12,924	826	149,358	3,184
June 1970	22,556	7,264,658	232,130	676	117,908	5,083				1,524	738,764	23,479
Part-year returns, total	13,538	1,342,536	[1]34,944	470	62,363	[1]8,056	(*)	(*)	(*)	1,072	161,770	6,875
December 1969	5,382	409,860	[1]30,601	110	34,104	[1]1,181	(*)	(*)	(*)	(*)	(*)	(*)
July-November 1969	3,944	305,724	[1]14,962	361	28,259	[1]6,875	(*)	(*)	(*)	(*)	(*)	(*)
January-June 1970	4,212	626,952	10,619				(*)	(*)	(*)	512	91,326	7,016
	Manufacturing			Transportation, communication, electric, gas, and sanitary services			Wholesale and retail trade					
							Total			Wholesale trade		
All returns, total	25,158	10,927,972	475,465	9,160	1,776,628	67,251	92,537	40,654,541	917,668	28,385	17,262,447	388,758
Annual returns, total	23,949	10,795,553	466,578	8,595	1,749,714	70,206	87,871	39,887,104	934,582	27,503	16,875,546	391,897
Calendar year returns	10,559	4,371,050	151,441	5,149	1,156,695	39,635	42,329	17,948,816	389,154	12,422	6,329,271	136,859
Noncalendar year returns, total	13,390	6,424,503	315,137	3,446	593,019	30,571	45,542	21,938,288	545,428	15,081	10,546,275	255,038
July 1969	886	555,319	17,578	463	37,493	645	3,576	1,494,070	35,772	1,031	498,243	9,170
August 1969	979	617,645	35,880				2,461	936,813	11,142	623	514,288	6,599
September 1969	1,451	516,626	26,791	664	75,908	6,345	3,847	1,860,416	36,480	1,439	860,423	18,086
October 1969	1,136	645,100	23,591				3,435	1,334,827	27,196	984	606,855	12,036
November 1969	420	172,241	25,746	210	37,936	1,295	1,953	607,356	9,147	824	229,914	1,008
January 1970	1,091	651,842	27,499				3,986	3,007,541	77,758	1,605	2,052,802	36,081
February 1970	882	374,076	23,417	570	92,325	1,332	3,558	1,754,930	89,169	1,504	1,112,754	76,314
March 1970	2,045	800,752	57,265				6,402	2,827,219	83,328	1,776	973,216	25,797
April 1970	1,306	725,058	29,843	514	64,269	[1]575	3,312	1,913,949	44,251	942	1,020,029	19,341
May 1970	477	202,856	9,090				3,698	2,171,676	48,866	1,552	1,063,644	26,893
June 1970	2,717	1,162,988	38,437	1,026	285,088	21,529	9,313	4,029,491	82,319	2,803	1,614,107	23,713
Part-year returns, total	1,179	132,419	8,887	562	26,914	[1]2,955	4,654	767,437	[1]16,914	872	386,901	[1]3,139
December 1969	510	39,015	1,283	(*)	(*)	(*)	1,790	208,384	[1]6,827	(*)	(*)	(*)
July-November 1969	669	93,404	7,604	(*)	(*)	(*)	1,482	137,644	[1]2,395	309	42,440	[1]2,571
January-June 1970				(*)	(*)	(*)	1,383	421,409	[1]7,692	(*)	(*)	(*)
	Wholesale and retail trade—Continued			Finance, insurance, and real estate			Services					
	Retail trade											
All returns, total	63,999	23,340,372	526,467	28,610	1,592,735	225,624	45,313	5,693,824	251,779			
Annual returns, total	60,215	22,959,836	540,242	26,847	1,574,212	234,984	41,722	5,547,229	263,011			
Calendar year returns	29,856	11,585,717	250,340	11,925	608,573	75,457	19,303	2,235,036	106,639			
Noncalendar year returns, total	30,359	11,374,119	289,902	14,922	965,639	159,527	22,419	3,312,193	156,372			
July 1969	2,545	995,827	26,602	519	8,016	390	1,335	150,190	3,690			
August 1969	1,788	418,785	4,542	671	127,139	572	1,133	138,668	4,147			
September 1969	2,408	999,993	18,394	1,387	61,175	9,509	2,307	369,202	2,529			
October 1969	2,451	727,972	15,160	1,692	71,384	11,745	1,186	293,663	13,599			
November 1969	1,129	377,442	8,139	471	13,025	5,431	1,191	211,348	18,487			
January 1970	2,380	954,739	41,677	1,138	41,856	17,324	2,111	323,883	15,937			
February 1970	2,054	642,176	12,855	1,188	95,228	35,905	1,230	174,750	14,073			
March 1970	4,575	1,839,849	57,044	2,117	155,965	14,939	3,651	458,998	13,212			
April 1970	2,370	893,920	24,910	1,764	87,058	25,781	2,275	291,192	20,003			
May 1970	2,146	1,108,032	21,973	983	47,995	16,127	1,795	237,413	12,195			
June 1970	6,511	2,415,384	58,606	2,992	256,798	21,804	4,204	662,886	38,500			
Part-year returns, total	3,782	380,536	[1]13,775	1,759	18,523	[1]9,360	3,587	146,595	[1]11,232			
December 1969	1,483	159,651	[1]6,443	774	6,831	[1]4,046	1,536	65,654	[1]17,936			
July-November 1969	1,172	95,204	176	464	8,198	[1]7,098	1,024	36,311	3,233			
January-June 1970	1,127	125,681	[1]7,508	521	3,494	1,784	1,026	44,630	3,471			

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Deficit exceeds income.

NOTE: Estimates are rounded and may not add to totals.

"Wholesale and retail trade not allocable" and "Nature of business not allocable" are not listed separately because of high sampling variability; however, they are included in the appropriate totals.

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

Table 4.6—STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION, SIZE OF TOTAL ASSETS, AND NUMBER OF STOCKHOLDERS

[Money amounts in thousands of dollars]

Number of stockholders	All industrial divisions			Agriculture, forestry, and fisheries			Mining			Contract construction		
	Total	Under $1,000,000	$1,000,000 or more	Total	Under $1,000,000	$1,000,000 or more	Total	Under $1,000,000	$1,000,000 or more	Total	Under $1,000,000	$1,000,000 or more
TOTAL RETURNS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number	233,807	229,368	4,439	9,332	9,036	296	2,184	2,149	35	21,356	20,525	831
Number of stockholders	617,458	599,607	17,851	32,175	30,890	1,285	6,608	6,464	144	51,428	48,068	3,360
Business receipts	71,472,075	57,706,150	13,765,925	1,318,461	1,105,774	212,687	569,431	459,079	110,352	8,893,298	5,984,290	2,909,008
Net income (less deficit)	2,250,954	1,733,817	517,137	11,272	7,676	3,596	31,483	19,743	11,740	271,222	163,932	107,290
Net worth	12,277,286	9,497,978	2,779,308	602,225	518,425	83,800	186,826	121,225	65,601	971,590	667,089	304,501
Returns With 1 Stockholder												
Number	62,987	62,363	624	1,401	1,332	69	216	(*)	(*)	6,077	5,992	85
Business receipts	11,626,323	10,125,937	1,500,386	163,128	124,705	38,423	70,656	(*)	(*)	1,302,949	1,092,204	210,745
Net income (less deficit)	250,792	198,732	52,060	[1]6,684	[1]5,083	[1]1,601	12,907	(*)	(*)	39,185	36,739	2,446
Net worth	2,082,421	1,245,176	837,245	36,460	26,828	9,632	51,753	(*)	(*)	86,610	74,184	12,426
Distribution to stockholders	227,729	186,553	41,176	7,172	6,506	666	12,297	(*)	(*)	32,357	31,788	569
Returns With 2 Stockholders												
Number	75,779	74,770	1,009	2,117	2,090	27	920	918	2	7,982	7,717	265
Business receipts	20,798,443	17,831,087	2,967,356	280,193	256,217	23,976	133,958	128,670	5,288	3,451,435	2,315,314	1,136,121
Net income (less deficit)	489,564	426,803	62,761	[1]1,701	[1]850	[1]851	2,586	2,055	531	69,293	46,635	22,658
Net worth	2,822,096	2,455,583	366,513	66,640	62,676	3,964	49,612	45,513	4,099	293,668	213,973	79,695
Distribution to stockholders	322,502	279,729	42,773	2,093	1,613	480	1,204	754	450	42,811	35,470	7,341
Returns With 3 Stockholders												
Number	45,354	44,796	558	2,259	2,246	13	516	510	6	3,876	3,737	139
Business receipts	14,402,354	12,606,152	1,796,202	241,941	214,399	27,542	251,293	232,538	18,755	1,745,328	1,344,603	400,725
Net income (less deficit)	486,364	422,288	64,076	[1]5,152	[1]5,624	472	8,232	7,434	798	50,990	37,535	13,455
Net worth	2,510,880	2,213,117	297,763	67,381	64,935	2,446	27,026	24,335	2,691	219,276	175,631	43,645
Distribution to stockholders	305,656	269,020	36,636	4,100	4,100	-	7,217	6,716	501	26,364	17,469	8,895
Returns With 4 Stockholders												
Number	23,975	23,205	770	1,192	1,173	19	259	(*)	(*)	1,987	1,894	93
Business receipts	10,595,781	7,660,412	2,935,369	189,256	173,058	16,198	56,113	(*)	(*)	950,471	685,554	264,917
Net income (less deficit)	413,080	294,691	118,389	9,442	9,083	359	3,576	(*)	(*)	15,440	5,137	10,303
Net worth	1,866,018	1,450,854	415,164	117,025	112,479	4,546	36,825	(*)	(*)	140,431	76,559	63,872
Distribution to stockholders	327,262	237,692	89,570	2,159	1,484	675	3,703	(*)	(*)	29,437	21,385	8,052
Returns With 5 Stockholders												
Number	9,274	8,845	429	834	767	67	(*)	(*)	(*)	548	513	35
Business receipts	5,235,201	3,818,901	1,416,300	183,791	158,806	24,985	(*)	(*)	(*)	382,453	226,350	156,103
Net income (less deficit)	178,095	130,262	47,833	[1]1,070	4,235	[1]5,305	(*)	(*)	(*)	22,360	13,197	9,163
Net worth	877,856	659,437	218,419	101,647	99,145	2,502	(*)	(*)	(*)	72,299	48,956	23,343
Distribution to stockholders	134,486	102,994	31,492	6,732	6,424	308	(*)	(*)	(*)	12,021	4,786	7,235
Returns With 6 Stockholders												
Number	5,014	4,712	302	621	560	61	(*)	(*)	(*)	177	(*)	(*)
Business receipts	2,770,893	1,805,998	964,895	85,402	58,296	27,106	(*)	(*)	(*)	423,190	(*)	(*)
Net income (less deficit)	124,146	67,618	56,528	17,720	8,163	9,557	(*)	(*)	(*)	23,586	(*)	(*)
Net worth	631,827	470,347	161,480	131,894	99,743	32,151	(*)	(*)	(*)	17,790	(*)	(*)
Distribution to stockholders	90,784	44,287	46,497	9,457	3,247	6,210	(*)	(*)	(*)	20,971	(*)	(*)
Returns With 7 Stockholders												
Number	4,113	3,985	128	467	(*)	(*)	-	-	-	123	(*)	(*)
Business receipts	1,563,878	1,166,319	397,559	33,415	(*)	(*)	-	-	-	156,867	(*)	(*)
Net income (less deficit)	81,904	65,208	16,696	[1]5,415	(*)	(*)	-	-	-	2,997	(*)	(*)
Net worth	456,905	366,829	90,076	40,155	(*)	(*)	-	-	-	14,004	(*)	(*)
Distribution to stockholders	53,390	38,393	14,997	421	(*)	(*)	-	-	-	1,891	(*)	(*)
Returns With 8 Stockholders												
Number	3,086	2,912	174	264	(*)	(*)	3	-	3	313	(*)	(*)
Business receipts	1,642,868	1,224,575	418,293	82,964	(*)	(*)	6,745	-	6,745	188,628	(*)	(*)
Net income (less deficit)	89,010	59,721	29,289	1,118	(*)	(*)	289	-	289	20,284	(*)	(*)
Net worth	411,060	268,773	142,287	20,548	(*)	(*)	3,300	-	3,300	60,105	(*)	(*)
Distribution to stockholders	68,502	40,719	27,783	587	(*)	(*)	61	-	61	1,959	(*)	(*)
Returns With 9 Stockholders												
Number	1,577	1,377	200	(*)	(*)	(*)	(*)	(*)	-	162	(*)	(*)
Business receipts	1,680,937	956,652	724,285	(*)	(*)	(*)	(*)	(*)	-	89,513	(*)	(*)
Net income (less deficit)	56,179	27,470	28,709	(*)	(*)	(*)	(*)	(*)	-	3,574	(*)	(*)
Net worth	257,181	147,947	109,234	(*)	(*)	(*)	(*)	(*)	-	19,026	(*)	(*)
Distribution to stockholders	42,746	28,486	14,260	(*)	(*)	(*)	-	-	-	2,338	(*)	(*)
Returns With 10 Stockholders												
Number	2,589	2,348	241	117	(*)	(*)	(*)	(*)	(*)	110	(*)	(*)
Business receipts	1,155,397	510,117	645,280	21,905	(*)	(*)	(*)	(*)	(*)	202,464	(*)	(*)
Net income (less deficit)	81,820	41,024	40,796	1,622	(*)	(*)	(*)	(*)	(*)	23,513	(*)	(*)
Net worth	361,042	219,915	141,127	14,687	(*)	(*)	(*)	(*)	(*)	48,381	(*)	(*)
Distribution to stockholders	53,415	32,575	20,840	3,952	(*)	(*)	(*)	(*)	(*)	4,678	(*)	(*)

Footnotes at end of table.

Table 4.6—STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION, SIZE OF TOTAL ASSETS, AND NUMBER OF STOCKHOLDERS—Con.

[Money amounts in thousands of dollars]

Number of stockholders	Manufacturing			Transportation, communication, electric, gas, and sanitary services			Wholesale and retail trade					
							Total			Wholesale trade		
	Total	Under $1,000,000	$1,000,000 or more	Total	Under $1,000,000	$1,000,000 or more	Total	Under $1,000,000	$1,000,000 or more	Total	Under $1,000,000	$1,000,000 or more
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
TOTAL RETURNS												
Number	25,158	24,508	650	9,160	9,046	114	92,537	90,882	1,655	28,385	27,547	838
Number of stockholders	68,201	64,904	3,297	23,461	23,116	345	237,883	231,473	6,410	74,118	70,630	3,488
Business receipts	10,927,972	8,337,446	2,590,526	1,776,628	1,557,254	219,374	40,654,541	33,498,074	7,156,467	17,262,447	13,333,516	3,928,931
Net income (less deficit)	475,465	333,172	142,293	67,251	59,600	7,651	917,668	711,069	206,599	388,758	261,211	127,547
Net worth	2,704,757	1,605,944	1,098,813	417,811	324,626	93,185	5,328,030	4,445,667	882,363	1,917,445	1,458,257	459,188
Returns With 1 Stockholder												
Number	6,734	6,697	37	2,718	2,654	64	23,851	23,685	166	7,836	7,758	78
Business receipts	1,992,668	1,549,609	443,059	371,633	293,749	77,884	6,188,534	5,592,912	595,622	2,310,475	2,025,780	284,695
Net income (less deficit)	55,369	29,322	26,047	[1]4,026	[1]6,682	2,656	91,439	90,046	1,393	34,394	36,149	[1]1,755
Net worth	821,202	213,236	607,966	84,138	29,933	54,205	641,570	584,594	56,976	252,983	224,627	28,356
Distribution to stockholders	29,907	23,244	6,663	5,921	3,639	2,282	77,830	72,329	5,501	35,563	32,858	2,705
Returns With 2 Stockholders												
Number	7,561	7,406	155	2,824	2,816	8	31,539	31,197	342	8,820	8,728	92
Business receipts	2,721,023	2,307,686	413,337	618,464	596,997	21,467	11,484,399	10,204,643	1,279,756	4,529,241	4,037,482	491,759
Net income (less deficit)	74,123	56,296	17,827	38,174	38,534	[1]360	201,138	176,402	24,736	76,120	68,280	7,840
Net worth	512,893	399,148	113,745	131,703	130,129	1,574	1,262,622	1,151,678	110,944	396,778	368,008	28,770
Distribution to stockholders	42,793	29,578	13,215	11,003	10,480	523	133,141	119,269	13,872	54,410	45,471	8,939
Returns With 3 Stockholders												
Number	5,472	5,415	57	1,792	1,788	4	18,397	18,187	210	5,528	5,466	62
Business receipts	2,083,051	1,863,013	220,038	247,212	235,227	11,985	8,334,663	7,339,040	995,623	2,895,182	2,562,005	333,177
Net income (less deficit)	112,660	101,219	11,441	10,052	9,650	402	218,102	194,527	23,575	64,358	58,256	6,102
Net worth	377,315	315,784	61,531	65,508	60,546	4,962	1,270,017	1,130,598	139,419	392,777	359,847	32,930
Distribution to stockholders	74,217	63,416	10,801	5,696	5,289	407	121,497	108,415	13,082	37,495	33,625	3,870
Returns With 4 Stockholders												
Number	2,305	2,249	56	772	765	7	10,252	9,772	480	3,421	3,076	345
Business receipts	1,195,884	1,016,856	179,028	267,051	256,646	10,405	7,143,529	4,781,174	2,362,355	3,788,549	2,312,841	1,475,708
Net income (less deficit)	52,992	42,339	10,653	8,444	8,198	246	202,033	109,346	92,687	115,205	37,244	77,961
Net worth	260,946	219,776	41,170	59,899	54,186	5,713	929,153	668,058	261,095	456,183	259,448	196,735
Distribution to stockholders	35,076	25,004	10,072	6,673	6,036	637	134,792	70,331	64,461	87,385	28,941	58,444
Returns With 5 Stockholders												
Number	1,064	972	92	467	459	8	3,396	3,220	176	973	871	102
Business receipts	1,009,509	651,945	357,564	106,573	78,482	28,091	3,086,103	2,268,855	817,248	1,504,662	891,820	612,842
Net income (less deficit)	38,575	30,740	7,835	7,295	5,425	1,870	77,163	46,343	30,820	32,335	17,730	14,605
Net worth	179,628	127,001	52,627	20,972	12,048	8,924	424,885	312,553	112,332	131,482	67,084	64,398
Distribution to stockholders	32,796	28,437	4,359	6,520	4,621	1,899	47,811	31,703	16,108	21,739	12,733	9,006
Returns With 6 Stockholders												
Number	499	461	38	(*)	(*)	(*)	1,883	1,796	87	690	615	75
Business receipts	322,907	166,854	156,053	(*)	(*)	(*)	1,628,116	1,286,344	341,772	913,571	616,550	297,021
Net income (less deficit)	15,524	1,047	14,477	(*)	(*)	(*)	42,782	36,949	5,833	20,263	15,586	4,677
Net worth	117,300	65,434	51,866	(*)	(*)	(*)	273,117	223,363	49,754	130,719	86,663	44,056
Distribution to stockholders	13,553	3,267	10,286	(*)	(*)	-	22,446	19,375	3,071	10,574	8,578	1,996
Returns With 7 Stockholders												
Number	542	511	31	(*)	(*)	(*)	1,265	1,225	40	284	(*)	(*)
Business receipts	330,275	244,882	85,393	(*)	(*)	(*)	752,230	548,224	204,006	239,526	(*)	(*)
Net income (less deficit)	34,886	28,849	6,037	(*)	(*)	(*)	28,386	18,523	9,863	12,611	(*)	(*)
Net worth	129,922	100,685	29,237	(*)	(*)	(*)	184,769	154,443	30,326	50,720	(*)	(*)
Distribution to stockholders	18,090	14,309	3,781	(*)	(*)	(*)	15,765	8,748	7,017	7,923	(*)	(*)
Returns With 8 Stockholders												
Number	341	(*)	(*)	(*)	(*)	(*)	949	869	80	422	(*)	(*)
Business receipts	415,584	(*)	(*)	(*)	(*)	(*)	771,709	615,266	156,443	251,960	(*)	(*)
Net income (less deficit)	31,338	(*)	(*)	(*)	(*)	(*)	14,931	11,095	3,836	9,391	(*)	(*)
Net worth	98,643	(*)	(*)	(*)	(*)	(*)	156,063	89,941	66,122	37,671	(*)	(*)
Distribution to stockholders	23,453	(*)	(*)	(*)	(*)	(*)	19,652	15,330	4,322	12,179	(*)	(*)
Returns With 9 Stockholders												
Number	322	(*)	(*)	(*)	(*)	(*)	288	(*)	(*)	122	(*)	(*)
Business receipts	620,453	(*)	(*)	(*)	(*)	(*)	717,146	(*)	(*)	593,206	(*)	(*)
Net income (less deficit)	40,662	(*)	(*)	(*)	(*)	(*)	14,888	(*)	(*)	10,071	(*)	(*)
Net worth	134,032	(*)	(*)	(*)	(*)	(*)	57,311	(*)	(*)	35,664	(*)	(*)
Distribution to stockholders	17,934	(*)	(*)	-	-	-	11,226	(*)	(*)	8,026	(*)	(*)
Returns With 10 Stockholders												
Number	287	(*)	(*)	(*)	(*)	(*)	704	666	38	278	(*)	(*)
Business receipts	236,618	(*)	(*)	(*)	(*)	(*)	548,112	318,857	229,255	236,075	(*)	(*)
Net income (less deficit)	19,336	(*)	(*)	(*)	(*)	(*)	26,806	19,459	7,347	14,010	(*)	(*)
Net worth	72,876	(*)	(*)	(*)	(*)	(*)	128,523	100,238	28,285	32,468	(*)	(*)
Distribution to stockholders	20,201	(*)	(*)	(*)	(*)	(*)	12,528	6,712	5,816	6,358	(*)	(*)

Footnotes at end of table.

Table 4.6—STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION, SIZE OF TOTAL ASSETS, AND NUMBER OF STOCKHOLDERS—Con.

[Money amounts in thousands of dollars]

Number of stockholders	Wholesale and retail trade—Continued						Finance, insurance, and real estate			Services		
	Retail trade			Wholesale and retail trade not allocable								
	Total	Under $1,000,000	$1,000,000 or more	Total	Under $1,000,000	$1,000,000 or more	Total	Under $1,000,000	$1,000,000 or more	Total	Under $1,000,000	$1,000,000 or more
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
TOTAL RETURNS												
Number	63,999	63,182	817	(*)	(*)	-	28,610	28,036	574	45,313	45,033	280
Number of stockholders	163,561	160,639	2,922	(*)	(*)	-	81,872	80,134	1,738	115,257	113,998	1,259
Business receipts	23,340,372	20,112,836	3,227,536	(*)	(*)	-	1,592,735	1,471,979	120,756	5,693,824	5,268,164	425,660
Net income (less deficit)	526,467	447,415	79,052	(*)	(*)	-	225,624	196,088	29,536	251,779	243,605	8,174
Net worth	3,402,704	2,979,529	423,175	(*)	(*)	-	961,407	791,036	170,371	1,102,068	1,023,680	78,388
Returns With 1 Stockholder												
Number	15,914	15,826	88	(*)	(*)	-	7,959	7,808	151	14,029	13,988	41
Business receipts	3,840,491	3,529,564	310,927	(*)	(*)	-	384,800	381,290	3,510	1,145,437	1,072,917	72,520
Net income (less deficit)	55,089	51,941	3,148	(*)	(*)	-	31,372	20,761	10,611	31,131	29,463	1,668
Net worth	384,751	356,131	28,620	(*)	(*)	-	213,141	175,000	38,141	146,539	128,925	17,614
Distribution to stockholders	40,486	37,690	2,796	(*)	(*)	-	23,968	12,502	11,466	38,277	30,737	7,540
Returns With 2 Stockholders												
Number	22,668	22,417	251	(*)	(*)	-	8,125	7,965	160	14,659	14,608	51
Business receipts	6,941,004	6,153,007	787,997	(*)	(*)	-	437,468	431,070	6,398	1,671,503	1,590,490	81,013
Net income (less deficit)	124,531	107,635	16,896	(*)	(*)	-	37,636	42,016	[1]4,380	68,330	65,730	2,600
Net worth	861,799	779,625	82,174	(*)	(*)	-	225,533	188,703	36,830	279,389	263,727	15,662
Distribution to stockholders	78,731	73,798	4,933	-	-	-	29,147	26,977	2,170	60,310	55,588	4,722
Returns With 3 Stockholders												
Number	12,869	12,721	148	-	-	-	4,885	4,803	82	8,107	8,059	48
Business receipts	5,439,481	4,777,035	662,446	-	-	-	287,002	243,395	43,607	1,211,864	1,133,937	77,927
Net income (less deficit)	153,744	136,271	17,473	-	-	-	27,978	14,510	13,468	63,562	63,097	465
Net worth	877,240	770,751	106,489	-	-	-	184,753	152,550	32,203	300,284	289,418	10,866
Distribution to stockholders	84,002	74,790	9,212	-	-	-	16,565	15,395	1,170	50,000	48,220	1,780
Returns With 4 Stockholders												
Number	6,831	6,696	135	-	-	-	3,606	3,521	85	3,602	3,576	26
Business receipts	3,354,980	2,468,333	886,647	-	-	-	243,012	196,729	46,283	550,465	501,828	48,637
Net income (less deficit)	86,828	72,102	14,726	-	-	-	91,914	88,203	3,711	29,239	29,306	[1]67
Net worth	472,970	408,610	64,360	-	-	-	164,207	137,158	27,049	157,532	152,060	5,472
Distribution to stockholders	47,407	41,390	6,017	-	-	-	88,772	86,842	1,930	26,650	23,331	3,319
Returns With 5 Stockholders												
Number	2,423	2,349	74	-	-	-	1,150	1,125	25	1,758	1,737	21
Business receipts	1,581,441	1,377,035	204,406	-	-	-	30,134	22,600	7,534	421,301	409,494	11,807
Net income (less deficit)	44,828	28,613	16,215	-	-	-	10,325	7,221	3,104	23,388	23,350	38
Net worth	293,403	245,469	47,934	-	-	-	27,176	17,449	9,727	47,642	41,943	5,699
Distribution to stockholders	26,072	18,970	7,102	-	-	-	3,351	2,578	773	25,105	24,371	734
Returns With 6 Stockholders												
Number	1,192	1,180	12	-	-	-	735	716	19	684	666	18
Business receipts	714,545	669,794	44,751	-	-	-	21,704	18,768	2,936	207,063	168,142	38,921
Net income (less deficit)	22,519	21,363	1,156	-	-	-	6,042	3,660	2,382	17,233	13,651	3,582
Net worth	142,398	136,700	5,698	-	-	-	15,273	10,139	5,134	63,340	55,443	7,897
Distribution to stockholders	11,872	10,797	1,075	-	-	-	6,105	2,579	3,526	17,767	14,462	3,305
Returns With 7 Stockholders												
Number	981	969	12	-	-	-	629	615	14	981	969	12
Business receipts	512,704	457,892	54,812	-	-	-	55,793	53,806	1,987	170,891	161,622	9,269
Net income (less deficit)	15,775	14,084	1,691	-	-	-	9,180	10,515	[1]1,335	7,251	7,277	[1]26
Net worth	134,049	125,566	8,483	-	-	-	42,666	28,714	13,952	20,955	18,675	2,280
Distribution to stockholders	7,842	6,490	1,352	-	-	-	5,259	5,054	205	6,171	5,872	299
Returns With 8 Stockholders												
Number	527	461	66	-	-	-	526	513	13	631	612	19
Business receipts	519,749	416,222	103,527	-	-	-	3,029	288	2,741	155,053	131,070	23,983
Net income (less deficit)	5,540	2,201	3,339	-	-	-	3,721	2,133	1,588	16,925	16,223	702
Net worth	118,392	59,289	59,103	-	-	-	24,948	22,632	2,316	41,005	35,616	5,389
Distribution to stockholders	7,473	3,876	3,597	-	-	-	3,696	1,816	1,880	18,737	17,078	1,659
Returns With 9 Stockholders												
Number	167	(*)	(*)	-	-	-	214	(*)	(*)	377	(*)	(*)
Business receipts	123,940	(*)	(*)	-	-	-	127,465	(*)	(*)	67,815	(*)	(*)
Net income (less deficit)	4,817	(*)	(*)	-	-	-	6,662	(*)	(*)	[1]11,174	(*)	(*)
Net worth	21,647	(*)	(*)	-	-	-	18,142	(*)	(*)	16,630	(*)	(*)
Distribution to stockholders	3,200	(*)	(*)	-	-	-	9,758	(*)	(*)	556	(*)	(*)
Returns With 10 Stockholders												
Number	426	409	17	-	-	-	778	763	15	481	(*)	(*)
Business receipts	312,037	216,215	95,822	-	-	-	2,328	5	2,323	92,432	(*)	(*)
Net income (less deficit)	12,796	10,320	2,476	-	-	-	794	396	398	5,894	(*)	(*)
Net worth	96,055	84,881	11,174	-	-	-	45,568	41,911	3,657	28,752	(*)	(*)
Distribution to stockholders	6,170	4,176	1,994	-	-	-	2,339	1,765	574	6,964	(*)	(*)

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Deficit exceeds income.
NOTE: Estimates are rounded and may not add to totals.
"Nature of business not allocable" is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 4.7—BALANCE SHEETS FOR SELECTED INDUSTRIES

[Money amounts in thousands of dollars]

Item	All industries	Agriculture, forestry, and fisheries	Mining				Contract construction	Manufacturing							
			Total	Coal mining	Crude petroleum and natural gas	Other mining		Total	Food and kindred products	Textile mill products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing and publishing
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Number of returns	233,807	9,332	2,184	263	1,343	578	21,356	25,158	1,614	732	4,343	1,179	930	167	3,799
Total assets	31,976,473	1,872,300	394,578	23,274	176,473	194,831	3,434,635	5,192,108	380,692	114,070	790,089	380,376	236,638	170,404	392,327
Cash	3,143,755	72,649	53,882	4,658	15,057	34,167	362,189	579,123	27,785	18,031	123,846	21,735	17,302	3,092	49,467
Notes and accounts receivable	7,202,814	121,489	98,705	2,390	59,261	37,054	1,182,204	1,315,825	88,891	33,083	285,032	78,960	79,113	53,761	99,259
Less: Allowance for bad debts	105,883	901	276	-	44	232	8,839	23,591	878	708	8,083	531	1,091	1,833	1,703
Inventories	6,470,721	147,183	16,365	177	336	15,852	497,161	1,057,954	84,568	21,510	252,296	55,775	60,207	29,374	32,621
Government obligations, total	372,949	2,090	125	66	-	59	28,796	169,253	3,452	2,672	3,154	3,939	9,223	716	5,323
United States	332,864	2,090	120	61	-	59	24,777	155,414	2,053	1,347	2,597	3,788	9,223	716	5,323
State and local	40,085	-	5	5	-	-	4,019	13,839	1,399	1,325	557	151	-	-	-
Other current assets	1,547,108	20,413	7,027	764	2,760	3,503	215,201	130,258	5,540	1,728	32,268	9,319	14,208	6,199	9,983
Loans to shareholders	499,319	65,395	4,128	50	4,078	-	47,955	59,381	2,625	1,770	15,492	4,501	1,030	8,519	6,765
Mortgage and real estate loans	267,887	18,574	3,866	-	15	3,851	14,258	9,573	1,026	-	1,164	73	-	98	287
Other investments	1,206,361	91,913	15,637	273	5,291	10,073	101,029	220,386	19,657	3,919	23,902	14,601	9,148	3,801	19,805
Depreciable assets	14,331,317	1,165,605	362,584	29,313	169,123	164,148	1,454,583	2,582,189	313,271	84,745	102,389	265,710	96,761	88,341	278,252
Less: Accumulated depreciation	6,693,148	498,884	213,204	15,729	92,073	105,402	743,001	1,333,435	192,746	54,002	59,475	131,986	58,810	28,985	143,715
Depletable assets	95,020	21,652	18,613	531	6,572	11,510	3,663	31,029	5,132	-	-	24,495	-	-	-
Less: Accumulated depletion	23,039	5,095	4,961	298	739	3,924	207	5,554	2,904	-	-	1,554	-	-	-
Land	2,335,598	577,943	21,628	590	2,090	18,948	138,560	186,647	8,419	177	1,941	16,577	5,928	1,250	4,919
Intangible assets (amortizable)	128,385	1,227	484	-	133	351	10,363	23,176	2,724	3	155	200	70	38	3,985
Less: Accumulated amortization	52,172	644	255	-	105	150	5,492	6,986	1,448	1	69	106	25	28	1,735
Other assets	1,249,481	71,691	10,230	489	4,718	5,023	136,212	196,880	15,578	1,143	16,077	18,668	3,574	6,061	28,814
Total liabilities	31,976,473	1,872,300	394,578	23,274	176,473	194,831	3,434,635	5,192,108	380,692	114,070	790,089	380,376	236,638	170,404	392,327
Accounts payable	5,419,431	90,271	43,610	2,260	32,508	8,842	812,004	870,041	79,706	20,927	205,495	38,139	45,130	37,397	56,860
Mortgages, notes, bonds payable in less than one year	4,422,985	392,032	65,307	3,539	50,991	10,777	419,785	480,284	57,300	2,755	110,376	67,731	23,150	35,913	25,864
Other current liabilities	1,670,977	38,414	9,677	520	4,395	4,762	286,938	289,212	22,838	4,930	59,802	21,522	13,975	5,745	20,015
Loans from shareholders	2,114,096	146,334	23,006	285	13,709	9,012	244,515	260,363	11,422	28,536	27,970	17,248	15,510	19,691	13,029
Mortgages, notes, bonds payable in one year or more	4,977,186	557,695	46,164	2,903	17,447	25,814	451,369	461,538	62,550	4,377	7,202	32,643	6,820	21,156	49,313
Other liabilities	1,094,512	45,329	19,988	553	1,743	17,692	248,434	125,913	5,579	6,023	15,037	12,750	506	107	17,536
Capital stock	5,898,834	512,884	68,309	2,574	32,638	33,097	403,346	850,001	66,130	21,328	191,881	66,284	44,126	7,097	117,474
Paid-in or capital surplus	1,301,968	209,507	24,723	498	16,380	7,845	72,970	119,586	12,407	1,083	13,811	10,692	[1]2,105	5,799	9,476
Retained earnings, appropriated	210,296	27,257	466	50	35	381	7,592	23,810	364	-	9	1,913	-	-	5,007
Retained earnings, unappropriated	5,189,347	[1]139,760	96,383	10,346	8,817	77,220	504,120	1,779,875	69,631	32,860	163,000	113,053	95,640	37,528	80,396
Shareholders' undistributed taxable income[2]	1,892,692	[1]140,495	22,295	1,980	8,219	12,096	307,017	468,422	23,924	9,031	50,827	59,397	26,561	21,457	51,148
Less: Cost of treasury stock	323,159	7,663	3,055	254	2,190	611	16,438	68,515	7,235	8,749	4,494	1,599	6,114	29	2,643

Footnotes at end of table.

Table 4.7—BALANCE SHEETS FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Manufacturing—Continued											Transportation, communication, electric, gas, and sanitary services			
	Chemicals and allied products	Rubber and miscellaneous plastics products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery, and transportation equipment	Machinery, except electrical	Electrical equipment and supplies	Motor vehicles and equipment	Transportation equipment	Scientific instruments, photographic equipment, watches and clocks	Other manufacturing	Total	Transportation	Communication	Electric, gas, and sanitary services
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Number of returns	526	669	986	571	2,251	2,795	1,596	413	309	262	1,753	9,160	7,761	831	568
Total assets	122,888	92,739	249,107	145,936	508,323	994,844	163,647	74,923	20,842	81,777	212,035	1,034,381	823,661	136,093	74,627
Cash	6,489	4,109	26,964	20,400	48,491	138,002	14,902	11,777	1,376	18,180	19,723	116,452	105,319	4,254	6,879
Notes and accounts receivable	38,690	22,214	67,679	19,084	145,074	129,857	43,898	15,295	2,903	17,959	83,121	187,015	157,779	11,694	17,542
Less: Allowance for bad debts	363	257	1,119	48	1,104	2,430	963	8	53	18	2,337	1,859	1,604	255	-
Inventories	42,148	12,436	43,014	21,058	94,944	157,848	44,396	16,457	8,001	15,853	50,211	23,873	21,011	1,488	1,374
Government obligations, total	2,006	2,468	955	301	8,934	118,791	5,307	-	-	293	1,285	4,820	4,417	403	-
United States	2,006	2,266	851	301	4,244	117,988	1,482	-	-	293	502	3,587	3,587	-	-
State and local	-	202	104	-	4,690	803	3,825	-	-	-	783	1,233	830	403	-
Other current assets	5,304	1,046	3,225	841	9,501	22,289	3,611	558	200	997	3,075	62,156	59,176	2,365	615
Loans to shareholders	7,845	364	613	386	4,129	4,268	508	-	-	-	173	9,080	8,769	245	66
Mortgage and real estate loans	11	619	149	4,170	337	204	-	958	-	190	198	1,092	1,090	2	-
Other investments	5,707	5,236	10,527	11,859	40,327	23,674	6,804	3,476	46	5,451	5,736	39,486	21,011	16,475	2,000
Depreciable assets	44,608	61,819	180,990	100,125	289,204	443,149	52,202	29,677	18,394	23,809	76,008	877,208	688,752	133,556	54,900
Less: Accumulated depreciation	33,777	21,105	97,670	36,147	154,794	212,635	22,867	9,306	10,843	9,082	38,987	403,253	336,121	47,217	19,915
Depletable assets	-	-	173	-	-	26	147	-	-	-	-	969	294	-	675
Less: Accumulated depletion	-	-	49	-	-	20	34	-	-	-	-	947	272	-	675
Land	2,805	1,898	9,855	1,477	18,044	102,280	2,071	2,251	265	2,405	3,242	34,453	28,759	3,776	1,918
Intangible assets (amortizable)	30	89	28	801	1,242	11,826	253	-	291	284	1,157	9,608	6,255	2,419	934
Less: Accumulated amortization	18	38	18	330	557	1,608	162	-	58	97	688	6,468	5,419	556	493
Other assets	1,403	1,841	3,791	1,959	4,551	59,323	13,574	3,788	320	5,553	10,118	80,696	64,445	7,444	8,807
Total liabilities	122,888	92,739	249,107	145,936	508,323	994,844	163,647	74,923	20,842	81,777	212,035	1,034,381	823,661	136,093	74,627
Accounts payable	26,644	15,560	25,694	20,330	67,957	96,155	43,646	11,232	3,516	3,602	50,985	123,568	113,768	7,627	2,173
Mortgages, notes, bonds payable in less than one year	11,778	11,205	19,993	7,635	19,722	42,683	10,115	3,558	2,136	4,327	22,053	111,757	90,511	17,786	3,460
Other current liabilities	3,332	1,783	11,954	2,693	37,393	33,739	19,445	2,959	3,161	3,925	16,453	51,654	43,034	3,787	4,833
Loans from shareholders	7,927	14,243	5,109	5,766	32,501	19,691	8,518	1,888	14,733	664	15,820	73,862	51,930	21,782	150
Mortgages, notes, bonds payable in one year or more	29,273	17,355	19,384	55,036	31,357	47,914	18,328	14,557	638	17,313	25,131	222,762	157,153	53,630	11,979
Other liabilities	832	1,485	23,421	927	4,604	12,002	848	231	3	14,337	8,513	32,967	21,896	575	10,496
Capital stock	11,996	13,534	48,430	14,318	74,460	73,507	30,119	11,565	6,116	8,852	30,170	185,420	152,150	24,013	9,257
Paid-in or capital surplus	24,992	10	5,667	893	20,082	7,064	1,590	519	2,432	767	3,294	44,894	34,436	3,539	6,919
Retained earnings, appropriated	5,982	-	306	251	1,122	8,802	-	-	-	1	3	15,581	12,704	8	2,869
Retained earnings, unappropriated	3,800	17,564	93,195	44,945	229,776	661,597	32,113	28,923	[1]11,893	30,031	40,083	183,779	157,918	3,370	22,491
Shareholders' undistributed taxable income[2]	[1]9,837	8,665	41,724	10,046	74,044	63,509	3,347	5,793	[1]14,578	16,892	18,477	85,790	65,087	857	19,846
Less: Cost of treasury stock	3,668	-	4,046	6,858	10,651	8,310	1,075	509	-	2,042	470	11,863	11,839	24	-

Footnotes at end of table.

Table 4.7—BALANCE SHEETS FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Wholesale and retail trade													
	Total	Wholesale trade				Retail trade								
		Total	Groceries and related products	Machinery, equipment, and supplies	Other wholesale trade	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment	Eating and drinking places	Other retail stores
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
Number of returns	92,537	28,385	2,958	3,509	21,918	63,999	6,674	2,416	5,137	9,794	6,028	6,552	10,328	17,070
Total assets	12,396,560	4,733,150	493,475	529,288	3,710,387	7,652,801	1,356,469	277,524	542,534	1,891,531	583,266	824,788	682,829	1,493,860
Cash	1,197,302	477,656	56,056	35,379	386,221	718,083	94,102	36,865	71,406	128,495	89,789	62,872	71,723	162,831
Notes and accounts receivable	3,033,245	1,538,057	190,393	189,350	1,158,314	1,494,798	338,985	64,455	56,905	292,322	95,973	264,659	48,803	332,696
Less: Allowance for bad debts	55,748	23,370	2,534	1,823	19,013	32,378	8,018	1,119	153	7,797	1,471	7,757	381	5,682
Inventories	4,612,919	1,552,361	89,184	179,186	1,283,991	3,055,484	588,094	94,598	172,462	988,685	295,135	329,576	44,519	542,415
Government obligations, total	63,226	32,278	8,111	964	23,203	30,948	6,174	6,619	99	359	11,853	4,669	10	1,165
United States	49,026	29,939	7,641	814	21,484	19,087	6,029	-	1	310	6,962	4,610	10	1,165
State and local	14,200	2,339	470	150	1,719	11,861	145	6,619	98	49	4,891	59	-	-
Other current assets	205,751	68,559	5,005	12,511	51,043	136,082	12,886	1,652	12,088	36,067	6,495	10,902	34,008	21,984
Loans to shareholders	133,287	54,493	10,516	3,615	40,362	78,794	6,338	1,909	5,066	16,784	8,878	6,820	11,211	21,788
Mortgage and real estate loans	58,100	17,514	7,590	112	9,812	40,586	32,499	7	68	2,277	1,018	2,919	1,757	41
Other investments	355,462	180,711	24,535	11,460	144,716	172,970	42,429	24,850	22,046	25,186	8,815	18,631	14,117	16,896
Depreciable assets	4,202,668	1,363,871	163,787	226,888	973,196	2,836,815	396,149	79,853	362,503	506,289	126,695	175,576	629,024	560,726
Less: Accumulated depreciation	2,120,986	719,613	89,009	145,066	485,538	1,400,082	223,240	40,152	201,699	217,606	74,880	83,704	272,033	286,768
Depletable assets	4,702	2,738	7	39	2,692	1,964	704	-	-	-	774	-	-	486
Less: Accumulated depletion	2,071	1,924	-	-	1,924	147	-	-	-	-	-	-	-	147
Land	328,534	88,808	6,447	3,658	78,703	239,726	49,815	3,955	12,719	70,981	2,374	19,151	47,846	32,885
Intangible assets (amortizable)	29,601	4,537	304	230	4,003	25,064	151	1,251	1,452	3,133	405	648	14,909	3,115
Less: Accumulated amortization	10,294	1,488	230	91	1,167	8,806	93	447	452	2,277	127	497	3,407	1,506
Other assets	360,862	97,962	23,313	12,876	61,773	262,900	19,494	3,228	28,024	48,633	11,540	20,323	40,723	90,935
Total liabilities	12,396,560	4,733,150	493,475	529,288	3,710,387	7,652,801	1,356,469	277,524	542,534	1,891,531	583,266	824,788	682,829	1,493,860
Accounts payable	2,517,706	1,226,579	102,953	151,991	971,635	1,290,200	284,775	51,638	120,099	178,616	126,302	117,204	102,504	309,062
Mortgages, notes, bonds payable in less than one year	1,666,826	542,230	50,819	70,206	421,205	1,124,596	125,891	14,808	39,701	594,607	38,981	102,362	56,463	151,783
Other current liabilities	577,966	233,418	28,595	26,633	178,190	342,748	46,642	10,551	29,731	86,836	26,627	33,210	44,873	64,278
Loans from shareholders	775,636	307,801	45,479	34,343	227,979	467,835	42,799	17,421	37,133	70,852	39,602	58,440	88,767	112,821
Mortgages, notes, bonds payable in one year or more	1,252,772	421,002	44,952	56,643	319,407	831,770	126,367	26,195	54,689	183,896	30,934	58,255	174,033	177,401
Other liabilities	277,624	84,675	13,259	8,893	62,523	192,948	47,338	940	10,676	31,362	7,884	25,270	21,381	48,097
Capital stock	2,656,299	864,728	132,723	97,094	634,911	1,790,116	362,577	67,406	122,922	329,301	169,094	206,062	178,324	354,430
Paid-in or capital surplus	412,330	141,613	13,053	14,358	114,202	270,717	77,190	17,903	22,507	40,771	19,182	29,162	24,089	39,913
Retained earnings, appropriated	109,206	25,854	151	152	25,551	83,352	9,232	24,047	20,553	9,763	2,914	13,921	1,177	1,745
Retained earnings, unappropriated	2,265,212	932,047	68,701	72,447	790,899	1,326,739	252,347	46,647	85,173	379,769	123,436	186,644	1,351	251,372
Shareholders' undistributed taxable income[2]	952,456	406,173	26,084	36,404	343,685	546,107	61,241	17,186	28,170	136,719	77,018	100,759	11,645	126,659
Less: Cost of treasury stock	115,017	46,797	7,210	3,472	36,115	68,220	18,689	32	650	14,242	1,690	5,742	10,133	17,042

Footnotes at end of table.

Table 4.7—BALANCE SHEETS FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Finance, insurance, and real estate							Services						
	Total	Credit agencies	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance carriers	Insurance agents, brokers, and service	Real estate	Total	Hotels and other lodging places	Personal services	Business services	Automobile services and miscellaneous repair services	Amusement and recreation services	Other services
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns	28,610	2,471	568	1,082	514	6,705	17,270	45,313	3,739	7,604	13,507	6,083	5,097	9,283
Total assets	4,049,917	317,626	234,101	132,669	67,506	577,474	2,720,541	3,590,857	1,069,289	349,609	718,957	354,214	519,774	579,014
Cash	381,750	22,244	29,005	6,449	8,170	143,382	172,500	378,610	40,710	47,191	104,439	35,955	58,886	91,429
Notes and accounts receivable	807,055	166,128	39,839	11,701	32,500	254,322	302,565	451,552	43,828	50,025	179,383	61,056	24,815	92,445
Less: Allowance for bad debts	9,859	3,917	308	50	83	2,461	3,040	4,755	281	514	1,853	692	67	1,348
Inventories	23,548	-	-	-	-	-	23,548	90,206	6,928	13,810	9,803	34,548	10,670	14,447
Government obligations, total	80,372	554	64,162	3,588	1,316	4,020	6,732	24,235	245	422	3,573	4,381	10,237	5,377
United States	75,778	554	64,112	195	384	4,002	6,531	22,040	244	271	3,474	4,381	8,387	5,283
State and local	4,594	-	50	3,393	932	18	201	2,195	1	151	99	-	1,850	94
Other current assets	828,535	6,762	63,750	25,136	1,575	9,922	721,390	77,695	14,864	7,285	22,084	6,365	14,764	12,333
Loans to shareholders	64,954	6,956	3,998	14,127	5	8,110	31,758	115,088	15,936	5,456	39,991	2,761	10,880	40,064
Mortgage and real estate loans	129,690	26,522	-	10,628	-	636	91,904	32,479	20,462	2,039	162	8,521	877	418
Other investments	271,256	10,581	20,393	50,584	18,539	31,219	139,940	110,654	10,968	19,614	47,974	4,952	11,287	15,859
Depreciable assets	700,261	24,698	6,803	793	6,011	70,971	590,985	2,984,870	1,126,046	372,609	309,023	271,994	511,858	393,340
Less: Accumulated depreciation	186,851	4,310	3,795	273	3,842	31,575	143,056	1,192,990	389,229	199,043	113,788	112,236	238,803	139,891
Depletable assets	13,243	1,877	2,650	355	86	-	8,275	1,149	-	-	874	-	216	59
Less: Accumulated depletion	3,782	-	2,422	1	86	-	1,273	422	-	-	415	-	1	6
Land	742,422	56,890	-	5,595	-	2,546	677,391	305,225	134,584	14,649	31,074	17,822	77,589	29,507
Intangible assets (amortizable)	24,264	322	-	121	1,997	20,061	1,763	29,614	4,339	3,920	7,414	1,225	7,128	5,588
Less: Accumulated amortization	9,068	74	-	61	672	7,457	804	12,947	1,316	1,719	2,822	576	4,220	2,294
Other assets	192,127	2,393	10,026	3,977	1,990	73,778	99,963	200,594	41,205	13,865	82,041	18,138	23,658	21,687
Total liabilities	4,049,917	317,626	234,101	132,669	67,506	577,474	2,720,541	3,590,857	1,069,289	349,609	718,957	354,214	519,774	579,014
Accounts payable	652,952	7,606	114,662	3,078	23,649	286,057	217,900	305,467	44,143	31,660	110,806	34,975	29,867	54,016
Mortgages, notes, bonds payable in less than one year	899,551	45,911	6,162	26,542	2,668	18,085	800,183	386,054	110,929	40,006	91,759	45,539	45,992	51,829
Other current liabilities	238,818	34,357	8,054	5,942	6,587	33,535	150,343	176,501	29,436	17,809	46,358	16,932	25,385	40,581
Loans from shareholders	284,801	24,675	11,116	7,508	23	21,039	220,440	304,772	103,602	25,271	43,798	30,278	64,766	37,057
Mortgages, notes, bonds payable in one year or more	788,234	42,913	64	10,431	614	41,494	692,718	1,196,188	608,666	61,907	88,013	82,487	168,051	187,064
Other liabilities	224,154	67,847	669	10,208	1,255	7,787	136,388	119,807	28,701	13,831	34,148	8,765	15,529	18,833
Capital stock	485,549	73,915	19,506	18,945	6,300	69,785	297,098	734,499	185,637	98,885	145,887	68,272	156,312	79,506
Paid-in or capital surplus	207,362	16,653	10,481	23,819	200	13,397	142,812	210,591	62,018	10,301	37,109	10,763	52,199	38,201
Retained earnings, appropriated	7,772	1,464	364	269	200	70	5,405	18,612	980	267	2,015	1,270	434	13,646
Retained earnings, unappropriated	281,216	2,720	66,453	26,008	26,010	88,434	71,591	218,482	[1]55,060	55,098	127,491	56,845	[1]31,746	65,854
Shareholders' undistributed taxable income[2]	110,547	23,615	32,842	417	880	39,894	12,899	87,229	[1]27,463	22,615	66,180	23,770	[1]19,001	21,128
Less: Cost of treasury stock	20,492	435	3,430	81	-	2,209	14,337	80,116	49,763	5,426	8,427	1,912	7,015	7,573

[1]Negative amount. [2]Included in "Retained earnings, unappropriated."

NOTE: "Petroleum refining and related industries," "Leather and leather products," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Estimates are rounded and may not add to totals.

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

Table 4.8—BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS

[Money amounts in thousands of dollars]

Industrial division, item	Total	Size of total assets									
		Zero assets	$1 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)
ALL INDUSTRIAL DIVISIONS											
Number of returns	233,807	4,805	34,136	38,081	36,002	44,217	44,939	19,626	7,562	4,357	82
Number of stockholders	617,458	10,648	71,956	85,330	84,644	114,431	138,584	64,251	29,763	17,555	296
Total assets	31,976,473	-	149,849	639,401	1,302,032	3,163,114	7,100,199	6,697,109	5,108,703	6,397,524	1,418,542
Cash	3,143,755	-	37,475	126,491	195,295	396,465	752,633	690,487	394,418	408,835	141,656
Notes and accounts receivable	7,202,814	-	22,830	109,960	242,561	650,492	1,641,211	1,543,776	1,071,338	1,688,371	232,275
Less: Allowance for bad debts	105,883	-	250	1,457	2,915	8,397	24,162	25,867	13,964	27,835	1,036
Inventories	6,470,721	-	13,891	90,962	248,394	612,881	1,457,440	1,509,420	1,023,757	1,332,134	181,842
Government obligations, total	372,949	-	192	1,011	1,209	14,745	43,904	33,123	40,233	117,206	121,326
United States	332,864	-	185	1,011	1,148	13,354	41,889	26,495	30,973	100,665	117,144
State and local	40,085	-	7	-	61	1,391	2,015	6,628	9,260	16,541	4,182
Other current assets	1,547,108	-	4,738	15,432	35,432	106,302	293,515	326,034	318,758	369,474	77,423
Loans to shareholders	499,319	-	6,310	24,588	33,811	48,304	124,947	88,128	112,606	55,499	5,126
Mortgage and real estate loans	267,887	-	607	3,698	11,047	29,544	66,139	45,509	7,759	73,289	30,295
Other investments	1,206,361	-	2,314	11,070	30,283	96,053	275,442	232,040	198,344	297,609	63,206
Depreciable assets	14,331,317	-	124,800	446,142	779,638	1,763,725	3,215,324	3,057,547	2,191,404	2,301,506	451,231
Less: Accumulated depreciation	6,693,148	-	78,048	253,246	405,432	881,896	1,525,834	1,461,689	962,594	946,112	178,297
Depletable assets	95,020	-	1,627	728	4,299	4,686	22,477	18,265	8,886	12,358	21,694
Less: Accumulated depletion	23,039	-	675	454	2,709	854	3,684	9,074	-	3,563	2,026
Land	2,335,598	-	2,451	21,324	46,320	159,219	490,535	426,476	549,533	475,727	164,013
Intangible assets (amortizable)	128,385	-	3,735	5,439	16,484	31,907	23,322	10,330	9,946	14,927	12,295
Less: Accumulated amortization	52,172	-	2,181	1,864	5,671	12,450	9,629	6,131	5,850	6,416	1,980
Other assets	1,249,481	-	10,033	39,577	73,986	152,388	256,619	218,735	164,129	234,515	99,499
Total liabilities	31,976,473	-	149,849	639,401	1,302,032	3,163,114	7,100,199	6,697,109	5,108,703	6,397,524	1,418,542
Accounts payable	5,419,431	-	26,270	111,996	234,773	548,452	1,191,478	1,074,693	881,193	1,207,103	143,473
Mortgages, notes, bonds payable in less than one year	4,422,985	-	15,625	63,014	132,988	341,723	830,874	1,029,508	750,121	1,133,139	125,993
Other current liabilities	1,670,977	-	15,319	58,565	88,723	166,835	379,912	345,643	217,268	338,117	60,595
Loans from shareholders	2,114,096	-	75,317	136,427	163,201	335,581	481,029	413,226	216,355	269,748	23,212
Mortgages, notes, bonds payable in one year or more	4,977,186	-	13,903	60,428	172,307	444,009	986,345	998,196	992,119	1,105,344	204,535
Other liabilities	1,094,512	-	5,380	18,339	39,809	83,558	188,001	212,212	121,714	351,274	74,225
Capital stock	5,898,834	-	114,304	244,077	369,640	814,190	1,541,154	1,246,443	775,718	756,327	36,981
Paid-in or capital surplus	1,301,968	-	20,139	27,001	89,824	154,752	293,673	264,654	190,669	213,488	47,768
Retained earnings, appropriated	210,296	-	966	2,753	5,432	12,615	47,298	31,290	36,695	69,211	4,036
Retained earnings, unappropriated	5,189,347	-	[1]130,124	[1]67,712	29,946	310,184	1,211,521	1,137,355	1,014,190	982,750	701,237
Shareholders' undistributed taxable income[2]	1,892,692	-	[1]84,211	[1]56,600	18,864	136,484	592,599	519,612	379,589	363,664	22,691
Less: Cost of treasury stock	323,159	-	7,250	15,487	24,611	48,785	51,086	56,111	87,339	28,977	3,513
Total receipts	73,260,632	168,038	1,245,608	3,098,279	4,292,099	8,458,288	17,151,868	16,471,788	8,185,341	12,935,837	1,253,486
Business receipts	71,472,075	149,465	1,199,873	3,032,580	4,212,381	8,299,151	16,776,830	16,132,318	7,903,552	12,610,119	1,155,806
Dividends, domestic corporations	10,063	33	111	24	202	482	1,815	2,791	797	3,090	718
Dividends, foreign corporations	511	17	-	-	10	76	-	69	181	146	12
Interest on Government obligations:											
United States	14,958	85	183	10	85	678	2,487	914	1,964	4,078	4,474
State and local	1,501	114	-	-	-	1	23	80	242	977	64
Other interest	160,373	1,207	953	1,346	2,474	9,165	27,862	29,753	23,010	52,298	12,305
Rents	193,215	160	1,603	2,058	8,456	15,473	38,781	35,972	34,050	45,102	11,560
Royalties	17,150	-	6,303	2,795	194	2,045	739	256	311	1,272	3,235
Net short-term capital gain reduced by net long-term capital loss	5,955	629	1,415	-	262	813	421	777	241	1,305	92
Net long-term capital gain reduced by net short-term capital loss	298,918	3,590	16,351	4,794	10,466	26,304	51,032	59,704	28,817	64,888	32,972
Net gain, noncapital assets	426,336	7,995	4,362	6,241	17,544	40,798	80,150	91,593	111,054	45,715	20,884
Other receipts	659,577	4,743	14,454	48,431	40,025	63,302	171,728	117,561	81,122	106,847	11,364
Total deductions	71,008,177	180,644	1,240,119	3,049,702	4,205,177	8,213,468	16,588,029	15,981,795	7,878,098	12,490,846	1,180,299
Cost of sales and operations	51,781,393	112,206	560,791	1,795,682	2,593,108	5,378,985	11,826,462	12,450,054	6,005,453	10,189,974	868,678
Compensation of officers	3,942,997	8,008	245,532	374,618	444,994	638,047	1,020,133	628,759	297,050	266,959	18,897
Repairs	387,034	1,710	7,338	14,209	26,397	56,755	92,814	79,217	48,094	51,748	8,752
Bad debts	153,517	966	3,070	8,124	7,667	16,530	35,855	30,591	26,491	21,094	3,129
Rent	1,148,650	4,156	63,823	107,625	125,866	205,713	300,434	156,089	73,210	99,294	12,440
Taxes	1,368,202	10,579	29,248	75,717	102,016	191,295	314,844	265,715	167,206	185,066	26,516
Interest	634,792	5,990	5,158	11,808	22,448	55,883	119,246	145,188	114,572	138,822	15,677
Contributions	24,212	80	158	659	849	2,285	5,426	4,672	3,299	5,930	854
Amortization	13,749	418	667	1,024	1,252	3,053	2,917	838	2,144	889	547
Depreciation	1,238,223	4,465	17,647	50,756	80,806	168,045	288,834	253,125	168,217	176,620	29,708
Depletion	24,877	14	104	972	1,720	913	4,479	2,181	1,501	4,275	8,718
Advertising	554,475	1,922	18,924	36,974	38,405	97,718	129,159	96,743	50,051	75,861	8,718
Pension, profit-sharing, stock bonus, and annuity plans	306,517	232	18,418	18,104	23,213	29,412	69,752	56,528	36,692	45,680	8,486
Other employee benefit plans	121,158	41	2,485	3,478	11,877	10,193	27,326	22,021	14,604	23,469	5,664
Net loss, noncapital assets	51,561	2,231	1,395	2,578	14,512	4,950	6,042	15,819	1,867	2,031	136
Other deductions	9,256,820	27,626	265,361	547,374	710,047	1,353,691	2,344,306	1,774,255	867,647	1,203,134	163,379
Total receipts less total deductions	2,252,455	[1]12,606	5,489	48,577	86,922	244,820	563,839	489,993	307,243	444,991	73,187
Gross profit (less loss)	19,690,682	37,259	639,082	1,236,898	1,619,273	2,920,166	4,950,368	3,682,264	1,898,099	2,420,145	287,128
Gross profit	19,747,966	37,450	644,115	1,243,326	1,625,653	2,928,935	4,960,922	3,682,396	1,912,407	2,424,996	287,766
Gross loss	57,284	191	5,033	6,428	6,380	8,769	10,554	132	14,308	4,851	638
Net income (less deficit)	2,250,954	[1]12,720	5,489	48,577	86,922	244,819	563,816	489,913	307,001	444,014	73,123
Net income	3,034,176	14,595	60,873	122,238	185,851	373,173	694,108	599,827	383,621	518,895	80,995
Deficit	783,222	27,315	55,384	73,661	98,929	128,354	130,292	109,914	76,620	74,881	7,872
Income tax	3,298	-	-	51	-	-	76	-	2,894	277	-
Distribution to stockholders in cash and property except own stock	1,626,472	16,825	36,806	50,951	86,055	188,048	329,979	403,821	147,963	307,901	58,123

Footnotes at end of table.

Table 4.8—BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[Money amounts in thousands of dollars]

Industrial division, item	Total	Size of total assets									
		Zero assets	$1 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)
AGRICULTURE, FORESTRY, AND FISHERIES											
Number of returns	9,332	(*)	818	968	918	1,991	2,349	1,023	765	294	2
Number of stockholders	32,175	(*)	2,097	2,554	2,504	6,841	8,378	4,388	3,416	1,273	12
Total assets	1,872,300	-	4,309	16,295	32,344	149,711	390,680	338,263	510,671	410,440	19,587
Cash	72,649	-	571	1,567	2,857	13,820	9,574	17,166	13,812	12,919	363
Notes and accounts receivable	121,489	-	356	2,375	3,034	15,114	25,750	14,831	28,591	29,751	1,687
Less: Allowance for bad debts	901	-	63	33	5	20	233	259	175	106	7
Inventories	147,183	-	165	1,074	1,773	8,661	19,876	25,545	41,305	40,998	7,786
Government obligations, total	2,090	-	-	230	-	1,028	36	636	-	160	-
United States	2,090	-	-	230	-	1,028	36	636	-	160	-
State and local	-	-	-	-	-	-	-	-	-	-	-
Other current assets	20,413	-	194	68	176	3,310	3,232	2,190	4,822	6,421	-
Loans to shareholders	65,395	-	-	1,040	375	6,231	13,103	36,600	3,175	4,863	8
Mortgage and real estate loans	18,574	-	4	396	9	4,191	2,661	998	705	9,610	-
Other investments	91,913	-	207	477	420	4,459	10,116	13,084	42,906	19,108	1,136
Depreciable assets	1,165,605	-	4,245	15,410	29,603	117,207	250,278	248,765	263,870	229,757	6,470
Less: Accumulated depreciation	498,884	-	2,155	9,395	13,354	50,230	98,205	111,146	116,842	95,022	2,535
Depletable assets	21,652	-	-	19	-	255	10,584	9,825	-	948	21
Less: Accumulated depletion	5,095	-	-	-	-	95	114	4,632	-	233	21
Land	577,943	-	394	2,728	7,121	19,886	132,570	80,140	189,545	141,285	4,274
Intangible assets (amortizable)	1,227	-	44	114	70	329	169	41	124	336	-
Less: Accumulated amortization	644	-	21	41	41	170	97	30	78	166	-
Other assets	71,691	-	368	266	306	5,735	11,380	4,509	38,911	9,811	405
Total liabilities	1,872,300	-	4,309	16,295	32,344	149,711	390,680	338,263	510,671	410,440	19,587
Accounts payable	90,271	-	179	562	2,722	8,169	25,584	13,041	19,392	19,878	744
Mortgages, notes, bonds payable in less than one year	392,032	-	412	2,354	5,830	26,987	62,875	99,228	87,419	98,535	8,392
Other current liabilities	38,414	-	163	1,469	1,828	1,778	10,648	9,302	6,177	6,703	346
Loans from shareholders	146,334	-	1,614	2,561	1,648	16,153	32,655	14,374	28,127	49,144	58
Mortgages, notes, bonds payable in one year or more	557,695	-	204	2,665	7,294	41,022	79,197	97,042	186,125	136,743	7,403
Other liabilities	45,329	-	497	66	132	7,491	11,277	3,589	3,996	18,281	-
Capital stock	512,884	-	5,562	6,313	12,239	43,446	122,670	100,282	137,973	83,266	1,133
Paid-in or capital surplus	209,507	-	127	383	3,009	31,417	43,093	77,197	28,534	25,745	2
Retained earnings, appropriated	27,257	-	6	6	6	299	281	283	24,424	1,952	-
Retained earnings, unappropriated	[1]139,760	-	[1]3,536	[1]84	[1]1,900	[1]25,515	2,654	[1]73,460	[1]11,496	[1]27,932	1,509
Shareholders' undistributed taxable income[2]	[1]140,495	-	[1]2,045	[1]246	[1]1,607	[1]20,056	814	[1]55,721	[1]31,627	[1]30,465	458
Less: Cost of treasury stock	7,663	-	919	-	464	1,536	254	2,615	-	1,875	-
Total receipts	1,425,075	(*)	22,338	45,250	70,558	171,602	303,557	259,294	312,303	206,296	25,099
Business receipts	1,318,461	(*)	16,280	42,790	69,697	154,519	290,061	241,582	282,572	187,932	24,755
Dividends, domestic corporations	720	(*)	-	-	21	45	60	396	12	168	-
Dividends, foreign corporations	17	(*)	-	-	-	-	-	-	-	-	-
Interest on Government obligations:											
United States	42	-	-	-	-	-	-	8	-	34	-
State and local	-	-	-	-	-	-	-	-	-	-	-
Other interest	3,722	(*)	-	3	15	652	581	77	421	1,747	35
Rents	5,550	(*)	102	36	106	489	1,380	1,548	259	1,445	34
Royalties	176	-	3	-	-	-	57	-	35	73	8
Net short-term capital gain reduced by net long-term capital loss	1,075	(*)	-	-	-	340	-	350	122	229	-
Net long-term capital gain reduced by net short-term capital loss	42,863	(*)	4,455	856	-	6,271	5,014	8,919	7,589	9,656	34
Net gain, noncapital assets	4,792	(*)	1,128	103	-	2,769	205	25	-	539	-
Other receipts	47,657	(*)	370	1,462	719	6,517	6,199	6,389	21,293	4,473	233
Total deductions	1,413,803	(*)	19,917	44,834	69,037	169,232	292,156	268,652	308,411	203,020	24,779
Cost of sales and operations	898,642	(*)	12,038	21,869	48,709	101,814	188,398	154,587	209,919	135,811	21,719
Compensation of officers	62,626	(*)	602	9,950	4,218	8,196	13,707	12,261	9,637	3,166	142
Repairs	47,394	(*)	1,858	960	1,909	6,958	10,288	8,465	12,672	4,022	235
Bad debts	819	-	98	77	395	17	4	49	80	39	60
Rent	46,759	(*)	699	889	1,501	6,478	13,107	9,313	9,004	5,128	381
Taxes	49,561	(*)	345	1,384	1,491	4,783	9,619	8,651	10,947	5,645	206
Interest	56,315	(*)	119	533	906	5,023	8,992	14,129	13,883	11,977	715
Contributions	498	-	-	9	21	13	171	12	169	95	8
Amortization	230	-	7	25	19	68	40	7	33	31	-
Depreciation	97,043	(*)	785	1,546	2,849	12,363	21,997	19,857	20,719	16,182	557
Depletion	567	-	-	-	-	51	53	1	215	245	2
Advertising	2,394	-	91	386	440	475	461	209	29	303	-
Pension, profit-sharing, stock bonus, and annuity plans	1,940	(*)	-	-	127	127	17	1,234	-	171	32
Other employee benefit plans	978	(*)	-	-	1	-	-	837	-	94	18
Net loss, noncapital assets	2,213	(*)	-	-	12	1,465	14	14	-	146	-
Other deductions	145,824	(*)	3,275	7,206	6,439	21,401	25,288	39,026	21,104	19,965	704
Total receipts less total deductions	11,272	(*)	2,421	416	1,521	2,370	11,401	[1]9,358	3,892	3,276	320
Gross profit (less loss)	419,819	(*)	4,242	20,921	20,988	52,705	101,663	86,995	72,653	52,121	3,036
Gross profit	426,910	(*)	4,397	20,921	21,046	55,269	104,393	86,995	72,653	53,705	3,036
Gross loss	7,091	-	155	-	58	2,564	2,730	-	-	1,584	-
Net income (less deficit)	11,272	(*)	2,421	416	1,521	2,370	11,401	[1]9,358	3,892	3,276	320
Net income	96,842	(*)	3,901	2,042	3,623	14,817	25,262	6,778	17,445	19,661	459
Deficit	85,570	(*)	1,480	1,626	2,102	12,447	13,861	16,136	13,553	16,385	139
Income tax	-	-	-	-	-	-	-	-	-	-	-
Distribution to stockholders in cash and property except own stock	37,607	(*)	-	246	524	5,807	8,899	225	5,069	9,962	620

Footnotes at end of table.

Table 4.8—BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[Money amounts in thousands of dollars]

Industrial division, item	Total	Size of total assets									
		Zero assets	$1 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)
MINING											
Number of returns	2,184	(*)	664		360	715		359		32	3
Number of stockholders	6,608	(*)	1,795		1,543	1,998		975		138	6
Total assets	394,578	-	6,746		12,461	88,075		166,697		53,380	67,219
Cash	53,882	-	118		972	16,547		26,155		5,935	4,155
Notes and accounts receivable	98,705	-	4		2,548	19,164		49,317		11,763	15,909
Less: Allowance for bad debts	276	-	-		4	48		79		69	76
Inventories	16,365	-	-		122	1,595		12,804		877	967
Government obligations, total	125	-	-		-	-		-		67	58
United States	120	-	-		-	-		-		62	58
State and local	5	-	-		-	-		-		5	-
Other current assets	7,027	-	231		102	2,487		1,359		1,566	1,282
Loans to shareholders	4,128	-	187		-	814		-		3,127	-
Mortgage and real estate loans	3,866	-	-		2	16		23		17	3,808
Other investments	15,637	-	933		280	915		4,235		4,209	5,065
Depreciable assets	362,584	-	6,154		13,683	99,918		171,178		48,852	22,799
Less: Accumulated depreciation	213,204	-	1,983		6,723	56,959		105,875		28,818	12,846
Depletable assets	18,613	-	1,179		727	79		1,920		3,794	10,914
Less: Accumulated depletion	4,961	-	220		10	4		1,831		891	2,005
Land	21,628	-	-		65	1,209		2,600		1,945	15,809
Intangible assets (amortizable)	484	-	62		4	32		55		67	264
Less: Accumulated amortization	255	-	31		4	27		51		26	116
Other assets	10,230	-	112		697	2,337		4,887		965	1,232
Total liabilities	394,578	-	6,746		12,461	88,075		166,697		53,380	67,219
Accounts payable	43,610	-	494		599	5,581		26,649		7,656	2,631
Mortgages, notes, bonds payable in less than one year	65,307	-	585		1,912	11,279		39,963		5,356	6,212
Other current liabilities	9,677	-	76		281	3,111		3,484		2,050	675
Loans from shareholders	23,006	-	4,816		127	1,289		15,910		864	-
Mortgages, notes, bonds payable in one year or more	46,164	-	2,962		1,686	9,405		10,644		5,203	16,264
Other liabilities	19,988	-	23		157	1,218		10,503		3,687	4,400
Capital stock	68,309	-	4,937		2,978	16,976		27,959		7,121	8,338
Paid-in or capital surplus	24,723	-	[1]5,008		101	13,115		10,354		4,075	2,086
Retained earnings, appropriated	466	-	-		13	188		187		78	-
Retained earnings, unappropriated	96,383	-	[1]1,435		4,607	27,252		21,044		18,302	26,613
Shareholders' undistributed taxable income[2]	22,295	-	[1]1,399		3,270	17,628		[1]9,663		4,361	8,098
Less: Cost of treasury stock	3,055	-	704		-	1,339		-		1,012	-
Total receipts	592,739	(*)	17,129		72,891	184,191		197,563		65,996	54,268
Business receipts	569,431	(*)	15,998		72,207	180,218		189,955		63,374	46,978
Dividends, domestic corporations	244	-	-		11	-		3		89	141
Dividends, foreign corporations	2	-	-		-	-		-		2	-
Interest on Government obligations:											
United States	56	-	-		-	-		-		44	12
State and local	27	-	-		-	9		-		18	-
Other interest	3,272	-	-		443	897		996		413	523
Rents	7,678	-	5		24	2,008		3,344		147	2,150
Royalties	787	-	-		102	-		251		262	172
Net short-term capital gain reduced by net long-term capital loss	998	-	998		-	-		-		-	-
Net long-term capital gain reduced by net short-term capital loss	4,198	-	-		19	317		375		65	3,422
Net gain, noncapital assets	1,373	-	-		6	455		838		73	1
Other receipts	4,673	-	128		79	287		1,801		1,509	869
Total deductions	561,229	(*)	17,207		69,488	174,452		190,817		62,287	46,219
Cost of sales and operations	343,813	(*)	8,773		51,725	82,19		125,660		38,599	36,293
Compensation of officers	36,116	-	137		4,649	19,725		9,547		1,679	379
Repairs	23,421	(*)	380		1,249	12,989		6,271		2,397	115
Bad debts	976	-	-		-	43		628		137	168
Rent	11,471	(*)	721		290	8,143		1,916		288	16
Taxes	17,798	(*)	427		1,845	6,397		5,111		1,976	2,030
Interest	8,051	-	152		386	1,575		4,178		879	881
Contributions	427	-	7		7	41		51		24	297
Amortization	39	-	13		-	6		11		9	-
Depreciation	33,490	-	778		2,091	9,404		15,217		4,591	1,409
Depletion	9,937	-	32		650	3,674		2,344		1,860	1,377
Advertising	856	-	24		160	379		206		85	2
Pension, profit-sharing, stock bonus, and annuity plans	3,374	-	-		-	2,544		241		373	216
Other employee benefit plans	2,220	-	-		1,860	86		-		274	-
Net loss, noncapital assets	1,251	-	9		-	8		1,202		31	1
Other deductions	67,989	(*)	5,754		4,576	27,239		18,234		9,085	3,035
Total receipts less total deductions	31,510	(*)	[1]78		3,403	9,739		6,746		3,709	8,049
Gross profit (less loss)	225,618	(*)	7,225		20,482	98,019		64,295		24,775	10,685
Gross profit	225,715	(*)	7,322		20,482	98,019		64,295		24,775	10,685
Gross loss	97	-	97		-	-		-		-	-
Net income (less deficit)	31,483	(*)	[1]78		3,403	9,730		6,746		3,691	8,049
Net income	37,781	-	2,260		3,874	11,059		8,533		4,006	8,049
Deficit	6,298	(*)	2,338		471	1,329		1,787		315	-
Income tax	-	-	-		-	-		-		-	-
Distribution to stockholders in cash and property except own stock	26,602	-	-		2,156	6,605		9,161		2,210	6,470

Footnotes at end of table.

Table 4.8—BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[Money amounts in thousands of dollars]

Industrial division, item	Total	Size of total assets: Zero assets	$1 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)
CONTRACT CONSTRUCTION											
Number of returns	21,356	462	3,018	3,525	3,928	3,583	3,941	1,239	829	810	21
Number of stockholders	51,428	872	6,054	6,654	8,278	8,918	11,014	3,627	2,651	3,292	68
Total assets	3,434,635	-	13,782	60,122	146,134	256,978	617,232	434,576	559,931	1,159,095	186,785
Cash	362,189	-	3,877	11,869	25,864	45,508	75,185	43,813	58,555	91,176	6,342
Notes and accounts receivable	1,182,204	-	2,145	17,791	43,811	75,666	233,243	133,101	169,452	477,666	29,329
Less: Allowance for bad debts	8,839	-	2	134	226	695	2,027	3,320	876	1,495	64
Inventories	497,161	-	781	3,771	18,315	31,369	85,404	40,674	79,490	189,789	47,568
Government obligations, total	28,796	-	-	-	1	106	1,349	9	104	27,077	150
United States	24,777	-	-	-	1	24	1,349	-	104	23,298	1
State and local	4,019	-	-	-	-	82	-	9	-	3,779	149
Other current assets	215,201	-	816	1,450	3,001	13,545	42,503	47,291	26,169	51,139	29,287
Loans to shareholders	47,955	-	1,373	3,800	4,603	5,137	13,701	2,642	7,681	8,854	164
Mortgage and real estate loans	14,258	-	257	377	2,975	50	5,728	361	175	2,386	1,949
Other investments	101,029	-	30	394	3,809	7,039	16,964	10,673	22,471	30,028	9,621
Depreciable assets	1,454,583	-	9,680	48,622	75,649	130,414	251,192	203,187	298,653	393,128	44,058
Less: Accumulated depreciation	743,001	-	6,008	31,196	38,914	64,407	129,960	99,038	136,418	214,021	23,039
Depletable assets	3,663	-	-	204	-	-	44	3,029	-	386	-
Less: Accumulated depletion	207	-	-	137	-	-	-	-	-	70	-
Land	138,560	-	174	571	3,140	6,664	17,242	21,792	20,440	52,397	16,140
Intangible assets (amortizable)	10,363	-	101	93	795	245	574	404	7,682	466	3
Less: Accumulated amortization	5,492	-	44	43	164	89	361	136	4,610	44	1
Other assets	136,212	-	602	2,690	3,475	6,426	6,451	30,094	10,963	50,233	25,278
Total liabilities	3,434,635	-	13,782	60,122	146,134	256,978	617,232	434,576	559,931	1,159,095	186,785
Accounts payable	812,004	-	2,138	11,725	35,632	49,198	152,213	70,859	107,289	350,699	32,251
Mortgages, notes, bonds payable in less than one year	419,785	-	2,398	5,384	16,006	34,703	86,300	54,689	89,387	122,749	8,169
Other current liabilities	286,938	-	1,594	6,487	10,416	13,306	45,912	48,601	37,436	105,671	17,515
Loans from shareholders	244,515	-	1,966	11,138	17,811	18,801	45,231	85,180	24,898	34,189	5,301
Mortgages, notes, bonds payable in one year or more	451,369	-	51	3,345	12,968	18,267	44,931	69,503	108,136	134,480	59,688
Other liabilities	248,434	-	984	1,913	6,478	4,198	14,891	12,002	37,301	130,772	39,895
Capital stock	403,346	-	8,576	18,895	33,817	50,413	84,944	66,805	36,508	99,124	4,264
Paid-in or capital surplus	72,970	-	1,324	1,712	4,234	10,728	13,299	5,364	22,844	9,556	3,909
Retained earnings, appropriated	7,592	-	8	153	12	1,527	2,980	568	174	2,134	36
Retained earnings, unappropriated	504,120	-	[1]4,745	427	12,092	58,915	131,161	21,013	95,965	173,161	16,131
Shareholders' undistributed taxable income[2]	307,017	-	[1]4,055	[1]1,145	11,719	35,113	68,680	28,548	48,190	114,748	5,219
Less: Cost of treasury stock	16,438	-	512	1,057	3,332	3,078	4,630	8	7	3,440	374
Total receipts	8,991,497	14,243	94,388	430,652	615,334	850,831	1,881,492	1,028,248	1,141,030	2,783,794	151,485
Business receipts	8,893,298	14,144	93,276	427,865	612,905	838,960	1,866,588	1,013,756	1,116,796	2,762,457	146,551
Dividends, domestic corporations	202	-	-	-	21	14	9	9	-	125	24
Dividends, foreign corporations	10	-	-	-	10	-	-	-	-	-	-
Interest on Government obligations:											
United States	1,789	-	-	-	-	60	80	18	770	858	3
State and local	154	-	-	-	-	1	-	-	-	117	36
Other interest	7,456	21	2	88	130	652	1,829	1,093	859	2,221	561
Rents	20,208	-	-	178	762	1,097	2,139	5,202	3,521	6,607	702
Royalties	349	-	-	-	-	-	103	-	-	246	-
Net short-term capital gain reduced by net long-term capital loss	345	-	-	-	-	217	-	-	88	32	8
Net long-term capital gain reduced by net short-term capital loss	11,112	-	958	228	7	2,825	137	1,212	1,435	1,880	2,430
Net gain, noncapital assets	11,667	-	-	71	56	5,725	823	534	3,601	768	89
Other receipts	44,907	78	152	2,222	1,443	1,280	9,784	6,424	13,960	8,483	1,081
Total deductions	8,720,121	12,719	96,423	428,370	590,639	809,005	1,823,343	1,005,562	1,126,224	2,682,297	145,539
Cost of sales and operations	7,147,594	8,830	58,502	315,176	442,433	604,342	1,467,279	832,556	916,009	2,379,005	123,462
Compensation of officers	397,484	790	15,506	44,074	50,882	63,928	104,605	33,151	30,972	50,449	3,127
Repairs	40,523	459	370	1,095	2,606	4,785	5,830	3,225	7,604	13,333	1,216
Bad debts	19,428	14	25	367	2,341	1,663	3,718	1,983	5,827	3,486	4
Rent	36,246	93	1,865	2,890	4,696	6,739	8,738	3,673	2,099	4,985	468
Taxes	177,722	281	2,833	11,533	12,939	21,299	36,715	25,747	24,090	40,394	1,891
Interest	54,764	118	259	1,019	2,366	4,586	6,752	10,727	16,539	10,563	1,835
Contributions	2,382	-	15	101	70	226	334	218	299	1,044	75
Amortization	2,693	3	29	26	262	59	121	79	1,535	58	521
Depreciation	160,541	198	1,703	5,546	8,730	14,887	30,027	22,751	35,690	37,032	3,977
Depletion	1,845	-	27	49	9	-	254	-	-	1,368	138
Advertising	26,581	159	419	1,726	1,943	6,828	9,812	1,498	2,752	1,410	34
Pension, profit-sharing, stock bonus, and annuity plans	32,790	-	281	1,184	1,385	4,662	6,847	1,005	4,012	12,598	816
Other employee benefit plans	21,150	-	205	275	1,751	1,780	5,643	4,571	1,640	5,229	56
Net loss, noncapital assets	3,209	-	2	366	267	72	584	1,837	19	61	1
Other deductions	595,169	1,774	14,382	42,943	57,959	73,149	136,084	62,541	77,137	121,282	7,918
Total receipts less total deductions	271,376	1,524	[1]2,035	2,282	24,695	41,826	58,149	22,686	14,806	101,497	5,946
Gross profit (less loss)	1,745,704	5,314	34,774	112,689	170,472	234,618	399,309	181,200	200,787	383,452	23,089
Gross profit	1,762,922	5,314	35,402	112,817	174,038	236,236	399,309	181,200	211,367	383,632	23,607
Gross loss	17,218	-	628	128	3,566	1,618	-	-	10,580	180	518
Net income (less deficit)	271,222	1,524	[1]2,035	2,282	24,695	41,825	58,149	22,686	14,806	101,380	5,910
Net income	352,375	2,673	2,102	9,278	37,059	48,059	70,015	28,733	42,752	104,692	7,012
Deficit	81,153	1,149	4,137	6,996	12,364	6,234	11,866	6,047	27,946	3,312	1,102
Income tax	-	-	-	-	-	-	-	-	-	-	-
Distribution to stockholders in cash and property except own stock	174,827	1,145	307	4,363	25,756	16,051	35,605	29,561	823	56,826	4,390

Footnotes at end of table.

Table 4.8—BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[Money amounts in thousands of dollars]

Industrial division, item	Total	Size of total assets									
		Zero assets	$1 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)
MANUFACTURING											
Number of returns	25,158	(*)	2,090	4,236	3,938	4,243	5,270	3,286	1,289	635	15
Number of stockholders	68,201	(*)	4,092	9,142	9,050	9,765	15,868	10,864	5,652	3,232	65
Total assets	5,192,108	-	10,775	72,300	137,963	314,928	839,626	1,173,068	888,757	990,182	764,509
Cash	579,123	-	1,975	10,364	20,839	45,229	87,203	137,082	94,292	67,404	114,735
Notes and accounts receivable	1,315,825	-	2,734	18,254	33,079	92,138	245,158	303,044	262,258	267,480	91,680
Less: Allowance for bad debts	23,591	-	8	252	290	1,380	3,328	7,044	1,251	9,689	349
Inventories	1,057,954	-	1,627	13,427	17,482	57,888	135,153	265,143	224,028	260,174	83,032
Government obligations, total	169,253	-	-	-	47	-	4,565	16,177	11,875	15,924	120,665
United States	155,414	-	-	-	5	-	4,521	16,177	7,613	10,063	117,035
State and local	13,839	-	-	-	42	-	44	-	4,262	5,861	3,630
Other current assets	130,258	-	412	1,683	1,296	5,566	13,072	20,043	24,207	47,333	16,646
Loans to shareholders	59,381	-	475	2,437	2,877	3,999	8,145	7,897	24,014	9,507	30
Mortgage and real estate loans	9,573	-	-	463	1,150	9	264	1,387	-	6,286	14
Other investments	220,386	-	24	465	4,610	9,274	46,825	55,803	32,003	46,132	25,250
Depreciable assets	2,582,189	-	13,604	51,818	112,002	194,267	533,801	674,589	349,301	411,505	241,302
Less: Accumulated depreciation	1,333,435	-	10,645	30,870	64,386	106,051	282,390	372,512	175,219	180,356	111,006
Depletable assets	31,029	-	-	10	-	478	4,801	1,056	8,865	5,060	10,759
Less: Accumulated depletion	5,554	-	-	4	-	312	2,626	993	-	1,619	-
Land	186,647	-	27	557	3,456	3,298	14,640	28,175	18,873	16,575	101,046
Intangible assets (amortizable)	23,176	-	141	1,129	1,698	1,101	3,340	746	1,338	2,056	11,627
Less: Accumulated amortization	6,986	-	53	400	845	390	1,980	318	669	616	1,715
Other assets	196,880	-	462	3,219	4,948	9,814	32,983	42,793	14,842	27,026	60,793
Total liabilities	5,192,108	-	10,775	72,300	137,963	314,928	839,626	1,173,068	888,757	990,182	764,509
Accounts payable	870,041	-	1,891	16,596	28,117	58,141	150,630	230,626	184,153	169,723	30,164
Mortgages, notes, bonds payable in less than one year	480,284	-	680	8,788	11,088	30,916	75,103	123,720	64,417	154,249	11,323
Other current liabilities	289,212	-	893	10,812	8,896	21,812	50,149	73,580	50,424	47,603	25,043
Loans from shareholders	260,363	-	8,658	13,066	17,590	39,226	54,113	53,131	35,837	35,862	2,880
Mortgages, notes, bonds payable in one year or more	461,538	-	423	5,913	21,915	22,009	103,816	76,496	86,879	112,891	31,196
Other liabilities	125,913	-	154	2,251	6,048	4,516	18,203	38,086	21,711	21,652	13,292
Capital stock	850,001	-	11,057	38,797	37,871	86,191	179,891	194,468	117,722	170,219	13,785
Paid-in or capital surplus	119,586	-	940	5,935	5,230	10,477	12,960	37,116	21,112	23,773	2,043
Retained earnings, appropriated	23,810	-	74	28	17	277	5,738	6,176	-	7,500	4,000
Retained earnings, unappropriated	1,779,875	-	[1]13,128	[1]27,960	6,182	46,380	198,557	363,040	321,202	252,229	633,373
Shareholders' undistributed taxable income[2]	468,422	-	[1]8,521	[1]22,771	677	21,239	122,607	159,423	96,798	88,696	10,274
Less: Cost of treasury stock	68,515	-	867	1,926	4,991	5,017	9,534	23,371	14,700	5,519	2,590
Total receipts	11,082,003	(*)	65,981	306,757	460,772	904,575	2,005,649	2,871,794	1,790,028	2,112,543	557,625
Business receipts	10,927,972	(*)	65,544	305,115	458,903	898,992	1,982,597	2,851,795	1,768,300	2,086,848	503,678
Dividends, domestic corporations	2,281	-	-	7	22	28	258	669	181	907	209
Dividends, foreign corporations	13	-	-	-	-	-	-	-	-	1	12
Interest on Government obligations:											
United States	6,307	(*)	-	-	-	20	236	720	312	590	4,423
State and local	897	(*)	-	-	-	-	-	-	242	576	6
Other interest	23,665	-	4	47	200	193	1,906	3,624	4,887	3,243	9,561
Rents	16,454	-	133	142	605	544	2,473	2,586	947	2,701	6,323
Royalties	4,530	-	-	-	-	1,272	-	6	275	243	2,734
Net short-term capital gain reduced by net long-term capital loss	637	-	-	-	11	90	-	-	-	530	6
Net long-term capital gain reduced by net short-term capital loss	46,614	-	145	740	68	2,108	4,563	4,290	2,340	10,360	22,000
Net gain, noncapital assets	11,269	-	-	20	131	93	3,550	849	86	552	5,988
Other receipts	41,364	-	155	686	832	1,235	10,066	7,255	12,458	5,992	2,685
Total deductions	10,605,641	(*)	68,176	311,729	458,640	876,635	1,911,850	2,741,632	1,704,866	2,012,832	514,461
Cost of sales and operations	7,730,293	(*)	38,420	208,640	307,826	610,936	1,291,568	2,100,822	1,279,992	1,568,597	319,569
Compensation of officers	642,640	(*)	10,393	38,285	54,920	82,500	163,082	136,103	90,645	56,313	10,256
Repairs	74,375	(*)	406	1,463	2,382	4,776	17,246	26,538	6,210	9,346	6,005
Bad debts	23,718	(*)	70	576	553	1,854	7,018	4,116	2,967	4,265	2,075
Rent	145,240	(*)	3,079	7,905	14,776	19,702	28,736	27,185	17,622	16,433	9,800
Taxes	246,199	(*)	2,067	8,933	13,330	22,334	49,632	61,755	37,679	33,940	16,396
Interest	66,483	(*)	244	1,647	1,779	4,498	11,271	15,562	11,658	17,052	2,768
Contributions	5,147	-	4	46	109	188	338	1,767	989	1,471	235
Amortization	1,166	-	52	277	29	92	377	10	100	215	14
Depreciation	215,994	(*)	1,051	5,052	10,774	18,680	47,222	58,847	24,749	33,912	15,680
Depletion	8,836	-	-	112	-	-	26	919	-	578	7,201
Advertising	52,428	(*)	442	1,121	2,645	4,117	5,859	11,842	8,908	12,004	5,477
Pension, profit-sharing, stock bonus, and annuity plans	71,916	-	-	1,273	2,814	3,262	15,097	19,988	14,789	8,552	6,141
Other employee benefit plans	40,415	(*)	526	545	1,365	1,865	4,296	9,572	5,473	11,486	5,284
Net loss, noncapital assets	830	(*)	47	-	-	214	230	106	97	110	-
Other deductions	1,279,961	(*)	11,375	35,854	45,338	101,617	269,852	266,500	202,988	238,558	107,560
Total receipts less total deductions	476,362	(*)	[1]2,195	[1]4,972	2,132	27,940	93,799	130,162	85,162	99,711	43,164
Gross profit (less loss)	3,197,679	(*)	27,124	96,475	151,077	288,056	691,029	750,973	488,308	518,251	184,109
Gross profit	3,207,134	(*)	27,441	97,152	152,534	290,612	691,929	750,979	490,051	520,049	184,109
Gross loss	9,455	(*)	317	677	1,457	2,556	900	6	1,743	1,798	-
Net income (less deficit)	475,465	(*)	[1]2,195	[1]4,972	2,132	27,940	93,799	130,162	84,920	99,135	43,158
Net income	572,454	(*)	1,700	7,305	18,017	45,138	110,479	144,200	94,478	106,209	43,158
Deficit	96,989	(*)	3,895	12,277	15,885	17,198	16,680	14,038	9,558	7,074	-
Income tax	179	-	-	-	-	-	-	-	-	179	-
Distribution to stockholders in cash and property except own stock	308,020	(*)	1,443	1,972	5,900	16,629	51,148	105,045	35,934	62,390	25,881

Footnotes at end of table.

Table 4.8—BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[Money amounts in thousands of dollars]

Industrial division, item	Total	Size of total assets									
		Zero assets	$1 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)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES											
Number of returns	9,160	(*)	923	1,529	1,583	2,555	1,433	920		111	3
Number of stockholders	23,461	(*)	2,354	3,525	3,936	5,996	4,445	2,654		338	7
Total assets	1,034,381	-	3,789	24,111	57,196	172,709	225,282	359,918		169,126	22,250
Cash	116,452	-	833	4,837	7,030	21,561	10,355	50,991		19,205	1,640
Notes and accounts receivable	187,015	-	269	3,298	11,454	24,670	47,816	49,992		45,733	3,783
Less: Allowance for bad debts	1,859	-	1	6	729	121	307	49		634	12
Inventories	23,873	-	14	255	3,062	1,651	6,521	4,096		8,185	89
Government obligations, total	4,820	-	-	-	11	1,107	108	-		3,141	453
United States	3,587	-	-	-	-	1,107	-	-		2,430	50
State and local	1,233	-	-	-	11	-	108	-		711	403
Other current assets	62,156	-	116	666	1,152	3,545	12,174	32,570		11,382	551
Loans to shareholders	9,080	-	11	453	61	2,757	3,571	2,215		12	-
Mortgage and real estate loans	1,092	-	-	2	2	8	-	-		1,080	-
Other investments	39,486	-	-	940	810	3,592	16,322	3,721		4,858	9,243
Depreciable assets	877,208	-	4,298	22,584	53,352	184,376	207,745	298,689		94,659	11,505
Less: Accumulated depreciation	403,253	-	2,210	12,066	25,882	92,676	93,549	127,390		42,709	6,771
Depletable assets	969	-	675	-	-	3	-	-		291	-
Less: Accumulated depletion	947	-	675	-	-	1	-	-		271	-
Land	34,453	-	9	105	979	4,144	6,891	13,343		7,483	1,499
Intangible assets (amortizable)	9,608	-	112	304	173	3,130	742	3,148		1,880	119
Less: Accumulated amortization	6,468	-	81	127	98	2,946	186	2,437		491	102
Other assets	80,696	-	419	2,866	5,819	17,909	7,079	31,029		15,322	253
Total liabilities	1,034,381	-	3,789	24,111	57,196	172,709	225,282	359,918		169,126	22,250
Accounts payable	123,568	-	1,177	1,748	6,263	19,215	21,132	49,638		22,328	2,067
Mortgages, notes, bonds payable in less than one year	111,757	-	566	3,166	3,925	17,156	30,818	42,834		12,062	1,230
Other current liabilities	51,654	-	142	1,450	2,441	5,038	6,208	23,325		11,938	1,112
Loans from shareholders	73,862	-	1,032	5,564	9,364	17,988	21,239	13,806		4,869	-
Mortgages, notes, bonds payable in one year or more	222,762	-	2,791	2,304	9,631	35,289	53,713	84,917		31,085	3,032
Other liabilities	32,967	-	44	1,920	1,041	6,750	14,409	335		7,994	474
Capital stock	185,420	-	4,384	10,029	18,479	41,611	37,492	51,500		21,744	181
Paid-in or capital surplus	44,894	-	871	1,228	4,732	10,506	3,629	1,085		19,068	3,775
Retained earnings, appropriated	15,581	-	3	593	8	7,440	3,996	1,554		1,987	-
Retained earnings, unappropriated	183,779	-	[1]7,221	[1]2,590	1,627	16,697	34,707	93,982		36,198	10,379
Shareholders' undistributed taxable income[2]	85,790	-	[1]2,653	[1]1,894	726	7,460	8,598	72,036		[1]220	1,737
Less: Cost of treasury stock	11,863	-	-	1,301	315	4,981	2,061	3,058		147	-
Total receipts	1,819,101	(*)	35,579	67,741	191,005	367,277	283,850	645,045		198,062	28,886
Business receipts	1,776,628	(*)	35,571	66,934	189,032	362,519	277,272	624,271		194,330	25,044
Dividends, domestic corporations	563	-	-	-	2	-	257	178		126	-
Dividends, foreign corporations	1	-	-	-	-	-	-	-		1	-
Interest on Government obligations:											
United States	392	-	-	-	-	215	-	-		169	8
State and local	35	-	-	-	-	-	-	-		35	-
Other interest	3,951	-	-	30	51	607	598	2,181		297	187
Rents	3,767	-	-	-	24	88	2,601	454		597	3
Royalties	92	-	-	-	92	-	-	-		-	-
Net short-term capital gain reduced by net long-term capital loss	7	-	-	-	-	6	-	-		-	1
Net long-term capital gain reduced by net short-term capital loss	20,743	-	-	254	916	110	1,829	13,800		534	3,300
Net gain, noncapital assets	5,109	-	-	311	342	1,066	695	1,799		558	338
Other receipts	7,813	(*)	8	212	546	2,666	598	2,362		1,415	5
Total deductions	1,751,815	(*)	36,947	65,394	190,481	354,419	280,631	603,107		194,640	24,622
Cost of sales and operations	1,132,893	(*)	24,141	35,726	129,084	207,340	168,189	401,936		147,578	17,763
Compensation of officers	127,641	-	3,930	6,841	19,132	35,234	16,853	41,286		4,021	344
Repairs	2,013	-	19	-	688	984	137	-		22	163
Bad debts	2,289	-	-	166	145	288	848	665		173	4
Rent	30,133	(*)	690	4,876	3,198	8,730	4,799	5,150		2,348	334
Taxes	74,293	(*)	685	2,521	4,978	15,754	13,240	27,534		8,565	911
Interest	22,553	(*)	108	389	1,116	3,632	5,036	9,491		2,422	346
Contributions	1,223	-	-	17	22	405	70	234		385	90
Amortization	828	-	33	32	221	78	95	366		3	-
Depreciation	91,937	(*)	390	2,504	5,990	22,678	18,594	31,930		8,715	1,012
Depletion	767	-	76	-	190	474	-	-		27	-
Advertising	10,100	-	585	819	995	1,820	4,167	1,470		169	75
Pension, profit-sharing, stock bonus, and annuity plans	5,632	-	-	18	-	524	985	1,880		1,908	317
Other employee benefit plans	3,774	-	311	159	228	1,072	1,004	549		378	73
Net loss, noncapital assets	1,915	(*)	762	41	143	425	46	300		171	-
Other deductions	243,824	(*)	5,217	11,285	24,351	54,981	46,568	80,316		17,755	3,190
Total receipts less total deductions	67,286	(*)	[1]1,368	2,347	524	12,858	3,219	41,938		3,422	4,264
Gross profit (less loss)	643,735	(*)	11,430	31,208	59,948	155,179	109,083	222,335		46,752	7,281
Gross profit	645,101	(*)	11,438	31,303	60,751	155,367	109,091	222,335		47,016	7,281
Gross loss	1,366	-	8	95	803	188	8	-		264	-
Net income (less deficit)	67,251	(*)	[1]1,368	2,347	524	12,858	3,219	41,938		3,387	4,264
Net income	104,732	(*)	419	4,209	7,084	21,070	10,101	49,734		7,754	4,264
Deficit	37,481	(*)	1,787	1,862	6,560	8,212	6,882	7,796		4,367	-
Income tax	2,894	-	-	-	-	-	-	2,894		-	-
Distribution to stockholders in cash and property except own stock	43,116	-	422	1,259	2,986	11,063	2,899	15,340		6,729	2,418

Footnotes at end of table.

Table 4.8—BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[Money amounts in thousands of dollars]

Industrial division, item	Total	Size of total assets									
		Zero assets	$1 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)
WHOLESALE AND RETAIL TRADE											
Number of returns	92,537	1,583	8,824	13,424	15,471	19,795	20,491	8,867	2,427	1,641	14
Number of stockholders	237,883	3,625	17,756	28,536	33,118	50,541	60,867	27,527	9,503	6,360	50
Total assets	12,396,560	-	43,217	226,518	572,878	1,421,450	3,244,012	2,988,740	1,573,404	2,206,921	119,420
Cash	1,197,302	-	8,668	39,540	75,445	161,077	347,017	276,814	140,011	142,259	6,471
Notes and accounts receivable	3,033,245	-	6,721	36,114	86,373	281,628	744,093	793,847	422,327	615,668	46,474
Less: Allowance for bad debts	55,748	-	19	236	1,501	4,638	13,432	13,567	10,426	11,464	465
Inventories	4,612,919	-	9,163	63,656	199,139	488,704	1,186,138	1,154,040	649,293	820,677	42,109
Government obligations, total	63,226	-	7	643	1,070	10,039	13,049	14,853	10,625	12,940	-
United States	49,026	-	-	643	1,062	8,934	12,997	8,234	5,627	11,529	-
State and local	14,200	-	7	-	8	1,105	52	6,619	4,998	1,411	-
Other current assets	205,751	-	831	4,427	13,744	25,625	61,506	36,773	18,046	37,983	6,816
Loans to shareholders	133,287	-	1,451	6,147	15,923	18,847	46,454	25,699	8,529	9,767	470
Mortgage and real estate loans	58,100	-	3	49	301	6,028	11,263	4,552	4,082	28,289	3,533
Other investments	355,462	-	467	2,327	6,486	25,813	73,079	62,016	67,412	114,100	3,762
Depreciable assets	4,202,668	-	33,456	127,437	262,315	626,106	1,153,119	981,586	424,874	578,503	15,272
Less: Accumulated depreciation	2,120,986	-	20,899	69,924	135,765	322,654	574,603	521,449	221,843	247,046	6,803
Depletable assets	4,702	-	166	16	922	-	1,075	2,108	-	415	-
Less: Accumulated depletion	2,071	-	-	7	277	-	-	1,483	-	304	-
Land	328,534	-	364	3,182	8,096	30,774	88,572	78,969	50,445	67,204	928
Intangible assets (amortizable)	29,601	-	546	1,076	6,603	10,710	6,267	2,361	1	2,037	-
Less: Accumulated amortization	10,294	-	235	397	2,001	4,098	1,067	1,589	-	907	-
Other assets	360,862	-	2,527	12,468	36,005	67,489	101,482	93,210	10,028	36,800	853
Total liabilities	12,396,560	-	43,217	226,518	572,878	1,421,450	3,244,012	2,988,740	1,573,404	2,206,921	119,420
Accounts payable	2,517,706	-	10,541	45,827	114,069	303,482	571,620	616,996	351,073	464,017	40,081
Mortgages, notes, bonds payable in less than one year	1,666,826	-	3,012	22,604	58,830	124,924	365,578	439,939	206,804	408,898	36,237
Other current liabilities	577,966	-	3,158	17,301	34,477	77,274	167,471	143,220	54,795	78,083	2,187
Loans from shareholders	775,636	-	31,272	53,670	77,354	149,254	205,119	154,953	47,444	55,079	1,491
Mortgages, notes, bonds payable in one year or more	1,252,772	-	4,287	21,452	66,649	145,298	327,481	280,723	128,792	271,134	6,956
Other liabilities	277,624	-	1,154	3,577	10,898	28,045	63,951	67,160	23,024	77,299	2,516
Capital stock	2,656,299	-	33,035	90,886	172,223	386,063	812,389	608,424	271,246	277,892	4,141
Paid-in or capital surplus	412,330	-	3,545	11,374	33,318	64,319	113,995	47,326	74,835	54,789	8,829
Retained earnings, appropriated	109,206	-	384	171	2,717	1,263	21,197	19,592	11,757	52,125	-
Retained earnings, unappropriated	2,265,212	-	[1]45,181	[1]39,086	15,371	163,243	619,670	629,052	423,162	481,702	17,279
Shareholders' undistributed taxable income[2]	952,456	-	[1]39,923	[1]30,115	13,066	66,416	303,195	302,517	160,639	170,225	6,436
Less: Cost of treasury stock	115,017	-	1,990	1,258	13,028	21,715	24,459	18,645	19,528	14,097	297
Total receipts	41,196,613	111,697	349,404	1,319,322	2,070,085	4,832,127	10,561,265	10,785,553	3,880,445	6,963,351	323,364
Business receipts	40,654,541	108,691	340,870	1,297,108	2,041,209	4,784,853	10,427,481	10,665,819	3,832,043	6,835,765	320,702
Dividends, domestic corporations	3,344	10	-	13	37	286	805	1,101	338	601	153
Dividends, foreign corporations	219	-	-	-	-	-	-	36	181	2	-
Interest on Government obligations:											
United States	1,696	79	1	2	3	197	542	114	419	339	-
State and local	248	41	-	-	-	-	2	80	-	108	17
Other interest	55,649	180	60	398	635	1,918	12,437	12,402	11,091	16,140	388
Rents	64,513	8	476	374	2,022	4,982	15,618	14,399	12,030	13,813	791
Royalties	1,045	-	-	-	-	705	-	-	-	340	-
Net short-term capital gain reduced by net long-term capital loss	939	116	-	-	221	90	19	197	31	263	2
Net long-term capital gain reduced by net short-term capital loss	65,809	2,052	1,508	192	7,522	7,685	6,586	1,152	3,134	35,478	500
Net gain, noncapital assets	17,757	74	1,081	255	946	4,133	3,598	6,650	413	557	50
Other receipts	330,853	446	5,408	20,980	17,490	27,278	94,177	83,603	20,765	59,945	761
Total deductions	40,278,697	112,850	355,198	1,311,964	2,029,808	4,726,434	10,302,212	10,585,259	3,774,981	6,767,058	312,933
Cost of sales and operations	31,138,155	87,763	176,270	835,856	1,303,043	3,273,058	7,780,298	8,668,114	3,062,333	5,668,490	282,930
Compensation of officers	1,554,291	2,949	51,230	121,042	145,540	273,636	454,631	287,750	91,219	124,226	2,068
Repairs	126,599	328	2,120	4,588	11,049	20,927	35,124	27,738	8,810	15,651	264
Bad debts	82,409	258	556	2,081	3,372	9,523	20,953	20,302	13,967	10,684	713
Rent	547,354	2,184	14,755	39,570	59,340	99,780	155,456	93,859	29,381	52,158	871
Taxes	531,189	2,065	8,733	25,841	42,611	84,661	136,823	107,154	51,100	70,824	1,377
Interest	221,957	562	1,463	4,326	9,699	20,098	49,969	56,789	22,558	53,191	3,302
Contributions	9,316	-	23	156	372	861	2,623	1,788	1,132	2,311	50
Amortization	3,484	14	138	206	311	1,176	1,005	112	92	430	-
Depreciation	365,103	1,500	4,795	15,344	27,703	58,313	104,041	77,958	31,030	41,912	2,507
Depletion	1,937	-	-	9	848	361	473	192	11	43	-
Advertising	312,882	1,020	2,965	15,171	19,211	49,112	88,627	59,055	27,152	49,443	1,126
Pension, profit-sharing, stock bonus, and annuity plans	88,792	-	2,185	3,220	3,599	7,537	20,152	24,145	9,916	17,532	506
Other employee benefit plans	29,540	10	108	308	1,118	3,259	10,048	4,842	4,729	4,957	161
Net loss, noncapital assets	6,143	606	386	1,034	631	1,539	577	693	240	433	4
Other deductions	5,259,546	13,591	89,471	243,212	401,361	822,593	1,441,412	1,154,768	421,311	654,773	17,054
Total receipts less total deductions	917,916	[1]1,153	[1]5,794	7,358	40,277	105,693	259,053	200,294	105,464	196,293	10,431
Gross profit (less loss)	9,516,386	20,928	164,600	461,252	738,166	1,511,795	2,647,183	1,997,705	769,710	1,167,275	37,772
Gross profit	9,526,990	20,928	166,783	464,872	738,274	1,512,460	2,651,051	1,997,831	769,710	1,167,309	37,772
Gross loss	10,604	-	2,183	3,620	108	665	3,868	126	-	34	-
Net income (less deficit)	917,668	[1]1,194	[1]5,794	7,358	40,277	105,693	259,051	200,214	105,464	196,185	10,414
Net income	1,126,168	2,834	11,214	35,996	63,479	155,483	299,919	228,845	111,289	206,593	10,516
Deficit	208,500	4,028	17,008	28,638	23,202	49,790	40,868	28,631	5,825	10,408	102
Income tax	95	-	-	-	-	-	67	-	-	28	-
Distribution to stockholders in cash and property except own stock	596,688	2,754	6,438	14,058	24,313	79,728	149,187	121,986	60,628	127,395	10,201

Footnotes at end of table.

Table 4.8—BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[Money amounts in thousands of dollars]

Industrial division, item	Total	Size of total assets: Zero assets	$1 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)
WHOLESALE AND RETAIL TRADE—Continued											
Wholesale Trade											
Number of returns	28,385	(*)	3,310	3,778	3,885	5,452	5,986	3,740	1,140	825	13
Number of stockholders	74,118	(*)	6,891	7,573	8,860	13,580	18,027	10,981	4,052	3,439	49
Total assets	4,733,150	-	13,137	60,613	147,249	401,474	956,197	1,239,213	699,870	1,107,842	107,555
Cash	477,656	-	4,025	14,814	18,731	50,973	109,199	140,938	76,284	56,457	6,235
Notes and accounts receivable	1,538,057	-	3,520	15,325	36,304	138,798	282,888	420,740	213,343	387,244	39,895
Less: Allowance for bad debts	23,370	-	11	127	687	2,057	4,117	4,455	3,507	8,105	304
Inventories	1,552,361	-	1,214	10,915	38,753	103,599	276,871	392,235	258,673	429,234	40,867
Government obligations, total	32,278	-	-	639	500	4,984	4,955	7,579	2,557	11,064	-
United States	29,939	-	-	639	500	3,879	4,954	7,579	2,447	9,941	-
State and local	2,339	-	-	-	-	1,105	1	-	110	1,123	-
Other current assets	68,559	-	65	1,113	5,721	5,123	12,789	16,033	12,934	9,955	4,826
Loans to shareholders	54,493	-	695	3,075	5,465	4,979	16,585	17,463	1,387	4,374	470
Mortgage and real estate loans	17,514	-	-	15	26	3,583	7,585	1,334	-	1,438	3,533
Other investments	180,711	-	154	1,031	3,860	6,931	35,333	32,645	36,709	60,555	3,493
Depreciable assets	1,363,871	-	8,877	23,330	48,299	111,188	327,776	444,012	183,822	203,185	13,382
Less: Accumulated depreciation	719,613	-	6,484	12,252	20,258	52,640	172,138	269,165	94,800	85,800	6,076
Depletable assets	2,738	-	39	-	137	-	39	2,108	-	415	-
Less: Accumulated depletion	1,924	-	-	-	137	-	-	1,483	-	304	-
Land	88,808	-	59	222	1,291	7,650	27,982	17,858	10,895	22,456	395
Intangible assets (amortizable)	4,537	-	105	332	1,489	1,528	307	195	1	580	-
Less: Accumulated amortization	1,488	-	70	119	238	577	130	164	-	190	-
Other assets	97,962	-	949	2,300	7,993	17,412	30,273	21,340	1,572	15,284	839
Total liabilities	4,733,150	-	13,137	60,613	147,249	401,474	956,197	1,239,213	699,870	1,107,842	107,555
Accounts payable	1,226,579	-	4,663	12,520	36,616	96,463	199,630	339,303	189,158	308,328	39,898
Mortgages, notes, bonds payable in less than one year	542,230	-	1,071	5,223	20,806	38,285	88,409	130,595	68,033	161,465	28,343
Other current liabilities	233,418	-	1,003	6,849	7,670	22,099	58,479	70,617	25,270	39,626	1,805
Loans from shareholders	307,801	-	10,934	17,627	18,645	37,846	74,354	70,793	40,543	35,610	1,449
Mortgages, notes, bonds payable in one year or more	421,002	-	777	3,364	10,333	31,906	88,306	108,131	59,186	112,801	6,198
Other liabilities	84,675	-	420	1,163	5,644	6,558	30,655	12,131	7,418	18,744	1,942
Capital stock	864,728	-	10,578	23,278	34,409	96,328	209,073	214,252	113,109	159,660	4,041
Paid-in or capital surplus	141,613	-	2,494	1,193	6,243	16,953	37,789	19,190	33,346	15,587	8,818
Retained earnings, appropriated	25,854	-	226	24	950	582	9,177	9,365	35	5,495	-
Retained earnings, unappropriated	932,047	-	[1]18,747	[1]9,916	9,318	58,855	176,699	272,734	172,365	255,381	15,358
Shareholders' undistributed taxable income[2]	406,173	-	[1]17,170	[1]12,151	4,470	19,546	96,081	115,862	102,644	90,546	6,345
Less: Cost of treasury stock	46,797	-	282	712	3,385	4,401	16,374	7,898	8,593	4,855	297
Total receipts	17,505,511	(*)	116,008	491,415	526,670	1,535,484	3,767,795	5,290,598	1,776,397	3,684,349	308,897
Business receipts	17,262,447	(*)	111,221	473,185	519,825	1,516,329	3,702,761	5,239,466	1,763,063	3,621,832	307,099
Dividends, domestic corporations	2,074	(*)	-	7	17	125	630	721	126	285	153
Dividends, foreign corporations	219	-	-	-	-	-	-	36	181	2	-
Interest on Government obligations:											
United States	1,125	(*)	-	2	-	152	285	103	349	155	-
State and local	163	-	-	-	-	-	-	48	-	98	17
Other interest	19,805	(*)	2	224	500	572	2,688	3,322	3,545	8,497	384
Rents	16,113	-	275	66	115	1,416	2,961	3,262	1,661	5,721	636
Royalties	1,007	-	-	-	-	705	-	-	-	302	-
Net short-term capital gain reduced by net long-term capital loss	508	-	-	-	13	32	-	197	31	235	-
Net long-term capital gain reduced by net short-term capital loss	37,695	-	317	17	551	3,513	1,265	465	580	30,501	486
Net gain, noncapital assets	10,556	(*)	431	8	127	1,539	1,607	6,277	298	252	5
Other receipts	153,799	(*)	3,762	17,906	5,522	11,101	55,598	36,701	6,563	16,469	117
Total deductions	17,116,590	(*)	118,422	487,379	513,047	1,509,557	3,686,044	5,203,145	1,726,325	3,567,011	298,573
Cost of sales and operations	13,883,202	(*)	40,188	320,819	329,462	1,120,850	2,914,414	4,356,101	1,431,538	3,092,080	273,014
Compensation of officers	666,476	(*)	26,895	57,438	42,673	89,839	185,300	148,065	45,343	68,911	1,884
Repairs	36,386	(*)	577	619	1,903	3,508	9,402	10,974	4,255	4,939	177
Bad debts	30,545	(*)	344	218	625	3,917	5,076	6,950	5,664	6,989	541
Rent	131,004	(*)	3,408	5,964	7,489	21,489	27,160	37,858	9,003	17,821	776
Taxes	175,945	(*)	2,252	4,932	9,736	17,079	35,190	48,699	23,342	33,254	1,271
Interest	84,454	(*)	370	1,040	2,394	5,080	15,157	20,848	9,554	27,362	2,600
Contributions	3,997	-	19	80	60	145	771	763	680	1,431	48
Amortization	476	-	28	45	75	193	50	27	-	58	-
Depreciation	126,613	(*)	1,087	4,009	6,184	13,589	32,915	35,126	15,490	16,628	1,534
Depletion	546	-	-	9	10	21	473	-	11	22	-
Advertising	48,923	(*)	511	2,607	2,559	6,463	9,594	11,867	5,127	9,327	864
Pension, profit-sharing, stock bonus, and annuity plans	60,908	-	1,986	2,688	1,451	6,217	12,113	17,698	6,667	11,612	476
Other employee benefit plans	10,954	-	94	192	380	974	3,328	2,678	1,459	1,702	147
Net loss, noncapital assets	2,522	(*)	96	158	80	1,314	230	71	22	390	4
Other deductions	1,853,639	(*)	40,567	86,561	107,966	218,879	434,871	505,420	168,170	274,485	15,237
Total receipts less total deductions	388,921	(*)	[1]2,414	4,036	13,623	25,927	81,751	87,453	50,072	117,338	10,324
Gross profit (less loss)	3,379,245	(*)	71,033	152,366	190,363	395,479	788,347	883,365	331,525	529,752	34,085
Gross profit	3,388,051	(*)	71,742	155,889	190,404	396,110	792,215	883,365	331,525	529,786	34,085
Gross loss	8,806	-	709	3,523	41	631	3,868	-	-	34	-
Net income (less deficit)	388,758	(*)	[1]2,414	4,036	13,623	25,927	81,751	87,405	50,072	117,240	10,307
Net income	456,302	(*)	3,932	13,445	18,750	41,749	89,798	101,579	50,072	125,595	10,409
Deficit	67,544	(*)	6,346	9,409	5,127	15,822	8,047	14,174	-	8,355	102
Income tax	50	-	-	-	-	-	27	-	-	23	-
Distribution to stockholders in cash and property except own stock	281,652	(*)	2,653	4,520	5,370	22,810	43,651	72,424	31,122	87,978	10,096

Footnotes at end of table.

Table 4.8—BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[Money amounts in thousands of dollars]

Industrial division, item	Total	Size of total assets: Zero assets	$1 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—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Retail Trade											
Number of returns	63,999	1,327	5,463	9,646	11,586	14,292	14,454	5,127	1,287	816	1
Number of stockholders	163,561	2,959	10,814	20,963	24,258	36,859	42,789	16,546	5,451	2,921	1
Total assets	7,652,801	-	29,813	165,905	425,629	1,014,991	2,282,458	1,749,527	873,534	1,099,079	11,865
Cash	718,083	-	4,491	24,726	56,714	110,024	236,487	135,876	63,727	85,802	236
Notes and accounts receivable	1,494,798	-	3,201	20,789	50,069	142,440	461,205	373,107	208,984	228,424	6,579
Less: Allowance for bad debts	32,378	-	8	109	814	2,581	9,315	9,112	6,919	3,359	161
Inventories	3,055,484	-	7,949	52,741	160,386	382,564	906,734	761,805	390,620	391,443	1,242
Government obligations, total	30,948	-	7	4	570	5,055	8,094	7,274	8,068	1,876	-
United States	19,087	-	-	4	562	5,055	8,043	655	3,180	1,588	-
State and local	11,861	-	7	-	8	-	51	6,619	4,888	288	-
Other current assets	136,082	-	752	3,314	8,023	20,497	47,626	20,740	5,112	28,028	1,990
Loans to shareholders	78,794	-	756	3,072	10,458	13,868	29,869	8,236	7,142	5,393	-
Mortgage and real estate loans	40,586	-	3	34	275	2,445	3,678	3,218	4,082	26,851	-
Other investments	172,970	-	313	1,296	2,626	17,101	37,746	29,371	30,703	53,545	269
Depreciable assets	2,836,815	-	24,338	104,107	214,016	513,877	824,643	537,574	241,052	375,318	1,890
Less: Accumulated depreciation	1,400,082	-	14,275	57,672	115,507	269,161	402,167	252,284	127,043	161,246	727
Depletable assets	1,964	-	127	16	785	-	1,036	-	-	-	-
Less: Accumulated depletion	147	-	-	7	140	-	-	-	-	-	-
Land	239,726	-	305	2,960	6,805	23,124	60,590	61,111	39,550	44,748	533
Intangible assets (amortizable)	25,064	-	441	744	5,114	9,182	5,960	2,166	-	1,457	-
Less: Accumulated amortization	8,806	-	165	278	1,763	3,521	937	1,425	-	717	-
Other assets	262,900	-	1,578	10,168	28,012	50,077	71,209	71,870	8,456	21,516	14
Total liabilities	7,652,801	-	29,813	165,905	425,629	1,014,991	2,282,458	1,749,527	873,534	1,099,079	11,865
Accounts payable	1,290,200	-	5,691	33,307	77,453	206,279	371,990	277,693	161,915	155,689	183
Mortgages, notes, bonds payable in less than one year	1,124,596	-	1,941	17,381	38,024	86,639	277,169	309,344	138,771	247,433	7,894
Other current liabilities	342,748	-	2,127	10,452	26,807	54,976	107,419	72,603	29,525	38,457	382
Loans from shareholders	467,835	-	20,338	36,043	58,709	111,408	130,765	84,160	6,901	19,469	42
Mortgages, notes, bonds payable in one year or more	831,770	-	3,510	18,088	56,316	113,392	239,175	172,592	69,606	158,333	758
Other liabilities	192,948	-	734	2,414	5,254	21,486	33,296	55,029	15,606	58,555	574
Capital stock	1,790,116	-	22,406	67,608	137,814	288,463	603,184	394,172	158,137	118,232	100
Paid-in or capital surplus	270,717	-	1,051	10,181	27,075	47,366	76,206	28,136	41,489	39,202	11
Retained earnings, appropriated	83,352	-	158	147	1,767	681	12,020	10,227	11,722	46,630	-
Retained earnings, unappropriated	1,326,739	-	[1]26,435	[1]29,170	6,053	101,615	439,319	356,318	250,797	226,321	1,921
Shareholders' undistributed taxable income[2]	546,107	-	[1]22,754	[1]17,964	8,596	46,870	206,939	186,655	57,995	79,679	91
Less: Cost of treasury stock	68,220	-	1,708	546	9,643	17,314	8,085	10,747	10,935	9,242	-
Total receipts	23,639,334	103,799	229,656	827,907	1,543,415	3,282,488	6,759,597	5,494,955	2,104,048	3,279,002	14,467
Business receipts	23,340,372	101,025	225,909	823,923	1,521,384	3,254,370	6,690,892	5,426,353	2,068,980	3,213,933	13,603
Dividends, domestic corporations	1,235	-	-	6	20	161	140	380	212	316	-
Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-	-
Interest on Government obligations:											
United States	571	-	1	-	3	45	257	11	70	184	-
State and local	85	41	-	-	-	-	2	32	-	10	-
Other interest	35,843	109	58	174	135	1,346	9,748	9,080	7,546	7,643	4
Rents	48,400	8	201	308	1,907	3,566	12,657	11,137	10,369	8,092	155
Royalties	38	-	-	-	-	-	-	-	-	38	-
Net short-term capital gain reduced by net long-term capital loss	422	116	-	-	208	58	10	-	-	28	2
Net long-term capital gain reduced by net short-term capital loss	28,114	2,052	1,191	175	6,971	4,172	5,321	687	2,554	4,977	14
Net gain, noncapital assets	7,201	62	650	247	819	2,594	1,991	373	115	305	45
Other receipts	177,053	386	1,646	3,074	11,968	16,176	38,579	46,902	14,202	43,476	644
Total deductions	23,112,782	105,763	233,037	824,585	1,516,761	3,203,209	6,584,250	5,382,114	2,048,656	3,200,047	14,360
Cost of sales and operations	17,223,745	83,027	136,082	515,037	973,581	2,143,837	4,843,047	4,312,013	1,630,795	2,576,410	9,916
Compensation of officers	880,364	2,821	21,832	63,604	102,867	183,064	265,116	139,685	45,876	55,315	184
Repairs	90,147	296	1,543	3,969	9,146	17,363	25,712	16,764	4,555	10,712	87
Bad debts	51,843	37	212	1,863	2,747	5,585	15,877	13,352	8,303	3,695	172
Rent	415,859	2,148	11,259	33,606	51,851	78,025	128,159	56,001	20,378	34,337	95
Taxes	354,766	1,875	6,442	20,909	32,875	67,306	101,470	58,455	27,758	37,570	106
Interest	137,489	513	1,089	3,286	7,305	15,008	34,812	35,941	13,004	25,829	702
Contributions	5,314	-	4	76	312	711	1,852	1,025	452	880	2
Amortization	3,008	14	110	161	236	983	955	85	92	372	-
Depreciation	238,032	1,449	3,591	11,335	21,519	44,585	70,924	42,832	15,540	25,284	973
Depletion	1,123	-	-	-	838	72	-	192	-	21	-
Advertising	263,638	1,016	2,428	12,564	16,652	42,649	78,738	47,188	22,025	40,116	262
Pension, profit-sharing, stock bonus, and annuity plans	26,512	-	-	532	2,148	1,320	6,866	6,447	3,249	5,920	30
Other employee benefit plans	18,494	10	14	116	738	2,285	6,628	2,164	3,270	3,255	14
Net loss, noncapital assets	3,621	449	290	876	551	225	347	622	218	43	-
Other deductions	3,398,827	12,108	48,141	156,651	293,395	600,191	1,003,747	649,348	253,141	380,288	1,817
Total receipts less total deductions	526,552	[1]1,964	[1]3,381	3,322	26,654	79,279	175,347	112,841	55,392	78,955	107
Gross profit (less loss)	6,116,627	17,998	89,827	308,886	547,803	1,110,533	1,847,845	1,114,340	438,185	637,523	3,687
Gross profit	6,118,425	17,998	91,301	308,983	547,870	1,110,567	1,847,845	1,114,466	438,185	637,523	3,687
Gross loss	1,798	-	1,474	97	67	34	-	126	-	-	-
Net income (less deficit)	526,467	[1]2,005	[1]3,381	3,322	26,654	79,279	175,345	112,809	55,392	78,945	107
Net income	667,423	1,861	7,281	22,551	44,729	113,247	208,166	127,266	61,217	80,998	107
Deficit	140,956	3,866	10,662	19,229	18,075	33,968	32,821	14,457	5,825	2,053	-
Income tax	45	-	-	-	-	-	40	-	-	5	-
Distribution to stockholders in cash and property except own stock	313,255	1,726	3,785	9,538	18,943	56,918	103,755	49,562	29,506	39,417	105

Footnotes at end of table.

Table 4.8—BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[Money amounts in thousands of dollars]

Industrial division, item	Total	Size of total assets									
		Zero assets	$1 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)
FINANCE, INSURANCE, AND REAL ESTATE											
Number of returns	28,610	921	5,205	3,625	3,622	5,412	6,031	2,196	1,024	561	13
Number of stockholders	81,872	2,059	12,407	9,672	9,764	14,781	19,333	7,923	4,195	1,675	63
Total assets	4,049,917	-	18,184	62,828	129,671	379,629	937,537	751,123	695,073	926,051	149,821
Cash	381,750	-	7,293	18,937	19,233	45,533	105,834	93,937	41,613	43,420	5,950
Notes and accounts receivable	807,055	-	3,147	11,473	31,165	68,533	194,950	148,191	127,415	187,429	34,752
Less: Allowance for bad debts	9,859	-	17	524	66	264	4,201	657	116	4,012	2
Inventories	23,548	-	-	-	102	67	5,437	15,717	-	2,225	-
Government obligations, total	80,372	-	-	-	80	1,932	4,201	1,397	17,629	55,133	-
United States	75,778	-	-	-	80	1,728	4,188	1,397	17,629	50,756	-
State and local	4,594	-	-	-	-	204	13	-	-	4,377	-
Other current assets	828,535	-	763	2,196	10,777	37,775	141,052	203,908	210,598	199,580	21,886
Loans to shareholders	64,954	-	660	3,987	4,165	1,811	24,397	466	7,054	17,960	4,454
Mortgage and real estate loans	129,690	-	332	2,360	4,329	18,894	32,968	32,295	2,164	21,030	15,318
Other investments	271,256	-	306	897	7,752	33,150	74,044	63,648	17,534	67,097	6,828
Depreciable assets	700,261	-	5,898	16,239	39,364	92,124	180,841	76,298	88,788	159,359	41,350
Less: Accumulated depreciation	186,851	-	2,966	8,355	14,061	33,462	57,254	12,512	11,925	40,156	6,160
Depletable assets	13,243	-	-	86	2,650	2,997	5,973	347	-	1,190	-
Less: Accumulated depletion	3,782	-	-	86	2,422	27	944	134	-	169	-
Land	742,422	-	1,341	11,690	17,868	71,602	179,361	122,494	176,748	142,117	19,201
Intangible assets (amortizable)	24,264	-	348	198	4,116	13,707	5,048	165	108	409	165
Less: Accumulated amortization	9,068	-	145	89	1,408	3,359	3,735	78	18	202	34
Other assets	192,127	-	1,224	3,819	6,027	28,616	49,565	5,641	17,481	73,641	6,113
Total liabilities	4,049,917	-	18,184	62,828	129,671	379,629	937,537	751,123	695,073	926,051	149,821
Accounts payable	652,952	-	2,086	12,274	23,473	54,221	165,506	72,235	166,459	130,762	25,936
Mortgages, notes, bonds payable in less than one year	899,551	-	1,152	4,614	14,671	45,814	127,790	168,461	223,023	266,189	47,837
Other current liabilities	238,818	-	2,061	5,738	8,042	15,524	61,643	31,545	36,481	68,537	9,247
Loans from shareholders	284,801	-	6,521	7,736	11,758	42,548	68,687	47,180	43,081	51,771	5,519
Mortgages, notes, bonds payable in one year or more	788,234	-	326	3,996	17,161	81,541	191,340	167,016	101,060	191,274	34,520
Other liabilities	224,154	-	372	1,519	7,721	16,719	48,390	61,247	14,277	64,998	8,911
Capital stock	485,549	-	10,073	18,513	32,505	86,851	151,054	94,231	36,096	53,588	2,638
Paid-in or capital surplus	207,362	-	686	2,771	16,715	13,410	67,606	45,823	4,280	37,018	19,053
Retained earnings, appropriated	7,772	-	6	367	1,741	24	513	2,386	265	2,470	-
Retained earnings, unappropriated	281,216	-	[1]4,990	5,301	[1]4,044	25,633	58,377	67,211	76,380	60,936	[1]3,588
Shareholders' undistributed taxable income[2]	110,547	-	[1]1,942	6,355	[1]6,815	20,129	31,875	13,265	22,836	31,179	[1]6,335
Less: Cost of treasury stock	20,492	-	109	1	72	2,656	3,369	6,212	6,329	1,492	252
Total receipts	2,231,634	14,784	94,523	157,251	156,737	338,164	541,995	358,155	314,531	188,425	67,069
Business receipts	1,592,735	565	78,938	140,153	127,748	292,294	420,238	219,403	192,640	75,574	45,182
Dividends, domestic corporations	2,006	5	2	4	22	46	241	280	263	962	181
Dividends, foreign corporations	77	-	-	-	-	76	-	-	-	1	-
Interest on Government obligations:											
United States	3,149	-	182	-	59	154	336	54	463	1,901	-
State and local	119	-	-	-	-	-	9	-	-	105	5
Other interest	53,235	815	795	472	655	3,587	6,754	7,683	4,535	27,160	779
Rents	52,109	1	498	1,118	4,631	5,964	7,652	4,641	9,354	16,726	1,524
Royalties	9,120	-	6,300	2,795	-	-	-	-	-	25	-
Net short-term capital gain reduced by net long-term capital loss	1,129	479	27	-	18	70	322	-	-	138	75
Net long-term capital gain reduced by net short-term capital loss	73,184	1,025	3,911	1,638	1,263	5,499	12,593	41,913	1,196	3,214	932
Net gain, noncapital assets	362,588	7,729	1,415	2,767	15,929	25,828	69,625	80,734	102,159	42,171	14,231
Other receipts	82,183	4,165	2,455	8,304	6,412	4,646	24,225	3,447	3,921	20,448	4,160
Total deductions	2,005,891	18,975	84,068	147,486	154,909	325,181	502,700	271,449	275,275	161,628	64,220
Cost of sales and operations	454,308	436	13,671	25,337	23,023	68,583	109,071	54,673	103,681	15,314	40,519
Compensation of officers	377,082	2,669	25,944	25,000	34,499	64,479	103,270	61,035	40,921	17,377	1,888
Repairs	10,828	680	214	689	1,026	2,270	2,580	1,183	688	1,318	180
Bad debts	6,499	208	108	313	281	1,023	1,770	553	856	1,350	37
Rent	39,116	515	2,540	4,529	4,436	5,764	8,696	6,052	4,363	2,020	201
Taxes	68,965	983	1,879	3,062	5,407	11,024	16,221	12,790	9,039	7,253	1,307
Interest	98,554	2,630	1,568	664	2,840	7,354	18,480	21,124	15,921	24,554	3,419
Contributions	1,970	80	19	110	27	112	479	514	223	307	99
Amortization	2,769	255	82	40	278	1,252	741	37	30	52	2
Depreciation	43,966	1,700	857	2,014	3,437	6,502	12,986	5,249	4,069	5,385	1,767
Depletion	939	-	-	767	23	-	-	-	-	149	-
Advertising	63,553	261	2,622	5,760	5,848	19,289	7,023	12,407	2,648	6,760	935
Pension, profit-sharing, stock bonus, and annuity plans	20,624	-	1,050	2,183	491	4,025	2,605	4,068	3,859	2,136	207
Other employee benefit plans	9,818	-	45	655	3,792	772	1,825	288	2,145	242	54
Net loss, noncapital assets	12,314	639	153	-	6,580	862	2,979	-	29	960	112
Other deductions	794,586	7,919	33,316	76,363	62,921	131,870	213,974	91,476	86,803	76,451	13,493
Total receipts less total deductions	225,743	[1]4,191	10,455	9,765	1,828	12,983	39,295	86,706	39,256	26,797	2,849
Gross profit (less loss)	1,138,427	129	65,267	114,816	104,725	223,711	311,167	164,730	88,959	60,260	4,663
Gross profit	1,138,929	129	65,526	114,816	104,725	223,730	311,283	164,730	88,959	60,265	4,766
Gross loss	502	-	259	-	-	19	116	-	-	5	103
Net income (less deficit)	225,624	[1]4,191	10,455	9,765	1,828	12,983	39,286	86,706	39,256	26,692	2,844
Net income	324,463	3,604	14,617	12,223	17,357	29,823	55,635	99,743	44,704	41,108	5,649
Deficit	98,839	7,795	4,162	2,458	15,529	16,840	16,349	13,037	5,448	14,416	2,805
Income tax	130	-	-	51	-	-	9	-	-	70	-
Distribution to stockholders in cash and property except own stock	188,960	4,919	8,924	4,507	8,041	22,518	23,321	86,721	5,465	20,131	4,413

Footnotes at end of table.

Table 4.8—BALANCE SHEET AND INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[Money amounts in thousands of dollars]

Industrial division, item	Total	Size of total assets: Zero assets	$1 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)
SERVICES											
Number of returns	45,313	1,325	12,799	10,467	6,182	6,279	5,017	1,943	1,021	269	11
Number of stockholders	115,257	2,550	25,964	24,429	16,451	16,611	17,354	6,861	3,778	1,234	[1]25
Total assets	3,590,857	-	53,902	172,293	213,385	442,361	779,291	648,813	716,778	475,083	88,951
Cash	378,610	-	14,187	39,287	43,055	61,416	103,239	51,558	39,106	24,762	2,000
Notes and accounts receivable	451,552	-	7,452	20,651	31,097	80,484	139,825	79,430	33,318	50,634	8,661
Less: Allowance for bad debts	4,755	-	140	272	94	1,199	611	892	1,120	366	61
Inventories	90,206	-	2,141	8,779	8,399	23,831	18,026	6,046	14,996	7,697	291
Government obligations, total	24,235	-	185	138	-	533	20,596	51	-	2,732	-
United States	22,040	-	185	138	-	533	18,798	51	-	2,335	-
State and local	2,195	-	-	-	-	-	1,798	-	-	397	-
Other current assets	77,695	-	1,436	4,881	5,184	16,344	18,077	11,341	5,475	14,002	955
Loans to shareholders	115,088	-	2,340	6,537	5,807	9,180	15,053	12,609	62,153	1,409	-
Mortgage and real estate loans	32,479	-	11	51	2,279	359	13,244	5,893	633	4,336	5,673
Other investments	110,654	-	1,280	4,637	6,116	12,346	37,557	18,891	15,987	11,539	2,301
Depreciable assets	2,984,870	-	52,621	158,876	193,670	394,371	563,103	552,050	617,123	384,581	68,475
Less: Accumulated depreciation	1,192,990	-	32,988	89,634	106,347	195,479	249,830	186,207	225,907	97,461	9,137
Depletable assets	1,149	-	-	-	-	874	-	1	-	274	-
Less: Accumulated depletion	422	-	-	-	-	415	-	1	-	6	-
Land	305,225	-	142	2,491	5,595	22,663	50,238	80,059	92,386	46,535	5,116
Intangible assets (amortizable)	29,614	-	2,395	2,463	3,025	2,683	7,152	3,412	691	7,676	117
Less: Accumulated amortization	12,947	-	1,584	736	1,110	1,396	2,178	1,493	474	3,964	12
Other assets	200,594	-	4,424	14,144	16,709	15,766	45,800	16,065	62,411	20,703	4,572
Total liabilities	3,590,857	-	53,902	172,293	213,385	442,361	779,291	648,813	716,778	475,083	88,951
Accounts payable	305,467	-	8,227	22,801	23,898	51,841	102,123	21,470	26,006	39,502	9,599
Mortgages, notes, bonds payable in less than one year	386,054	-	7,405	15,519	20,726	56,450	74,632	87,627	52,118	64,984	6,593
Other current liabilities	176,501	-	7,268	15,271	22,342	30,329	36,208	23,873	20,668	16,072	4,470
Loans from shareholders	304,772	-	23,022	38,386	27,549	50,974	53,333	44,602	21,058	37,885	7,963
Mortgages, notes, bonds payable in one year or more	1,196,188	-	5,758	17,854	35,003	97,066	179,979	235,968	357,014	222,070	45,476
Other liabilities	119,807	-	2,172	7,073	7,334	15,681	15,820	19,695	21,000	26,295	4,737
Capital stock	734,499	-	38,057	58,911	59,528	111,334	142,096	144,041	134,906	43,125	2,501
Paid-in or capital surplus	210,591	-	12,641	8,611	22,485	13,377	26,494	40,432	39,021	39,459	8,071
Retained earnings, appropriated	18,612	-	485	1,435	918	1,738	12,452	544	75	965	-
Retained earnings, unappropriated	218,482	-	[1]48,281	[1]4,327	[1]3,989	22,034	142,933	32,763	91,687	[1]13,879	[1]459
Shareholders' undistributed taxable income[2]	87,229	-	[1]23,286	[1]7,171	[1]2,172	5,102	41,276	2,674	89,286	[1]15,284	[1]3,196
Less: Cost of treasury stock	80,116	-	2,852	9,241	2,409	8,463	6,779	2,202	46,775	1,395	-
Total receipts	5,876,622	9,900	581,647	755,924	654,717	917,677	1,441,813	605,177	467,963	396,114	45,690
Business receipts	5,693,824	9,236	568,657	737,354	640,680	891,982	1,383,317	585,959	450,979	382,744	42,916
Dividends, domestic corporations	702	-	109	-	66	63	185	158	-	111	10
Dividends, foreign corporations	172	-	-	-	-	-	-	33	-	139	-
Interest on Government obligations:											
United States	1,518	-	-	8	23	32	1,293	-	-	134	28
State and local	21	-	-	-	-	-	3	-	-	18	-
Other interest	9,365	-	92	308	345	1,276	3,140	2,114	800	1,019	271
Rents	22,924	-	394	205	282	2,274	4,945	7,012	4,725	3,054	33
Royalties	1,051	-	-	-	-	68	579	-	-	83	321
Net short-term capital gain reduced by net long-term capital loss	825	-	390	-	12	-	80	230	-	113	-
Net long-term capital gain reduced by net short-term capital loss	34,374	444	5,374	886	671	1,562	20,237	374	792	3,680	354
Net gain, noncapital assets	11,769	169	738	2,714	134	816	1,567	2,563	2,396	485	187
Other receipts	100,077	51	5,893	14,449	12,504	19,604	26,467	6,734	8,271	4,534	1,570
Total deductions	5,624,822	15,182	576,342	725,690	642,175	877,453	1,350,710	573,647	430,011	386,086	47,526
Cost of sales and operations	2,895,295	5,776	237,056	344,998	287,265	469,325	759,901	317,478	227,747	219,326	26,423
Compensation of officers	743,496	710	137,927	129,289	131,154	105,021	148,579	51,267	30,015	8,841	693
Repairs	61,860	193	2,326	5,059	5,488	12,101	12,574	7,447	10,460	5,638	574
Bad debts	17,321	262	2,213	4,544	580	2,082	1,526	2,344	2,745	957	68
Rent	291,811	998	39,722	46,718	37,629	51,476	79,503	10,663	9,019	15,714	369
Taxes	202,249	510	12,662	22,058	19,415	29,300	48,274	25,906	25,418	16,308	2,398
Interest	106,042	2,625	1,378	3,097	3,356	10,281	17,554	18,639	28,562	18,139	2,411
Contributions	3,238	-	97	213	221	477	1,373	208	367	282	-
Amortization	2,531	146	316	406	132	328	532	216	354	91	10
Depreciation	230,006	728	8,014	18,024	19,232	31,904	47,260	36,322	36,954	28,769	2,799
Depletion	49	14	1	3	-	22	4	-	-	5	-
Advertising	85,333	469	11,800	11,967	7,163	15,766	13,042	10,188	8,430	5,439	1,069
Pension, profit-sharing, stock bonus, and annuity plans	81,307	-	14,902	10,226	14,797	9,275	21,505	3,967	4,116	2,268	251
Other employee benefit plans	13,200	-	1,290	1,536	1,762	1,445	4,424	1,484	495	746	18
Net loss, noncapital assets	23,681	371	36	1,137	6,879	373	1,604	12,869	280	114	18
Other deductions	867,403	2,380	106,602	126,415	107,102	138,277	193,055	74,649	45,049	63,449	10,425
Total receipts less total deductions	251,800	[1]5,282	5,305	30,234	12,542	40,224	91,103	31,530	37,952	10,028	[1]1,836
Gross profit (less loss)	2,798,529	3,460	331,601	392,356	353,415	422,657	623,416	268,481	223,232	163,418	16,493
Gross profit	2,809,480	3,650	333,062	394,189	353,803	423,816	626,348	268,481	225,217	164,404	16,510
Gross loss	10,951	190	1,461	1,833	388	1,159	2,932	-	1,985	986	17
Net income (less deficit)	251,779	[1]5,282	5,305	30,234	12,542	40,224	91,100	31,530	37,952	10,010	[1]1,836
Net income	419,103	763	26,534	49,311	35,358	56,613	113,808	55,540	50,674	28,614	1,888
Deficit	167,324	6,045	21,229	19,077	22,816	16,389	22,708	24,010	12,722	18,604	3,724
Income tax	-	-	-	-	-	-	-	-	-	-	-
Distribution to stockholders in cash and property except own stock	250,537	74	19,272	24,546	16,379	35,521	53,046	39,183	36,643	22,143	3,730

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Negative amount. [2]Included in "Retained" earnings, unappropriated.
NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Contents

Basic tables

5.1 Receipts, selected deductions, and net income, by industry, 204

5.2 Income statement for selected industries, 208

5.3 Receipts, selected deductions, and net income, by selected industries and size of business receipts, 213

This report is the major *Statistics of Income* report on unincorporated businesses. Corporation data are included only to complete the picture of total U. S. business activity. More comprehensive data on corporate business activity are given in *Statistics of Income, Corporation Income Tax Returns.*

Table 5.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRY

[Money amounts in thousands of dollars]

Industry	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income (less deficit)	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income
		Total	Business						Total	Business				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries	1,658,745	1,680,482,985	1,560,830,321	49,139,399	46,476,582	51,717,379	80,218,685	1,045,466	1,461,061,949	1,357,257,862	41,398,688	40,553,510	42,058,722	93,432,590
Agriculture, forestry, and fisheries	31,974	12,127,144	11,568,926	433,834	251,914	279,367	257,199	18,190	9,894,313	9,487,602	294,348	181,248	166,002	528,270
Farms	20,466	8,199,784	7,750,474	324,193	190,497	235,790	176,919	11,771	6,625,788	6,297,781	216,416	134,239	137,664	398,906
Agricultural services, forestry, and fisheries	11,508	3,927,360	3,818,452	109,641	61,417	43,577	80,280	6,419	3,268,525	3,189,821	77,932	47,009	28,338	129,364
Mining	14,027	16,233,328	15,366,731	977,471	426,840	307,390	1,553,969	7,003	12,850,783	12,211,730	721,531	308,666	171,864	2,048,220
Metal mining	1,312	3,204,332	2,947,545	209,874	111,581	67,867	256,490	139	2,721,227	2,512,962	157,577	95,177	37,350	446,927
Iron ores	111	805,812	703,968	78,063	25,752	22,001	[1]11,270	13	713,297	630,558	49,361	21,517	9,320	97,398
Copper, lead and zinc, gold and silver ores	657	2,200,421	2,059,530	116,793	79,659	38,616	311,547	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous metal mining	544	198,099	184,047	15,018	6,170	7,250	[1]43,787	99	46,480	45,517	2,895	1,527	356	3,864
Coal mining	1,674	2,539,968	2,464,920	125,910	74,318	37,251	11,890	821	1,560,255	1,514,470	68,992	41,158	15,420	67,283
Crude petroleum and natural gas	7,819	7,718,266	7,275,491	416,219	156,038	156,536	1,113,232	3,945	6,078,392	5,776,286	291,853	97,972	84,071	1,336,464
Crude petroleum, natural gas, and natural gas liquids	3,850	4,885,386	4,588,864	204,926	83,318	93,027	1,012,991	1,610	4,014,893	3,824,627	142,811	50,154	44,681	1,170,204
Oil and gas field services	3,969	2,832,880	2,686,627	211,293	72,720	63,509	100,241	2,334	2,063,499	1,951,659	149,042	47,818	39,390	166,260
Nonmetallic minerals (except fuels) mining	3,222	2,770,762	2,678,775	225,468	84,903	45,736	172,357	2,099	2,490,909	2,408,012	203,109	74,359	35,023	197,546
Crushed, broken, and dimension stone; sand and gravel	2,663	2,075,534	2,006,363	156,475	66,550	32,999	118,335	1,910	1,839,489	1,777,464	137,375	58,069	24,757	135,962
Other nonmetallic minerals, except fuels	559	695,228	672,412	68,993	18,353	12,737	54,022	189	651,420	630,548	65,734	16,290	10,266	61,584
Contract construction	127,666	83,912,537	82,290,720	1,529,799	1,579,668	593,850	1,660,343	79,113	67,853,428	66,553,498	1,191,472	1,249,187	414,247	2,491,285
Building construction	42,597	34,984,968	34,227,375	315,880	409,649	261,402	455,098	23,688	28,006,438	27,404,555	240,456	324,334	182,120	772,599
General contractors, except building construction	12,626	19,326,425	18,769,452	724,093	394,307	180,682	555,216	8,371	15,799,667	15,348,892	578,304	307,732	128,154	777,098
Special trade contractors	72,443	29,601,144	29,293,893	489,826	775,712	151,766	650,029	47,053	24,047,323	23,800,051	372,712	617,121	103,973	941,588
Manufacturing	202,066	710,084,099	689,906,327	21,533,661	21,818,750	9,771,271	41,256,747	135,732	635,126,818	616,463,406	19,170,753	19,935,237	8,160,873	45,272,172
Food and kindred products	16,103	98,166,884	96,852,989	1,833,199	3,110,615	956,318	3,392,839	10,720	84,847,080	83,724,951	1,563,043	2,807,835	676,985	3,795,243
Meat products	2,146	25,680,015	25,570,151	235,491	194,690	166,949	233,706	1,460	20,883,848	20,812,707	158,678	145,015	63,012	334,416
Dairy products	2,503	14,764,887	14,558,541	267,255	200,155	87,649	384,832	1,510	12,363,724	12,192,289	226,178	164,368	65,103	425,860
Canned and frozen foods	1,709	8,852,347	8,734,278	194,797	166,047	159,317	279,385	893	7,163,678	7,064,237	154,801	133,969	106,223	360,625
Grain mill products	1,714	11,529,534	11,347,846	180,058	167,815	95,082	674,549	1,157	10,988,869	10,811,544	168,826	157,745	86,692	698,786
Bakery products	2,009	6,145,845	6,077,526	150,186	141,113	49,969	173,936	1,403	4,707,407	4,652,057	116,744	107,691	25,781	227,552
Sugar	75	2,369,693	2,307,452	59,510	118,085	39,434	72,743	41	1,721,795	1,684,213	39,230	81,824	18,966	88,650
Malt liquors and malt	64	4,756,929	4,663,701	138,023	1,079,362	42,032	331,073	50	4,590,824	4,528,701	133,345	1,046,824	25,545	337,621
Other alcoholic beverages, except malt liquors and malt	237	6,934,086	6,841,253	78,386	617,407	125,767	243,227	189	6,598,658	6,508,337	74,500	567,423	119,114	250,497
Bottled soft drinks and flavorings	2,754	6,106,862	5,929,522	299,180	125,276	64,766	491,772	2,182	5,655,865	5,490,783	280,693	116,386	53,027	516,816
Other food and kindred products	2,890	11,026,686	10,822,719	230,313	300,665	125,353	507,616	1,834	10,172,412	9,980,083	210,048	286,590	113,522	554,420
Tobacco manufactures	100	7,289,418	7,125,651	108,056	1,021,167	137,346	786,788	39	7,006,167	6,847,288	104,666	1,005,987	130,405	790,608
Textile mill products	6,909	22,426,269	22,052,919	601,314	468,063	366,831	941,027	4,625	19,429,797	19,110,838	507,741	401,614	285,883	1,097,350
Weaving mills and textile finishing	2,100	11,234,652	11,028,089	350,521	252,349	183,205	548,856	1,330	9,773,285	9,602,008	298,054	219,308	138,555	608,843
Knitting mills	2,285	4,115,067	4,072,677	78,585	86,248	58,746	137,935	1,756	3,567,717	3,532,519	65,550	73,570	45,812	174,402
Other textile mill products	2,524	7,076,550	6,952,153	172,208	129,466	124,880	254,236	1,539	6,088,795	5,976,311	144,137	108,736	101,516	314,105
Apparel and other fabricated textile products	19,056	24,399,332	24,140,675	195,703	487,749	242,550	702,212	12,540	20,894,989	20,677,173	161,886	411,283	193,794	912,248
Men's and boys' clothing	2,828	7,987,392	7,889,472	67,588	160,242	103,381	305,270	2,011	7,110,257	7,023,416	59,243	142,750	90,661	348,005
Women's, children's, and infants' clothing	9,381	11,491,987	11,376,326	82,780	230,666	91,615	281,214	6,502	9,776,945	9,682,206	66,210	191,268	70,277	393,169
Miscellaneous apparel and accessories	3,158	1,815,279	1,798,201	13,256	37,093	16,969	39,090	1,886	1,395,376	1,383,354	10,063	27,834	9,009	57,338
Miscellaneous fabricated textile products	3,689	3,104,674	3,076,676	32,079	59,748	30,585	76,638	2,140	2,612,411	2,588,197	26,370	49,431	23,847	113,736
Lumber and wood products, except furniture	8,898	14,173,205	13,308,533	441,863	348,973	181,205	835,642	5,623	12,457,132	11,645,501	382,342	303,850	147,587	948,220
Logging, lumber, and wood basic products	3,562	6,580,390	6,032,011	229,935	181,583	70,286	484,119	2,316	5,846,268	5,327,477	195,031	161,516	55,529	524,419
Millwork, plywood, and prefabricated structural products	2,630	5,699,803	5,418,554	172,443	127,105	94,610	266,941	1,474	4,949,007	4,687,890	153,273	107,782	79,301	323,853
Other wood products, except furniture	2,706	1,893,012	1,857,968	39,485	40,285	16,309	84,582	1,833	1,661,857	1,630,134	34,038	34,552	12,757	99,948
Furniture and fixtures	6,926	8,757,755	8,614,509	141,223	213,144	78,005	436,724	4,912	7,475,214	7,353,713	116,978	177,990	55,795	526,053
Household furniture	4,843	5,865,899	5,781,304	92,270	139,766	50,771	287,755	3,283	4,998,580	4,929,364	76,907	116,579	35,548	348,973
Furniture and fixtures, except household furniture	2,083	2,891,856	2,833,205	48,953	73,378	27,234	148,969	1,629	2,476,634	2,424,349	40,071	61,411	20,247	177,080
Paper and allied products	3,105	21,377,271	20,643,331	916,733	500,167	342,483	1,435,189	2,400	20,196,242	19,479,495	869,423	470,073	312,422	1,494,296
Pulp, paper, and board	302	12,847,714	12,284,316	645,044	308,199	268,400	755,609	247	12,283,426	11,730,914	613,835	292,685	246,194	780,997
Other paper and allied products	2,803	8,529,557	8,359,015	271,689	191,968	74,083	679,580	2,153	7,912,816	7,748,581	255,588	177,388	66,228	713,299
Printing and publishing	25,813	26,607,915	25,770,300	714,484	648,625	271,387	1,873,304	17,839	23,525,536	22,770,582	633,822	582,281	214,121	2,116,147
Newspapers	4,353	7,586,595	7,248,031	240,648	225,746	78,977	866,754	3,139	7,336,233	7,000,609	231,876	218,000	71,914	886,918
Periodicals	2,676	3,840,875	3,733,971	62,762	62,050	28,966	172,433	1,517	3,119,841	3,038,681	56,128	54,653	20,370	255,625
Books, greeting cards, and miscellaneous publishing	2,868	4,373,684	4,157,563	90,328	88,254	68,704	245,057	1,598	3,713,238	3,528,573	74,062	77,342	52,097	299,594
Other printing and publishing	15,917	10,806,761	10,630,735	320,746	272,575	94,740	589,060	11,584	9,356,224	9,202,719	271,756	232,286	69,740	674,010

Footnotes at end of table.

Table 5.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRY—Continued

[Money amounts in thousands of dollars]

Industry	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income (less deficit)	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net Income
		Total	Business						Total	Business				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing--Continued														
Chemicals and allied products	10,146	57,537,630	55,845,735	2,389,979	1,132,624	708,010	5,230,856	6,318	54,379,148	52,756,594	2,262,326	1,071,405	618,630	5,452,325
Basic chemicals, plastics, and synthetics	2,807	28,463,978	27,686,396	1,764,920	612,668	431,096	2,195,974	1,773	27,160,822	26,399,494	1,693,898	590,824	392,916	2,289,256
Drugs	1,363	11,903,556	11,425,433	241,882	235,047	87,219	1,670,364	778	11,615,212	11,144,724	235,004	226,372	82,782	1,690,193
Soap, cleaners, and toilet goods	2,212	7,353,620	7,135,498	98,953	104,372	39,893	818,494	1,259	7,077,447	6,868,952	93,790	99,267	33,144	852,007
Paints and allied products	1,456	3,392,961	3,335,582	52,243	65,391	41,151	182,480	985	3,137,473	3,082,870	48,570	60,271	36,917	199,435
Chemical products, not elsewhere classified	2,292	5,870,255	5,716,280	211,301	107,168	101,583	321,378	1,510	4,866,308	4,745,316	171,345	87,408	67,386	377,933
Chemicals and allied products not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Petroleum refining and related industries	1,264	72,743,454	67,752,818	2,851,369	3,895,213	957,926	3,948,667	810	70,289,849	65,398,823	2,771,276	3,777,399	905,364	4,035,665
Petroleum refining	305	71,175,374	66,203,996	2,801,591	3,861,791	945,294	3,885,248	134	68,897,233	64,023,038	2,726,618	3,747,739	895,255	3,959,520
Miscellaneous petroleum and coal products	959	1,568,080	1,548,822	49,778	33,422	12,632	63,419	676	1,392,616	1,375,785	44,658	29,660	10,109	76,145
Rubber and miscellaneous plastics products	5,778	15,761,574	15,467,591	513,660	529,815	204,257	910,365	3,710	14,855,254	14,571,531	481,103	495,596	187,965	977,345
Rubber products	1,300	11,950,200	11,714,022	386,799	441,105	162,720	712,555	802	11,564,583	11,330,458	377,533	420,646	156,863	723,807
Miscellaneous plastics products	4,478	3,811,374	3,753,569	126,861	88,710	41,537	197,810	2,908	3,290,671	3,241,073	103,570	74,950	31,102	253,538
Leather and leather products	2,103	6,240,810	6,124,069	77,338	143,865	80,408	225,490	1,528	5,248,609	5,142,582	61,001	119,254	64,490	266,791
Footwear, except rubber	802	4,281,453	4,185,858	50,954	103,976	64,113	162,109	540	3,630,791	3,543,548	40,010	86,815	52,828	191,181
Leather and leather products, not elsewhere classified	1,300	1,959,357	1,938,211	26,384	39,889	16,295	63,381	989	1,617,818	1,599,034	20,991	32,439	11,662	75,610
Stone, clay, and glass products	8,928	17,215,931	16,820,309	837,096	503,397	229,751	1,019,040	5,608	15,173,187	14,820,867	723,735	439,566	169,499	1,167,801
Glass products	1,285	5,075,576	4,961,425	236,324	151,522	61,635	488,948	650	4,896,142	4,787,566	229,355	144,913	56,944	500,861
Cement, hydraulic	57	1,630,318	1,583,381	133,724	55,997	45,291	25,197	47	1,198,256	1,160,733	101,874	41,450	24,180	67,537
Concrete, gypsum, and plaster products	4,978	5,206,226	5,090,316	268,125	150,439	66,314	205,576	3,222	4,421,298	4,324,854	222,158	125,005	47,602	252,206
Other nonmetallic mineral products	2,608	5,303,811	5,185,187	198,923	145,439	56,511	299,319	1,689	4,657,491	4,547,714	170,348	128,198	40,773	347,197
Primary metal industries	4,384	46,424,857	44,885,126	2,269,875	1,196,761	941,073	2,093,786	3,152	39,363,249	37,917,891	1,779,628	1,033,972	812,849	2,303,001
Ferrous metal processing and basic products, and primary metal products, not elsewhere classified	2,456	26,176,169	25,610,635	1,581,929	756,157	367,357	918,087	1,742	20,616,367	20,131,562	1,142,950	620,073	268,951	1,063,480
Nonferrous metal processing and basic products	1,928	20,248,688	19,274,491	687,946	440,604	573,716	1,175,699	1,410	18,746,882	17,786,329	636,678	413,899	543,898	1,239,521
Fabricated metal products, except machinery and transportation equipment	22,239	38,224,477	37,606,424	987,139	937,266	434,922	2,168,892	16,177	33,803,598	33,246,678	862,413	821,704	351,448	2,406,095
Metal cans	164	4,225,962	4,164,171	168,477	108,509	44,946	315,816	104	4,177,351	4,115,799	167,403	107,824	44,377	318,896
Cutlery, hand tools, and hardware	1,285	2,843,629	2,764,054	71,364	80,921	25,747	310,739	1,068	2,733,785	2,655,021	68,810	77,956	23,929	318,093
Plumbing and heating apparatus, except electric	1,041	3,608,302	3,511,886	78,049	82,921	70,168	191,613	766	3,129,403	3,045,518	67,574	71,690	55,082	203,551
Fabricated structural metal products	6,842	10,028,830	9,889,334	197,857	233,787	114,068	307,366	5,044	8,168,100	8,049,780	148,345	182,828	85,211	400,297
Screw machine products, bolts, and similar products	2,132	2,905,503	2,858,327	91,553	73,943	31,869	194,978	1,592	2,602,517	2,556,686	82,595	65,468	26,897	210,819
Metal stampings	3,017	5,350,517	5,286,870	146,746	140,333	54,763	289,642	2,166	4,758,633	4,702,328	125,101	123,648	43,247	320,991
Other fabricated metal products	7,759	9,261,734	9,131,782	233,093	216,852	93,361	558,738	5,437	8,233,809	8,121,546	202,585	192,290	72,705	633,448
Machinery, except electrical	25,212	56,473,197	54,585,279	2,041,221	1,532,044	781,503	4,379,152	17,877	49,099,840	47,468,498	1,812,027	1,343,317	557,695	4,753,678
Farm machinery	992	6,493,073	6,267,074	179,420	151,516	205,922	71,435	679	4,084,871	4,018,056	100,543	91,664	72,632	142,255
Construction, mining, and materials handling machinery and equipment	1,708	10,268,171	9,941,925	282,541	247,545	134,123	908,852	1,294	9,683,811	9,372,312	269,634	234,387	123,347	938,878
Metalworking machinery	7,185	6,272,635	6,166,346	200,523	190,069	64,280	431,218	5,506	5,626,753	5,536,241	175,875	169,518	51,240	477,075
Special industry machinery	3,191	6,939,004	6,663,350	193,956	165,297	85,289	423,737	2,210	6,312,180	6,050,645	176,199	148,788	74,769	475,548
General industrial machinery	2,782	6,644,645	6,498,212	177,247	166,945	83,035	433,866	1,954	5,971,296	5,849,369	162,475	151,926	68,913	461,423
Office and computing machines	343	11,427,946	10,781,925	791,722	406,196	126,739	1,625,451	186	9,977,086	9,348,337	750,687	372,947	100,422	1,693,019
Service industry machines	1,043	3,227,170	3,174,735	53,743	63,293	37,209	188,885	580	2,993,927	2,943,962	48,976	58,200	32,791	209,262
Other machinery, except electrical	7,969	5,200,553	5,091,712	162,069	141,183	44,906	295,708	5,468	4,449,916	4,349,576	127,638	115,887	33,581	356,218
Electrical equipment and supplies	11,500	53,880,506	52,580,246	1,501,689	1,343,271	875,660	2,852,254	6,565	48,025,519	46,912,380	1,347,423	1,213,363	711,222	3,367,755
Household appliances	801	6,356,764	6,227,165	135,192	143,118	104,465	437,795	490	6,091,294	5,967,870	127,799	136,673	95,710	460,166
Radio, television, and communication equipment	1,775	13,031,964	12,519,785	464,874	278,800	253,784	629,830	758	11,554,567	11,100,611	424,139	250,711	200,996	736,407
Electronic components and accessories	4,044	12,478,285	12,198,125	341,176	332,615	206,895	267,613	2,047	9,568,948	9,381,010	262,389	265,540	129,394	549,226
Other electrical equipment and supplies	4,880	22,013,493	21,635,171	560,447	588,738	310,516	1,517,016	3,270	20,810,710	20,462,889	533,096	560,439	285,122	1,621,956
Motor vehicles and equipment	2,471	61,650,643	60,460,227	1,427,387	2,339,016	1,061,704	4,954,078	1,757	59,904,627	58,748,129	1,389,758	2,262,670	1,033,216	4,999,730
Transportation equipment, except motor vehicles	3,165	34,519,119	33,738,242	914,000	805,407	586,369	653,328	1,713	25,389,649	24,716,635	640,497	600,437	465,478	1,174,970
Aircraft, guided missiles, and parts	923	27,304,230	26,748,195	701,082	662,204	458,928	378,856	435	19,018,864	18,540,903	447,270	478,006	356,449	830,784
Ship and boat building and repairing	955	1,650,114	1,614,292	33,901	46,822	19,413	48,134	576	1,303,594	1,275,475	26,333	35,537	13,830	73,289
Transportation equipment, not elsewhere classified	1,288	5,564,775	5,375,755	179,017	96,381	108,028	226,338	703	5,067,191	4,900,257	166,894	86,894	95,199	270,897
Scientific instruments, photographic equipment, watches and clocks	4,636	14,224,156	13,847,396	535,205	374,529	134,134	1,820,063	3,255	13,314,317	12,965,886	508,580	348,789	105,156	1,945,930
Scientific and mechanical measuring instruments	1,621	4,798,743	4,700,208	137,067	105,145	61,206	257,110	1,102	4,320,718	4,235,596	123,892	91,924	48,433	315,520
Optical, medical, and ophthalmic goods	2,492	3,155,128	3,078,109	71,831	77,195	27,786	329,212	1,749	2,966,701	2,893,820	65,851	71,082	22,686	362,338
Photographic equipment and supplies	460	5,292,258	5,106,930	314,002	172,738	30,530	1,150,526	348	5,153,410	4,978,026	308,449	168,840	23,491	1,179,532
Watches and clocks	63	978,027	962,149	12,305	19,451	14,612	83,215	56	873,488	858,444	10,388	16,943	10,546	88,540
Miscellaneous manufactured products, and manufacturing not allocable	13,330	11,989,696	11,683,958	235,128	287,039	199,429	597,051	8,564	10,447,815	10,187,371	191,085	246,852	160,869	740,921
Ordnance, except guided missiles	202	626,146	607,451	14,160	17,740	12,341	45,547	164	587,864	569,376	13,009	16,422	10,998	53,283
Miscellaneous manufactured products, except ordnance, and manufacturing not allocable	13,128	11,363,550	11,076,507	220,968	269,299	187,088	551,504	8,400	9,859,951	9,617,995	178,076	230,430	149,871	687,638

Footnotes at end of table.

Table 5.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRY—Continued

[Money amounts in thousands of dollars]

Industry	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income (less deficit)	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income
		Total	Business						Total	Business				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, communication, electric, gas, and sanitary services	66,944	125,261,815	121,669,836	12,410,656	8,072,485	5,936,437	10,053,831	41,442	105,586,430	102,991,805	10,785,981	7,162,970	5,062,334	11,255,282
Transportation	51,967	57,337,518	54,932,363	4,657,485	2,694,392	1,851,043	890,529	32,163	38,749,075	37,290,847	3,155,447	1,836,672	1,063,299	1,945,553
Railroad transportation	391	14,661,135	13,511,888	1,421,163	1,056,433	681,876	179,578	194	8,533,420	7,855,942	1,004,371	638,878	352,214	464,663
Local and interurban passenger transit	8,575	2,485,743	2,392,836	213,748	129,308	74,119	106,822	5,290	2,085,503	2,002,656	177,826	106,512	62,475	124,800
Trucking and warehousing	27,349	19,389,578	19,039,020	984,073	1,030,790	280,766	579,524	18,343	15,724,183	15,435,411	786,468	803,083	217,070	722,716
Water transportation	5,051	4,507,205	4,244,480	297,880	86,302	142,332	132,074	2,769	2,960,757	2,766,325	196,859	62,322	77,451	233,683
Air transportation	3,317	10,531,400	10,128,410	1,333,031	226,446	421,791	321,299	1,250	4,843,211	4,749,395	637,955	107,254	145,345	118,739
Pipe line transportation	431	1,219,024	1,188,081	206,707	61,249	152,839	132,610	293	1,177,970	1,147,624	197,457	57,245	134,819	137,229
Transportation services, not elsewhere classified	6,853	4,543,433	4,427,648	200,883	103,864	97,320	81,220	4,025	3,424,031	3,333,494	154,511	61,378	73,925	143,723
Communication	6,871	31,036,550	30,423,926	3,232,220	2,143,905	1,314,185	4,953,692	4,618	30,385,754	29,810,449	3,152,227	2,117,671	1,260,089	5,065,220
Telephone, telegraph, and other communication services	2,872	26,895,951	26,453,572	2,996,515	2,038,390	1,202,556	4,627,646	2,015	26,806,438	26,368,359	2,975,740	2,032,613	1,189,360	4,649,753
Radio and television broadcasting	3,998	4,140,599	3,970,354	235,705	105,515	111,629	326,046	2,604	3,579,316	3,442,090	176,487	85,058	70,729	415,467
Electric, gas, and sanitary services	8,106	36,887,747	36,313,547	4,520,951	3,234,188	2,771,209	4,209,610	4,661	36,451,601	35,890,509	4,478,307	3,208,627	2,738,946	4,244,509
Electric companies and systems	264	10,967,095	10,862,015	1,667,517	1,128,364	1,005,845	1,861,000	183	10,867,593	10,762,958	1,660,715	1,125,262	998,190	1,863,634
Gas companies and systems	1,558	14,112,971	13,786,471	1,191,215	685,031	852,574	939,204	1,325	13,937,400	13,612,307	1,174,754	674,582	840,067	944,131
Combination companies and systems	138	10,680,536	10,594,755	1,542,204	1,324,709	836,686	1,323,976	114	10,673,419	10,587,666	1,541,795	1,324,595	836,572	1,324,420
Water supply and other sanitary services	6,147	1,127,145	1,070,306	120,015	96,084	76,104	85,430	3,039	973,189	927,578	101,043	84,188	64,117	112,324
Wholesale and retail trade	524,567	508,264,913	497,415,390	4,422,832	6,960,939	3,710,790	10,766,271	353,532	443,902,461	434,341,540	3,730,727	6,061,208	3,001,773	12,725,572
Wholesale trade	172,138	232,976,637	229,180,568	1,511,992	2,658,606	1,525,702	4,802,752	122,695	207,113,468	203,772,337	1,308,630	2,396,406	1,254,467	5,512,384
Groceries and related products	19,636	48,468,392	47,906,457	232,452	297,586	164,617	476,728	13,967	42,000,583	41,503,768	197,766	258,265	136,334	567,574
Machinery, equipment, and supplies	25,695	22,792,632	22,230,303	219,264	246,426	204,534	642,331	17,919	20,368,471	19,878,722	182,210	212,123	164,851	771,697
Miscellaneous wholesale trade	126,807	161,715,613	159,043,808	1,060,276	2,114,594	1,156,551	3,683,693	90,808	144,744,414	142,389,847	928,654	1,926,018	953,282	4,173,113
Motor vehicles and automotive equipment	13,265	12,351,874	12,194,558	72,498	125,753	63,316	437,269	9,760	11,044,570	10,909,345	62,307	110,067	50,598	466,808
Drugs, chemicals, and allied products	7,626	12,691,763	12,471,990	95,820	108,300	94,887	393,424	5,216	12,248,409	12,038,403	92,600	103,419	91,396	408,687
Dry goods and apparel	9,878	10,652,467	10,483,141	49,138	117,046	117,184	276,330	7,537	9,371,178	9,232,187	45,204	105,168	91,010	314,859
Farm products--raw materials	6,664	16,558,304	16,262,042	124,116	79,243	129,995	126,866	4,489	13,500,090	13,253,664	98,464	61,900	98,784	177,183
Electrical goods	10,626	12,392,382	12,168,169	57,167	127,336	70,631	360,754	7,632	11,193,402	10,989,478	48,447	114,248	54,181	399,544
Hardware, and plumbing and heating equipment	9,681	10,580,116	10,428,626	58,347	118,597	61,311	263,619	6,994	9,614,001	9,478,447	53,012	106,891	48,288	297,610
Metals and minerals, except petroleum and scrap	3,572	8,981,015	8,852,529	66,245	79,245	71,257	246,612	2,657	8,100,987	7,978,747	59,787	73,449	61,816	267,265
Petroleum and petroleum products	8,342	10,379,805	10,090,590	131,212	200,790	76,988	236,929	6,612	9,503,832	9,228,673	117,711	179,467	66,847	255,817
Alcoholic beverages	3,789	11,917,924	11,856,402	46,539	539,457	34,716	245,838	3,078	11,181,822	11,125,173	43,143	519,810	30,052	257,003
Paper and its products	4,176	5,979,718	5,908,126	36,352	51,831	25,163	136,104	2,836	5,517,081	5,449,833	33,328	44,997	21,196	146,074
Lumber and construction materials	7,753	9,805,797	9,657,656	73,586	98,437	76,178	170,908	5,986	8,371,453	8,245,079	60,434	81,810	53,770	216,076
Other wholesale trade	41,436	39,424,448	38,669,979	249,256	468,559	334,925	789,040	28,011	35,097,589	34,460,818	214,217	424,792	285,344	966,187
Retail trade	351,810	274,649,067	267,615,317	2,898,450	4,290,187	2,178,189	5,946,339	230,274	236,161,853	229,961,608	2,410,062	3,652,912	1,740,484	7,194,807
Building materials, hardware, and farm equipment	31,716	16,600,968	16,249,560	167,831	266,105	129,094	363,746	21,885	14,346,828	14,049,436	139,114	222,099	99,770	482,822
General merchandise stores	19,992	57,607,392	54,102,208	783,451	1,288,551	882,371	2,223,491	14,251	54,231,223	50,863,984	723,062	1,226,379	820,358	2,323,896
Food stores	25,414	59,408,863	58,943,891	559,691	624,774	121,691	842,341	15,443	52,919,229	52,515,943	488,930	545,087	93,034	948,346
Automotive dealers and service stations	59,105	69,511,499	68,636,859	414,164	638,785	556,700	655,404	39,181	56,236,652	55,530,017	322,703	510,697	399,872	893,807
Automobile and truck dealers	31,223	57,643,599	57,026,633	265,718	422,220	454,035	414,964	21,409	46,697,592	46,190,493	210,091	337,121	332,373	563,612
Gasoline service stations	10,160	4,464,353	4,398,556	56,646	108,958	20,099	104,316	6,665	3,732,729	3,675,454	48,333	90,887	15,045	126,343
Other automotive dealers	17,723	7,403,547	7,211,670	91,800	107,607	82,566	136,124	11,108	5,806,331	5,664,070	64,279	82,689	52,454	203,852
Apparel and accessory stores	35,483	14,753,251	14,397,742	121,702	252,774	65,295	572,193	27,229	13,069,886	12,759,868	101,104	221,063	48,908	649,236
Furniture, home furnishings, and equipment stores	32,227	13,031,220	12,555,934	108,742	230,497	107,969	260,053	20,829	10,479,549	10,084,991	82,080	180,561	73,546	374,678
Eating and drinking places	65,853	14,760,444	14,353,542	395,930	502,184	131,043	273,577	35,095	10,478,546	10,228,091	271,686	346,662	71,848	552,737
Miscellaneous retail stores	82,020	28,975,430	28,375,581	346,939	486,517	184,026	755,534	56,360	24,399,940	23,929,278	281,383	400,364	133,148	969,285
Drug stores and proprietary stores	18,033	9,506,295	9,365,730	85,728	138,727	42,128	270,625	13,977	8,389,126	8,264,466	72,627	120,413	31,049	317,397
Liquor stores	9,659	3,403,150	3,391,137	21,226	50,948	9,540	62,299	6,023	2,698,645	2,691,025	14,831	35,458	6,399	75,017
Other retail stores	54,328	16,065,985	15,618,714	239,985	296,842	132,358	422,610	36,360	13,312,169	12,973,787	193,925	244,493	95,700	576,871
Wholesale and retail trade not allocable	619	639,209	619,505	12,390	12,146	6,899	17,180	564	627,140	607,595	12,035	11,890	6,822	18,381
Finance, insurance, and real estate	428,969	164,290,937	85,124,705	4,065,452	5,341,210	29,685,926	13,014,453	266,549	139,677,860	71,078,884	3,053,821	4,169,198	24,243,053	15,772,302
Banking	15,132	35,617,733	3,933,433	803,050	930,297	15,477,897	2,600,245	13,705	31,382,262	3,427,852	729,792	831,445	13,222,412	2,787,111
Mutual savings banks	467	4,206,281	125,351	32,020	82,829	3,042,037	92,034	370	3,194,013	95,736	25,117	61,224	2,264,097	136,897
Banks and trust companies, except mutual savings banks	14,665	31,411,452	3,808,082	771,030	847,468	12,435,860	2,508,211	13,335	28,188,249	3,332,116	704,675	770,221	10,958,315	2,650,214
Credit agencies other than banks	58,956	18,506,035	4,804,380	367,736	364,176	9,916,523	790,694	36,196	15,784,748	4,137,799	308,141	291,348	8,405,859	1,326,526
Savings and loan associations	5,887	9,478,368	440,622	108,031	162,292	6,486,823	235,982	4,843	8,308,470	386,516	93,461	141,090	5,633,141	367,623
Personal credit agencies	15,555	3,073,989	1,271,254	33,602	84,622	923,413	249,423	11,701	2,256,337	848,227	19,711	64,306	676,766	341,740
Business credit agencies	3,073	3,545,231	2,427,435	186,593	53,995	1,274,769	285,037	2,085	3,394,972	2,364,589	179,065	50,752	1,205,456	316,508
Other credit agencies, and finance not allocable	34,441	2,408,447	665,069	39,510	63,267	1,231,518	20,252	17,566	1,824,969	538,467	15,904	35,200	890,496	300,655

Footnotes at end of table.

Table 5.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRY—Continued

[Money amounts in thousands of dollars]

Industry	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income (less deficit	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income
		Total	Business						Total	Business				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, insurance, and real estate--Continued														
Security and commodity brokers, dealers, exchanges, and services	4,015	3,644,831	854,945	38,228	106,755	337,595	180,400	2,128	2,541,654	586,976	21,691	75,153	222,776	381,419
Security brokers, dealers, and flotation companies	3,312	3,214,489	664,626	30,837	95,648	328,464	120,392	1,615	2,138,706	398,149	15,958	65,566	217,425	311,578
Commodity brokers and dealers, security and commodity exchanges, and allied services	703	430,342	190,319	7,391	11,107	9,131	60,008	513	402,948	188,827	5,733	9,587	5,351	69,841
Holding and other investment companies	30,401	7,004,112	639,772	82,012	120,778	486,278	4,677,585	19,164	6,562,938	533,288	59,750	100,190	307,685	4,853,138
Regulated investment companies	598	3,874,115	-	450	27,475	21,302	3,487,954	490	3,832,030	-	450	26,429	5,064	3,506,966
Real estate investment trusts	113	189,836	5,193	22,215	13,889	53,645	43,771	86	133,813	5,193	13,208	8,560	36,543	51,010
Small business investment companies	286	38,600	432	133	1,449	9,045	15,334	191	32,458	432	118	1,300	6,866	16,632
Other holding and investment companies	29,405	2,901,561	634,147	59,214	77,965	402,286	1,130,526	18,398	2,564,637	527,663	45,974	63,901	259,212	1,278,530
Insurance carriers	5,883	77,250,474	63,486,368	456,519	1,686,457	460,961	3,081,707	3,894	67,031,389	54,173,588	409,266	1,430,406	394,258	3,602,561
Life insurance	1,962	46,617,560	35,807,040	247,102	901,377	114,818	2,501,139	978	44,400,870	33,906,382	237,283	850,049	108,201	2,658,543
Mutual insurance, except life or marine and certain fire or flood insurance companies	940	9,120,818	8,485,722	36,568	229,317	7,078	[1]153,161	703	3,404,629	3,150,129	13,142	77,957	5,131	95,746
Other insurance companies	2,981	21,512,096	19,193,606	172,849	555,763	339,065	733,729	2,214	19,225,890	17,117,077	158,841	502,400	280,926	848,272
Insurance agents, brokers, and service	30,342	3,752,152	3,553,763	60,630	85,156	42,616	240,729	21,277	3,106,043	2,935,627	49,315	71,911	33,522	307,626
Real estate	284,240	18,515,600	7,852,044	2,257,277	2,047,591	2,964,056	1,443,093	170,185	13,268,826	5,283,754	1,475,866	1,368,745	1,656,541	2,513,921
Real estate operators, except developers, and lessors of buildings	195,793	11,004,774	4,506,150	1,973,675	1,686,845	2,180,975	1,014,544	122,786	7,771,609	2,848,387	1,295,488	1,129,083	1,228,146	1,574,643
Lessors of mining, oil, and similar property	1,984	518,236	57,516	12,574	22,664	71,268	84,280	1,336	413,368	38,651	9,068	20,178	40,347	97,210
Lessors of railroad property, and of real property, not elsewhere classified	5,971	237,300	81,689	38,294	20,330	42,499	23,368	3,437	184,007	64,431	23,332	11,769	22,314	39,875
Subdividers, developers, and operative builders	46,191	3,351,125	365,061	163,856	229,754	535,285	131,820	24,047	2,291,224	161,046	97,385	144,040	272,227	527,273
Other real estate and combinations of real estate, insurance, loan, and law offices	34,302	3,404,165	2,841,628	68,878	87,998	134,029	189,081	18,579	2,608,618	2,171,239	50,593	63,675	93,507	274,920
Services	261,633	60,036,636	57,217,736	3,761,680	2,018,844	1,429,672	1,653,105	143,696	45,923,810	43,884,923	2,446,213	1,480,026	836,046	3,334,553
Hotels and other lodging places	17,525	5,806,293	5,457,407	439,497	340,990	305,043	257,678	9,545	4,265,452	3,981,695	303,910	237,938	192,823	422,639
Personal services	36,582	6,118,846	6,016,723	265,896	214,652	66,652	213,418	21,588	4,749,604	4,669,805	200,940	159,940	44,830	283,272
Business services	86,067	21,819,528	20,838,664	1,203,006	528,066	444,965	495,444	44,879	17,621,507	16,947,462	725,787	412,022	231,506	1,199,348
Advertising	9,315	6,854,171	6,764,623	52,288	86,485	16,886	220,967	6,014	6,089,920	6,006,721	41,824	77,121	12,185	262,036
Business services, except advertising	76,751	14,965,357	14,074,041	1,150,718	441,581	428,079	274,477	38,865	11,531,587	10,940,741	683,963	334,901	219,321	937,312
Automobile services and miscellaneous repair services	37,810	6,315,890	6,033,922	997,643	218,308	208,815	225,709	23,182	4,828,742	4,610,133	736,896	164,881	147,118	315,444
Automobile parking, repair, and services	26,779	4,770,481	4,508,979	963,880	175,621	197,866	161,553	16,463	3,658,836	3,456,288	712,100	132,249	140,150	236,779
Repair services, except automobile	11,031	1,545,409	1,524,943	33,763	42,687	10,949	64,156	6,720	1,169,906	1,153,845	24,796	32,632	6,968	78,665
Amusement and recreation services	35,533	8,306,940	7,589,729	605,584	343,986	239,081	197,033	17,385	5,557,097	5,084,092	303,321	230,972	112,110	560,623
Motion picture production, distribution, and related services	5,037	2,660,901	2,471,306	280,260	48,077	79,709	[1]36,467	2,704	1,628,325	1,533,750	103,060	28,622	29,225	118,942
Motion picture theaters	4,295	1,205,006	1,081,370	52,192	46,675	28,742	64,627	2,991	822,819	732,597	35,614	33,866	15,581	87,675
Other amusement and recreation services	26,202	4,441,033	4,037,053	273,132	249,234	130,630	168,873	11,690	3,105,953	2,817,745	164,647	168,484	67,304	354,006
Other services	48,116	11,669,139	11,281,291	250,054	372,842	165,116	263,823	27,115	8,901,408	8,591,736	175,359	274,273	107,659	553,227
Offices of physicians and surgeons	4,586	1,184,309	1,175,123	13,449	20,212	3,812	24,493	3,463	947,789	940,247	9,634	15,248	2,220	31,659
Other medical services	12,938	3,756,452	3,642,533	123,355	158,366	103,353	108,563	8,631	2,908,903	2,813,431	88,072	118,308	67,992	199,147
Educational services	6,204	1,014,020	979,753	23,022	32,891	10,448	[1]9,508	2,973	702,587	683,472	13,417	22,560	6,205	49,688
Legal services	624	96,439	95,134	439	2,359	41	4,409	382	77,851	76,814	362	2,000	41	5,516
Services, not elsewhere classified	23,763	5,617,919	5,388,748	89,789	159,014	47,462	135,866	11,667	4,264,278	4,077,772	63,874	116,157	31,201	267,217
Nature of business not allocable	898	271,576	269,950	4,014	5,932	2,676	2,767	(*)	(*)	(*)	(*)	(*)	(*)	(*)

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Deficit exceeds net income.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 5.2—INCOME STATEMENT FOR SELECTED INDUSTRIES

[Money amounts in thousands of dollars]

Item	All industries	Agriculture, forestry, and fisheries	Mining					Contract construction	Manufacturing				
			Total	Metal mining	Coal mining	Crude petroleum and natural gas	Nonmetallic minerals (except fuels) mining		Total	Food and kindred products	Tobacco manufactures	Textile mill products	Apparel and other fabricated textile products
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns	1,658,745	31,974	14,027	1,312	1,674	7,819	3,222	127,666	202,066	16,103	100	6,909	19,056
Total receipts	1,680,482,985	12,127,144	16,233,328	3,204,332	2,539,968	7,718,266	2,770,762	83,912,537	710,084,099	98,166,884	7,289,418	22,426,269	24,399,332
Business receipts	1,560,830,321	11,568,926	15,366,731	2,947,545	2,464,920	7,275,491	2,678,775	82,290,720	689,906,327	96,852,989	7,125,651	22,052,919	24,140,675
Interest on Government obligations:													
United States	5,400,318	5,839	12,201	2,017	1,499	5,485	3,200	16,510	499,940	22,652	277	8,883	2,882
State and local	3,073,844	2,003	8,705	1,598	1,912	3,070	2,125	8,223	140,483	12,590	35	6,148	1,136
Other interest	53,738,002	49,293	105,860	29,784	7,396	52,110	16,570	187,693	3,374,987	254,706	21,320	117,448	39,693
Rents	13,044,752	71,903	82,600	4,915	20,953	40,648	16,084	416,114	1,992,022	184,248	73,547	34,576	28,493
Royalties	2,357,340	16,387	86,293	5,117	5,312	61,176	14,688	9,031	1,450,554	70,579	9,045	9,675	31,740
Net short-term capital gain reduced by net long-term capital loss	224,253	5,556	5,641	624	35	4,950	32	8,012	68,691	4,363	3,516	445	1,226
Net long-term capital gain reduced by net short-term capital loss	8,332,488	136,061	119,768	41,541	9,071	59,350	9,806	139,082	2,589,478	87,122	10,825	34,262	11,142
Net gain, noncapital assets	5,351,223	28,174	49,754	3,168	2,561	39,731	4,294	106,514	435,556	43,434	1,259	8,432	6,017
Dividends, domestic corporations	5,031,253	13,372	99,415	59,829	13,910	22,763	2,913	25,671	1,205,860	48,739	10,485	13,241	10,084
Dividends, foreign corporations	2,903,544	3,297	74,976	65,758	18	9,066	134	24,285	2,432,076	162,389	2,009	7,669	1,068
Other receipts	20,195,647	226,333	221,384	42,436	12,381	144,426	22,141	680,682	5,988,125	423,073	31,449	132,571	125,176
Total deductions	1,598,348,211	11,869,172	14,688,312	2,958,212	2,526,166	6,607,654	2,596,280	82,252,057	669,698,488	94,855,847	6,503,553	21,482,995	23,696,931
Cost of sales and operations	1,104,571,988	8,703,651	9,224,886	1,906,790	1,929,776	3,774,364	1,613,956	68,274,975	485,101,441	73,751,478	4,222,299	17,231,299	18,582,559
Compensation of officers	30,333,959	290,984	244,546	21,804	28,731	131,558	62,453	2,741,234	7,773,078	636,904	19,871	300,586	570,837
Repairs	13,211,288	202,684	262,343	44,876	37,502	88,886	91,079	468,939	9,079,447	850,282	34,930	174,759	53,238
Bad debts	5,875,480	18,127	33,899	633	6,642	18,928	7,696	157,566	1,297,096	113,620	5,715	31,518	40,734
Rent	21,463,085	236,250	132,441	10,849	36,148	64,900	20,544	435,035	6,343,923	588,104	38,363	162,673	266,452
Taxes	46,476,582	251,914	426,840	111,581	74,318	156,038	84,903	1,579,668	21,818,750	3,110,615	1,021,167	468,063	487,749
Interest	51,717,379	279,367	307,390	67,867	37,251	156,536	45,736	593,850	9,771,271	956,318	137,346	366,831	242,550
Contributions	1,055,370	2,888	8,329	3,159	890	2,099	2,181	25,321	614,378	50,919	7,035	18,210	17,141
Amortization	332,552	3,330	10,233	5,452	493	3,650	638	5,007	118,580	6,093	520	1,374	1,713
Depreciation	49,139,399	433,834	977,471	209,874	125,910	416,219	225,468	1,529,799	21,533,661	1,833,199	108,056	601,314	195,703
Depletion	6,011,234	3,194	1,110,184	201,815	55,532	741,315	111,522	26,655	4,256,642	14,019	-	995	428
Advertising	17,690,219	32,768	24,267	2,061	1,708	15,488	5,010	166,717	9,468,440	2,279,822	382,176	133,616	191,106
Pension, profit sharing, stock bonus, and annuity plans	11,087,540	28,490	91,983	28,944	10,343	35,980	16,716	342,039	6,068,484	423,760	60,547	120,403	96,990
Other employee benefit plans	6,372,993	21,941	86,068	29,165	38,097	10,046	8,760	244,235	4,265,911	278,533	25,168	58,255	77,492
Net loss, noncapital assets	1,374,841	11,680	17,291	2,461	6,147	8,018	665	20,954	168,030	24,330	1,091	8,257	3,826
Other deductions	231,634,302	1,348,070	1,730,141	310,881	136,678	983,629	298,953	5,640,063	82,019,356	9,937,851	439,269	1,804,842	2,868,413
Total receipts less total deductions	82,134,774	257,972	1,545,016	246,120	13,802	1,110,612	174,482	1,660,480	40,385,611	3,311,037	785,865	943,274	702,401
Constructive taxable income from related foreign corporations	1,157,755	1,230	17,658	11,968	-	5,690	-	8,086	1,011,619	94,392	958	3,901	947
Gross profit (less loss)	456,258,333	2,865,275	6,141,845	1,040,755	535,144	3,501,127	1,064,819	14,015,745	204,804,886	23,101,511	2,903,352	4,821,620	5,558,116
Gross profit	457,059,482	2,903,603	6,177,881	1,060,965	540,585	3,509,366	1,066,965	14,142,229	205,050,754	23,110,037	2,904,522	4,833,497	5,579,854
Gross loss	801,149	38,328	36,036	20,210	5,441	8,239	2,146	126,484	245,868	8,526	1,170	11,877	21,738
Net income (less deficit)	80,218,685	257,199	1,553,969	256,490	11,890	1,113,232	172,357	1,660,343	41,256,747	3,392,839	786,788	941,027	702,212
Net income	93,432,590	528,270	2,048,220	446,927	67,283	1,336,464	197,546	2,491,285	45,272,172	3,795,243	790,608	1,097,350	912,248
Deficit	13,213,905	271,071	494,251	190,437	55,393	223,232	25,189	830,942	4,015,425	402,404	3,820	156,323	210,036
Income tax after investment credit	37,465,337	131,201	897,834	173,906	17,355	637,379	69,194	780,498	20,639,808	1,797,516	398,146	501,784	376,246
Net income (less deficit) after tax	42,753,348	125,998	656,135	82,584	15,465	475,853	103,163	879,845	20,616,939	1,595,323	388,642	439,243	325,966
Net income after tax	55,981,284	397,353	1,150,622	273,076	49,935	699,239	128,372	1,711,551	24,641,158	1,998,558	392,462	595,799	536,175
Distributions to stockholders:													
Cash and property except own stock	32,950,977	87,933	1,231,858	259,351	43,787	845,306	83,414	330,577	14,761,047	1,011,654	246,328	231,356	124,462
Corporation's own stock	2,715,063	4,562	41,764	15,918	7,451	15,017	3,378	67,177	1,268,075	74,909	-	18,868	25,154

Footnote at end of table.

Table 5.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Manufacturing—Continued												
	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing and publishing	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products	Leather and leather products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and transportation equipment	Machinery, except electrical	Electrical equipment and supplies
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Number of returns	8,898	6,926	3,105	25,813	10,146	1,264	5,778	2,103	8,928	4,384	22,239	25,212	11,500
Total receipts	14,173,205	8,757,755	21,377,271	26,607,915	57,537,630	72,743,454	15,761,574	6,240,810	17,215,931	46,424,857	38,224,477	56,473,197	53,880,506
Business receipts	13,308,533	8,614,509	20,643,331	25,770,300	55,845,735	67,752,818	15,467,591	6,124,069	16,820,309	44,885,126	37,606,424	54,585,279	52,580,246
Interest on Government obligations:													
United States	4,360	3,384	5,350	20,142	33,647	72,959	5,024	676	11,838	43,500	10,644	78,424	22,700
State and local	1,918	1,267	6,845	7,634	19,731	11,770	478	642	2,716	7,237	4,515	7,547	5,162
Other interest	44,047	15,500	105,531	92,951	230,780	535,620	42,278	16,078	54,791	230,820	101,337	298,870	267,009
Rents	30,732	11,582	33,816	93,228	60,975	534,414	21,655	6,308	36,050	129,972	57,889	331,104	91,640
Royalties	7,987	1,597	32,685	52,215	270,900	130,860	24,256	2,727	36,747	33,508	40,241	418,952	137,150
Net short-term capital gain reduced by net long-term capital loss	2,670	50	305	881	7,043	21,054	2,843	63	320	2,605	572	5,967	2,288
Net long-term capital gain reduced by net short-term capital loss	610,409	8,133	328,274	112,886	249,935	273,425	31,748	3,796	68,724	234,830	88,871	101,269	142,825
Net gain, noncapital assets	19,558	4,423	8,896	16,936	32,214	58,270	2,424	772	16,359	58,663	21,925	33,825	42,965
Dividends, domestic corporations	4,149	3,059	28,026	50,779	78,806	598,484	10,438	20,230	24,667	133,372	31,485	36,832	39,022
Dividends, foreign corporations	10,252	2,263	57,516	15,166	326,820	814,609	76,480	1,317	27,814	217,278	37,808	206,366	129,916
Other receipts	128,590	91,988	126,696	374,797	381,044	1,939,171	76,359	64,132	115,596	447,946	222,766	368,762	419,583
Total deductions	13,337,600	8,321,208	19,978,616	24,735,393	52,491,154	68,873,280	14,867,912	6,015,412	16,209,613	44,356,103	36,083,487	52,220,123	51,110,890
Cost of sales and operations	9,972,634	6,167,333	14,134,836	16,620,028	34,317,787	45,725,527	10,486,312	4,601,984	11,321,490	32,598,836	26,677,999	35,509,916	36,577,433
Compensation of officers	238,588	234,136	202,295	791,053	449,442	118,137	212,692	95,686	305,525	298,652	892,271	996,312	524,365
Repairs	113,761	46,171	435,320	139,294	806,077	1,050,200	222,894	30,897	443,035	2,094,921	485,583	573,053	391,192
Bad debts	22,832	21,350	32,533	135,245	84,088	176,530	32,013	8,319	51,896	68,751	69,816	89,553	114,101
Rent	90,929	93,850	190,035	343,594	465,547	1,104,040	203,448	100,107	140,070	283,269	345,511	534,198	497,419
Taxes	348,973	213,144	500,167	648,625	1,132,624	3,895,213	529,815	143,865	503,397	1,196,761	937,266	1,532,044	1,343,271
Interest	181,205	78,005	342,483	271,387	708,010	957,926	204,257	80,408	229,751	941,073	434,922	781,503	875,660
Contributions	10,855	6,776	23,944	44,574	115,004	40,822	7,060	4,812	13,909	25,174	29,446	44,812	61,398
Amortization	6,278	534	1,489	4,281	9,443	11,682	1,120	1,202	1,508	7,260	3,994	9,509	17,418
Depreciation	441,863	141,223	916,733	714,484	2,389,979	2,851,369	513,660	77,338	837,096	2,269,875	987,139	2,041,221	1,501,689
Depletion	557,941	133	142,051	18,499	142,445	2,975,046	455	-	65,600	289,765	11,847	9,487	5,181
Advertising	52,952	86,950	164,491	235,777	2,230,435	349,114	198,265	91,330	103,225	164,914	329,597	469,448	768,886
Pension, profit sharing, stock bonus, and annuity plans	48,737	49,748	126,756	227,598	618,177	393,641	181,361	32,455	147,129	568,395	334,025	666,224	454,304
Other employee benefit plans	34,607	34,484	91,490	118,475	271,497	180,264	115,974	23,086	102,365	482,779	228,025	436,672	316,729
Net loss, noncapital assets	2,229	1,560	2,943	12,668	8,167	24,370	3,183	1,895	2,732	17,840	9,054	10,027	8,807
Other deductions	1,213,216	1,145,811	2,671,050	4,409,811	8,742,432	9,019,399	1,955,403	722,028	1,940,885	3,047,838	4,306,992	8,516,144	7,653,037
Total receipts less total deductions	835,605	436,547	1,398,655	1,872,522	5,046,476	3,870,174	893,662	225,398	1,006,318	2,068,754	2,140,990	4,253,074	2,769,616
Constructive taxable income from related foreign corporations	1,955	1,444	43,379	8,416	204,111	90,263	17,181	734	15,438	32,269	32,417	133,625	87,800
Gross profit (less loss)	3,335,899	2,447,176	6,508,495	9,150,272	21,527,948	22,027,291	4,981,279	1,522,085	5,498,819	12,286,290	10,928,425	19,075,363	16,002,813
Gross profit	3,356,666	2,450,473	6,512,211	9,168,659	21,535,655	22,027,818	4,983,247	1,522,273	5,505,288	12,294,589	10,938,880	19,093,051	16,065,510
Gross loss	20,767	3,297	3,716	18,387	7,707	527	1,968	188	6,469	8,299	10,455	17,688	62,697
Net income (less deficit)	835,642	436,724	1,435,189	1,873,304	5,230,856	3,948,667	910,365	225,490	1,019,040	2,093,786	2,168,892	4,379,152	2,852,254
Net income	948,220	526,053	1,494,296	2,116,147	5,452,325	4,035,665	977,345	266,791	1,167,801	2,303,001	2,406,095	4,753,678	3,367,755
Deficit	112,578	89,329	59,107	242,843	221,469	86,998	66,980	41,301	148,761	209,215	237,203	374,526	515,501
Income tax after investment credit	292,558	238,791	611,444	934,711	2,586,655	1,640,315	427,746	118,001	506,485	933,304	1,063,829	2,294,578	1,593,554
Net income (less deficit) after tax	543,084	197,933	823,745	938,593	2,644,201	2,308,352	482,619	107,489	512,555	1,160,482	1,105,063	2,084,574	1,258,700
Net income after tax	655,794	287,329	882,862	1,181,503	2,865,711	2,395,424	549,634	148,815	661,487	1,370,372	1,342,380	2,459,556	1,775,447
Distributions to stockholders:													
Cash and property except own stock	189,534	56,629	479,434	405,492	1,920,704	3,043,359	221,162	79,926	343,069	958,753	551,378	1,202,833	935,276
Corporation's own stock	67,020	23,557	74,242	81,186	90,148	346,418	13,702	3,643	13,450	46,412	58,239	99,231	95,872

Footnote at end of table.

Table 5.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Manufacturing—Continued				Transportation, communication, electric, gas, and sanitary services				Wholesale and retail trade				
										Wholesale trade			
	Motor vehicles and equipment	Transportation equipment, except motor vehicles	Scientific instruments, photographic equipment, watches and clocks	Miscellaneous manufactured products, and manufacturing not allocable	Total	Transportation	Communication	Electric, gas, and sanitary services	Total	Total	Groceries and related products	Machinery, equipment, and supplies	Miscellaneous wholesale trade
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Number of returns	2,471	3,165	4,636	13,330	66,944	51,967	6,871	8,106	524,567	172,138	19,636	25,695	126,807
Total receipts	61,650,643	34,519,119	14,224,156	11,989,696	125,261,815	57,337,518	31,036,550	36,887,747	508,264,913	232,976,637	48,468,392	22,792,632	161,715,613
Business receipts	60,460,227	33,738,242	13,847,396	11,683,958	121,669,836	54,932,363	30,423,926	36,313,547	497,415,390	229,180,568	47,906,457	22,230,303	159,043,808
Interest on Government obligations:													
United States	125,861	9,276	13,369	4,092	82,719	46,352	22,325	14,042	53,474	24,478	2,195	3,755	18,528
State and local	21,236	2,766	17,987	1,123	29,099	12,819	12,868	3,412	16,012	8,863	711	2,110	6,042
Other interest	433,788	351,890	52,103	68,427	651,719	337,996	160,138	153,585	1,055,452	513,754	46,258	81,116	386,380
Rents	121,324	76,700	12,193	21,576	1,028,731	787,543	137,644	103,544	1,375,276	392,070	46,593	95,303	250,174
Royalties	36,815	38,969	52,810	11,096	65,980	22,587	32,707	10,686	61,424	30,823	1,845	8,504	20,474
Net short-term capital gain reduced by net long-term capital loss	9,564	948	1,651	317	19,830	5,684	12,363	1,783	18,640	10,951	686	2,080	8,185
Net long-term capital gain reduced by net short-term capital loss	42,574	53,186	32,492	62,750	478,036	312,857	68,960	96,219	414,027	200,405	24,326	23,802	152,277
Net gain, noncapital assets	7,750	18,562	10,285	22,587	190,868	167,132	15,173	8,563	150,416	70,806	10,754	24,784	35,268
Dividends, domestic corporations	35,682	12,478	2,880	12,922	190,412	100,059	52,279	38,074	165,298	86,462	13,737	6,244	66,481
Dividends, foreign corporations	198,577	19,406	109,426	7,927	41,044	27,622	10,862	2,560	190,816	148,536	3,075	1,354	144,107
Other receipts	157,245	196,696	71,564	92,921	813,541	584,504	87,305	141,732	7,348,688	2,308,921	411,755	313,277	1,583,889
Total deductions	56,793,721	33,877,499	12,492,151	11,395,000	115,193,526	56,442,355	26,074,209	32,676,962	497,536,456	228,182,158	47,993,296	22,148,890	158,039,972
Cost of sales and operations	44,335,762	26,550,868	7,847,276	7,867,785	71,346,721	37,534,836	15,122,188	18,689,697	385,199,829	190,596,872	42,457,955	16,961,681	131,177,236
Compensation of officers	167,850	178,967	186,024	352,885	1,239,297	893,079	163,891	182,327	9,236,876	4,179,766	495,537	686,650	2,997,579
Repairs	610,942	278,607	163,650	80,641	255,217	46,102	169,759	39,356	1,544,482	530,461	104,815	51,505	374,141
Bad debts	94,330	39,827	24,614	39,711	290,941	78,205	141,426	71,310	1,107,223	462,123	50,128	73,607	338,388
Rent	302,858	290,157	160,152	143,147	2,961,591	2,394,468	385,755	181,368	7,062,619	1,473,833	233,453	178,016	1,062,364
Taxes	2,339,016	805,407	374,529	287,039	8,072,485	2,694,392	2,143,905	3,234,188	6,960,939	2,658,606	297,586	246,426	2,114,594
Interest	1,061,704	586,369	134,134	199,429	5,936,437	1,851,043	1,314,185	2,771,209	3,710,790	1,525,702	164,617	204,534	1,156,551
Contributions	37,815	15,444	28,650	10,578	92,470	22,245	30,590	39,635	152,004	62,108	6,751	7,893	47,464
Amortization	9,774	4,893	14,931	3,564	18,750	12,319	4,472	1,959	22,683	8,763	1,599	685	6,479
Depreciation	1,427,387	914,000	535,205	235,128	12,410,656	4,657,485	3,232,220	4,520,951	4,422,832	1,511,992	232,452	219,264	1,060,276
Depletion	3,190	14,754	1,574	3,232	170,759	31,994	111	138,654	119,606	107,435	281	1,492	105,662
Advertising	575,197	103,091	295,213	262,835	640,224	375,774	148,395	116,055	5,051,657	996,686	151,521	106,254	738,911
Pension, profit sharing, stock bonus, and annuity plans	727,018	519,966	195,594	75,656	1,754,248	437,785	897,074	419,389	1,157,229	546,271	62,574	79,701	403,996
Other employee benefit plans	1,038,862	240,950	65,639	44,565	728,277	270,206	308,433	149,638	582,797	200,030	37,716	25,469	136,845
Net loss, noncapital assets	11,469	6,127	4,575	2,880	31,941	16,810	4,430	10,701	74,164	33,231	6,067	5,092	22,072
Other deductions	4,050,547	3,328,072	2,460,391	1,785,925	9,243,512	5,125,612	2,007,375	2,110,525	71,130,726	23,288,279	3,690,244	3,300,621	16,297,414
Total receipts less total deductions	4,856,922	641,620	1,732,005	594,696	10,068,289	895,163	4,962,341	4,210,785	10,728,457	4,794,479	475,096	643,742	3,675,641
Constructive taxable income from related foreign corporations	118,392	14,474	106,045	3,478	14,641	8,185	4,219	2,237	53,826	17,136	2,343	699	14,094
Gross profit (less loss)	16,124,465	7,187,374	6,000,120	3,816,173	50,323,115	17,397,527	15,301,738	17,623,850	112,215,561	38,583,696	5,448,502	5,268,622	27,866,572
Gross profit	16,130,604	7,198,716	6,008,651	3,830,553	50,374,961	17,432,661	15,310,374	17,631,926	112,290,455	38,629,198	5,453,462	5,270,878	27,904,858
Gross loss	6,139	11,342	8,531	14,380	51,846	35,134	8,636	8,076	74,894	45,502	4,960	2,256	38,286
Net income (less deficit)	4,954,078	653,328	1,820,063	597,051	10,053,831	890,529	4,953,692	4,209,610	10,766,271	4,802,752	476,728	642,331	3,683,693
Net income	4,999,730	1,174,970	1,945,930	740,921	11,255,282	1,945,553	5,065,220	4,244,509	12,725,572	5,512,384	567,574	771,697	4,173,113
Deficit	45,652	521,642	125,867	143,870	1,201,451	1,055,024	111,528	34,899	1,959,301	709,632	90,846	129,366	489,420
Income tax after investment credit	2,512,022	539,927	964,263	307,933	4,976,581	630,016	2,441,682	1,904,883	4,777,392	2,122,191	206,766	300,914	1,614,511
Net income (less deficit) after tax	2,442,056	113,401	855,800	289,118	5,077,250	260,513	2,512,010	2,304,727	5,988,879	2,680,561	269,962	341,417	2,069,182
Net income after tax	2,488,524	638,611	981,701	433,014	6,279,752	1,316,560	2,623,541	2,339,651	7,949,151	3,390,535	360,866	470,842	2,558,827
Distributions to stockholders:													
Cash and property except own stock	1,810,547	413,194	404,612	131,345	5,565,556	865,188	1,831,719	2,868,649	2,199,542	795,541	93,622	67,729	634,190
Corporation's own stock	60,296	12,042	22,040	41,646	112,463	41,229	40,195	31,039	270,818	157,952	21,527	10,447	125,978

Footnote at end of table.

Table 5.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Wholesale and retail trade—Continued										Finance, insurance, and real estate		
	Retail trade									Wholesale and retail trade not allocable	Total	Banking	Credit agencies other than banks
	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Miscellaneous retail stores				
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Number of returns	351,810	31,716	19,992	25,414	59,105	35,483	32,227	65,853	82,020	619	428,969	15,132	58,956
Total receipts	274,649,067	16,600,968	57,607,392	59,408,863	69,511,499	14,753,251	13,031,220	14,760,444	28,975,430	639,209	164,290,937	35,617,733	18,506,035
Business receipts	267,615,317	16,249,560	54,102,208	58,943,891	68,636,859	14,397,742	12,555,934	14,353,542	28,375,581	619,505	85,124,705	3,933,433	4,804,380
Interest on Government obligations:													
United States	28,988	2,208	8,991	2,384	5,218	3,369	3,344	1,335	2,139	8	4,704,969	3,391,911	623,077
State and local	7,074	105	3,169	1,306	354	300	717	674	449	75	2,848,324	2,109,495	28,808
Other interest	536,928	49,141	209,443	42,163	82,625	26,026	41,043	30,438	56,049	4,770	48,016,130	24,787,500	11,821,090
Rents	979,226	53,657	345,968	79,718	207,369	79,073	46,426	77,780	89,235	3,980	7,518,018	494,693	253,308
Royalties	30,601	741	2,202	2,563	234	1,216	298	20,911	2,436	-	598,063	4,111	4,700
Net short-term capital gain reduced by net long-term capital loss	7,187	552	517	1,042	2,412	84	427	502	1,651	502	81,695	7,963	10,230
Net long-term capital gain reduced by net short-term capital loss	211,280	24,680	46,654	40,057	24,539	8,834	8,670	32,427	25,419	2,342	4,193,360	303,484	206,037
Net gain, noncapital assets	79,129	9,180	6,421	13,802	15,929	2,269	2,893	11,401	17,234	481	4,231,403	12,087	55,721
Dividends, domestic corporations	78,472	3,308	23,221	5,788	9,263	13,792	2,404	6,981	13,715	364	3,251,328	134,214	52,888
Dividends, foreign corporations	42,280	-	39,223	1,315	54	49	446	262	931	-	107,337	13,498	2,700
Other receipts	5,032,585	207,836	2,819,375	274,834	526,643	220,497	368,618	224,191	390,591	7,182	3,615,605	425,344	643,096
Total deductions	268,732,344	16,237,219	55,416,296	58,565,929	68,855,741	14,180,791	12,770,728	14,486,193	28,219,447	621,954	148,459,251	30,913,965	17,687,729
Cost of sales and operations	194,151,310	12,293,440	34,020,323	46,664,766	57,717,699	9,049,666	8,124,663	6,433,736	19,847,017	451,647	43,634,213	34,138	965,029
Compensation of officers	5,042,134	525,669	349,140	363,746	1,099,190	427,361	586,464	618,687	1,071,877	14,976	5,009,396	1,881,963	573,726
Repairs	1,010,854	55,864	232,897	206,751	146,670	43,205	44,196	170,023	111,248	3,167	727,870	148,492	69,560
Bad debts	642,634	78,600	207,215	27,397	118,732	36,425	68,335	28,418	77,512	2,466	2,726,203	1,422,752	1,045,594
Rent	5,571,910	160,439	1,390,753	875,896	651,518	739,282	350,161	699,561	704,300	16,876	2,031,799	550,762	193,886
Taxes	4,290,187	266,105	1,288,551	624,774	638,785	252,774	230,497	502,184	486,517	12,146	5,341,210	930,297	364,176
Interest	2,178,189	129,094	882,371	121,691	556,700	65,295	107,969	131,043	184,026	6,899	29,685,926	15,477,897	9,916,523
Contributions	89,339	4,621	38,411	12,424	9,432	6,804	5,396	3,524	8,727	557	131,379	67,337	12,033
Amortization	13,910	543	1,485	1,229	1,832	655	708	4,494	2,964	10	121,690	4,037	95,448
Depreciation	2,898,450	167,831	783,451	559,691	414,164	121,702	108,742	395,930	346,939	12,390	4,065,452	803,050	367,736
Depletion	11,901	963	2,366	776	2,237	963	1,915	571	2,110	270	320,767	2,031	516
Advertising	4,050,456	128,418	1,404,607	648,471	624,718	305,119	393,489	214,711	330,923	4,515	1,382,004	440,160	275,343
Pension, profit sharing, stock bonus, and annuity plans	606,832	38,830	230,096	108,719	66,680	36,919	33,387	26,852	65,349	4,126	1,189,054	455,905	84,926
Other employee benefit plans	381,364	21,794	78,052	150,935	39,467	13,627	14,599	24,910	37,980	1,403	287,721	111,441	39,093
Net loss, noncapital assets	40,889	2,593	3,914	7,365	5,543	2,811	1,479	8,937	8,247	44	968,758	696,428	93,109
Other deductions	47,751,985	2,362,415	14,502,664	8,191,298	6,762,374	3,078,183	2,698,728	5,222,612	4,933,711	90,462	50,835,809	7,887,275	3,591,031
Total receipts less total deductions	5,916,723	363,749	2,191,096	842,934	655,758	572,460	260,492	274,251	755,983	17,255	15,831,686	4,703,768	818,306
Constructive taxable income from related foreign corporations	36,690	102	35,564	713	-	33	278	-	-	-	31,091	5,972	1,196
Gross profit (less loss)	73,464,007	3,956,120	20,081,885	12,279,125	10,919,160	5,348,076	4,431,271	7,919,806	8,528,564	167,858	41,490,492	3,899,295	3,839,351
Gross profit	73,493,399	3,964,878	20,085,970	12,279,354	10,923,954	5,350,664	4,432,780	7,921,060	8,534,739	167,858	41,554,113	3,899,295	3,841,760
Gross loss	29,392	8,758	4,085	229	4,794	2,588	1,509	1,254	6,175	-	63,621	-	2,409
Net income (less deficit)	5,946,339	363,746	2,223,491	842,341	655,404	572,193	260,053	273,577	755,534	17,180	13,014,453	2,600,245	790,694
Net income	7,194,807	482,822	2,323,896	948,346	893,807	649,236	374,678	552,737	969,285	18,381	15,772,302	2,787,111	1,326,526
Deficit	1,248,468	119,076	100,405	106,005	238,403	77,043	114,625	279,160	213,751	1,201	2,757,849	186,866	535,832
Income tax after investment credit	2,649,156	144,788	1,062,351	395,406	276,123	219,925	108,510	154,649	287,404	6,045	4,200,521	1,203,933	492,168
Net income (less deficit) after tax	3,297,183	218,958	1,161,140	446,935	379,281	352,268	151,543	118,928	468,130	11,135	8,813,932	1,396,312	298,526
Net income after tax	4,546,280	338,068	1,261,618	553,108	617,875	429,374	266,209	398,140	681,888	12,336	11,573,016	1,583,454	834,399
Distributions to stockholders:													
Cash and property except own stock	1,398,095	61,116	641,098	222,865	97,741	95,147	45,175	87,195	147,758	5,906	8,179,033	1,492,369	445,730
Corporation's own stock	112,866	3,154	26,253	28,033	17,584	8,295	10,023	13,546	5,978	-	889,275	239,024	22,523

Footnote at end of table.

Table 5.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[Money amounts in thousands of dollars]

Item	Finance, insurance, and real estate—Continued					Services							Nature of business not allocable
	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance carriers	Insurance agents, brokers, and service	Real estate	Total	Hotels and other lodging places	Personal services	Business services	Automobile services, and miscellaneous repair services	Amusement and recreation services	Other services	
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	4,015	30,401	5,883	30,342	284,240	261,633	17,525	36,582	86,067	37,810	35,533	48,116	898
Total receipts	3,644,831	7,004,112	77,250,474	3,752,152	18,515,600	60,036,636	5,806,293	6,118,846	21,819,528	6,315,890	8,306,940	11,669,139	271,576
Business receipts	854,945	639,772	63,486,368	3,553,763	7,852,044	57,217,736	5,457,407	6,016,723	20,838,664	6,033,922	7,589,729	11,281,291	269,950
Interest on Government obligations:													
United States	95,409	163,560	391,257	4,981	34,774	24,657	1,666	632	10,304	1,106	5,377	5,572	9
State and local	16,824	36,203	640,999	1,783	14,212	20,995	1,629	544	11,602	252	4,073	2,895	-
Other interest	270,528	1,068,631	9,481,944	36,794	549,643	296,638	36,269	11,769	134,505	15,617	56,779	41,699	230
Rents	5,471	186,736	708,436	19,319	5,850,055	559,867	56,039	17,399	179,718	98,355	141,758	66,598	221
Royalties	4,401	185,656	30,244	76	368,875	69,608	11,774	2,382	18,462	188	28,560	8,242	-
Net short-term capital gain reduced by net long-term capital loss	9,354	20,586	9,726	612	23,224	16,188	2,214	405	8,044	977	3,209	1,339	-
Net long-term capital gain reduced by net short-term capital loss	54,604	2,539,431	493,381	13,425	582,998	262,631	64,573	8,889	76,246	20,792	68,323	23,808	45
Net gain, noncapital assets	1,900,382	29,463	27,805	9,266	2,196,679	158,526	14,617	5,627	43,381	51,399	24,895	18,607	12
Dividends, domestic corporations	18,180	1,883,760	1,062,123	14,856	85,307	79,896	11,349	3,375	37,147	2,624	20,245	5,156	1
Dividends, foreign corporations	2,932	72,796	13,461	325	1,625	29,713	7,621	197	15,541	50	4,313	1,991	-
Other receipts	411,801	177,518	904,730	96,952	956,164	1,300,181	141,135	50,904	445,914	90,608	359,679	211,941	1,108
Total deductions	3,453,260	2,306,480	73,529,368	3,509,728	17,058,721	58,382,140	5,551,475	5,904,926	21,321,354	6,089,969	8,110,426	11,403,990	268,809
Cost of sales and operations	107,863	155,864	39,246,097	977,274	2,147,948	32,861,148	2,667,379	3,285,224	13,337,450	2,986,680	4,122,535	6,461,880	225,124
Compensation of officers	402,408	111,910	369,066	622,666	1,047,657	3,794,498	126,817	444,125	1,246,257	373,113	340,313	1,263,873	4,050
Repairs	8,815	11,145	27,546	8,611	453,701	669,903	148,332	79,697	138,549	123,864	117,929	61,532	403
Bad debts	15,919	34,520	100,789	25,473	81,156	243,877	21,258	19,572	103,961	30,436	21,809	46,841	548
Rent	125,967	62,627	416,717	94,816	587,024	2,256,550	341,834	254,027	560,621	283,613	368,891	447,564	2,877
Taxes	106,755	120,778	1,686,457	85,156	2,047,591	2,018,844	340,990	214,652	528,066	218,308	343,986	372,842	5,932
Interest	337,595	486,278	460,961	42,616	2,964,056	1,429,672	305,043	66,652	444,965	208,815	239,081	165,116	2,676
Contributions	4,821	4,351	19,004	3,296	20,537	28,512	2,535	3,504	10,263	2,843	5,734	3,633	89
Amortization	701	1,982	5,144	4,109	10,269	32,254	2,532	2,938	9,685	1,091	12,431	3,577	25
Depreciation	38,228	82,012	456,519	60,630	2,257,277	3,761,680	439,497	265,896	1,203,006	997,643	605,584	250,054	4,014
Depletion	1,202	47,684	17,461	129	251,744	3,427	333	493	592	142	1,260	607	-
Advertising	50,744	15,675	228,772	63,464	307,846	923,104	110,365	97,189	301,919	52,270	251,034	110,327	1,038
Pension, profit sharing, stock bonus, and annuity plans	55,389	13,370	474,220	51,243	54,001	455,625	9,366	25,324	171,484	16,714	43,415	189,322	388
Other employee benefit plans	11,903	2,762	82,044	15,028	25,450	155,758	11,693	15,631	60,995	9,991	17,299	40,149	285
Net loss, noncapital assets	18,928	33,152	5,802	1,150	120,189	82,018	11,898	4,670	34,299	5,524	21,495	4,132	5
Other deductions	2,166,022	1,122,370	29,932,769	1,454,067	4,682,275	9,665,270	1,011,603	1,125,332	3,169,242	778,922	1,597,630	1,982,541	21,355
Total receipts less total deductions	191,571	4,697,632	3,721,106	242,424	1,456,879	1,654,496	254,818	213,920	498,174	225,921	196,514	265,149	2,767
Constructive taxable income from related foreign corporations	5,653	16,156	1,600	88	426	19,604	4,489	42	8,872	40	4,592	1,569	-
Gross profit (less loss)	747,082	483,908	24,240,271	2,576,489	5,704,096	24,356,588	2,790,028	2,731,499	7,501,214	3,047,242	3,467,194	4,819,411	44,826
Gross profit	747,090	485,540	24,273,531	2,576,800	5,730,097	24,520,660	2,794,371	2,732,002	7,558,745	3,055,452	3,531,004	4,849,086	44,826
Gross loss	8	1,632	33,260	311	26,001	164,072	4,343	503	57,531	8,210	63,810	29,675	-
Net income (less deficit)	180,400	4,677,585	3,081,707	240,729	1,443,093	1,653,105	257,678	213,418	495,444	225,709	197,033	263,823	2,767
Net income	381,419	4,853,138	3,602,561	307,626	2,513,921	3,334,553	422,639	283,272	1,199,348	315,444	560,623	553,227	4,934
Deficit	201,019	175,553	520,854	66,897	1,070,828	1,681,448	164,961	69,854	703,904	89,735	363,590	289,404	2,167
Income tax after investment credit	158,222	207,145	1,388,516	84,464	666,073	1,059,997	125,772	78,920	429,104	73,230	187,129	165,842	1,505
Net income (less deficit) after tax	22,178	4,470,440	1,693,191	156,265	777,020	593,108	131,906	134,498	66,340	152,479	9,904	97,981	1,262
Net income after tax	223,419	4,645,998	2,214,658	223,162	1,847,926	2,275,252	296,968	204,373	770,654	242,335	373,518	387,404	3,429
Distributions to stockholders:													
Cash and property except own stock	50,508	4,528,605	1,013,191	56,063	592,567	595,268	89,839	58,790	209,070	44,495	120,386	72,688	163
Corporation's own stock	27,180	410,645	142,571	10,855	36,477	60,929	6,853	273	16,911	4,341	19,842	12,709	-

[1]Deficit exceeds net income.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

[Money amounts in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
ALL INDUSTRIES						
Total	1,658,745	1,680,482,985	1,560,830,321	1,104,571,988	49,139,399	80,218,685
Under $10,000	291,383	1,606,381	398,621	215,932	233,927	[1]796,901
$10,000 under $25,000	171,836	3,059,764	1,782,446	839,821	321,425	[1]102,637
$25,000 under $50,000	176,924	6,689,498	4,814,924	2,266,065	517,172	114,098
$50,000 under $100,000	216,619	16,162,634	13,571,415	6,950,062	917,071	329,882
$100,000 under $200,000	233,302	34,423,947	31,087,575	17,820,818	1,345,194	1,040,695
$200,000 under $500,000	263,362	85,909,104	80,168,882	51,626,770	2,464,523	2,526,486
$500,000 under $1,000,000	139,452	99,905,375	93,793,064	66,116,460	2,173,609	3,018,696
$1,000,000 under $5,000,000	136,464	283,818,221	267,229,560	203,821,563	4,989,036	8,667,461
$5,000,000 or more	29,402	1,148,908,061	1,067,983,834	754,914,497	36,177,442	65,420,905
AGRICULTURE, FORESTRY, AND FISHERIES						
Total	31,974	12,127,144	11,568,926	8,703,651	433,834	257,199
Under $10,000	5,719	40,233	14,027	14,313	10,056	[1]18,277
$10,000 under $25,000	3,331	74,085	55,259	26,871	9,960	[1]4,694
$25,000 under $50,000	4,182	181,072	154,502	83,022	19,662	[1]8,623
$50,000 under $100,000	5,798	490,813	429,267	251,150	41,983	7,138
$100,000 under $200,000	5,226	841,821	747,390	437,830	65,502	33,601
$200,000 under $500,000	3,938	1,290,568	1,214,741	785,297	72,010	41,885
$500,000 under $1,000,000	2,020	1,518,974	1,468,308	1,090,938	59,890	41,790
$1,000,000 under $5,000,000	1,493	2,973,524	2,838,046	2,242,096	87,755	64,052
$5,000,000 or more	267	4,716,054	4,647,386	3,772,134	67,016	100,327
MINING						
Total	14,027	16,233,328	15,366,731	9,224,886	977,471	1,553,969
Under $10,000	4,370	45,455	4,697	6,289	15,281	[1]162,191
$10,000 under $25,000	1,132	38,010	17,924	12,725	2,172	[1]154
$25,000 under $50,000	1,156	53,246	43,989	17,381	3,974	[1]7,345
$50,000 under $100,000	1,106	107,800	85,132	53,532	10,603	[1]15,964
$100,000 under $200,000	1,572	246,225	224,354	129,520	14,713	[1]669
$200,000 under $500,000	2,322	821,384	762,707	444,883	60,417	13,505
$500,000 under $1,000,000	1,182	830,818	802,226	494,160	57,330	21,594
$1,000,000 under $5,000,000	906	1,913,821	1,812,987	1,204,025	134,826	63,402
$5,000,000 or more	282	12,176,569	11,612,715	6,862,371	678,155	1,641,791
Metal Mining						
Total	1,312	3,204,332	2,947,545	1,906,790	209,874	256,490
Under $10,000	1,000	17,683	706	3,736	12,941	[1]125,659
$10,000 under $25,000						
$25,000 under $50,000	174	8,505	6,172	12,013	1,304	[1]15,123
$50,000 under $100,000						
$100,000 under $200,000	-	-	-	-	-	-
$200,000 under $500,000						
$500,000 under $1,000,000	87	52,628	50,415	32,618	4,224	[1]2,268
$1,000,000 under $5,000,000	17	50,929	47,116	32,768	3,574	212
$5,000,000 or more	35	3,074,587	2,843,136	1,825,655	187,831	399,328
Coal Mining						
Total	1,674	2,539,968	2,464,920	1,929,776	125,910	11,890
Under $10,000	389	1,948	414	724	534	[1]3,146
$10,000 under $25,000						
$25,000 under $50,000	143	2,741	2,741	2,997	249	[1]1,435
$50,000 under $100,000	-	-	-	-	-	-
$100,000 under $200,000	376	56,769	54,871	38,686	1,812	[1]999
$200,000 under $500,000	341	124,322	121,891	81,630	6,664	7,063
$500,000 under $1,000,000	160	117,321	114,562	88,853	6,714	1,823
$1,000,000 under $5,000,000	206	372,122	366,082	280,910	19,886	3,229
$5,000,000 or more	58	1,864,745	1,804,359	1,435,976	90,051	5,355
Crude Petroleum and Natural Gas						
Total	7,819	7,718,266	7,275,491	3,774,364	416,219	1,113,232
Under $10,000	2,438	18,353	3,400	1,728	1,421	[1]30,310
$10,000 under $25,000	663	30,250	10,767	7,072	1,667	3,911
$25,000 under $50,000	1,001	45,526	38,153	13,214	2,982	[1]1,825
$50,000 under $100,000	796	83,233	62,462	34,672	6,957	[1]7,391
$100,000 under $200,000	939	149,040	130,925	69,835	9,253	2,483
$200,000 under $500,000	983	350,759	307,432	175,337	22,851	[1]4,269
$500,000 under $1,000,000	493	342,444	325,187	194,887	21,815	[1]3,540
$1,000,000 under $5,000,000	383	854,813	783,027	486,841	63,686	22,625
$5,000,000 or more	124	5,843,848	5,614,138	2,790,778	285,587	1,131,548
Nonmetallic Minerals (Except Fuels) Mining						
Total	3,222	2,770,762	2,678,775	1,613,956	225,468	172,357
Under $10,000	543	7,471	177	101	385	[1]3,076
$10,000 under $25,000						
$25,000 under $50,000	354	8,418	8,090	4,144	1,056	[1]2,468
$50,000 under $100,000	263	20,383	18,660	9,526	2,534	868
$100,000 under $200,000	257	40,416	38,558	20,999	3,648	[1]2,153
$200,000 under $500,000	969	335,525	324,378	181,198	29,539	14,209
$500,000 under $1,000,000	471	329,203	321,068	184,520	25,940	22,081
$1,000,000 under $5,000,000	300	635,957	616,762	403,506	47,680	37,336
$5,000,000 or more	64	1,393,389	1,351,082	809,962	114,686	105,560

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
CONTRACT CONSTRUCTION						
Total	127,666	83,912,537	82,290,720	68,274,975	1,529,799	1,660,343
Under $10,000	12,060	72,058	19,549	15,337	7,541	[1]20,716
$10,000 under $25,000	7,555	146,303	131,164	79,462	7,477	[1]8,312
$25,000 under $50,000	11,276	440,470	423,240	255,086	[1]7,073	[1]8,977
$50,000 under $100,000	16,778	1,253,947	1,223,625	832,744	34,559	[1]2,604
$100,000 under $200,000	21,048	3,162,244	3,094,469	2,204,415	80,930	35,345
$200,000 under $500,000	28,249	9,184,028	9,050,564	6,844,242	203,370	177,750
$500,000 under $1,000,000	14,547	10,307,608	10,164,953	7,983,526	187,544	215,757
$1,000,000 under $5,000,000	13,943	28,272,970	27,922,444	23,440,059	474,944	549,627
$5,000,000 or more	2,211	31,072,909	30,260,712	26,620,104	516,361	722,473
MANUFACTURING						
Total	202,066	710,084,099	689,906,327	485,101,441	21,533,661	41,256,747
Under $10,000	14,358	73,330	29,084	36,199	11,397	[1]110,166
$10,000 under $25,000	10,141	185,050	169,917	125,115	10,641	[1]61,207
$25,000 under $50,000	11,605	448,849	429,437	296,151	17,095	[1]67,133
$50,000 under $100,000	21,315	1,618,749	1,566,442	1,004,535	58,838	[1]77,953
$100,000 under $200,000	27,876	4,142,545	4,057,020	2,661,935	119,610	30,787
$200,000 under $500,000	43,456	14,429,338	14,220,938	9,684,857	376,587	278,450
$500,000 under $1,000,000	27,986	20,346,131	20,076,377	14,252,676	497,066	548,502
$1,000,000 under $5,000,000	35,104	75,533,123	74,481,553	54,823,091	1,577,948	3,014,030
$5,000,000 or more	10,226	593,306,984	574,875,559	402,216,882	18,864,479	37,701,437
Food and Kindred Products						
Total	16,103	98,166,884	96,852,989	73,751,478	1,833,199	3,392,839
Under $10,000	691	3,154	1,548	1,174	1,807	[1]10,648
$10,000 under $25,000	608	14,448	10,195	8,900	876	[1]512
$25,000 under $50,000	498	19,284	18,184	12,353	736	196
$50,000 under $100,000	919	66,123	62,471	38,791	3,689	891
$100,000 under $200,000	1,460	224,580	220,297	162,663	8,530	[1]9,002
$200,000 under $500,000	2,760	913,748	900,598	650,068	28,875	14,532
$500,000 under $1,000,000	2,538	1,907,328	1,884,610	1,417,414	54,100	23,741
$1,000,000 under $5,000,000	4,662	10,410,506	10,294,147	8,088,071	207,423	231,249
$5,000,000 or more	1,967	84,607,713	83,460,939	63,372,044	1,527,163	3,142,392
Textile Mill Products						
Total	6,909	22,426,269	22,052,919	17,231,299	601,314	941,027
Under $10,000	414	2,308	477	1,160	538	[1]4,684
$10,000 under $25,000	324	8,691	8,106	6,724	662	[1]4,969
$25,000 under $50,000						
$50,000 under $100,000	616	41,601	40,562	26,650	1,809	[1]5,144
$100,000 under $200,000	1,309	189,435	185,993	124,309	4,874	2,126
$200,000 under $500,000	1,067	379,501	373,716	269,080	10,370	[1]1,344
$500,000 under $1,000,000	879	625,676	617,341	474,011	11,690	9,956
$1,000,000 under $5,000,000	1,660	3,931,640	3,891,002	3,046,921	90,068	112,666
$5,000,000 or more	640	17,247,417	16,935,722	13,282,444	481,303	832,420
Apparel and Other Fabricated Textile Products						
Total	19,056	24,399,332	24,140,675	18,582,559	195,703	702,212
Under $10,000	772	2,245	1,275	517	104	[1]2,807
$10,000 under $25,000	722	13,763	13,273	8,870	202	[1]284
$25,000 under $50,000	1,067	41,655	40,680	30,003	716	[1]2,058
$50,000 under $100,000	1,536	120,626	118,949	85,768	2,411	[1]4,978
$100,000 under $200,000	2,957	436,493	431,823	312,498	4,635	[1]1,607
$200,000 under $500,000	4,868	1,592,505	1,578,163	1,190,625	14,454	21,211
$500,000 under $1,000,000	2,394	1,710,786	1,699,680	1,314,638	11,783	15,857
$1,000,000 under $5,000,000	3,930	8,805,464	8,748,311	6,841,231	57,278	210,375
$5,000,000 or more	810	11,675,795	11,508,521	8,798,409	104,120	466,503
Lumber and Wood Products, Except Furniture						
Total	8,898	14,173,205	13,308,533	9,972,634	441,863	835,642
Under $10,000	290	2,540	373	1,185	226	[1]1,390
$10,000 under $25,000	324	6,487	5,516	5,228	486	[1]2,247
$25,000 under $50,000	486	17,117	16,981	11,188	714	[1]1,626
$50,000 under $100,000	998	81,816	77,789	54,214	3,033	[1]5,572
$100,000 under $200,000	1,145	162,025	160,331	107,463	5,652	2,534
$200,000 under $500,000	2,036	667,400	659,911	478,830	22,918	9,744
$500,000 under $1,000,000	1,605	1,143,819	1,122,255	857,634	36,191	37,319
$1,000,000 under $5,000,000	1,682	3,552,103	3,450,661	2,714,870	84,319	149,323
$5,000,000 or more	332	8,539,898	7,814,716	5,742,022	288,324	647,557
Furniture and Fixtures						
Total	6,926	8,757,755	8,614,509	6,167,333	141,223	436,724
Under $10,000	730	19,025	18,175	13,092	296	[1]2,557
$10,000 under $25,000						
$25,000 under $50,000						
$50,000 under $100,000	640	48,896	47,046	37,258	910	[1]353
$100,000 under $200,000	733	113,361	112,186	81,635	2,119	[1]967
$200,000 under $500,000	2,076	697,105	686,563	478,439	10,605	14,179
$500,000 under $1,000,000	1,172	907,710	895,943	652,937	13,304	16,146
$1,000,000 under $5,000,000	1,260	2,572,371	2,537,427	1,852,601	36,117	110,755
$5,000,000 or more	315	4,399,287	4,317,169	3,051,371	77,872	299,521

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
MANUFACTURING—Continued						
Paper and Allied Products						
Total	3,105	21,377,271	20,643,331	14,134,836	916,733	1,435,189
Under $10,000	(*)	(*)	(*)	(*)	-	(*)
$10,000 under $25,000	-	-	-	-	-	-
$25,000 under $50,000	195	14,811	13,866	9,446	338	381
$50,000 under $100,000	149	22,074	21,834	16,285	359	884
$100,000 under $200,000	508	169,515	166,749	117,302	5,088	2,644
$200,000 under $500,000	690	506,481	502,670	360,644	11,377	13,760
$500,000 under $1,000,000	1,180	2,671,839	2,639,837	1,921,495	64,867	102,461
$1,000,000 under $5,000,000	280	17,992,499	17,298,323	11,709,612	834,704	1,315,067
$5,000,000 or more						
Printing and Publishing						
Total	25,813	26,607,915	25,770,300	16,620,028	714,484	1,873,304
Under $10,000	2,782	9,153	5,767	5,525	334	[1]10,873
$10,000 under $25,000	1,861	32,076	29,713	18,825	2,045	[1]5,316
$25,000 under $50,000	1,994	80,298	77,429	50,343	2,534	[1]6,912
$50,000 under $100,000	3,559	274,024	260,203	155,470	9,254	2,268
$100,000 under $200,000	4,478	654,008	628,901	384,829	22,210	11,375
$200,000 under $500,000	5,313	1,739,102	1,716,220	1,067,484	48,070	54,320
$500,000 under $1,000,000	2,806	1,994,916	1,963,063	1,283,728	53,941	94,320
$1,000,000 under $5,000,000	2,500	4,939,820	4,828,853	3,164,740	135,443	286,553
$5,000,000 or more	520	16,884,518	16,260,151	10,489,084	440,653	1,447,569
Chemical and Allied Products						
Total	10,146	57,537,630	55,845,735	34,317,787	2,389,979	5,230,856
Under $10,000	969	4,249	1,647	1,629	1,732	[1]5,638
$10,000 under $25,000	706	12,556	11,793	9,013	801	[1]6,390
$25,000 under $50,000	584	23,033	19,810	12,054	910	[1]316
$50,000 under $100,000	1,269	96,669	95,182	60,108	4,550	[1]10,337
$100,000 under $200,000	1,446	225,605	222,625	148,935	4,531	[1]1,597
$200,000 under $500,000	1,910	655,641	644,426	425,065	14,657	17,982
$500,000 under $1,000,000	1,158	841,629	828,845	587,710	15,078	11,155
$1,000,000 under $5,000,000	1,565	3,380,301	3,340,656	2,258,288	75,185	165,485
$5,000,000 or more	538	52,297,947	50,680,751	30,814,985	2,272,535	5,060,512
Petroleum Refining and Related Industries						
Total	1,264	72,743,454	67,752,818	45,725,527	2,851,369	3,948,667
Under $10,000	336	6,166	4,015	3,377	1,181	[1]3,004
$10,000 under $25,000						
$25,000 under $50,000						
$50,000 under $100,000	319	90,118	86,355	62,803	3,720	[1]709
$100,000 under $200,000						
$200,000 under $500,000						
$500,000 under $1,000,000	293	200,728	197,662	143,201	6,987	12,646
$1,000,000 under $5,000,000	181	444,219	433,812	324,159	11,075	20,863
$5,000,000 or more	134	72,002,223	67,030,974	45,191,987	2,828,406	3,918,871
Rubber and Miscellaneous Plastics Products [b]						
Total	5,778	15,761,574	15,467,591	10,486,312	513,660	910,365
Under $10,000	347	1,373	1,147	1,849	348	[1]5,614
$10,000 under $25,000	470	12,119	11,284	7,502	769	[1]3,228
$25,000 under $50,000	975	65,508	65,167	37,425	2,984	[1]1,480
$50,000 under $100,000	540	75,462	74,963	50,994	3,410	[1]6,605
$100,000 under $200,000	1,324	452,051	447,254	301,347	13,693	17,960
$200,000 under $500,000	923	659,465	654,070	445,849	24,322	24,076
$500,000 under $1,000,000	990	2,104,467	2,083,070	1,458,926	60,515	121,602
$1,000,000 under $5,000,000	208	12,391,129	12,130,636	8,182,420	407,619	763,654
$5,000,000 or more						
Leather and Leather Products						
Total	2,103	6,240,810	6,124,069	4,601,984	77,338	225,490
Under $10,000	304	4,218	4,196	2,108	365	[1]1,642
$10,000 under $25,000						
$25,000 under $50,000						
$50,000 under $100,000	368	45,760	45,244	29,791	603	1,371
$100,000 under $200,000						
$200,000 under $500,000	294	102,025	101,126	75,828	2,426	1,244
$500,000 under $1,000,000	225	161,921	161,050	117,007	1,845	[1]154
$1,000,000 under $5,000,000	675	1,536,643	1,527,788	1,205,329	17,784	40,337
$5,000,000 or more	237	4,390,243	4,284,665	3,171,921	54,315	184,334
Stone, Clay, and Glass Products						
Total	8,928	17,215,931	16,820,309	11,321,490	837,096	1,019,040
Under $10,000	382	1,686	1,433	1,480	635	[1]3,590
$10,000 under $25,000	221	3,247	2,831	4,887	551	[1]4,544
$25,000 under $50,000	609	24,063	23,382	13,514	1,151	[1]3,860
$50,000 under $100,000	712	55,052	51,493	39,880	2,511	[1]6,037
$100,000 under $200,000	1,245	194,523	187,051	123,074	8,758	[1]234
$200,000 under $500,000	2,139	730,775	713,270	486,695	32,820	11,033
$500,000 under $1,000,000	1,706	1,202,429	1,183,174	810,930	51,827	30,866
$1,000,000 under $5,000,000	1,635	3,203,205	3,135,528	2,208,003	133,313	148,143
$5,000,000 or more	279	11,800,951	11,522,147	7,633,027	605,530	847,263

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
MANUFACTURING—Continued						
Primary Metal Industries						
Total	4,384	46,424,857	44,885,126	32,598,836	2,269,875	2,093,786
Under $10,000	340	10,866	2,644	2,083	413	5,263
$10,000 under $25,000						
$25,000 under $50,000	176	5,176	5,124	6,036	362	[1]2,517
$50,000 under $100,000	294	25,747	24,854	15,062	461	4,515
$100,000 under $200,000	355	56,194	48,990	36,090	1,384	3,381
$200,000 under $500,000	867	288,149	285,578	188,897	6,241	9,740
$500,000 under $1,000,000	767	552,877	542,900	393,084	17,361	10,334
$1,000,000 under $5,000,000	1,049	2,444,556	2,421,876	1,812,702	63,895	119,222
$5,000,000 or more	538	43,041,292	41,553,160	30,144,882	2,179,758	1,943,848
Fabricated Metal Products, Except Machinery and Transportation Equipment						
Total	22,239	38,224,477	37,606,424	26,677,999	987,139	2,168,892
Under $10,000	1,116	4,819	2,721	1,184	443	538
$10,000 under $25,000	1,163	20,948	19,961	9,113	1,028	[1]102
$25,000 under $50,000	1,317	48,817	48,511	31,486	1,928	[1]5,539
$50,000 under $100,000	2,119	170,788	166,315	106,915	6,317	[1]5,223
$100,000 under $200,000	2,796	412,780	409,355	248,402	14,280	15,759
$200,000 under $500,000	5,464	1,818,287	1,793,114	1,210,995	51,354	52,061
$500,000 under $1,000,000	3,429	2,498,965	2,460,251	1,707,005	60,400	97,620
$1,000,000 under $5,000,000	3,954	8,345,784	8,254,168	5,992,232	186,844	399,842
$5,000,000 or more	881	24,903,289	24,452,028	17,370,667	664,545	1,613,936
Machinery, Except Electrical						
Total	25,212	56,473,197	54,585,279	35,509,916	2,041,221	4,379,152
Under $10,000	1,613	9,497	4,383	3,769	1,403	[1]14,656
$10,000 under $25,000	1,271	23,430	21,851	15,310	1,438	[1]4,238
$25,000 under $50,000	1,265	46,271	43,638	28,302	2,377	[1]3,229
$50,000 under $100,000	3,292	246,906	240,536	132,564	11,712	[1]1,900
$100,000 under $200,000	4,046	605,051	595,575	365,444	22,760	11,228
$200,000 under $500,000	6,130	2,020,286	1,991,355	1,314,541	66,893	41,461
$500,000 under $1,000,000	3,400	2,479,582	2,452,669	1,644,774	74,551	80,118
$1,000,000 under $5,000,000	3,314	6,949,286	6,834,169	4,741,009	165,838	373,356
$5,000,000 or more	882	44,092,888	42,401,103	27,264,203	1,694,249	3,897,012
Electrical Equipment and Supplies						
Total	11,500	53,880,506	52,580,246	36,577,433	1,501,689	2,852,254
Under $10,000	1,907	7,807	3,427	7,729	1,260	[1]33,540
$10,000 under $25,000	852	16,441	15,341	13,919	625	[1]17,272
$25,000 under $50,000	729	26,336	25,725	20,915	1,022	[1]19,548
$50,000 under $100,000	1,083	85,587	79,645	57,105	2,002	[1]14,888
$100,000 under $200,000	1,288	189,012	182,581	124,015	5,205	[1]15,140
$200,000 under $500,000	2,218	753,837	731,478	468,297	18,160	[1]1,629
$500,000 under $1,000,000	1,118	855,932	838,553	585,666	15,882	4,846
$1,000,000 under $5,000,000	1,638	3,569,415	3,487,021	2,454,941	72,702	121,644
$5,000,000 or more	667	48,376,139	47,216,475	32,844,846	1,384,831	2,827,781
Motor Vehicles and Equipment						
Total	2,471	61,650,643	60,460,227	44,335,762	1,427,387	4,954,078
Under $10,000	613	24,508	21,161	16,583	297	[1]156
$10,000 under $25,000						
$25,000 under $50,000						
$50,000 under $100,000						
$100,000 under $200,000	759	222,738	219,212	145,228	4,731	9,040
$200,000 under $500,000						
$500,000 under $1,000,000	306	230,724	226,337	184,446	3,507	[1]765
$1,000,000 under $5,000,000	585	1,213,526	1,199,901	904,820	22,017	50,921
$5,000,000 or more	207	59,959,147	58,793,616	43,084,685	1,396,835	4,895,038
Transportation Equipment, Except Motor Vehicles						
Total	3,165	34,519,119	33,738,242	26,550,868	914,000	653,328
Under $10,000	368	2,996	335	532	739	[1]6,170
$10,000 under $25,000	638	37,739	37,340	26,586	2,019	[1]9,112
$25,000 under $50,000						
$50,000 under $100,000						
$100,000 under $200,000	271	39,214	38,907	30,440	749	[1]343
$200,000 under $500,000	527	171,401	169,016	132,455	3,463	[1]9,039
$500,000 under $1,000,000	444	333,647	326,314	238,589	8,001	14,622
$1,000,000 under $5,000,000	608	1,411,552	1,386,362	1,098,838	27,528	42,404
$5,000,000 or more	309	32,522,570	31,779,968	25,023,428	871,501	620,966
Scientific Instruments, Photographic Equipment, Watches and Clocks						
Total	4,636	14,224,156	13,847,396	7,847,276	535,205	1,820,063
Under $10,000	364	910	759	3,054	128	[1]12,292
$10,000 under $25,000	367	6,013	5,937	4,121	253	[1]2,982
$25,000 under $50,000	487	19,788	19,381	11,447	733	[1]3,982
$50,000 under $100,000	539	39,903	39,166	25,617	1,422	[1]15,633
$100,000 under $200,000	826	114,893	113,196	67,386	2,704	2,483
$200,000 under $500,000	762	257,950	254,602	159,807	5,574	[1]4,529
$500,000 under $1,000,000	571	403,282	400,399	251,940	7,786	17,448
$1,000,000 under $5,000,000	542	1,105,299	1,086,394	704,321	22,606	59,496
$5,000,000 or more	176	12,276,118	11,927,562	6,619,583	493,999	1,780,054

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
MANUFACTURING—Continued						
Miscellaneous Manufactured Products, and Manufacturing not Allocable						
Total	13,330	11,989,696	11,683,958	7,867,785	235,128	597,051
Under $10,000	1,398	8,681	2,441	3,961	737	[1]3,340
$10,000 under $25,000	773	13,910	12,986	8,312	956	[1]2,677
$25,000 under $50,000	1,328	51,726	49,858	40,654	1,485	[1]9,990
$50,000 under $100,000	1,765	127,195	125,812	83,358	3,840	[1]10,038
$100,000 under $200,000	2,330	345,534	342,150	225,335	5,803	14,073
$200,000 under $500,000	2,424	755,998	749,440	491,725	13,675	17,265
$500,000 under $1,000,000	1,543	1,111,766	1,103,779	769,432	16,826	33,821
$1,000,000 under $5,000,000	1,487	2,916,431	2,876,096	2,014,884	42,496	145,328
$5,000,000 or more	283	6,658,495	6,421,396	4,230,124	149,310	412,609
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES						
Total	66,944	125,261,815	121,669,836	71,346,721	12,410,656	10,053,831
Under $10,000	11,073	76,767	34,249	15,861	15,093	[1]42,531
$10,000 under $25,000	7,000	130,668	114,469	46,773	20,989	[1]1,439
$25,000 under $50,000	7,862	309,453	289,857	139,682	32,906	7,680
$50,000 under $100,000	9,484	724,687	705,340	369,879	62,720	7,658
$100,000 under $200,000	10,578	1,549,938	1,507,645	799,878	126,751	47,774
$200,000 under $500,000	10,703	3,444,400	3,367,269	1,972,920	231,116	102,128
$500,000 under $1,000,000	5,168	3,740,292	3,667,472	2,399,245	219,030	142,338
$1,000,000 under $5,000,000	3,904	7,899,450	7,698,245	5,031,418	443,952	357,519
$5,000,000 or more	1,172	107,386,160	104,285,290	60,571,065	11,258,099	9,432,704
Transportation						
Total	51,967	57,337,518	54,932,363	37,534,836	4,657,485	890,529
Under $10,000	7,804	57,506	26,336	11,297	11,969	[1]31,954
$10,000 under $25,000	5,738	108,026	93,948	35,384	18,846	[1]1,870
$25,000 under $50,000	6,491	255,822	238,504	115,279	24,512	10,124
$50,000 under $100,000	6,906	529,241	514,592	280,868	41,507	3,056
$100,000 under $200,000	7,661	1,110,117	1,081,873	596,081	88,429	27,721
$200,000 under $500,000	8,705	2,832,713	2,771,473	1,666,783	170,403	82,312
$500,000 under $1,000,000	4,559	3,279,223	3,220,182	2,170,158	168,488	100,671
$1,000,000 under $5,000,000	3,290	6,689,397	6,537,466	4,457,085	323,036	238,806
$5,000,000 or more	814	42,475,473	40,447,989	28,201,901	3,810,295	461,663
Communication						
Total	6,871	31,036,550	30,423,926	15,122,188	3,232,220	4,953,692
Under $10,000	708	4,613	1,017	433	176	[1]2,359
$10,000 under $25,000	972	32,103	30,554	14,070	5,350	[1]2,122
$25,000 under $50,000						
$50,000 under $100,000	1,674	125,207	122,249	51,917	15,670	1,723
$100,000 under $200,000	1,708	251,906	248,022	113,104	22,261	1,212
$200,000 under $500,000	1,104	330,314	321,612	151,497	40,689	[1]2,038
$500,000 under $1,000,000	265	206,364	197,315	82,360	26,813	20,845
$1,000,000 under $5,000,000	359	699,569	676,257	273,759	81,714	75,566
$5,000,000 or more	80	29,386,474	28,826,900	14,435,048	3,039,547	4,860,865
Electric, Gas, and Sanitary Services						
Total	8,106	36,887,747	36,313,547	18,689,697	4,520,951	4,209,610
Under $10,000	2,561	14,648	6,896	4,131	2,948	[1]8,218
$10,000 under $25,000	1,014	17,710	16,242	9,534	1,842	[1]333
$25,000 under $50,000	648	26,460	25,078	12,188	3,345	442
$50,000 under $100,000	904	70,239	68,499	37,094	5,543	2,879
$100,000 under $200,000	1,209	187,915	177,750	90,693	16,061	18,841
$200,000 under $500,000	894	281,373	274,184	154,640	20,024	21,854
$500,000 under $1,000,000	344	254,705	249,975	146,727	23,729	20,822
$1,000,000 under $5,000,000	254	510,484	484,522	300,574	39,202	43,147
$5,000,000 or more	278	35,524,213	35,010,401	17,934,116	4,408,257	4,110,176
WHOLESALE AND RETAIL TRADE						
Total	524,567	508,264,913	497,415,390	385,199,829	4,422,832	10,766,271
Under $10,000	33,906	257,038	82,766	51,555	12,235	[1]38,593
$10,000 under $25,000	24,156	484,340	414,713	242,331	17,412	[1]42,960
$25,000 under $50,000	39,097	1,525,247	1,427,916	796,620	39,840	[1]56,033
$50,000 under $100,000	67,113	5,081,624	4,896,132	2,792,013	110,498	[1]39,645
$100,000 under $200,000	92,624	13,761,530	13,428,264	8,296,178	222,785	220,664
$200,000 under $500,000	121,275	39,645,341	38,933,996	26,103,633	511,730	944,893
$500,000 under $1,000,000	68,122	48,840,192	48,031,419	35,017,038	462,744	1,147,744
$1,000,000 under $5,000,000	66,450	137,879,629	135,725,985	108,344,423	989,399	2,707,591
$5,000,000 or more	11,823	260,789,972	254,474,199	203,556,038	2,056,189	5,922,610
Wholesale Trade						
Total	172,138	232,976,637	229,180,568	190,596,872	1,511,992	4,802,752
Under $10,000	16,167	101,710	35,482	19,785	4,740	[1]17,314
$10,000 under $25,000	8,161	183,338	142,041	76,895	5,669	[1]9,400
$25,000 under $50,000	11,261	459,202	408,662	216,448	9,554	[1]8,793
$50,000 under $100,000	13,933	1,106,266	1,026,767	525,910	23,058	9,517
$100,000 under $200,000	21,714	3,247,809	3,135,830	1,935,159	45,690	76,521
$200,000 under $500,000	34,951	11,886,249	11,620,785	8,237,439	135,892	247,015
$500,000 under $1,000,000	27,368	19,879,801	19,578,763	14,854,168	175,732	455,834
$1,000,000 under $5,000,000	31,940	68,199,046	67,256,469	54,964,558	449,426	1,471,546
$5,000,000 or more	6,642	127,913,216	125,975,769	109,766,510	662,231	2,577,826

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
WHOLESALE AND RETAIL TRADE—Continued						
Wholesale Trade--Continued						
Groceries and related products						
Total	19,636	48,468,392	47,906,457	42,457,955	232,452	476,728
Under $10,000	1,240	14,263	3,258	2,037	718	610
$10,000 under $25,000	727	14,201	12,452	6,464	109	[1]735
$25,000 under $50,000	930	38,181	33,617	13,708	753	[1]645
$50,000 under $100,000	1,390	110,204	104,879	41,110	3,524	3,721
$100,000 under $200,000	2,363	365,473	354,921	222,010	6,316	7,135
$200,000 under $500,000	3,522	1,248,751	1,234,177	883,380	16,661	15,044
$500,000 under $1,000,000	2,786	2,084,699	2,060,699	1,646,657	17,275	26,455
$1,000,000 under $5,000,000	5,176	11,893,149	11,816,508	10,256,384	57,792	110,633
$5,000,000 or more	1,502	32,699,471	32,285,946	29,386,205	129,304	314,510
Machinery, equipment, and supplies						
Total	25,695	22,792,632	22,230,303	16,961,681	219,264	642,331
Under $10,000	2,273	12,999	3,683	2,362	392	[1]5,255
$10,000 under $25,000	1,251	26,521	21,398	11,180	797	[1]1,869
$25,000 under $50,000	1,487	64,151	55,766	29,115	1,689	1,426
$50,000 under $100,000	2,304	171,175	163,229	95,679	3,570	3,256
$100,000 under $200,000	3,616	552,471	529,736	348,292	7,869	8,556
$200,000 under $500,000	5,648	1,937,555	1,875,175	1,294,932	30,042	28,627
$500,000 under $1,000,000	4,335	3,116,241	3,057,485	2,225,560	29,421	78,374
$1,000,000 under $5,000,000	4,187	8,668,713	8,493,950	6,543,429	75,312	246,228
$5,000,000 or more	594	8,242,806	8,029,881	6,411,132	70,172	282,988
Miscellaneous wholesale trade						
Total	126,807	161,715,613	159,043,808	131,177,236	1,060,276	3,683,693
Under $10,000	12,655	74,448	28,541	15,386	3,630	[1]12,669
$10,000 under $25,000	6,183	142,616	108,191	59,251	4,763	[1]6,796
$25,000 under $50,000	8,843	356,870	319,279	173,625	7,112	[1]9,574
$50,000 under $100,000	10,240	824,887	758,659	389,121	15,964	2,540
$100,000 under $200,000	15,735	2,329,865	2,251,173	1,364,857	31,505	60,830
$200,000 under $500,000	25,781	8,699,943	8,511,433	6,059,127	89,189	203,344
$500,000 under $1,000,000	20,247	14,678,861	14,460,579	10,981,951	129,036	351,005
$1,000,000 under $5,000,000	22,577	47,637,184	46,946,011	38,164,745	316,322	1,114,685
$5,000,000 or more	4,547	86,970,939	85,659,942	73,969,173	462,755	1,980,328
Retail Trade						
Total	351,810	274,649,067	267,615,317	194,151,310	2,898,450	5,946,339
Under $10,000	17,739	155,328	47,284	31,770	7,495	[1]21,279
$10,000 under $25,000	15,943	300,173	271,948	165,022	11,691	[1]33,612
$25,000 under $50,000	27,837	1,066,045	1,019,254	580,172	30,286	[1]47,240
$50,000 under $100,000	53,060	3,967,271	3,861,619	2,264,488	87,220	[1]50,399
$100,000 under $200,000	70,875	10,509,900	10,288,648	6,357,963	176,782	144,907
$200,000 under $500,000	86,138	27,702,298	27,257,245	17,832,528	374,442	697,097
$500,000 under $1,000,000	40,652	28,885,115	28,377,936	20,109,359	286,571	688,983
$1,000,000 under $5,000,000	34,387	69,455,707	68,246,215	53,188,516	537,858	1,233,332
$5,000,000 or more	5,180	132,607,230	128,245,168	93,621,492	1,386,105	3,334,550
Building materials, hardware, and farm equipment						
Total	31,716	16,600,968	16,249,560	12,293,440	167,831	363,746
Under $10,000	1,502	12,483	5,015	5,149	771	[1]2,071
$10,000 under $25,000	848	14,833	13,526	8,406	576	[1]487
$25,000 under $50,000	1,435	54,219	51,892	36,087	895	[1]3,310
$50,000 under $100,000	3,309	251,837	244,876	159,763	5,683	[1]4,939
$100,000 under $200,000	6,646	971,439	946,102	641,002	13,613	4,505
$200,000 under $500,000	9,394	3,181,328	3,118,421	2,284,471	34,149	52,347
$500,000 under $1,000,000	5,119	3,655,719	3,591,658	2,747,257	32,903	80,738
$1,000,000 under $5,000,000	3,284	5,966,063	5,843,966	4,551,335	52,972	153,495
$5,000,000 or more	179	2,493,047	2,434,104	1,859,970	26,269	83,468
General merchandise stores						
Total	19,992	57,607,392	54,102,208	34,020,323	783,451	2,223,491
Under $10,000	1,368	44,172	3,685	2,294	1,100	3,549
$10,000 under $25,000	998	16,589	15,484	9,000	811	[1]1,407
$25,000 under $50,000	1,131	41,564	41,033	24,759	1,127	[1]992
$50,000 under $100,000	2,564	184,772	181,062	124,487	4,025	[1]2,106
$100,000 under $200,000	3,390	528,434	501,072	324,410	8,840	7,049
$200,000 under $500,000	5,025	1,603,611	1,568,335	1,054,994	33,854	56,250
$500,000 under $1,000,000	2,395	1,743,265	1,713,801	1,105,420	19,256	66,351
$1,000,000 under $5,000,000	2,613	5,646,140	5,469,333	3,697,699	78,174	196,562
$5,000,000 or more	508	47,798,845	44,608,403	27,677,260	636,264	1,898,235
Food stores						
Total	25,414	59,408,863	58,943,891	46,664,766	559,691	842,341
Under $10,000	610	5,810	1,166	983	52	2,139
$10,000 under $25,000	687	12,832	12,194	7,601	487	[1]1,361
$25,000 under $50,000	1,605	59,334	57,528	36,037	1,659	[1]1,745
$50,000 under $100,000	2,891	218,729	213,331	144,027	4,373	[1]5,073
$100,000 under $200,000	4,411	657,240	649,520	452,072	12,068	[1]2,755
$200,000 under $500,000	5,586	1,829,888	1,818,173	1,360,495	18,781	6,163
$500,000 under $1,000,000	4,137	2,988,392	2,956,356	2,352,508	28,013	33,397
$1,000,000 under $5,000,000	4,582	9,220,479	9,149,823	7,400,137	67,146	114,232
$5,000,000 or more	905	44,416,159	44,085,800	34,910,906	427,112	697,344

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
WHOLESALE AND RETAIL TRADE—Continued						
Retail Trade—Continued						
Automotive dealers and service stations						
Total	59,105	69,511,499	68,636,859	57,717,699	414,164	655,404
Under $10,000	2,722	11,596	5,919	4,162	745	[1]4,855
$10,000 under $25,000	1,791	32,878	29,711	24,523	1,305	[1]8,008
$25,000 under $50,000	2,517	100,410	94,639	64,072	3,732	[1]8,038
$50,000 under $100,000	4,876	370,349	355,484	246,310	8,816	[1]10,078
$100,000 under $200,000	7,569	1,153,584	1,129,286	809,594	20,268	7,307
$200,000 under $500,000	11,875	3,960,895	3,896,642	2,947,968	39,935	43,817
$500,000 under $1,000,000	9,720	7,004,559	6,885,231	5,636,253	50,222	94,736
$1,000,000 under $5,000,000	15,135	32,501,132	32,130,557	27,319,718	158,376	282,661
$5,000,000 or more	2,900	24,376,096	24,109,390	20,665,099	130,765	257,862
Apparel and accessory stores						
Total	35,483	14,753,251	14,397,742	9,049,666	121,702	572,193
Under $10,000	1,217	18,637	3,489	2,622	911	20
$10,000 under $25,000	1,033	21,282	19,249	12,180	91	[1]3,398
$25,000 under $50,000	2,790	104,507	101,296	62,998	1,795	[1]6,626
$50,000 under $100,000	5,312	406,613	400,113	250,975	4,905	1,520
$100,000 under $200,000	9,180	1,349,194	1,329,238	839,086	12,766	42,238
$200,000 under $500,000	9,764	3,211,855	3,165,693	1,949,123	26,930	155,950
$500,000 under $1,000,000	4,043	2,800,908	2,756,631	1,702,410	18,889	136,056
$1,000,000 under $5,000,000	1,958	3,505,602	3,411,867	2,097,809	30,017	137,262
$5,000,000 or more	187	3,334,653	3,210,166	2,132,463	25,398	109,171
Furniture, home furnishings, and equipment stores						
Total	32,227	13,031,220	12,555,934	8,124,663	108,742	260,053
Under $10,000	1,332	20,243	3,114	2,442	346	1,172
$10,000 under $25,000	1,125	26,501	19,710	11,888	488	[1]3,429
$25,000 under $50,000	1,718	63,508	61,837	37,009	1,459	[1]6,402
$50,000 under $100,000	4,469	353,483	338,890	214,793	4,175	[1]8,516
$100,000 under $200,000	7,086	1,051,688	1,028,139	657,892	11,948	13,463
$200,000 under $500,000	9,471	3,081,738	3,002,811	1,937,063	27,417	61,476
$500,000 under $1,000,000	4,932	3,551,200	3,447,367	2,288,448	29,385	66,817
$1,000,000 under $5,000,000	1,981	3,556,021	3,410,747	2,245,799	25,452	92,095
$5,000,000 or more	112	1,326,838	1,243,319	729,329	8,072	43,377
Eating and drinking places						
Total	65,853	14,760,444	14,353,542	6,433,736	395,930	273,577
Under $10,000	3,986	20,639	10,388	5,142	2,170	[1]14,379
$10,000 under $25,000	4,812	90,209	83,132	43,114	5,109	[1]9,041
$25,000 under $50,000	9,984	380,739	365,217	177,036	14,063	[1]14,477
$50,000 under $100,000	16,388	1,188,760	1,158,404	535,072	37,404	[1]28,555
$100,000 under $200,000	13,580	1,993,173	1,955,026	879,546	55,356	3,195
$200,000 under $500,000	12,223	3,773,969	3,727,990	1,587,932	102,629	110,201
$500,000 under $1,000,000	3,573	2,440,210	2,394,718	982,403	58,672	81,974
$1,000,000 under $5,000,000	1,191	2,210,716	2,119,748	930,110	55,264	76,973
$5,000,000 or more	117	2,662,029	2,538,919	1,293,381	65,263	67,686
Miscellaneous retail stores						
Total	82,020	28,975,430	28,375,581	19,847,017	346,939	755,534
Under $10,000	5,002	21,748	14,508	8,976	1,400	[1]6,854
$10,000 under $25,000	4,649	85,049	78,942	48,310	2,824	[1]6,481
$25,000 under $50,000	6,657	261,764	245,812	142,174	5,556	[1]5,650
$50,000 under $100,000	13,251	992,728	969,459	589,061	17,839	7,348
$100,000 under $200,000	19,013	2,805,148	2,750,265	1,754,361	41,923	69,905
$200,000 under $500,000	22,798	7,059,014	6,959,180	4,710,482	90,747	210,893
$500,000 under $1,000,000	6,733	4,700,862	4,632,174	3,294,660	49,231	128,914
$1,000,000 under $5,000,000	3,643	6,849,554	6,710,174	4,945,909	70,457	180,052
$5,000,000 or more	272	6,199,563	6,015,067	4,353,084	66,962	177,407
Wholesale and Retail Trade not Allocable						
Total	619	639,209	619,505	451,647	12,390	17,180
Under $10,000	-	-	-	-	-	-
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	-	-	-	-	-	-
$50,000 under $100,000						
$100,000 under $200,000	342	68,702	67,498	38,337	1,929	1,254
$200,000 under $500,000						
$500,000 under $1,000,000	102	75,276	74,720	53,511	441	2,927
$1,000,000 under $5,000,000	124	224,876	223,301	191,349	2,115	2,713
$5,000,000 or more	1	269,526	253,262	168,036	7,853	10,234
FINANCE, INSURANCE, AND REAL ESTATE						
Total	428,969	164,290,937	85,124,705	43,634,213	4,065,452	13,014,453
Under $10,000	152,210	505,782	73,204	9,308	81,999	[1]310,358
$10,000 under $25,000	83,945	1,343,931	300,399	50,710	187,746	87,195
$25,000 under $50,000	65,074	2,314,534	725,025	99,313	268,135	286,917
$50,000 under $100,000	51,005	3,600,083	1,503,865	216,846	370,351	403,623
$100,000 under $200,000	33,571	4,691,283	2,197,886	380,312	371,246	508,052
$200,000 under $500,000	22,539	7,042,279	2,927,091	630,134	423,813	696,717
$500,000 under $1,000,000	9,671	6,727,578	2,206,527	588,493	296,196	676,683
$1,000,000 under $5,000,000	8,359	17,073,325	4,913,831	1,611,850	500,345	1,504,455
$5,000,000 or more	2,597	120,992,142	70,276,877	40,047,247	1,565,621	9,161,169

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
FINANCE, INSURANCE, AND REAL ESTATE—Continued						
Banking						
Total	15,132	35,617,733	3,933,433	34,138	803,050	2,600,245
Under $10,000	173	580	469	-	119	[1]432
$10,000 under $25,000	168	3,047	2,249	-	65	123
$25,000 under $50,000	454	15,187	8,607	-	389	[1]1,522
$50,000 under $100,000	916	67,601	17,999	-	1,339	9,411
$100,000 under $200,000	2,123	315,919	23,939	875	6,462	52,671
$200,000 under $500,000	4,536	1,500,133	103,673	496	34,335	191,773
$500,000 under $1,000,000	3,123	2,185,421	187,028	720	49,705	241,019
$1,000,000 under $5,000,000	2,869	5,798,373	514,430	4,020	123,760	517,677
$5,000,000 or more	770	25,731,472	3,075,039	28,027	586,876	1,589,525
Credit Agencies Other Than Banks						
Total	58,956	18,506,035	4,804,380	965,029	367,736	790,694
Under $10,000	29,146	69,728	5,264	143	4,401	[1]84,700
$10,000 under $25,000	5,355	84,839	14,557	62	1,801	[1]23,642
$25,000 under $50,000	5,338	194,554	57,669	551	6,410	[1]7,492
$50,000 under $100,000	6,126	444,531	144,225	3,968	4,469	44,734
$100,000 under $200,000	5,234	729,462	248,070	1,504	8,770	88,378
$200,000 under $500,000	3,167	1,005,715	293,810	2,835	11,845	77,392
$500,000 under $1,000,000	1,941	1,396,624	211,346	2,489	16,148	115,202
$1,000,000 under $5,000,000	2,195	4,463,049	530,182	26,583	59,090	188,222
$5,000,000 or more	454	10,117,533	3,299,257	926,894	254,802	392,600
Security and Commodity Brokers, Dealers, Exchanges, and Services						
Total	4,015	3,644,831	854,945	107,863	38,228	180,400
Under $10,000	756	2,411	2	-	127	[1]12,463
$10,000 under $25,000	484	6,368	1,350	155	57	[1]2,315
$25,000 under $50,000	433	15,586	2,667	-	210	[1]1,224
$50,000 under $100,000	474	35,007	3,704	-	394	1,568
$100,000 under $200,000	573	76,541	4,646	30	737	[1]2,928
$200,000 under $500,000	569	183,240	44,503	-	1,635	[1]563
$500,000 under $1,000,000	356	243,708	59,867	512	1,328	36,563
$1,000,000 under $5,000,000	272	598,455	117,239	4,597	5,342	36,222
$5,000,000 or more	98	2,483,515	620,967	102,569	28,398	125,540
Holding and Other Investment Companies						
Total	30,401	7,004,112	639,772	155,864	82,012	4,677,585
Under $10,000	18,295	44,130	1,197	125	1,477	[1]33,400
$10,000 under $25,000	4,431	69,717	2,274	487	1,567	15,092
$25,000 under $50,000	3,028	106,655	4,213	62	2,234	27,674
$50,000 under $100,000	1,674	119,083	4,935	1,591	2,930	51,363
$100,000 under $200,000	1,191	165,191	8,689	1,993	3,746	62,614
$200,000 under $500,000	779	248,041	15,221	4,527	3,928	133,600
$500,000 under $1,000,000	386	281,218	36,431	4,199	6,000	120,887
$1,000,000 under $5,000,000	408	901,009	67,540	29,348	14,961	497,326
$5,000,000 or more	210	5,069,068	499,272	113,532	45,169	3,802,429
Insurance Carriers						
Total	5,883	77,250,474	63,486,368	39,246,097	456,519	3,081,707
Under $10,000	903	3,157	2,461	122	55	[1]428
$10,000 under $25,000	542	8,980	5,931	625	113	2,470
$25,000 under $50,000	421	14,102	9,841	1,830	322	2,326
$50,000 under $100,000	666	50,907	42,968	2,184	951	4,121
$100,000 under $200,000	648	94,052	80,114	17,064	1,080	[1]1,175
$200,000 under $500,000	454	147,163	121,693	38,249	941	[1]414
$500,000 under $1,000,000	456	325,404	282,662	113,993	1,804	[1]892
$1,000,000 under $5,000,000	947	2,197,793	1,924,724	925,646	9,875	17,289
$5,000,000 or more	845	74,408,916	61,015,974	38,146,384	441,378	3,058,410
Insurance Agents, Brokers, and Service						
Total	30,342	3,752,152	3,553,763	977,274	60,630	240,729
Under $10,000	5,459	20,525	17,770	1,411	400	[1]4,897
$10,000 under $25,000	4,415	75,382	67,518	7,558	930	3,237
$25,000 under $50,000	5,934	220,327	206,687	6,938	4,909	15,161
$50,000 under $100,000	6,396	454,272	432,430	36,453	13,035	30,723
$100,000 under $200,000	4,611	640,334	622,669	106,974	11,013	30,706
$200,000 under $500,000	2,604	775,177	750,320	208,502	10,603	46,294
$500,000 under $1,000,000	558	348,212	333,779	172,612	3,363	11,817
$1,000,000 under $5,000,000	325	564,956	546,598	283,869	5,027	45,426
$5,000,000 or more	40	652,967	575,992	152,957	11,350	62,262
Real Estate						
Total	284,240	18,515,600	7,852,044	2,147,948	2,257,277	1,443,093
Under $10,000	97,477	365,251	46,041	7,507	75,420	[1]174,038
$10,000 under $25,000	68,549	1,095,598	206,520	41,823	183,213	92,230
$25,000 under $50,000	49,467	1,748,123	435,341	89,932	253,661	251,994
$50,000 under $100,000	34,753	2,428,682	857,604	172,650	347,233	261,703
$100,000 under $200,000	19,191	2,669,784	1,209,759	251,872	339,438	277,786
$200,000 under $500,000	10,430	3,182,810	1,597,871	375,525	360,526	248,635
$500,000 under $1,000,000	2,851	1,946,991	1,095,414	293,968	217,848	152,087
$1,000,000 under $5,000,000	1,343	2,549,690	1,213,118	337,787	282,290	202,293
$5,000,000 or more	179	2,528,671	1,190,376	576,884	197,648	130,403

Footnotes at end of table.

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS—Continued

[Money amounts in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
SERVICES						
Total	261,633	60,036,636	57,217,736	32,861,148	3,761,680	1,653,105
Under $10,000	57,048	535,370	140,889	67,070	80,174	[1]93,352
$10,000 under $25,000	34,574	657,336	578,560	255,821	65,028	[1]71,060
$25,000 under $50,000	36,569	1,413,833	1,318,217	577,569	118,280	[1]32,284
$50,000 under $100,000	44,021	3,284,931	3,161,612	1,429,363	227,519	47,629
$100,000 under $200,000	40,807	6,028,186	5,830,383	2,910,750	343,655	165,140
$200,000 under $500,000	30,772	10,004,661	9,644,972	5,120,176	585,225	271,421
$500,000 under $1,000,000	10,756	7,593,782	7,375,782	4,290,384	393,809	224,288
$1,000,000 under $5,000,000	6,279	12,194,715	11,758,990	7,063,612	779,649	405,521
$5,000,000 or more	807	18,323,822	17,408,331	11,146,403	1,168,341	735,802
Hotels and Other Lodging Places						
Total	17,525	5,806,293	5,457,407	2,667,379	439,497	257,678
Under $10,000	2,429	28,794	7,257	2,616	3,727	3,277
$10,000 under $25,000	2,541	46,491	42,203	15,422	7,839	[1]5,128
$25,000 under $50,000	2,634	109,716	99,122	40,895	15,994	[1]2,119
$50,000 under $100,000	2,882	219,776	210,062	80,593	27,459	6,661
$100,000 under $200,000	2,855	430,737	410,650	172,720	47,869	8,415
$200,000 under $500,000	2,559	864,393	807,689	344,073	69,773	48,805
$500,000 under $1,000,000	1,004	727,968	693,120	327,707	57,316	18,504
$1,000,000 under $5,000,000	521	1,044,834	984,855	486,392	79,406	35,496
$5,000,000 or more	100	2,333,584	2,202,449	1,196,961	130,114	143,767
Personal Services						
Total	36,582	6,118,846	6,016,723	3,285,224	265,896	213,418
Under $10,000	3,019	13,934	11,456	4,529	1,793	[1]1,390
$10,000 under $25,000	5,493	96,199	92,637	40,309	7,765	[1]3,776
$25,000 under $50,000	6,807	254,777	248,880	124,625	16,194	[1]2,252
$50,000 under $100,000	8,662	620,626	614,204	297,822	33,951	10,573
$100,000 under $200,000	7,087	1,009,838	992,481	510,364	45,966	44,563
$200,000 under $500,000	3,430	1,092,609	1,071,630	578,341	41,367	27,986
$500,000 under $1,000,000	1,381	911,528	900,990	544,167	32,723	27,062
$1,000,000 under $5,000,000	657	1,217,908	1,195,605	687,883	47,340	50,043
$5,000,000 or more	45	901,427	888,840	497,184	38,797	60,609
Business Services						
Total	86,067	21,819,528	20,838,664	13,337,450	1,203,006	495,444
Under $10,000	26,823	239,496	60,129	28,780	42,937	[1]49,771
$10,000 under $25,000	13,022	241,163	216,175	87,509	24,332	[1]29,866
$25,000 under $50,000	11,251	423,180	405,381	164,896	33,976	[1]23,192
$50,000 under $100,000	10,875	790,546	763,288	318,899	62,989	[1]4,936
$100,000 under $200,000	9,356	1,405,033	1,352,003	674,913	82,142	32,300
$200,000 under $500,000	8,686	2,824,381	2,727,605	1,588,825	149,946	55,742
$500,000 under $1,000,000	3,630	2,562,553	2,505,284	1,598,753	90,910	67,289
$1,000,000 under $5,000,000	2,080	4,110,992	3,979,440	2,688,640	200,647	100,837
$5,000,000 or more	344	9,222,184	8,829,359	6,186,235	515,127	347,041
Automobile Services, and Miscellaneous Repair Services						
Total	37,810	6,315,890	6,033,922	2,986,680	997,643	225,709
Under $10,000	4,640	47,534	16,452	5,098	20,333	[1]306
$10,000 under $25,000	4,786	88,816	80,355	34,454	11,620	612
$25,000 under $50,000	5,548	217,956	197,448	83,753	27,332	7,246
$50,000 under $100,000	8,783	657,513	642,615	322,342	54,758	19,640
$100,000 under $200,000	8,028	1,150,638	1,127,578	610,144	82,460	38,612
$200,000 under $500,000	4,128	1,299,673	1,250,942	699,985	170,935	43,438
$500,000 under $1,000,000	1,168	812,055	773,869	431,174	133,329	29,317
$1,000,000 under $5,000,000	694	1,316,536	1,274,666	541,296	303,213	46,888
$5,000,000 or more	36	725,169	669,997	258,434	193,663	40,262
Amusement and Recreation Services						
Total	35,533	8,306,940	7,589,729	4,122,535	605,584	197,033
Under $10,000	9,305	61,450	21,680	10,588	7,111	[1]18,117
$10,000 under $25,000	4,466	104,545	75,703	40,523	10,327	[1]15,104
$25,000 under $50,000	4,717	195,458	163,953	75,740	18,528	[1]10,302
$50,000 under $100,000	5,413	441,200	390,823	179,565	31,779	9,013
$100,000 under $200,000	5,815	898,477	832,810	412,554	54,864	17,524
$200,000 under $500,000	3,898	1,271,997	1,182,844	590,253	89,487	24,263
$500,000 under $1,000,000	1,082	768,673	718,007	373,813	39,803	32,658
$1,000,000 under $5,000,000	691	1,497,284	1,373,652	791,754	99,171	77,020
$5,000,000 or more	147	3,067,856	2,830,257	1,647,745	254,514	80,078
Other Services						
Total	48,116	11,669,139	11,281,291	6,461,880	250,054	263,823
Under $10,000	10,834	144,162	23,915	15,459	4,273	[1]27,045
$10,000 under $25,000	4,266	80,122	71,487	37,604	3,145	[1]17,798
$25,000 under $50,000	5,611	212,746	203,433	87,660	6,256	[1]1,665
$50,000 under $100,000	7,406	555,270	540,620	230,142	16,583	6,678
$100,000 under $200,000	7,666	1,133,463	1,114,861	530,055	30,354	23,726
$200,000 under $500,000	8,073	2,651,608	2,604,262	1,318,699	63,717	71,187
$500,000 under $1,000,000	2,491	1,811,005	1,784,512	1,014,770	39,728	49,458
$1,000,000 under $5,000,000	1,635	3,007,161	2,950,772	1,867,647	49,872	95,237
$5,000,000 or more	135	2,073,602	1,987,429	1,359,844	36,126	64,045

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Deficit exceeds income.

NOTE: The estimates for "Tobacco manufactures" and "Nature of business not allocable" are not shown separately because of high sampling variability; however, they are included in the appropriate totals.
Estimates are rounded and may not add to totals.
For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Contents

Changes in law, 223
Industrial classification, 223
Explanation of terms, 224

Changes in Law

The Tax Reform Act of 1969 made extensive changes in the income tax provisions of the Internal Revenue Code. However, most of these changes were not to become effective until later years and so did not affect the statistics in this report. The few exceptions are mentioned below.

Accelerated Depreciation of Real Property

The rates for depreciating real property (except residential property) by methods other than the straight-line method were limited for property acquired after July 24, 1969, to 150 percent of the amount allowed under the straight-line method for new property and to the amount allowed under the straight-line method for used property. For new residential property (defined as property which derived 80 percent of its income from the rental of residential units), the upper limit on depreciation claimed continued to be 200 percent of the straight-line depreciation; for used residential property, the limit was 125 percent of straightline depreciation, except for "low-income residential property." Expenses for rehabilitating low-income residential property could be amortized over a 60-month period in lieu of being depreciated.

Investment Credit

Effective April 18, 1969, the tax credit allowed for investment in certain depreciable property was repealed, except for property ordered before that date and placed in service after it. Credits for investments made in prior years but not taken then because of the limitations could continue to be carried over and taken as credits against the 1969 tax.

Income Tax Surcharge

The 10 percent surcharge was continued in effect for the full tax year 1969 for individuals and corporations. To compute the surcharge, the taxpayer computed the tax he would normally pay and added an amount usually equal to 10 percent. The income tax figures in the tables in this report included the surcharge.

Industrial Classification

In the tables in this report, businesses have been classified by the industrial activity from which they derived the largest share of their receipts. Every business return or schedule in the samples was assigned to a single industry class, even though receipts may have been from several different types of activities. The industry classes used were based on the Office of Management and Budget's Standard Industrial Classification Manuals, modified where necessary to fit the information available from tax returns for identifying industries.

Returns and schedules in the statistical samples were examined during statistical processing, and each was assigned a code classifying it by industry. In determining the code, the description of the business activity given by the taxpayer (and, for corporations, the code he assigned himself), the sources of the taxpayer's income, the nature of his expenses, and, where necessary, information from various reference books such as those published by Dun and Bradstreet were considered. Whenever possible, the code assigned was for the type of activity from which the business derived the largest portion of its gross income. If the income was from several different types of activities and could not be separated by type, or if the exact source was not given, it was sometimes necessary to assign the business to a "not allocable" or "not elsewhere classified" industry class. For proprietorships, where the business schedule was filed as a part of the owner's individual income tax return, only the income of the business was considered in determining the industry code. Income from other sources shown on the same return did not affect the code assigned.

The fact that a reporting entity was in all cases assigned to a single industry class constitutes a limitation on these data. In the case of proprietorships, a code to identify type of industrial activity was assigned to each business and farm schedule attached to an individual income tax return. Since individual taxpayers normally filed a separate schedule for each separate business activity, and each such schedule was assigned to its own industry class, the limitation is not serious for proprietorships. It was more common, but still relatively rare, for partnerships to be extensively engaged in more than one type of business activity; however, it did occur, especially on the returns of larger partnerships, so there are some data in the partnership industry classes that are not really related to that industrial activity. For corporations, the entity coded may have been a single corporation engaged in only one activity, a single corporation engaged in many different types of business activities, or a group of corporations, each with

different business activities, filing together on a consolidated return. Since these corporations having many different activities tended to be very large and therefore to dominate the statistics in the industries in which they were classified, the industry statistics for corporations should be used only with this limitation in mind.

The Standard Industrial Classification (SIC) Manuals, which served as the bases for the industry classification systems in this report, were issued in two versions, the 1967 Establishment SIC Manual and the 1968 Enterprise SIC Manual (which was an "interim" revision of the 1963 Enterprise Manual). For unincorporated businesses, where the single-establishment business was the rule, the industry classes in this report were taken from the 1967 Establishment Manual. For corporations, the Enterprise Manual was the basis. In both systems, the SIC industry classes were sometimes consolidated or modified because the information available from tax returns for determining industrial activity was limited and because not every industry was well represented in the statistical samples. Most industry classes used in this report are equivalent to either the two, three, or four-digit industry level in the corresponding SIC system. In response to special requests of users, a few classes in the unincorporated area represent a more detailed classification than the four-digit level of the SIC. (For example, "Travel agencies" form a class separate from other "Arrangement of transportation" in this report.) A few corporate industries in the finance area (for example, "small business investment companies") were based on special provisions of tax law rather than on the SIC system. In all areas, where data for some SIC industries were of publishable quality and data for others were not, the residual unpublished industries were for most tables aggregated to form groups that are not directly comparable to SIC industries. One can usually determine equivalent SIC industries by comparing the SIC titles with the titles of the industries shown in the tables in this report. For equivalent industry classes, the SIC manuals will give a detailed description of the content of the classes.

Explanation of Terms

This section contains brief descriptions of most of the terms appearing in the tables in this report. Minor items and self-evident or commonly understood terms are not included here. The instructions for the tax forms in section 8 of this report will provide additional information about many items.

Explanations of terms are designed to aid in understanding the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited are those which were in effect during the period covered by this report.

Active businesses

An "active" business was defined as one reporting at least one item of income or deductions. The statistics in this report are from the returns and schedules of active businesses only. Partnerships and corporations had to file returns even if they had no business activity during the year; however, such returns having no items of income or deductions were excluded from all tables except the sample count tables in section 7. Proprietorships only filed business or farm schedules if they had business activity, so there are no inactive proprietorships in any table.

Adjusted gross income

The Internal Revenue Code excluded certain specific types of income (State and local interest, for example) from "gross income" and then defined "gross income" as everything *not* specifically excluded. *Adjusted* gross income was gross income minus certain specified adjustments. The main adjustments subtracted from gross income to arrive at adjusted gross income were:

(1) Ordinary and necessary expenses of conducting a trade or business;

(2) Expense deductions attributable to rents and royalties;

(3) Outside salesman's expenses;

(4) Expenses of an employee in performing services as an employee;

(5) Sick pay if it was included in gross income;

(6) Deductible losses on sales or exchanges of property;

(7) One-half of the excess of net long-term capital gain over net short-term capital loss;

(8) Payments (within limits) by self-employed persons to retirement plans;

(9) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust.

Advertising

This deduction was separately identified only on the corporation income tax form. Advertising cost for corporations consisted of the reported business deduction and any identifiable amount of advertising reported as a cost of sales or of operations.

Agricultural program payments

This income item for farm proprietorships consisted of: (1) price support payments, diversion payments, and cost share payments received in cash, and (2) amounts paid by the Department of Agriculture for benefits received in the form of material such as fertilizer or lime, or in the form of services, such as grading or the construction of dams. Commodity Credit Corporation loans forfeited or under election were shown separately in the tables and were not included in this item.

Amortization

Amortization was a deduction for deferred expenses written off during the year. Taxpayers were instructed to include here the amortization of deferred research and experimental expenditures, exploration and development expenditures, trademark and trade name expenditures, and, for corporations, certain organizational expenditures. In the corporate area, an attempt was made to limit the deduction to only these items. In all areas, writeoffs of leasehold improvements and of patents, copyrights, and other intangibles were included in depreciation.

Bad debts

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

Recoveries of bad debts previously deducted by taxpayers who used the reserve method were netted against the year's bad debt deduction; recoveries by taxpayers deducting actual bad debts were included in income.

Business receipts

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

For proprietorships, business receipts were all income from the operation of the business, including incidental income from such things as sale of scrap or cash rebates that corporations and partnerships generally included in "other receipts" or "other income." Dividends, interests, rents, royalties, and other investment-type income were generally not included in the proprietorship receipts, though rents or interest that were actually income from business operations were sometimes included, for example, rents received by real estate operators and interest received by small-loan companies.

For partnerships, business receipts were, generally, the income from the company's principal business activity. Dividends, interest, rents, and royalties earned in addition to the income from the principal activity were shown as separate items; however, if rent or interest was the *principal* source of income, it was generally shown as business receipts. Incidental income, such as cash discounts or recoveries of taxes or bad debts previously deducted, was usually shown as "other income."

For corporations, business receipts were the income from the company's business operations. Investment income was shown in the separate categories for dividends, interest, rents, royalties, and gains from the sale of property, even if it was the principal source of income. However, when rent was actually operating income, as, for example, for hotels, real estate operators, public utilities, or manufacturers who rented rather than sold their products, the rental income was included in business receipts. In the finance area, where interest was usually the principal income, business receipts included such operating income as service charges, box rentals, commissions, and fees. For insurance companies, business receipts were insurance premiums earned. (Mutual insurance companies with less than $500,000 in total receipts were not required to report premiums, so business receipts in the insurance area are slightly understated.)

Returns filed by corporate and partnership security dealers and real estate developers were given special treatment in statistical processing. Sales of securities or real estate were netted against the cost of these "goods" and only the net amount was shown in the statistics. For partnerships, the net gain from the sale of securities or real estate was shown as business receipts; for corporations, it was shown as gain from the sale of noncapital assets. Since it was usually not possible to separate sales of securities or real estate from other sources of receipts, such as commissions or construction activities, an arbitrary rule was used for corporations and partnerships in these industries: if cost of goods sold was 50 percent or more of business receipts, costs were subtracted from receipts and the difference was used as business receipts (for partnerships) or gain from the sale of noncapital assets (for corporations). No such adjustments were made for proprietorships in these industries, and receipts and cost of goods sold were shown in the tables as the taxpayers reported them.

Capital gains

Capital gains in excess of capital losses were included in the income of corporations but not of proprietorships or partnerships. (The individual proprietors and partners reported any capital gains from the business on their individual returns.) Capital gains and losses were short-term if the asset had been held for 6 months or less or long-term if they had been held for more than 6 months. Any net long-term capital gains had to be reduced by any net short-term capital losses, and vice versa. In general, losses were deductible only to the extent of capital gains, and the statistics shown are the net of deductible capital losses.

Generally, capital gains arose from the sale of capital assets which were defined as any property except: (1) property used in trade or business (inventories, receivables, and depreciable assets); (2) certain U.S. Government obligations; and (3) certain copyrights and creative works. However, under certain circumstances, net gains from the sale of depreciable property and some other noncapital assets could be treated as capital gains (under section 1231 of the Code). Net *losses* under section 1231 were treated as losses on *noncapital* assets, i.e., were fully deductible in the year incurred as ordinary losses.

Casualty losses

A casualty loss deduction resulted from a loss of business property due to fire, storm, theft, or other sudden, unusual, and unexpected event. This deduction consisted of losses of cash and, if no part of the loss was covered by insurance, losses of depreciable and real property and capital assets. If any part of a loss of depreciable or real property or capital assets was compensated for by insurance, the loss was reportable on schedule D instead of on this deduction line. For corporations, this item was included in "other deductions."

Commodity Credit Corporation loans

Crop loans from the Commodity Credit Corporation are shown as an income item for proprietorship farmers in table 2.3. These are loans for which the farmer pledged his crop as security. The farmer could either forfeit the crop and keep the proceeds of the loan, or he could reclaim the crop, sell it himself, and pay off the loan. He had to report the loan as income when he forfeited the crop; if he chose, he could elect to report the loan as income when he first received it. The amount in the table is the amount reported as "forfeited or under election" for the year.

The amount in table 2.3 is probably understated, because many farmers apparently regarded these loans as sales of the crop to the Commodity Credit Corporation and reported them as sales of crops rather than as Commodity Credit loans.

Conservation expenses

This was a deduction item from schedule F consisting of certain expenditures for soil or water conservation and the prevention of erosion. These were normally capitalized expenses which the taxpayer had elected to expense for tax purposes.

Constructive taxable income from related foreign corporations

This corporate income statement item resulted from two provisions of the law requiring corporations to include in their taxable income amounts from related foreign corporations that they had not actually received.

One provision related to foreign tax credit. If a U. S. corporation received dividends from a foreign corporation of which it owned 10 percent or more of the stock, it could claim a foreign tax credit for its share of the taxes paid by the foreign corporation. When it did this and the foreign corporation was located in certain designated countries ("developed" countries), it had to include in its U. S. taxable income the amount of its share of the foreign taxes paid.

The other provision related to the accumulation of profits of "controlled" foreign corporations. Any foreign corporation owned 50 percent or more by a "U. S. person" had to make distributions to its U. S. shareholders, or else any U. S. shareholder who owned 10 percent or more of the stock had to include a certain percentage of the undistributed profits in his U. S. taxable income. There were many exceptions to these rules, depending on the foreign country, its tax rates compared to U. S. tax rates, and other factors.

The amount shown in the corporation income statement tables is the sum of identifiable amounts of these two types of constructive income.

Contributions

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible with certain legal limitations, in the computation of income of corporations. For proprietorships and partnerships, this was not allowed as a business deduction.

Cost of depreciable property

Cost of depreciable property for tax purposes was shown in these statistics only for proprietorships. It was generally the cost at the end of the year. It was taken from the depreciation schedule on schedule C or schedule F of Form 1040. Since the cost was only for property used in the proprietorship businesses, the cost of property held for the production of income reported on schedule B (rents and royalties) was excluded.

The cost of depreciable property for proprietorships was the cost of tangible property (such as buildings and equipment) and cost of the intangible assets (such as patents and copyrights) on which depreciation was allowed. The data included cost of property without regard to salvage value, but they were edited when possible to *exclude* the cost of fully depreciated property. Cost was excluded when the taxpayer did not show gross depreciable assets before subtracting accumulated depreciation or showed only partial cost of the property.

The cost of depreciable property for proprietorships was similar to, but not identical with, the balance sheet account, "depreciable assets," reported by corporations and partnerships. Balance sheet accounts reflected the value of depreciable assets reported in the books of account, while cost of depreciable property was the cost of that property on which depreciation was allowable for tax purposes.

Cost of labor

The cost of labor, tabulated for proprietorships and partnerships, was a component of cost of goods sold. For proprietorships in nonfarm industries it represented the amount reported on line 4, page 1 of schedule C, Form 1040. For proprietors and partnerships engaged in farming who used schedule F, which did not contain a cost of goods sold schedule as such, it represented the amount reported on page 1, part III for the item, "labor hired." For nonfarm partnerships, it was the amount reported in schedule A, line 3 on page 1 of Form 1065. (See "Payroll.")

Cost of livestock and products purchased

This was the cost of farm products purchased for resale by proprietorship farmers. For farmers using the cash method of accounting, it was the purchase price of items sold this year (schedule F, part II, column d). It did not include the cost of livestock held for draft, breeding, or dairy purposes, the sales of which were reported on schedule D. For farmers using the accrual accounting method, it was the cost of purchased items either resold or added to inventories (schedule F, part VII, line 4). See also "Sale of livestock, crops, and products during year."

Cost of Sales and Operations

If the receipts of the business included income from the sale of merchandise, cost of goods sold generally included the direct cost of that merchandise. In this sense it included goods purchased for resale (including inventory change) in trade industries, and raw materials, supplies, labor, and other direct costs in agriculture, mining, manufacturing, and other industries whose principal activity was producing goods.

If the receipts of the business were from the sale of services rather than goods, the corresponding figure for cost of operations was not always comparable for the three types of businesses. For corporations and partnerships, cost of operations generally included labor costs, supplies, rental of machinery and equipment, and other direct costs of producing the services. It is obvious from the data, however, that many partnerships and most proprietorships did not report cost of operations as completely as did corporations.

Farm costs for proprietorships and partnerships presented special problems because the schedule used did not provide for a cost of goods sold computation. The cost of goods sold statistics presented here for unincorporated farms were constructed from the expense schedules during statistical processing. See the discussions in this section under "Merchandise purchased," "Cost of labor," "Material and supplies," and "Other costs."

For all types of businesses, certain deduction items which might sometimes be considered direct costs were never included in cost of goods sold (or cost of operations) if they could be identified. If taxpayers reported them there, they were removed during statistical processing and transferred to the appropriate deduction line. Transferred were all identifiable amounts of depreciation, depletion, amortization, taxes, and contributions to employee pension plans. Advertising, rental or real property, and contributions to other employee benefit plans were also transferred for corporations.

Statistical adjustments to cost of goods sold made for corporate and partnership security dealers and real estate developers are explained in "Business receipts."

Depletable assets

Depletable assets and accumulated depletion, reported on the balance sheet, are presented in this report for partnerships and corporations. In general, depletable assets represented the gross value of mineral property, oil and gas wells, other natural deposits, standing timber, intangible development and drilling costs capitalized, and leases and leaseholds, each subject to depletion. Accumulated depletion represented the cumulative adjustment to these assets shown on the books of account.

The value of depletable assets and accumulated depletion may not be closely related to the current-year depletion deduction. The balance sheet accounts reflected book values; the depletion deduction reflected the amount claimed for tax purposes.

Depletion

Depletion, a deduction allowable for the exhaustion of natural deposits or timber, could be based on cost, or, for natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. For oil and gas wells, gross income was computed on the value of the product at the well-head. For depletable property other than oil and gas wells, "gross income" included not only the value of the mineral extracted from the property but also the value added by some transportation of the mineral and certain "treatment processes considered as mining" (Code section 613(c)).

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. It could not exceed 50 percent of the taxable income from the property, computed without the depletion deduction. The percentage depletion rates for each type of deposit were listed in Code section 613 and ranged from 5 to 27½ percent.

The statistics include any identifiable depletion reported as a cost of sales and operations.

Depreciable assets

Depreciable assets, reported in the balance sheet, consisted of tangible property (such as buildings and equipment) which was used in the trade or business or held for the production of income and which had a useful life of one year or more. The statistics for depreciable assets exclude intangible assets. The amounts shown as accumulated depreciation represent the portion of the assets that were written off in the current year as well as in prior years.

The statistics for this item include Government-certified emergency facilities which were eligible for five-year amortization in lieu of regular depreciation. Also included, when reported in the balance sheet as depreciable, were fully depreciated assets and partially completed assets for which no deduction was allowable.

The amounts shown in the statistics are, in general, the gross amounts before adjustments for depreciation charged in current and prior years. Some businesses, however, reported only the net amount of depreciable assets after adjusting for these depreciation charges.

In relating depreciable assets and accumulated depreciation to the current-year depreciation deduction shown in this report, it should be noted that the balance sheet accounts reflected amounts reported in the books of account, while the deductions were those claimed for tax purposes based on methods of computation and useful lives of assets which may have varied for book accounting and tax accounting purposes.

Depreciation

The deduction for depreciation permitted a reasonable allowance for the exhaustion, wear and tear, and obsolescence of business property in cases where the estimated useful life of the property exceeded one year. The purpose was to enable businesses to recover the cost or other basis of depreciable property by allocating the cost of the property over its estimated useful life. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments to it.

Several methods of computation could have been used in determining the deduction for the year. The most common method was straight line, whereby an equal amount is deducted in each year of the useful life of the asset. The declining balance and the sum of the years-digits methods, whereby a larger portion of the asset's cost is written off during the earlier years of its life than during its later years, were also commonly used. These latter methods were specifically authorized by the Internal Revenue Code of 1954 and were generally permissible in the case of assets acquired after December 31, 1953. Revised standards based on replacement practices, which could be used to establish the reasonableness of the allowance, were issued in 1962 and modified in 1965.

Amounts shown as depreciation include any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics are amounts deducted on leasehold improvements, patents, and copyrights. Additional first-year (section 179) depreciation was included in the statistics for proprietorships and corporations but not for partnerships.

Distribution to stockholders

This was the amount paid to the company's stockholders out of earnings and profits, generally in cash but also in stock or, occasionally, in other kinds of property. When the corporation did not identify the type of distribution, it was assumed to have been paid in cash.

These figures include actual distributions made by small business corporations, but they do not include amounts of net income taxed through the shareholders but not actually distributed. Liquidating payments and other returns of capital were also excluded.

Dividends

Dividends received from domestic and foreign corporations were components of corporate income, but generally not of partnership or proprietorship income. All dividends received by proprietors and dividends which qualified for exclusion received by partners were reported on their individual income tax returns.

In a corporate income statement, dividends received from domestic corporations were distinguished from those received from foreign corporations. While the full amount was reported in arriving at net income, most domestic 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. Domestic dividends not qualifying for the deduction were treated as "other receipts."

Gross farm profit

This item is applicable to proprietorships only and appears only in table 2.3. For cash method farms, this was gross farm income for the year minus the cost of items purchased for resale. For accrual method farms, this was gross farm income minus cost of farm products sold, which included the cost of purchased products plus or minus inventory change. Gross farm profit, shown only in table 2.3, differs considerably from the gross profit measure used in other tables. The measure of gross profit from farming in table 2.2 was constructed to obtain more comparability between farming and other kinds of businesses. See Cost of sales and operations.

Gross profit (gross loss)

For proprietorships, partnerships, and corporations, gross profit was business receipts less cost of goods sold or cost of sales and operations. When the cost of goods sold or cost of sales and operations exceeded business receipts a gross loss resulted. See the explanations of the terms, "Business receipts" and "Cost of goods sold," for limitations on the comparability of gross profit for the different forms of organizations.

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

This was the amount of a corporation's income on which its tax was computed. For most corporations, it equaled net income minus the sum of operating loss carryovers from other years and several special deductions allowed by the Code. These special deductions included most of the dividends received from other domestic corporations, a percentage of dividends paid on certain of the preferred stock of some public utility companies, and a percentage of the net income of corporations organized to conduct trade within the Western Hemisphere. For some corporations, such as those taxed only on their capital gains (including a few small business corporations), life or mutual insurance companies, or some financial institutions, income subject to tax was computed on different bases and is not directly related to the figure shown in the tables for net income.

Almost all small business corporations were not taxable as corporations and therefore had no "income subject to tax." For that reason, this item is not included in the small business corporation tables.

Income tax

The income tax shown in some proprietorship tables was the proprietors' total income tax liability for the year (including the surcharge), after being reduced by any such credits as for investment, retirement income, or foreign taxes paid. The liability was based on the proprietors' income from all sources, not just his business profits. The income tax figure does not include the Social Security self-employment tax.

The income tax figure shown for corporations was total tax liability, including the surcharge and any tax from recomputing prior year investment credit, before reduction for foreign tax or investment credit. This was the equivalent of the sum of lines 5(a), 5(b), and 11, schedule J, page 3, of the 1969 Form 1120.

The tax from recomputing prior year investment credit resulted when a taxpayer disposed of depreciable property on which he had previously taken an investment credit before its alloted life had passed. A proportionate amount of the credit previously deducted from tax had to be added back to tax in the year of disposition. This could occur even on a return showing a net deficit, so not all "income tax" in tables 5.2 and 5.3 is associated with returns with net income.

The income tax figures in this report are generally the liability as reported on returns at the time of filing. Any adjustments resulting from audit and other events occurring after filing are not reflected.

Intangible assets

Intangible assets and accumulated amortization are presented in this report for corporations only. Such assets were reported separately on the balance sheet if they were amortizable. Other intangible assets, not amortizable, were included with "other assets." Intangible assets could be amortized for income tax purposes only if they had a definite life and value. Accumulated amortization represented the cumulative adjustment to intangible assets shown on the corporations' books of accounts.

Interest on Government obligations

Interest received on Government obligations was identified separately only for corporations. Amounts paid by the United States or its instrumentalities on or after March 1, 1941, were wholly taxable.

Interest on obligations of a State, United States possession, or their politicial subdivisions or of the District of Columbia was wholly tax-exempt.

Interest, other

Other interest consisted of amounts received by corporations from all sources except Government obligations.

Interest paid

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics was interest paid on deposits and withdrawable shares by banking and savings institutions. Also included were amounts paid by partnerships to a partner, acting in other than his capacity as a partner, for the use of capital.

Interest received

This item for partnerships included interest received by the business from all sources except interest wholly tax-exempt and interest on tax-free covenant bonds.

This item for proprietors was not considered business income and was therefore reported elsewhere on the individual income tax return.

Inventories

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

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

Inventories shown in the income statement tables for proprietorships and partnerships differ somewhat from inventories shown in the balance sheets of partnerships and corporations. The income statement figures represented tax accounting figures, while the balance sheet amounts were usually those shown on the businesses' own books. The items included would not generally have been different, but the methods of valuing them might have been quite different. In addition, for partnership security dealers, "inventories" of securities were deleted from the income statement tables during statistical processing, but the balance sheet figures were shown as reported by the partnership.

Material and supplies

The amount of material and supplies, a component of the cost of goods sold, was secured for proprietorships from schedules C or F. For nonfarms, it was the amount on line 5, page 1 of schedule C. For farms, it was the item, "supplies purchased," line 37, part II, page 1 of schedule F (for both cash and accrual methods of accounting). For nonfarm partnerships, it was the amount reported on line 4, schedule A, Form 1065.

Merchandise purchased

Merchandise purchased (called "purchases" for partnerships) was a component of the cost of goods sold. For nonfarm businesses, the sources were: (1) line 3, page 1 of schedule C, Form 1040, and (2) line 2, schedule A, of Form 1065. For farmers, the sources were on schedule F, column (c), part I, page 1, for farmers using the cash accounting method, and line 66, part V, page 2, for farmers using the accrual accounting method.

Net farm profit (or loss), partnership returns

Net farm profit is shown in the partnership tables as an item of income, and net farm loss is shown as a deduction, for those partnerships not reporting the detail of income and expenses from farming. If a schedule F, Form 1040, was attached supporting the amount reported on line 9, the components were combined during statistical processing with the equivalent income and deduction items shown on Form 1065. For example, "rent of farm or pasture" was combined with the deduction item, "Rents paid." If no supporting schedule was attached, the net amounts were shown as net farm profit or loss.

Net gain (or loss), noncapital assets

This income for individuals, partnerships, and corporations represented gains and losses from the sale or exchange of property not eligible for capital gains tax treatment. Losses included those computed under Code section 1231; these are mentioned under the heading, "Capital gains." For individual proprietors, this was considered nonbusiness income.

Net income (or deficit)

This term is used in the corporation tables to mean the difference between gross taxable receipts and the sum of cost of sales and operations and other business deductions allowable for tax purposes. Gross taxable receipts includes business receipts, taxable investment income, and certain foreign income only constructively received; it does not include tax exempt interest. It is the inclusion of constructive foreign income and the exclusion of State and local government interest that causes "Net income" to differ from the item, "Total receipts less total deductions." The figure includes the net income or deficit of small business corporations.

For the ways in which "Net income" differs from "Income subject to tax," see that item in these explanations of terms.

As discussed under "Net profit," below, the concept of net income for corporations is not strictly comparable with the concepts of net profit for proprietorships and partnerships.

Net profit (or loss)

For proprietorships, net profit (or loss) represented the difference between *business* receipts and the sum of cost of goods sold and other business deductions. Unlike corporate net income, defined above, proprietorship net profit did not reflect investment income, and salaries to owners and contributions or gifts were not allowed as deductions from proprietorship business receipts.

For partnerships, net profit (or loss) represented the difference between *total* receipts and the sum of cost of sales and operations and other business deductions. Total receipts included, in addition to business receipts, investment income attributable to the partnership. Unlike corporations, the deductions for partnerships excluded both contributions or gifts and additional first-year depreciation.

In this report, the term "net profit" is used for both proprietorships and partnerships although it is not strictly comparable for the two forms of business organization. Three differences are: (1) investment income is reflected in the partnership net profit but not in the proprietorsip net profit, (2) salaries paid to the owner(s) are a business deduction for partnerships but not for proprietorships, and (3) additional first-year depreciation is a deduction in the computation of proprietorship net profit but not in the determination of partnership net profit.

Net worth

The net worth of small business corporations, shown in this report in table 4.6, was the net sum of capital stock, paid-in or capital surplus, retained earnings (appropriated and unappropriated), shareholders' undistributed taxable income, and less cost of treasury stock. Capital stock and paid-in capital surplus were the amounts contributed by the shareholders or by dealings in the company's stock, and retained earnings and shareholders' undistributed taxable income were amounts contributed by the accumulated profits and losses of the company's business operations. Treasury stock (a rare item for small business corporations) represented the cost of the company's stock which it had repurchased and held.

Nonqualifying dividends received

This investment-type income for partnerships represented certain corporate dividends which were includible in the income of the partnership and for which the individual partners were not entitled to an exclusion on their individual income tax returns.

Number of businesses

. Number of business organizations in this report represented the number of active businesses operated as proprietorships by individuals, the number of active partnerships, and the number of active small business corporations. For corporations the number of businesses represents the number of active corporation returns filed, including those filed on Form 1120S for small business corporations. This total slightly understates the total number of corporations to the extent that subsidiary corporations were included in a consolidated return filed by a parent corporation.

Number of proprietorships was based on the number of schedules C and F filed with the income tax return, Form 1040, of the proprietor. In a number of instances, when proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business, each of these schedules was counted separately.

Other costs

Other costs was a component of cost of goods sold. For nonfarm businesses, these costs were reported on line 5, schedule A, Form 1065, or line 6, page 1, of schedule C, Form 1040. For farmers, the amount was computed from schedule F, for both cash and accrual methods of accounting, as follows: farm expenses (total, part III, on page 1) less the sum of the items, labor hired, repairs and maintenance, interest, supplies purchased, taxes, insurance, rent of farm or pasture, retirement plans, amortization, and depletion. If inventories, purchases, and the other components of cost of goods sold were not reported, the entire amount was included in other costs.

Other deductions

Other deductions comprised business expenses which were not allocable to a specific deduction item on the return form, such as administrative, general, and selling expenses; bonuses; delivery, freight, and shipping expenses. For corporations it also included casualty losses and all salaries and wages not deducted as a part of cost of sales and operations or some other item. For corporations and partnerships, this item also included commissions, insurance, and legal and professional fees. For proprietorships the last three were shown as specific deductions.

Other employee benefit plans

Other employee benefit plans to which corporations contributed were deductible to the extent of their contributions under Code section 162 and comprised 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 within the purview of Code section 404 (see Retirement plans).

Other farm income

This income item for farm proprietorships included payments for machine work, patronage dividends and per-unit retains from cooperatives, Federal gasoline taxes taken as a credit, State gasoline tax refunds, and income from all other farm sources except sales of farm products, agricultural program payments, and loans from the Commodity Credit Corporation.

Other receipts

For corporations and partnerships, this item included amounts not elsewhere reported on the income statement,

such as: 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. Dividends from domestic corporations not subject to the special deduction were also included for corporations.

Partners' capital accounts

This balance sheet item for partnerships was the partners' total equity in the business as of the end of the taxable year. It was the net sum of all contributions of capital by the partners, plus the partnership's accumulated earnings, less accumulated losses and any distributions of capital and earnings.

Payments to partners

Guaranteed payments which were made for services or for the use of capital where such payments were determined without regard to income of the partnership were allowed as a deduction in the computation of the partnership net profit (or loss).

Payroll

Payroll, shown in this report for proprietorships and partnerships, was the sum of cost of labor reported in cost of sales and operations plus salaries and wages reported as a business deduction. Various kinds of contract labor not actually representing payroll, such as janitorial or secretarial services, were also included. Payments to owners or partners were excluded.

Amounts of payroll were frequently included by taxpayers in other deduction items, such as commissions, legal and professional fees, repairs, or other deductions. Because of the difficulty of identifying such amounts, they were shown in these tables as reported by the taxpayer. Thus the amount shown for payroll is probably understated.

Pension, profit-sharing, stock bonus, and annuity plans

(See Retirement plans.)

Purchases

(See Merchandise purchased.)

Rent of farm, pasture

This deduction found in column 2 of part III of schedule F includes only rent paid in cash. The value of the crops paid by a tenant farmer to his landlord as rent is not included.

Rent (paid)

Rent paid on business property was deductible as an ordinary and necessary expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings. Excluded were payments in the form of crops by tenant farmers to landlords under crop sharing agreements.

For corporations, an attempt was made to limit this deduction to only rent paid on real property. Rental of land or buildings reported in the cost of sales and operations was transferred to this deduction item. Rental of machinery and equipment was, if identifiable, shown as cost of sales and operations or other deductions.

Rents received

Rents received for the use or occupancy of property consisted of the gross amounts. Depreciation, repairs, interest, taxes, and other expenses, which were deductible from gross rents, were included in their respective deduction items. For those manufacturing, public utility, and service corporations which frequently leased, rather than sold, their products, the rental income so derived was included in business receipts, as was the rental income of partnerships if it constituted the major portion of income.

Repairs

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

Retained earnings—appropriated

Appropriated retained earnings were those set aside for specific purposes and not available for distribution to stockholders. Included were guaranty funds and reserves such as those for plant expansion, bond retirements, and contingencies for extraordinary losses. Specifically excluded were the reserves for bad debts, depreciation, depletion, and amortization, which were shown separately, and reserves for taxes, and unrealized profits or unearned income, which were included in other liabilities.

Retained earnings—unappropriated

Unappropriated retained earnings were those accumulated corporate earnings and profits that had not been appropriated or reserved for some specific purpose. The statistics shown are net figures after deduction of any negative amounts.

Retirement plans

This deduction item was the employer's contributions to pension, profit-sharing, stock bonus, annuity, bond purchase, or other deferred compensation plans for their employees that were deductible under Code section 404.

Royalties

This investment-type income item for partnerships and corporations was the gross amount received for the use of property rights, such as patents, copyrights, and mineral rights. Expenses related to this income, such as depletion and taxes, were not deducted directly from the income but were reported among the specific deduction items.

Salaries and wages

This item consists of those salaries and wages not included as a deduction for "cost of labor" in the cost of sales and operations schedule. Salaries to partners and proprietors were not included in this amount.

For corporations, salaries and wages paid to employees not reported as cost of sales and operations and not reported as a part of another deduction item were included in other deductions.

Sale of livestock, crops, and products during year

This portion of the business receipts of farm proprietorships is shown as a separate item only in table 2.3. It was made up of sales of livestock, which consisted of farm animals and animal products such as milk, eggs, wool, honey, etc., and sales of produce and other items, which consisted of plant products raised and any non-animal products purchased and resold.

For farmers using the cash method of accounting, these items included the sales price of livestock and other items purchased for resale (schedule F, part I, line 3, column (b)), and the amount received for sales of raised products (schedule F, part I, lines 4 through 17). It did not include amounts received from the sales of livestock held for draft, breeding, or dairy purposes; these sales were reported on schedule D, not schedule F.

For farmers using the accrual method of accounting, these items generally included all sales during the year reported in schedule F, part V, line 57. (The distinction between livestock and produce was determined by referring to the explanation of line 57 in part IV.) Sales of livestock held for draft, breeding, or dairy purposes and not included in inventory were not included in this item but were reported on schedule D.

Shareholders' undistributed taxable income

This item on small business corporation balance sheets was the companies' earnings and profits accumulated since they began filing as small business corporations. Shareholders were taxed on these profits in the year they were earned, so dividends later paid from them are not taxed again to the shareholders in the year distributed. The statistics shown are net figures after deducting any negative amounts.

Taxable income

Taxable income for individual proprietors was adjusted gross income minus deductions and personal exemptions. For most individuals, it was the base to which the individual income tax rates were applied, i.e., the amount upon which the income tax before credits was computed.

Taxes paid

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

Total assets and liabilities

Total assets and total liabilities were those reported in the end-of-year balance sheet in the corporations' and partnerships' books of account. Total assets were net after reduction by accumulated depreciation, amortization, and depletion, and by the reserve for bad debts. When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they related and the totals of assets and liabilities were adjusted accordingly.

Asset and liability estimates for the few returns of corporations that failed to provide balance sheet information were based on schedules in the tax return other than the balance sheet, for example, the schedules for depreciation, bad debts, and cost of goods sold; from reference books; and, from relationships between income statement and balance sheet items on similar returns which had both statements and which were classified in the same industrial group. Asset and liability estimates were not made for partnership returns without balance sheets.

Total deductions

Total deductions for proprietorships consisted of (1) the deduction for cost of goods sold and (2) the ordinary and necessary business deductions from gross income. In addition, for both partnerships and corporations, total deductions also included expenses connected with investment income, other income (or other receipts), and net loss from sales of noncapital assets. Total deductions for partnerships also included net farm loss and net loss from other partnerships.

Total receipts

For partnerships, total receipts represented the sum of business receipts, investment income such as interest, rents, royalties, nonqualifying dividends, net gain from sale or exchange of noncapital assets, income from farms and other partnerships, and other income. For purposes of this report, total receipts did not reflect net losses from the foregoing sources.

For corporations, total receipts included the gross taxable receipts before deduction of cost of sales and operations and net losses from sales of noncapital assets. It also included nontaxable interest, but excluded all other nontaxable income recognized by the corporation.

Wages and other compensation received (Form W-2)

This was the portion of the individual proprietors' incomes reported on the withholding statement, Form W–2, as paid to them by employers. It included salaries and wages subject to income tax withholding plus any other compensation includable in gross income but not subject to withholding. Generally it did not include payments to agricultural employees, household employees, or the employees of foreign governments and international organizations.

Contents

Selection of the Samples, 233
Description of Strata, 234
Method of Estimation, 235
Sampling Variability, 235
Response and Other Nonsampling Errors, 235

Text tables

7A Proprietorships: Number of Form 1040 Returns in Population and Sample and Prescribed and Achieved Sampling Rates, by Stratum, 1969, 234
7B Partnerships: Number of Returns in Population and Sample and Prescribed and Achieved Sampling Rates, by Sample Stratum, 1969, 234
7C Corporations: Number of Returns in Population and Sample and Prescribed and Achieved Sampling Rates, by Sample Stratum, 1969, 234
7D Proprietorships: Coefficient of Variation of Estimated Number of Returns, 235
7E Partnerships: Coefficient of Variation of Estimated Number of Returns, 235
7F Corporations: Coefficient of Variation of Estimated Number of Returns, 235

Basic tables

7.1 Proprietorships: Coefficient of Variation of Selected Estimates, by Industry, 237
7.2 Partnerships: Coefficient of Variation of Selected Estimates, by Industry, 240
7.3 Small Business Corporations; Coefficient of Variation of Selected Estimates, by Industry, 243
7.4 Corporations: Coefficient of Variation of Selected Estimates, by Industry, 244

The data presented in this report were based on stratified samples, selected before audit, of the following returns: (1) Form 1040, Individual Income Tax Returns, for proprietorship data; (2) Form 1065, Partnership Returns of Income; and (3) Forms 1120, 1120F, 1120L, 1120M, and 1120S, Corporation Income Tax Returns.

Selection of the Samples

The return characteristics used for stratifying the samples were as follows: (1) Proprietorships—size of adjusted gross income, largest income source, and total business receipts; (2) Partnerships—size of gross receipts and total income; and (3) Corporations—size of total assets and net income or deficit.

Table 7A.—PROPRIETORSHIPS: NUMBER OF FORM 1040 RETURNS IN POPULATION AND SAMPLE AND PRESCRIBED AND ACHIEVED SAMPLING RATES, BY STRATUM, 1969

Sample stratum	Number of returns		Sampling rates		Number of business returns[1]	
	Population	Sample	Prescribed	Achieved	Sample	Population[2]
	(1)	(2)	(3)	(4)	(5)	(6)
Total	76,431,356	254,166	-	-	108,121	8,688,792
Form 1040, nonbusiness, total	67,486,666	141,767	-	-	982	147,562
Adjusted gross income or largest source of income class—			-			
Under $10,000	48,507,926	29,132	.0006	.0006	61	101,572
$10,000 under $15,000	12,090,088	21,596	.0018	.0018	42	23,513
$15,000 under $20,000	4,280,787	21,313	.0050	.0050	58	11,649
$20,000 under $50,000	2,330,978	16,085	.0070	.0069	56	8,116
$50,000 under $100,000	218,039	21,594	.1000	.0990	170	1,717
$100,000 under $200,000	44,383	17,582	.4000	.3961	263	663
$200,000 or more	14,465	14,465	1.0000	1.0000	332	332
Form 1040, business, total	8,923,385	112,231	-	-	107,133	8,540,721
Adjusted gross income of largest source of income— and business receipts—						
(Classes in thousand dollars)						
Under 10 ... Under 20	4,464,419	13,333	.0030	.0030	12,569	4,208,604
10 under 15 .. Under 50 / Under 10 ... 20 under 50	2,201,179	13,097	.0060	.0059	12,736	2,140,540
15 under 20 .. Under 100 / Under 15 ... 50 under 100	1,020,986	13,279	.0130	.0130	12,959	996,418
20 under 30 .. Under 250 / Under 20 ... 100 under 250	720,154	13,755	.0190	.0191	13,404	701,833
30 under 50 .. Under 500 / Under 30 ... 250 under 500	334,341	15,012	.0450	.0449	14,447	321,735
50 under 100 .. Under 750 / Under 50 ... 500 under 750	137,616	13,746	.1000	.0999	12,976	129,890
100 under 200 .. Under 1,000 / Under 100 ... 750 under 1,000	28,908	14,227	.5000	.4921	13,261	26,920
200 or more .. Any amount / Under 200 ... 1,000 or more	15,782	15,782	1.0000	1.0000	14,781	14,781
Form 1040, prior year delinquent, total	21,305	168	-	-	6	509
Adjusted gross income class—						
Under $50,000	21,263	126	.0100	.0059	3	506
$50,000 or more	42	42	1.0000	1.0000	3	3

[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 represent returns subsequently reclassified as business returns.
[2]Estimated by multiplying the number of business returns, column (5) by the weight obtained by dividing the total number of returns in the population, column (1), by the number of returns in the sample, column (2).

For each type return, a sample was selected from its respective stratified population. The Social Security Number ending digits were used to designate the Form 1040 sample and the Employer Identification Number ending digits were used for selection of the Form 1065 and Form 1120 samples.

The following types of returns were not subjected to sampling: (1) tentatives, since a later revised return could be sampled, and (2) amendeds, since the original returns were already subjected to sampling.

Description of Strata

For proprietorships, Form 1040, a return was sampled at a rate of 100 percent if it had adjusted gross income or largest source of income of $200,000 and over or had total business receipts of $1,000,000 and over. Returns which did not meet these criteria were sampled at rates of less than 100 percent as shown in table 7A. Also shown are number of returns in the population and in the sample and the prescribed and achieved sampling rates.

For partnerships, Form 1065, a return was sampled at a rate of 100 percent if gross receipts or total income were $500,000 or more. The number of returns in the population and in the sample, along with prescribed and achieved sampling rates, are shown in table 7B for each sampling stratum. The data in table 7B include duplicate returns received when more than one partner filed for the same partnership. Most duplicates occurred in the "small" category. Duplicate returns were excluded from tabulations, as were inactive returns reporting no income or deduction items.

Table 7B.—PARTNERSHIPS: NUMBER OF RETURNS IN POPULATION AND SAMPLE AND PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1969

Sample stratum	Number of returns		Sampling rates	
	Population[1]	Sample	Prescribed	Achieved
	(1)	(2)	(3)	(4)
Form 1065, total	983,619	68,897	-	-
Small (gross receipts and total income each under $200,000)	907,766	35,834	.040	.039
Medium (gross receipts and total income each under $500,000, but at least one $200,000 under $500,000)	53,325	10,535	.200	.198
Large (gross receipts or total income $500,000 and over)	22,528	22,528	1.000	1.000

[1]Includes duplicates, most of which are concentrated in the small category.

Table 7C —CORPORATIONS: NUMBER OF RETURNS IN POPULATION AND SAMPLE AND PRESCRIBED AND ACHIEVED SAMPLING RATES, BY SAMPLE STRATUM, 1969

Sample stratum	Number of returns		Sampling rates	
	Population	Sample	Prescribed	Achieved
	(1)	(2)	(3)	(4)
Corporations, total	1,750,072	105,438	-	-
Forms 1120, F, L, and M, total	1,508,111	97,725	-	-
Total assets and Net income/deficit (Classes in thousands of dollars)				
Under 50 ... Under 25	633,917	12,257	.020	.019
50 under 100 ... Under 50 / Under 50 ... 25 under 50	231,007	6,652	.030	.029
100 under 250 ... Under 100 / Under 100 ... 50 under 100	288,751	13,861	.050	.048
250 under 500 ... Under 250 / Under 250 ... 100 under 250	155,693	9,124	.060	.059
500 under 1,000 ... Under 500 / Under 500 ... 250 under 500	89,233	5,930	.070	.067
1,000 under 5,000 .. Under 750 / Under 1,000 ... 500 under 750	71,211	20,882	.300	.293
5,000 under 10,000. Under 1,000 / Under 5,000 ... 750 under 1,000	12,587	4,839	.400	.384
10,000 and over ... Any amount / Under 10,000 ... 1,000 and over	[1]23,836	23,836	1.000	1.000
Form 1120 special with assets under $10,000,000[2]	1,876	344	.200	.183
Form 1120S, total	241,961	7,713	-	-
Total assets under $1,000,000	238,944	4,696	.020	.020
Total assets $1,000,000 or more	3,017	3,017	1.000	1.000

[1]Also includes all Forms 1120F of resident foreign corporations, Forms 1120L, and Forms 1120M.
[2]Consists of certain special categories of returns selected under the prior-year sampling plan.

For corporations, the following returns were selected at a rate of 100 percent:

(1) All Forms 1120F filed by resident foreign corporations, all Forms 1120L, and all Forms 1120M;

(2) All Forms 1120 with total assets of $10,000,000 or more or with net income or deficit of $1,000,000 or more;

(3) All Forms 1120S with total assets of $1,000,000 or more.

Table 7C shows the prescribed and achieved sampling rates for categories of returns selected at rates of less than 100 percent and the number of returns in the population and in the sample for each sample class. Table 7C includes returns of inactive corporations (having no income or deduction items) and a few returns of organizations filing solely for information purposes. These returns are excluded from all other tabulations in this report.

Method of Estimation

The total number of returns per stratum was obtained from computer and manual counts of returns processed in the IRS Service Centers. Actual weights, rounded to two decimal places, were obtained by dividing the number of returns in each population stratum by the sample count for that stratum.

For proprietorships and partnerships, the actual weights were used to derive integer weighting factors that were applied to sample returns. For example, the actual weight of proprietorships with adjusted gross income or largest source of income $30,000 under $50,000 and business receipts under $500,000 was 22.27. Therefore 27 percent of the sample returns in this stratum received an integer weight of 23 and 73 percent, an integer weight of 22. For corporations, the actual weights were used to derive the estimates, which were then rounded to whole numbers at a later stage of processing.

Differences between the prescribed and achieved sampling rates occurred for the following reasons:

(1) Not all returns designated for the sample were found, even after followup,

(2) Social security and employer identification numbers used for selection of the sample were not distributed equally throughout each region of the United States, and

(3) If the characteristics of the return varied considerably from the criteria of the assigned sampling group, then the return was reassigned to another sample class; however, none of the returns was reassigned to a sample group with a larger weight than that in which it originally fell.

Sampling Variability

The coefficient of variation (CV) is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Coefficients of variation of selected estimates for each industry class are shown in tables 7.1 through 7.4.

Table 7D.—PROPRIETORSHIPS: COEFFICIENT OF VARIATION OF ESTIMATED NUMBER OF RETURNS

Estimated number of returns	Coefficient of variation (Percent)
2,000 and under	[1]
3,000	33.4
5,000	25.8
7,000	21.8
10,000	18.3
15,000	14.9
20,000	12.9
25,000	11.6
30,000	10.5
40,000	9.1
50,000	8.2
75,000	6.7
100,000	5.8
250,000	3.7
500,000	2.6
750,000	2.1
1,000,000	1.8
2,000,000	1.3
4,000,000	0.9

[1]Sample too small to yield reliable estimate of sampling variability.

Table 7E.—PARTNERSHIPS: COEFFICIENT OF VARIATION OF ESTIMATED NUMBER OF RETURNS, BY SIZE OF BUSINESS RECEIPTS

Estimated number of returns	Size of business receipts (Percent)		
	Under $200,000	$200,000 under $500,000	$500,000 or more
	(1)	(2)	(3)
100	[1]	20.1	No sampling variability since all returns are in sample
200	34.9	14.2	
500	22.1	9.0	
750	18.0	7.4	
900	16.4	6.7	
1,000	15.6	6.4	
3,000	9.0	3.7	
5,000	7.0	2.8	
7,000	5.9	2.4	
10,000	4.9	2.0	
13,000	4.3	1.8	
15,000	4.0	1.6	
20,000	3.5	1.4	
40,000	2.5	1.0	
50,000	2.2	0.9	
100,000	1.6	[2]	
200,000	1.1	[2]	
500,000	0.7	[2]	
700,000	0.6	[2]	
900,000	0.5	[2]	

[1]Sample too small to yield reliable estimate of sampling variability.
[2]Estimated number of returns is greater than population estimates.

Table 7F.—CORPORATIONS: COEFFICIENT OF VARIATION OF ESTIMATED NUMBER OF RETURNS

Estimated number of returns	Coefficient of variation (Percent)
200	[1]
300	[1]
400	[1]
500	31.8
700	26.9
1,000	22.5
1,200	20.6
1,500	18.4
1,800	16.8
2,000	15.9
2,500	14.2
4,000	11.3
5,000	10.1
7,000	8.5
10,000	7.1
15,000	5.8
20,000	5.0
40,000	3.6
50,000	3.2
75,000	2.6
100,000	2.3
150,000	1.8
200,000	1.6
400,000	1.1
500,000	1.0
1,000,000	0.7

[1]Sample too small to yield reliable estimate of sampling variability.

"Upper limit" coefficient of variation estimates based on a special formula are shown in tables 7D, 7E, and 7F for frequency estimates in general. Since CV's for estimates of this report were computed only for industry classes, tables 7D–7F can be used to obtain some measure of variability for estimated frequencies in tables where the classification is not by industry. However, the percent variabilities of these tables are somewhat higher than would have resulted had the required formulas been used. (The first column in table 7E can be used for partnership data not classified by size of business receipts.)

Response and Other Nonsampling Errors

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical processing to make them consistent with other entries on the return or accompanying schedules.

Quality of the basic data abstracted at the processing centers was controlled by means of continuous sampling verification system. Prior to tabulating, numerous tests for consistency were applied using an electronic computer, to assure that proper balance and relationship between return items were maintained.

In addition, an independent "Quality Assurance" review was conducted in the Statistics Division, National Office. This review consisted of an independent reprocessing of a small subsample of returns and abstract sheets. Differences between the original abstracting and the reprocessing were noted and used to inform the processing centers of quality levels and to detect areas in which additional training or instructions were needed.

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

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Table 7.1—PROPRIETORSHIPS: COEFFICIENT OF VARIATION OF SELECTED ESTIMATES, BY INDUSTRY

Industry	Coefficient of variation (percent)						
	Number of businesses	Business receipts	Depreciation	Payroll	Interest paid	Taxes	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All industries	0.14	0.35	0.63	0.71	1.03	0.62	0.44
Agriculture, forestry, and fisheries	0.76	1.03	1.09	1.80	1.62	1.26	2.19
Farms	0.80	1.07	1.12	1.86	1.64	1.30	2.41
Field crop farms	1.61	1.88	2.06	3.03	2.79	2.35	3.11
Fruit, tree nut, and vegetable farms	3.99	4.55	4.85	5.52	6.45	4.89	22.04
Livestock farms	1.17	1.45	1.52	2.64	2.28	1.74	3.48
Animal specialty farms	6.39	11.36	9.06	11.90	16.75	11.70	8.96
Other farms	3.66	8.53	5.68	8.76	7.70	7.76	15.53
Agricultural services and hunting and trapping	4.26	4.18	6.25	6.44	7.65	5.77	5.51
Miscellaneous agricultural services	10.36	9.43	13.53	14.11	14.66	12.79	17.30
Offices of veterinarians and animal hospitals	9.28	7.21	9.11	8.85	15.38	9.14	6.94
Other animal husbandry services	8.73	8.91	11.81	16.27	14.93	13.41	(1)
Horticultural services	6.72	7.94	10.97	11.40	15.47	10.71	8.32
Hunting and trapping, and game propagation	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Forestry	15.01	22.61	25.20	26.66	21.43	20.41	(1)
Fisheries	8.78	12.18	13.66	20.76	21.03	14.75	17.39
Mining	6.12	5.42	5.47	9.40	6.64	5.41	14.07
Metal mining	27.15	(1)	34.06	(1)	28.20	(1)	29.48
Coal mining	31.19	19.83	30.36	22.31	25.00	23.67	32.59
Crude petroleum and natural gas	6.63	5.92	5.58	11.87	6.88	5.41	12.69
Quarrying and mining, not elsewhere classified	24.21	19.63	22.26	22.00	31.21	25.98	(1)
Contract construction	1.75	1.68	2.74	2.57	3.78	2.30	1.92
General contractors	3.71	2.95	5.12	5.32	6.15	4.34	3.95
Building construction	4.02	3.22	5.25	6.16	6.60	5.05	4.30
Heavy construction, except buildings	12.41	10.53	10.92	12.41	23.22	11.62	13.88
General contractors not allocable	14.29	9.38	15.72	11.11	18.17	11.45	14.96
Special trade contractors	2.06	2.08	3.32	2.71	4.61	2.75	2.26
Plumbing, heating, and air conditioning	5.57	4.61	5.89	5.88	8.39	6.03	5.43
Painting, paperhanging, and decorating	4.91	5.65	7.75	7.86	15.07	8.50	5.74
Electrical work	6.96	7.37	7.67	7.57	11.82	7.72	7.42
Masonry, stonework, and plastering	7.00	6.22	8.19	7.80	11.81	7.92	6.84
Carpentering and flooring	4.07	5.06	6.99	8.23	20.23	9.61	4.96
Roofing and sheet metal work	9.25	8.14	10.19	10.32	18.50	10.54	9.02
Concrete work	13.80	10.34	14.09	11.75	19.14	11.50	12.14
Water well drilling	24.17	15.39	18.64	20.02	29.04	19.19	23.10
Miscellaneous special trade contractors	5.49	4.96	6.81	6.56	8.31	5.98	6.21
Contractors not allocable	9.09	9.23	14.49	14.05	20.01	15.13	11.37
Manufacturing	3.35	2.63	4.05	3.48	4.89	3.55	3.69
Food and kindred products	13.08	6.46	11.01	10.27	13.24	9.21	13.27
Textile mill products	28.74	19.97	28.86	23.75	(1)	22.18	24.50
Apparel and other textile products	15.54	10.68	17.72	13.23	18.45	14.39	13.14
Lumber and wood products, except furniture	7.45	5.96	8.12	7.56	9.67	8.05	8.83
Furniture and fixtures	16.63	13.41	17.44	17.26	22.83	17.02	15.64
Printing, publishing, and allied industries	7.87	7.29	9.02	9.07	13.48	8.80	8.65
Chemicals and allied products	24.58	21.43	21.46	23.51	33.88	23.78	(1)
Leather and leather products	(1)	34.98	(1)	(1)	(1)	32.14	(1)
Stone, clay, and glass products	16.04	13.24	16.13	15.90	19.40	15.18	18.44
Primary metal industries	31.85	15.47	26.47	22.68	(1)	22.87	22.58
Fabricated metal products	14.61	11.49	15.99	13.75	19.54	13.75	12.17
Machinery, except electrical	8.40	7.46	9.73	9.12	13.07	8.71	8.88
Electrical machinery, equipment, and supplies	22.02	22.79	26.79	28.36	(1)	(1)	(1)
Transportation equipment	21.53	18.14	23.61	20.25	29.54	23.70	(1)
Manufacturing, not elsewhere classified	10.17	8.97	13.21	11.79	16.65	12.63	13.88
Manufacturing not allocable	32.97	31.73	34.22	(1)	(1)	(1)	(1)
Transportation, communication, electric, gas, and sanitary services	2.83	2.72	3.51	4.22	4.47	3.62	3.87
Local transportation	7.06	8.22	10.09	13.23	15.74	13.60	9.37
Taxicabs	8.75	10.53	12.59	19.44	25.95	18.77	12.92
Other	11.51	13.14	16.07	16.76	19.48	18.29	13.49
Trucking and warehousing	3.44	3.21	4.04	4.93	5.06	4.03	4.77
Trucking, local and long distance	3.48	3.27	4.08	5.02	5.14	4.08	4.74
Public warehousing and motor freight terminals	20.31	16.62	26.25	23.40	24.26	22.45	(1)
Water transportation	14.76	16.77	16.58	24.95	24.49	20.37	33.84
Air transportation	22.34	20.49	23.56	27.68	28.82	30.50	(1)
Pipeline transportation	10.00	4.41	2.41	-	-	28.20	1.64
Transportation services	15.13	10.33	24.83	20.60	(1)	20.87	15.17
Arrangement of transportation, except travel agencies	33.46	17.32	(1)	30.55	(1)	(1)	28.21
Travel agencies	18.97	14.33	25.43	27.75	(1)	24.11	20.95
Other transportation services	33.75	23.14	(1)	(1)	(1)	(1)	34.85
Communication	22.01	21.44	21.84	26.91	25.35	25.43	(1)
Electric, gas, and sanitary services	11.83	11.93	14.35	16.12	16.91	15.18	12.38
Wholesale and retail trade	0.86	0.66	1.18	1.01	1.46	1.13	1.00
Wholesale trade	2.48	1.54	2.93	3.07	3.30	3.88	2.27
Motor vehicles and automotive equipment	10.42	6.71	10.69	9.06	15.22	18.50	9.28
Drugs, chemicals, and allied products	13.32	12.12	22.89	25.18	26.73	32.04	19.78
Piece goods, notions, and apparel	11.54	8.70	18.43	20.55	18.64	23.03	10.03
Groceries and related products	6.41	3.15	5.67	5.54	8.24	5.02	6.03
Farm products—raw materials	10.05	4.14	7.40	10.25	6.11	6.25	8.96
Electrical goods	16.38	11.52	19.67	16.81	16.22	14.74	16.79
Hardware, and plumbing and heating equipment and supplies	16.40	11.37	24.16	26.34	22.14	15.83	13.45
Machinery, equipment, and supplies	8.29	6.31	10.42	10.27	12.21	11.70	7.17
Alcoholic beverages	17.46	7.93	11.08	8.22	14.45	13.20	12.71
Lumber and construction materials	14.79	7.62	14.96	14.20	18.17	14.60	12.07
Wholesale trade, not elsewhere classified	4.20	2.80	5.45	5.68	5.98	6.92	3.90
Wholesale trade not allocable	7.36	6.43	10.01	17.29	17.41	18.30	6.62

Footnote at end of table.

Table 7.1—PROPRIETORSHIPS: COEFFICIENT OF VARIATION OF SELECTED ESTIMATES, BY INDUSTRY—Continued

Industry	Coefficient of variation (percent)						
	Number of businesses	Business receipts	Depreciation	Payroll	Interest paid	Taxes	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Wholesale and retail trade—Continued							
Retail trade	0.95	0.76	1.32	1.09	1.63	1.19	1.16
Building materials, hardware, and farm equipment	5.25	3.68	5.64	4.82	6.45	4.96	5.45
Building materials dealers	9.06	6.36	9.86	8.54	13.31	8.31	9.28
Hardware stores	7.94	6.50	9.14	8.13	10.32	8.21	7.95
Farm equipment dealers	10.89	6.33	9.14	7.45	9.25	8.82	12.53
General merchandise stores	2.55	3.25	6.44	5.73	7.09	5.33	5.26
Mail order houses	15.11	17.45	22.58	25.83	27.93	22.05	(1)
Automatic merchandising machine operators	10.50	10.32	14.04	16.78	18.97	16.11	15.75
Direct selling establishments	2.98	5.04	8.28	16.74	14.09	10.75	8.45
Variety and other general merchandise stores	5.89	4.63	6.83	6.20	8.91	6.37	6.93
Food stores	2.59	1.80	2.64	2.68	3.61	2.65	2.80
Grocery stores	2.94	1.98	2.70	2.83	3.68	2.91	3.11
Meat and fish markets	9.61	7.40	10.90	9.38	19.75	12.66	9.16
Fruit stores and vegetable markets	15.04	12.09	17.72	16.68	(1)	18.34	20.53
Candy, nut, and confectionery stores	14.22	12.78	19.63	19.24	32.33	18.78	17.80
Retail bakeries	11.05	9.26	14.10	10.04	18.09	10.86	11.51
Dairy products and other food stores	13.28	11.78	14.87	14.49	24.06	15.29	16.88
Automotive dealers and service stations	2.03	1.49	2.46	1.87	2.80	2.42	2.32
Motor vehicle dealers	5.87	2.93	6.18	3.37	4.11	4.91	7.36
Tire, battery, and accessory dealers	8.55	6.78	9.45	8.74	11.54	9.08	9.32
Gasoline service stations	2.33	1.89	2.82	2.26	4.49	3.02	2.60
Other automotive dealers	8.75	6.09	10.50	10.14	7.78	8.86	10.79
Apparel and accessory stores	5.33	4.19	5.85	5.10	8.57	5.93	5.36
Women's ready-to-wear and accessory stores, and fur shops	8.55	6.87	9.90	8.95	13.12	9.57	9.35
Other apparel and accessory stores	6.84	5.28	7.27	6.18	10.61	7.53	6.56
Furniture, home furnishings, and equipment	4.48	4.72	6.41	5.16	6.27	6.37	5.44
Furniture stores	8.02	10.28	14.32	9.93	11.33	13.55	10.56
Home furnishings and equipment stores, except appliances	9.67	7.97	9.99	10.48	15.45	10.92	11.28
Household appliance, radio, TV, and music stores	6.51	5.21	7.76	7.27	8.46	6.88	7.32
Eating and drinking places	2.51	2.17	2.92	2.65	4.47	2.73	3.24
Eating places	3.12	2.65	3.53	3.07	5.56	3.36	4.04
Drinking places	4.33	3.89	5.25	5.24	7.54	4.68	5.53
Drug and proprietary stores	5.82	4.76	6.30	5.89	9.56	6.04	5.61
Liquor stores	6.20	4.78	6.89	6.12	11.05	6.29	6.44
Antique and secondhand stores	7.88	9.17	13.14	15.72	15.29	11.59	20.03
Sporting goods stores and bicycle shops	11.48	8.71	12.80	11.87	14.33	12.16	11.32
Jewelry stores	10.72	8.86	13.05	11.73	17.47	12.00	10.31
Fuel and ice dealers	11.18	8.73	11.49	12.50	17.65	14.00	10.56
Florists	10.22	9.36	10.92	11.35	16.83	12.18	11.05
Cigar stores and stands	29.71	21.42	33.94	30.16	(1)	29.47	25.78
Newsstands	20.13	18.88	25.47	30.71	(1)	25.99	18.20
Retail trade, not elsewhere classified	4.05	3.66	5.84	5.15	6.78	5.83	5.40
Retail trade not allocable	12.01	10.88	16.91	17.19	23.27	15.36	20.79
Wholesale and retail trade not allocable	9.05	8.64	13.31	13.89	17.01	12.35	12.44
Finance, insurance, and real estate	1.91	1.93	3.28	4.23	4.82	4.45	2.16
Finance	7.28	4.59	12.64	15.00	10.15	16.14	10.99
Banking	(1)	24.27	32.85	(1)	16.32	(1)	(1)
Credit agencies other than banks	15.64	14.48	29.65	31.12	17.76	25.25	30.10
Security and commodity brokers, dealers, exchanges, and services	8.38	4.89	13.63	17.27	10.78	21.93	12.14
Security brokers, dealers, and flotation companies	9.68	5.44	14.00	19.83	10.27	11.25	13.32
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	16.32	11.13	30.19	30.53	32.77	(1)	29.36
Insurance agents, brokers, and service	3.20	3.28	4.89	6.10	10.96	6.16	3.21
Real estate	2.58	2.69	4.15	6.37	5.61	5.41	3.08
Operators, except developers, and lessors of buildings	10.35	6.97	7.19	8.98	7.90	8.15	(1)
Lessors of real property other than buildings	12.20	16.91	21.61	24.18	27.82	17.35	(1)
Agents, brokers, and managers	3.03	3.24	6.25	9.55	11.03	10.42	3.43
Title abstract companies	31.57	28.71	(1)	(1)	(1)	(1)	27.56
Subdividers and developers	15.70	12.92	19.82	26.59	18.97	17.36	25.41
Operative builders	10.88	8.28	12.28	15.57	14.64	14.05	13.73
Combinations of real estate, insurance, loans, and law offices	8.24	8.61	13.39	11.98	25.38	10.75	7.98
Services	0.81	0.91	1.56	1.57	2.67	1.74	0.84
Hotels, rooming houses, camps, and other lodgings	4.59	4.55	5.12	6.02	6.33	5.39	14.49
Hotels	13.76	11.51	13.55	12.26	16.21	11.95	(1)
Tourists courts and motels	7.56	6.42	6.94	8.30	8.10	6.85	15.74
Trailer parks and camps	8.13	9.32	10.45	13.02	13.72	11.33	(1)
Other lodging places	10.02	13.79	14.42	29.40	23.94	24.45	(1)
Personal services	2.12	2.56	3.54	3.84	5.84	3.44	2.72
Coin-operated laundries and dry cleaning	7.94	8.53	9.98	13.76	13.50	10.88	20.76
Other laundries and dry cleaning plants	7.07	6.55	7.34	7.37	11.25	7.40	7.53
Photographic studios	7.75	9.89	11.04	17.93	23.74	13.97	12.05
Beauty shops	3.54	4.28	5.26	5.97	11.40	5.94	4.42
Barber shops	4.76	5.68	9.33	10.99	19.47	8.66	5.34
Shoe repair shops, shoe shine parlors, and hat cleaning shops	12.81	14.78	22.84	26.76	34.93	21.37	15.86
Funeral service and crematories	10.03	7.89	9.16	10.51	13.83	10.08	8.67
Garment pressing, alteration, and repair	15.17	23.52	(1)	(1)	(1)	(1)	21.94
Other personal services	7.60	13.02	19.31	32.10	29.30	22.78	14.23
Business services	2.63	3.54	6.49	6.87	9.47	10.43	3.55
Advertising	10.89	10.16	17.32	19.53	23.53	15.11	11.60
Services to buildings	6.87	8.52	12.33	12.81	20.06	12.70	8.79
Consulting services	4.48	5.74	16.94	16.44	27.23	15.92	5.71
Other business services	3.86	5.46	8.57	9.45	9.58	15.59	5.75
Automobile parking, repair, and services	4.09	4.77	8.09	6.51	9.87	5.57	5.02
Automobile parking	22.80	22.34	30.17	25.52	(1)	24.84	25.00
Top and body repair shops	8.96	8.16	10.72	10.03	14.34	10.14	10.03
General repair shops	6.05	7.94	14.36	11.72	17.58	9.38	7.19
Tire, paint, and other repair shops	11.66	10.40	12.74	12.64	20.68	12.19	12.62
Other automobile services, except repair	9.56	10.03	13.86	16.58	17.26	11.67	19.93

Footnote at end of table.

Table 7.1—PROPRIETORSHIPS: COEFFICIENT OF VARIATION OF SELECTED ESTIMATES, BY INDUSTRY—Continued

Industry	Coefficient of variation (percent)						
	Number of businesses	Business receipts	Depreciation	Payroll	Interest paid	Taxes	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Services—Continued							
Repair services, except automobile	3.59	4.40	5.36	7.52	8.86	6.04	4.92
Radio and TV repair shops	7.78	9.88	11.00	17.84	17.42	13.27	11.69
Electrical repair shops, except radio and TV	10.34	11.77	14.06	21.31	21.89	15.29	13.38
Reupholstery and furniture repair	10.56	12.05	15.04	18.57	22.99	16.14	13.29
Other repair services, except automobile	4.93	6.07	7.58	10.27	12.55	8.54	6.67
Motion pictures	15.04	14.30	18.81	18.87	26.64	17.92	(1)
Production, distribution, and related services	19.31	21.28	24.70	34.77	31.48	33.57	(1)
Theaters	22.77	19.32	23.59	21.33	32.08	20.82	(1)
Amusement and recreation services, except motion pictures	3.76	4.67	5.58	7.15	10.80	7.16	24.76
Theatrical producers, bands, orchestras, and entertainers	6.54	7.87	11.24	16.54	20.45	20.39	10.24
Bowling alleys and billiard and pool parlors	14.89	15.74	20.21	18.93	26.47	18.01	(1)
Other amusement and recreation services	4.83	6.03	6.41	8.35	12.56	8.34	(1)
Medical and health services	1.78	1.39	2.04	2.26	3.80	2.46	1.22
Offices of physicians and surgeons	1.94	1.98	2.66	3.12	4.82	3.46	1.66
Offices of dentists and dental surgeons	3.27	2.29	3.41	2.78	5.97	3.08	2.20
Offices of osteopathic physicians	12.92	8.49	10.53	12.08	21.21	11.77	7.87
Offices of chiropractors	11.64	10.33	15.64	17.47	24.37	14.86	10.39
Hospitals	26.12	16.23	30.71	18.04	(1)	19.89	25.10
Medical laboratories	25.49	21.02	27.36	(1)	33.16	27.99	17.04
Dental laboratories	16.86	14.90	19.27	20.85	30.17	20.47	14.90
Sanatoria, and convalescent and rest homes	12.80	8.81	11.13	9.91	12.11	10.35	11.23
Registered and practical nurses	5.86	7.06	22.93	(1)	(1)	23.25	7.16
Other medical services	7.13	6.22	9.90	10.03	14.31	9.06	5.86
Legal services	3.03	2.43	3.90	4.04	13.51	6.09	2.32
Educational services	4.75	7.57	9.15	14.68	21.43	16.73	7.56
Engineering services	5.72	6.54	10.32	11.14	29.59	10.57	6.63
Architectural services	9.33	7.50	11.89	10.57	20.14	11.86	7.98
Certified public accountants	7.25	7.01	9.85	9.57	22.40	9.75	6.88
Other accounting, auditing, and bookkeeping services	4.27	5.98	8.34	10.63	14.94	9.50	5.62
Other services	3.67	5.04	7.12	14.20	23.48	26.14	5.65
Nature of business not allocable	10.06	12.95	20.86	29.28	27.67	20.64	14.67

[1]Sample is too small to yield a reliable estimate of sampling variability.

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

Table 7.2—PARTNERSHIPS: COEFFICIENT OF VARIATION OF SELECTED ESTIMATES, BY INDUSTRY

Industry	Coefficient of variation (Percent)						
	Number of partnerships	Total receipts	Depreciation	Payroll	Interest paid	Taxes	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All industries	0.13	0.43	1.65	0.54	2.27	1.25	1.36
Agriculture, forestry, and fisheries	1.32	3.36	2.57	4.67	4.69	3.19	5.18
Farms	1.40	3.86	2.73	5.50	4.90	3.40	6.11
Field crop farms	2.54	5.46	5.12	9.23	7.92	5.94	8.40
Fruit, tree nut, and vegetable farms	4.56	7.92	8.18	10.28	12.14	9.39	(1)
Livestock farms	1.99	5.90	3.64	10.47	7.22	4.64	8.28
Animal specialty farms	12.89	26.04	28.22	32.21	32.68	27.53	(1)
Other farms	8.72	13.55	15.16	17.74	26.28	16.35	20.79
Agricultural services and hunting and trapping	5.03	3.75	7.28	6.37	7.15	6.41	8.27
Miscellaneous agricultural services	9.35	5.12	11.10	8.83	11.64	9.09	13.65
Offices of veterinarians and animal hospitals	10.80	12.20	14.58	14.83	19.25	13.45	12.80
Other animal husbandry services	12.04	4.69	20.27	17.11	11.70	14.83	33.35
Horticultural services	9.11	12.38	14.78	14.49	19.84	16.09	14.07
Hunting and trapping, and game propagation	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Forestry	17.65	(1)	(1)	(1)	(1)	(1)	(1)
Fisheries	13.25	15.97	18.49	19.37	24.15	18.48	(1)
Mining	4.42	2.83	7.28	5.02	9.25	6.99	29.66
Metal mining	24.60	9.64	25.28	(1)	32.15	16.29	(1)
Coal mining	14.74	6.12	24.59	8.94	15.93	26.99	(1)
Crude petroleum and natural gas	5.05	3.47	7.14	7.30	11.13	7.04	32.12
Quarrying and mining, not elsewhere classified	13.08	8.78	17.62	10.58	22.70	11.27	(1)
Contract construction	2.03	1.23	2.71	1.72	6.07	2.04	2.83
General contractors	3.35	1.33	3.53	1.92	7.86	2.57	4.82
Building construction	3.77	1.67	4.56	2.43	9.79	3.50	5.75
Heavy construction, except buildings	11.22	2.52	6.19	3.31	5.53	3.97	12.27
General contractors not allocable	9.96	2.87	8.50	4.60	11.58	5.55	10.57
Special trade contractors	2.61	2.47	4.26	2.87	6.02	3.16	3.36
Plumbing, heating, and air conditioning	7.02	5.60	7.75	6.47	14.20	6.99	8.26
Painting, paperhanging, and decorating	7.04	8.41	10.54	11.05	16.27	10.49	9.41
Electrical work	9.10	6.38	8.58	6.56	15.79	9.50	8.34
Masonry, stonework, and plastering	7.24	6.66	9.90	7.59	13.37	7.88	9.70
Carpentering and flooring	7.68	9.30	12.59	12.59	15.39	14.81	10.56
Roofing and sheet metal work	10.31	9.05	16.58	9.19	27.58	13.22	12.98
Concrete work	10.86	9.61	15.33	9.25	16.01	8.67	14.48
Water well drilling	19.83	21.26	27.79	31.62	(1)	25.87	27.06
Miscellaneous special trade contractors	5.42	5.41	7.56	6.58	10.85	6.65	7.40
Contractors not allocable	(1)	(1)	16.85	(1)	17.53	(1)	(1)
Manufacturing	2.59	1.46	2.34	1.96	2.62	2.14	3.17
Food and kindred products	8.39	3.00	5.12	3.66	10.84	5.15	6.45
Textile mill products	15.64	5.45	9.76	10.58	21.74	10.04	13.37
Apparel and other textile products	10.33	3.72	8.30	5.60	7.28	6.97	8.18
Lumber and wood products, except furniture	6.32	4.10	6.25	5.20	4.33	5.59	11.64
Furniture and fixtures	12.76	10.48	10.40	11.29	12.64	9.83	17.63
Printing, publishing, and allied industries	6.81	5.56	8.52	6.21	11.20	6.56	7.61
Chemicals and allied products	18.23	4.32	2.83	5.08	2.25	5.37	16.58
Leather and leather products	24.76	14.83	31.90	23.40	15.21	23.36	24.24
Stone, clay, and glass products	12.09	10.97	13.17	12.44	13.80	12.35	14.77
Primary metal industries	20.17	8.32	3.48	9.14	12.73	8.45	24.31
Fabricated metal products	10.03	4.70	6.91	5.76	3.63	6.70	7.95
Machinery, except electrical	7.55	5.73	8.46	7.60	11.97	7.45	8.79
Electrical machinery, equipment, and supplies	19.52	6.22	8.33	6.12	8.37	10.51	18.86
Transportation equipment	16.46	9.76	11.33	10.43	9.22	11.60	24.36
Manufacturing, not elsewhere classified	7.65	4.86	9.38	6.41	20.18	6.57	10.38
Manufacturing not allocable	(1)	(1)	-	-	-	-	(1)
Transportation, communication, electric, gas, and sanitary services	3.91	3.41	5.56	5.78	9.87	5.69	25.37
Local transportation	18.06	18.98	22.64	21.81	(1)	22.77	(1)
Taxicabs	30.04	33.30	26.91	(1)	(1)	(1)	(1)
Other	22.54	22.88	26.24	23.23	(1)	26.01	(1)
Trucking and warehousing	4.95	4.57	6.22	5.97	10.80	5.52	11.79
Trucking, local and long distance	5.25	5.31	6.67	6.50	12.27	5.97	13.82
Public warehousing and motor freight terminals	14.94	8.11	15.15	14.87	22.54	13.20	20.76
Water transportation	15.96	8.97	(1)	9.60	(1)	12.58	25.61
Air transportation	22.92	25.23	(1)	30.27	(1)	(1)	(1)
Pipeline transportation	(1)	6.79	32.39	-	0.03	5.01	24.45
Transportation services	14.95	7.62	9.36	(1)	12.12	(1)	(1)
Arrangement of transportation, except travel agencies	(1)	19.51	2.03	26.44	8.61	(1)	(1)
Travel agencies	17.35	9.77	(1)	(1)	(1)	(1)	(1)
Other transportation services	(1)	11.78	3.70	29.68	1.18	(1)	30.34
Communication	22.34	22.62	23.04	29.64	32.21	30.93	(1)
Electric, gas, and sanitary services	11.05	10.89	13.18	14.20	19.31	22.92	13.79
Wholesale and retail trade	0.90	0.58	1.32	0.92	1.74	1.03	1.23
Wholesale trade	2.31	0.76	2.54	1.59	4.18	1.86	2.58
Motor vehicles and automotive equipment	8.64	4.91	7.56	6.92	8.73	7.18	8.55
Drugs, chemicals, and allied products	13.21	6.33	16.53	9.23	12.01	12.62	17.07
Piece goods, notions, and apparel	10.96	3.75	8.74	6.03	6.08	6.13	9.54
Groceries and related products	5.23	1.26	5.24	3.20	3.76	5.44	5.64
Farm products—raw materials	8.81	1.08	6.26	6.40	5.45	5.56	19.43
Electrical goods	13.56	4.95	16.99	7.66	10.25	11.12	12.91
Hardware, and plumbing and heating equipment and supplies	13.48	4.77	7.80	6.05	10.75	7.61	10.98
Machinery, equipment, and supplies	8.06	4.05	13.59	5.88	6.36	5.88	9.61
Alcoholic beverages	12.62	3.22	6.28	2.51	3.75	2.74	6.74
Lumber and construction materials	11.96	3.13	10.52	6.16	7.54	7.48	8.25
Wholesale trade, not elsewhere classified	3.81	1.80	4.05	3.07	12.09	3.21	4.36
Wholesale trade not allocable	(1)	(1)	(1)	(1)	(1)	(1)	(1)

Footnotes at end of table.

Table 7.2—PARTNERSHIPS: COEFFICIENT OF VARIATION OF SELECTED ESTIMATES, BY INDUSTRY—Continued

Industry	Coefficient of variation (Percent)						
	Number of partnerships	Total receipts	Depreciation	Payroll	Interest paid	Taxes	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Wholesale and retail trade—Continued							
Retail trade	1.01	0.80	1.57	1.12	1.76	1.24	1.42
Building materials, hardware, and farm equipment	4.16	2.77	4.44	3.18	4.57	4.00	5.21
Building materials dealers	6.57	4.01	6.60	4.48	7.12	5.54	7.57
Hardware stores	7.26	6.21	9.21	7.20	11.77	7.79	9.23
Farm equipment dealers	7.89	4.75	7.44	5.39	6.30	8.01	11.47
General merchandise stores	4.90	3.52	10.36	4.12	8.88	5.38	5.71
Mail order houses	20.80	17.38	32.95	11.85	(1)	34.42	34.14
Automatic merchandising machine operators	14.89	11.15	23.26	16.06	25.97	13.45	20.02
Direct selling establishments	22.53	32.49	(1)	(1)	32.95	(1)	(1)
Variety and other general merchandise stores	5.53	3.79	5.46	4.27	9.60	5.88	6.10
Food stores	2.72	1.84	3.06	2.40	4.79	2.74	3.13
Grocery stores	3.06	1.96	3.20	2.40	5.03	3.09	3.35
Meat and fish markets	9.72	8.23	13.32	10.26	22.42	12.41	11.60
Fruit stores and vegetable markets	19.51	17.31	28.57	19.80	(1)	19.58	26.20
Candy, nut, and confectionery stores	17.69	18.48	30.46	24.87	(1)	8.07	23.14
Retail bakeries	12.36	11.80	15.10	12.39	25.66	13.62	15.37
Dairy products and other food stores	15.39	10.65	17.14	11.06	27.20	12.79	18.08
Automotive dealers and service stations	2.37	1.61	3.36	2.16	2.63	2.82	3.10
Motor vehicle dealers	4.70	1.59	3.41	1.81	2.50	3.42	5.08
Tire, battery, and accessory dealers	8.58	8.59	12.12	11.80	14.13	10.43	11.15
Gasoline service stations	3.09	2.98	4.42	3.50	6.70	4.10	4.14
Other automotive dealers	8.81	7.52	19.21	10.40	11.58	10.63	16.51
Apparel and accessory stores	4.50	4.09	5.90	4.71	7.97	5.21	6.48
Women's ready-to-wear and accessory stores, and fur shops	7.39	7.27	10.58	7.99	12.84	8.88	10.32
Other apparel and accessory stores	5.69	4.95	6.88	5.84	10.03	6.44	8.09
Furniture, home furnishings, and equipment	4.31	3.39	5.17	4.29	5.89	4.73	5.50
Furniture stores	6,89	4.76	6.93	5.60	8.67	6.60	7.74
Home furnishing and equipment stores, except appliances	9.56	8.94	12.15	12.40	15.53	12.47	13.57
Household appliances, radio, TV, and music stores	6.82	5.77	9.60	6.93	9.07	7.95	9.42
Eating and drinking places	2.53	2.74	3.68	3.17	5.86	3.16	4.02
Eating places	3.11	3.25	4.44	3.60	6.72	3.82	5.03
Drinking places	4.46	5.16	6.51	6.65	11.78	5.66	6.77
Drug and proprietary stores	5.89	5.01	6.15	5.48	9.93	7.13	6.34
Liquor stores	6.23	5.01	12.53	6.06	12.20	6.79	6.98
Antique and secondhand stores	9.48	11.96	15.93	17.02	18.24	15.79	17.68
Sporting goods stores and bicycle shops	11.22	11.74	14.66	15.19	25.08	13.55	21.43
Jewelry stores	11.12	11.98	15.44	16.17	24.56	13.73	13.27
Fuel and ice dealers	10.64	9.55	13.36	11.42	16.18	11.06	12.81
Florists	10.52	12.61	14.88	15.96	29.71	15.56	15.84
Cigar stores and stands	25.20	(1)	(1)	(1)	(1)	(1)	(1)
Newsstands	29.22	25.96	30.97	30.30	(1)	33.93	(1)
Retail trade, not elsewhere classified	3.81	3.25	5.63	4.66	7.49	5.37	5.91
Retail trade not allocable	(1)	(1)	(1)	-	-	(1)	(1)
Wholesale and retail trade not allocable	25.66	26.93	22.95	28.82	(1)	27.66	32.66
Finance, insurance, and real estate	0.72	1.72	2.95	1.36	2.84	2.49	21.79
Finance	3.99	0.92	14.31	0.55	4.25	0.93	10.61
Banking	31.70	4.14	27.38	2.69	6.45	10.30	5.39
Credit agencies other than banks	8.12	11.85	(1)	15.92	19.43	16.59	21.77
Security and commodity brokers, dealers, exchanges, and services	4.64	0.81	4.27	0.51	4.43	0.81	11.82
Security underwriting syndicates	7.91	12.99	-	-	-	-	(1)
Security brokers, dealers, and flotation companies	6.10	0.70	4.38	0.48	4.56	0.82	9.99
Commodity contracts brokers and dealers, security and commodity exchanges, and allied services	17.84	4.49	7.97	7.33	3.69	3.59	21.28
Holding and investment companies	1.96	8.39	10.60	16.61	16.62	13.50	(1)
Investment clubs	3.68	28.62	(1)	(1)	(1)	(1)	(1)
Common trust funds	13.59	8.72	-	-	(1)	32.36	8.94
Other holding and investment companies	2.41	12.07	10.77	17.23	17.55	14.18	(1)
Insurance agents, brokers, and service	4.76	4.53	(1)	6.72	(1)	5.92	6.09
Real estate	0.89	2.43	3.01	4.21	3.20	2.74	(1)
Operators, except developers, and lessors of buildings	1.02	2.82	3.13	5.04	3.45	2.94	22.80
Lessors of real property other than buildings	3.57	8.87	8.17	23.06	21.68	8.63	(1)
Agents, brokers, and managers	3.88	5.57	10.77	10.49	9.69	8.37	28.71
Title abstract companies	26.39	(1)	(1)	(1)	(1)	(1)	(1)
Subdividers and developers	5.48	5.65	8.01	9.45	6.75	5.77	15.15
Operative builders	14.60	20.49	34.69	28.51	18.72	25.79	30.55
Combinations of real estate, insurance, loans, and law offices	17.96	18.95	20.13	25.44	31.92	22.48	23.60
Services	1.02	0.86	3.77	0.89	4.66	1.31	1.34
Hotels, rooming houses, camps, and other lodgings	4.33	3.89	5.56	4.23	6.53	4.70	29.51
Hotels	11.37	5.66	8.84	6.01	10.98	6.92	(1)
Tourists courts and motels	5.98	5.33	6.70	6.05	8.38	6.50	22.02
Trailer parks and camps	8.47	17.09	25.23	25.41	25.12	20.98	(1)
Other lodging places	16.92	17.27	18.87	29.66	18.54	17.77	(1)
Personal services	2.82	3.67	4.76	4.73	8.05	4.31	4.54
Coin-operated laundries and dry cleaning	7.69	11.65	11.36	18.12	17.04	14.55	17.90
Other laundries and dry cleaning plants	5.75	6.65	7.87	7.61	10.91	7.10	9.81
Photographic studios	20.47	22.99	25.06	27.21	34.50	24.69	30.37
Beauty shops	5.26	7.30	8.81	9.12	16.78	8.92	8.30
Barber shops	7.06	9.82	11.26	17.15	32.84	15.04	10.03
Shoe repair shops, shoe shine parlors, and hat cleaning shops	18.23	22.92	23.92	31.95	(1)	29.53	32.31
Funeral service and crematories	9.92	9.12	11.61	10.73	20.30	10.10	10.44
Garment pressing, alteration, and repair	29.60	(1)	(1)	(1)	(1)	(1)	(1)
Other personal services	20.28	20.75	(1)	21.78	(1)	32.76	(1)
Business services	2.72	3.21	10.85	5.05	15.77	5.36	16.43
Advertising	13.81	9.75	16.23	21.40	16.05	23.53	20.05
Services to buildings	9.34	11.31	19.87	13.65	(1)	14.21	13.60
Consulting services	9.54	11.66	(1)	16.34	34.97	21.90	(1)
Other business services	3.07	3.73	11.19	5.95	16.48	6.15	22.67

Footnotes at end of table.

Table 7.2—PARTNERSHIPS: COEFFICIENT OF VARIATION OF SELECTED ESTIMATES, BY INDUSTRY—Continued

Industry	Coefficient of variation (Percent)						
	Number of partnerships	Total receipts	Depreciation	Payroll	Interest paid	Taxes	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Services—Continued							
Automobile parking, repair, and services	3.66	4.83	9.42	6.42	11.78	6.48	6.62
Automobile parking	14.79	15.65	[1]	17.65	[1]	20.84	23.51
Top and body repair shops	8.83	10.85	14.29	13.64	17.70	13.92	13.44
General repair shops	5.50	7.15	10.38	10.05	20.06	8.44	8.31
Tire, paint, and other repair shops	14.83	13.78	15.87	17.43	21.43	19.74	18.06
Other automobile services, except repair	7.38	12.75	13.63	17.16	15.90	15.25	32.10
Repair services, except automobile	5.99	8.10	10.96	11.53	18.56	10.69	9.09
Radio and TV repair shops	17.94	27.07	30.93	[1]	[1]	29.80	30.01
Electrical repair shops, except radio and TV	14.72	19.47	20.80	30.51	32.60	22.58	22.13
Reupholstery and furniture repair	16.11	19.90	33.20	24.33	[1]	29.22	21.09
Other repair services, except automobile	7.88	10.58	14.38	15.42	23.14	13.86	11.80
Motion pictures	10.41	6.83	11.69	7.42	17.13	10.29	10.73
Production, distribution, and related services	16.06	9.81	16.54	10.17	8.73	9.22	17.43
Theaters	13.68	9.53	16.49	9.93	28.54	12.56	13.57
Amusement and recreation services, except motion pictures	4.72	4.94	10.05	4.60	12.01	7.12	[1]
Theatrical producers, bands, orchestras, and entertainers	12.14	7.22	23.08	5.02	16.55	7.78	20.76
Bowling alleys and billiard and pool parlors	13.54	15.74	18.63	15.39	17.45	16.00	[1]
Other amusement and recreation services	5.57	6.37	11.91	5.94	15.81	8.96	[1]
Medical and health services	2.83	2.03	3.93	1.99	7.28	2.52	2.51
Offices of physicians and surgeons	3.46	2.58	5.55	2.36	12.19	2.79	2.92
Offices of dentists and dental surgeons	10.11	10.06	12.61	11.16	25.08	11.64	10.71
Offices of osteopathic physicians	[1]	[1]	[1]	[1]	[1]	[1]	[1]
Offices of chiropractors	[1]	[1]	[1]	[1]	[1]	[1]	[1]
Hospitals	14.46	4.10	9.14	4.48	10.98	4.11	6.99
Medical laboratories	10.93	7.48	12.46	8.23	24.45	10.24	9.70
Dental laboratories	24.00	27.65	[1]	26.53	[1]	31.54	29.38
Sanatoria, and convalescent and rest homes	11.88	7.27	10.75	7.98	13.78	9.11	33.52
Registered and practical nurses	[1]	[1]	9.19	34.73	-	[1]	[1]
Other medical services	11.19	9.44	15.42	9.74	24.89	11.17	11.35
Legal services	2.87	1.78	2.81	1.61	5.27	2.06	1.94
Educational services	11.15	15.47	19.82	18.89	23.03	23.28	21.84
Engineering services	8.58	3.36	8.96	3.67	10.59	3.81	6.35
Architectural services	7.36	4.46	10.02	4.46	14.21	5.16	6.58
Certified public accountants	5.63	2.75	4.38	2.29	6.60	2.77	3.92
Other accounting, auditing, and bookkeeping services	7.01	3.09	7.58	2.01	7.91	2.85	5.05
Other services	8.91	13.31	20.42	30.30	24.10	19.90	[1]
Nature of business not allocable	14.08	24.62	20.19	16.00	[1]	24.38	[1]

[1] Sample is too small to yield a reliable estimate of sampling variability.

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

Table 7.3—SMALL BUSINESS CORPORATIONS: COEFFICIENT OF VARIATION OF SELECTED ESTIMATES, BY INDUSTRY

Industry	Coefficient of variation (Percent)						
	Number of returns	Total receipts	Business receipts	Depreciation	Taxes	Interest	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All industries	0.27	2.58	2.63	2.70	2.32	3.63	5.42
Agriculture, forestry, and fisheries	7.11	11.20	11.65	10.85	16.33	14.48	[1]
Farms	8.55	13.58	14.20	12.47	19.42	16.01	[1]
Other agriculture, forestry, and fisheries	13.09	20.01	20.53	20.55	22.37	22.25	33.63
Mining	14.95	22.23	22.40	26.46	20.66	31.35	29.92
Contract construction	4.58	9.08	9.13	12.16	8.80	12.54	16.35
General contractors	7.26	13.89	14.02	18.11	13.98	15.95	23.55
Special trade contractors	6.11	9.93	9.88	15.56	11.42	20.42	21.60
Plumbing, heating, and air conditioning	12.48	20.44	20.23	23.14	24.31	[1]	31.44
Electrical work	15.11	22.58	22.63	22.46	23.23	33.38	[1]
Other special trade contractors	8.15	12.04	12.04	21.78	15.35	26.92	[1]
Contractors not allocable	-	-	-	-	-	-	-
Manufacturing	4.17	6.67	6.73	6.72	6.20	10.11	10.66
Food and kindred products	17.14	19.45	19.43	15.79	22.12	23.61	[1]
Apparel and other textile products	10.51	18.67	18.69	19.31	17.62	20.68	[1]
Lumber and wood products, except furniture	20.07	21.02	21.50	25.56	25.13	22.96	[1]
Furniture and fixtures	23.06	31.84	31.81	30.22	31.21	[1]	[1]
Printing, publishing, and allied industries	11.32	17.28	17.39	20.59	19.57	21.34	33.36
Fabricated metal products	14.68	17.96	17.99	19.67	17.68	18.60	21.00
Machinery, except electrical	13.14	13.24	13.56	11.26	10.98	23.25	32.36
Other manufacturing	7.59	12.84	12.99	13.65	11.80	22.66	18.68
Transportation, communication, electric, gas, and sanitary services	7.20	12.45	12.40	11.88	14.61	16.38	32.58
Transportation	7.85	13.47	13.39	13.59	15.91	18.15	34.70
Trucking and warehousing	11.28	18.55	18.37	17.22	20.15	21.19	33.70
Other transportation	11.12	17.05	17.22	21.47	20.17	33.83	[1]
Communication, electric, gas, and sanitary services	18.75	23.03	23.52	23.45	26.82	[1]	[1]
Wholesale and retail trade	1.81	3.97	3.98	3.87	3.66	6.00	7.51
Wholesale trade	3.91	6.91	6.94	7.10	7.13	11.95	14.37
Motor vehicles and automotive equipment	15.72	19.42	19.49	21.99	19.82	24.97	28.98
Groceries and related products	12.75	18.81	18.86	16.85	15.33	21.26	31.31
Farm products—raw materials	17.18	25.17	25.15	25.43	22.75	[1]	[1]
Electrical goods	15.90	29.76	29.29	21.77	32.21	[1]	[1]
Machinery, equipment, and supplies	11.74	16.69	16.94	23.60	16.24	19.25	24.05
Other wholesale trade	5.30	9.52	9.57	9.40	9.65	17.57	13.46
Retail trade	2.38	4.92	4.93	4.77	4.39	6.49	7.81
Building materials, hardware, and farm equipment	8.47	13.31	13.30	13.58	13.59	16.65	23.97
General merchandise stores	14.29	19.59	19.56	28.23	20.71	27.00	[1]
Food stores	9.72	15.50	15.55	15.19	14.11	18.43	25.75
Automotive dealers	6.92	11.20	11.21	9.87	9.80	11.32	17.43
Automobile and truck dealers	9.80	13.18	13.19	13.18	12.72	13.35	20.98
Gasoline service stations	15.77	20.84	20.87	24.20	22.89	[1]	[1]
Other automotive dealers	13.05	18.73	18.83	18.91	17.35	22.64	[1]
Apparel and accessory stores	8.96	13.80	13.81	15.67	13.66	16.72	18.78
Furniture, home furnishings, and equipment stores	8.59	11.04	11.09	11.57	11.79	18.30	23.80
Eating and drinking places	6.78	11.81	11.62	12.63	13.27	20.71	[1]
Drug and proprietary stores	11.67	14.78	14.77	25.51	15.20	26.84	20.53
Liquor stores	14.72	19.74	19.78	24.85	24.99	32.37	[1]
Other retail trade	6.50	12.45	12.49	13.60	11.95	24.02	18.49
Wholesale and retail trade not allocable	[1]	[1]	[1]	[1]	[1]	-	[1]
Finance, insurance, and real estate	3.89	9.40	11.99	8.88	8.91	10.82	25.79
Finance	10.88	28.66	[1]	27.41	[1]	29.50	[1]
Insurance	8.17	18.72	18.88	13.54	11.68	19.13	21.54
Real estate	5.14	10.17	14.57	11.41	9.82	11.92	[1]
Operators, except developers, and lessors of buildings	13.75	24.24	[1]	20.09	21.58	22.36	[1]
Lessors of real property other than buildings	32.61	[1]	[1]	[1]	[1]	[1]	[1]
Other real estate	5.70	10.76	15.28	13.61	10.98	13.23	[1]
Services	2.98	5.58	5.67	6.22	6.13	9.81	16.46
Hotels, rooming houses, camps, and other lodgings	11.18	14.16	14.15	14.15	15.54	17.08	[1]
Personal services	7.96	17.42	17.56	12.34	13.65	18.63	26.89
Business services	5.89	11.74	11.92	12.06	15.05	25.99	[1]
Automobile services, and miscellaneous repair services	8.93	16.53	16.67	18.32	14.13	19.31	25.15
Amusement and recreation services, including motion pictures	9.74	14.40	14.89	17.51	15.89	21.84	[1]
Offices of physicians and surgeons	17.44	22.34	22.37	31.27	24.08	[1]	32.52
Legal services	[1]	[1]	[1]	[1]	[1]	-	[1]
Other services	8.09	12.96	13.08	17.48	14.45	24.42	33.69
Nature of business not allocable	[1]	[1]	[1]	-	23.58	[1]	[1]

[1]Sample is too small to yield a reliable estimate of sampling variability.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 7.4 —ACTIVE CORPORATIONS: COEFFICIENT OF VARIATION OF SELECTED ESTIMATES, BY INDUSTRY

Industry	Coefficient of variation (Percent)						
	Number of returns	Total receipts	Business receipts	Depreciation	Taxes	Interest	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All industries	0.12	0.23	0.25	0.17	0.23	0.10	0.26
Agriculture, forestry, and fisheries	3.31	5.09	5.29	3.74	4.40	3.88	11.65
Farms	4.04	3.73	3.83	4.50	5.28	4.40	15.31
Other agriculture, forestry, and fisheries	5.80	13.67	14.01	6.51	7.59	7.27	15.98
Mining	4.81	1.55	1.59	1.80	2.26	1.89	1.56
Contract construction	1.62	1.64	1.66	2.11	2.02	1.92	3.82
General contractors	2.41	2.17	2.21	2.62	2.92	2.19	5.04
Special trade contractors	2.27	2.47	2.47	3.60	2.81	4.00	5.85
Plumbing, heating, and air conditioning	4.57	4.92	4.90	6.49	5.59	9.58	9.37
Electrical work	5.90	5.68	5.70	5.88	6.17	7.01	12.39
Other special trade contractors	2.98	3.29	3.29	4.92	3.84	5.09	9.00
Contractors not allocable	[1]	[1]	[1]	[1]	[1]	[1]	[1]
Manufacturing	1.14	0.27	0.28	0.19	0.24	0.22	0.29
Food and kindred products	3.80	1.18	1.19	0.99	1.27	0.90	1.00
Apparel and other textile products	4.15	3.02	3.04	2.94	3.21	3.05	4.70
Lumber and wood products, except furniture	5.68	2.46	2.57	2.65	2.52	2.38	3.10
Furniture and fixtures	6.53	3.80	3.81	3.63	3.81	5.74	5.22
Printing, publishing, and allied industries	3.61	1.48	1.51	1.67	1.61	1.87	1.75
Fabricated metal products	3.55	1.44	1.44	1.41	1.41	1.38	1.82
Machinery, except electrical	3.40	0.88	0.90	0.79	0.91	0.79	1.09
Other manufacturing	1.86	0.25	0.25	0.17	0.16	0.21	0.29
Transportation, communication, electric, gas, and sanitary services	2.26	0.76	0.78	0.26	0.38	0.17	0.44
Transportation	2.62	1.65	1.71	0.63	1.11	0.46	4.33
Trucking and warehousing	3.58	2.74	2.76	2.48	2.64	2.24	5.25
Other transportation	3.91	2.07	2.17	0.46	0.75	0.38	7.62
Communication, electric, gas, and sanitary services	4.62	0.20	0.20	0.17	0.12	0.14	0.24
Wholesale and retail trade	0.68	0.67	0.68	0.69	1.22	0.73	1.03
Wholesale trade	1.30	1.17	1.18	1.28	2.92	1.36	1.71
Motor vehicles and automotive equipment	4.88	3.27	3.27	5.67	4.32	5.00	3.43
Groceries and related products	4.02	3.52	3.51	3.29	3.69	7.18	4.67
Farm products—raw materials	6.75	5.37	5.42	4.87	6.81	3.97	10.62
Electrical goods	5.50	4.68	4.64	6.62	5.79	4.91	12.70
Machinery, equipment, and supplies	3.50	3.01	3.04	4.53	3.26	3.10	4.49
Other wholesale trade	1.79	1.45	1.46	1.58	4.25	1.62	1.97
Retail trade	0.90	0.82	0.84	0.86	0.86	0.83	1.29
Building materials, hardware, and farm equipment	3.17	3.49	3.50	4.10	3.73	3.83	6.95
General merchandise stores	4.02	0.97	1.01	1.42	0.85	0.45	1.20
Food stores	3.89	1.92	1.93	1.62	1.85	2.49	2.67
Automotive dealers	2.25	2.29	2.30	2.71	3.34	2.46	4.89
Automobile and truck dealers	2.86	2.66	2.66	3.50	2.69	2.79	6.11
Gasoline service stations	6.24	6.73	6.76	7.07	15.98	11.78	12.30
Other automotive dealers	4.38	4.72	4.76	5.44	4.80	5.67	10.98
Apparel and accessory stores	3.11	2.96	2.98	3.76	3.16	4.20	4.68
Furniture, home furnishings, and equipment stores	3.29	3.35	3.40	3.91	3.46	4.86	7.63
Eating and drinking places	2.47	2.89	2.91	2.99	3.16	3.92	11.52
Drug and proprietary stores	4.46	3.55	3.57	4.62	3.81	4.53	5.72
Liquor stores	6.52	7.96	7.97	9.43	9.78	13.18	13.44
Other retail trade	2.61	3.24	3.26	3.57	4.90	4.73	6.47
Wholesale and retail trade not allocable	23.10	15.87	16.28	9.25	7.37	6.43	16.25
Finance, insurance, and real estate	0.75	0.22	0.36	0.61	0.45	0.15	0.70
Finance	1.52	0.24	0.82	0.28	0.43	0.13	0.80
Insurance	3.14	0.29	0.35	0.55	0.31	0.45	0.59
Real estate	0.98	1.27	2.37	1.08	1.11	1.04	4.09
Operators, except developers, and lessors of buildings	1.18	1.32	2.36	1.17	1.27	1.20	3.93
Lessors of real property other than buildings	6.64	5.99	16.32	7.91	5.77	3.28	7.98
Other real estate	2.08	2.68	4.72	3.18	2.30	2.48	13.34
Services	1.13	1.34	1.38	1.40	1.46	1.33	4.31
Hotels, rooming houses, camps, and other lodgings	4.29	3.18	3.24	3.09	3.81	3.60	10.61
Personal services	3.38	4.30	4.33	4.28	4.14	4.80	8.73
Business services	2.14	2.40	2.47	2.24	2.70	1.97	8.62
Automobile services, and miscellaneous repair services	3.25	3.61	3.71	3.65	4.18	3.59	7.97
Amusement and recreation services, including motion pictures	3.29	3.00	3.09	3.15	3.60	3.19	14.35
Offices of physicians and surgeons	10.03	14.04	14.11	15.12	12.75	22.44	23.62
Legal services	27.72	28.81	28.99	25.13	23.96	[1]	34.42
Other services	3.04	3.71	3.76	3.85	4.06	4.26	13.57
Nature of business not allocable	22.27	[1]	[1]	29.45	[1]	[1]	[1]

[1]Sample is too small to yield a reliable estimate of sampling variability.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Section 8

1969 Forms and Instructions

Contents

U. S. Individual Income Tax Return, Form 1040, 246
Schedule C, Profit (or Loss) from Business or Profession, 255
Schedule F, Schedule of Farm Income and Expenses, 258
Wage and Tax Statement, Form W–2, 261
U. S. Partnership Return of Income, Form 1065, 263
U. S. Small Business Corporation Income Tax Return, Form 1120S, 271
U. S. Corporation Income Tax Return, Form 1120, 278

Form **1040** Combined with Form 1040A

US Department of the Treasury / Internal Revenue Service

Individual Income Tax Return

1969

For the year January 1–December 31, 1969, or other taxable year beginning ..... 1969, ending ..... 19.....

Please print or type

First name and initial (If joint return, use first names and middle initials of both) | Last name | Your social security number

Present home address (Number and street or rural route) | Your occupation

City, town or post office, State and ZIP code | Spouse's social security number

Enter below name and address used on your return for 1968 (if same as above write "Same"). If none filed, give reason. If changing from separate to joint or joint to separate returns, enter 1968 names and addresses. | Spouse's occupation

Name and address of employer at time of filing

Your Filing Status—(Check only one)

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return and spouse is also filing a return. If this item checked give spouse's social security number in space provided above and enter first name here ▶
4 ☐ Unmarried Head of Household
5 ☐ Surviving widow(er) with dependent child
6 ☐ Married filing separate return and spouse is not filing a return

Please attach Copy B of Form W–2 to back

Your Exemptions

Check boxes for exemptions which apply — Regular — 65 or over — Blind — Enter number of boxes checked ▶

7a Yourself . . . . . ☐ ☐ ☐
7b Spouse (applies only if line 2 or line 6 is checked) . . . . . ☐ ☐ ☐

8 First names of your dependent children who lived with you — Enter number ▶

9 OTHER DEPENDENTS	(a) NAME—Enter figure 1 in the last column to right for each name listed (if more space is needed, use other side)	(b) Relationship	(c) Months lived in your home. See instructions, B–2.	(d) $600 or more income?	(e) Support you furnished. If 100% write "ALL."	(f) Support furnished by dependent and others
					$	$ ▶
						▶

10 Total exemptions from lines 7, 8, and 9 above . . . . . ▶

Your Income

11 Wages, salaries, tips, etc. (Attach Form W–2 to back. If unavailable, explain on back) . — 11

12a Dividends [Total before exclusion] $ ..... [See item 2 on 1040–1] 12b Less Exclusion $ ..... Balance ▶ — 12c

13 Interest (Enter total here and if over $100, also list in Schedule B, Part II) . . . . — 13

14 Other income: Total from attached schedules (check schedules used—C ☐, D ☐, E ☐, F ☐) . . — 14

15a Total [Add lines 11, 12c, 13 & 14] $, 15b Less Adjustments [See 1040–1] $, Adjusted Gross Income ▶ — 15c

Your Tax and Surcharge

- *If line 15c is $5,000 or more, go to Schedule T, to figure tax and surcharge. (Omit lines 16 and 17.)*
- *Go to Sch. T to figure tax and surcharge if you itemize deductions; or claim retirement income credit, foreign tax credit, or investment credit; or if you owe self-employment tax or tax from recomputing prior year investment credit. (Omit lines 16 and 17.)*
- *If neither of above two items applies, go to Tax Tables instead of Sch. T. Complete lines 16, 17, & 18.*

16 Tax from Tax Table (see tables on T–2 and T–3) . . . . . — 16

17 Tax surcharge on line 16 (see T–1 for tax surcharge tables) . — 17

18 Enter total of lines 16 and 17 OR amount from Schedule T, line 18, if applicable (check if from Tax Table A ☐, B ☐, C ☐; Tax Rate Sch. ☐, Sch. D ☐, or Sch. G ☐) . — 18

See 1040–1 for rules under which the IRS will figure your tax and surcharge.

Your Credits

19 Total Federal income tax withheld (attach Forms W–2 to back) — 19

20 Excess F.I.C.A. tax withheld (two or more employers—see R–2) . . . — 20

21 ☐ Nonhighway Federal gasoline tax, Form 4136; ☐ Reg. Inv., Form 2439 — 21

22 1969 Estimated tax payments (include 1968 overpayment allowed as a credit) — 22

23 Total (add lines 19, 20, 21, and 22) . . . . . — 23

Make check or money order payable to Internal Revenue Service.

Please attach Check or Money Order here

Balance Due or Refund

24 If line 18 is larger than line 23, enter BALANCE DUE. Pay in full with return ⟶ — 24

25 If line 23 is larger than line 18, enter OVERPAYMENT ⟶ — 25

26 Line 25 to be: (a) Credited on 1970 estimated tax ▶ $; (b) Refunded ▶ $

Sign here

Under penalties of perjury, I declare 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.

▶ Your signature — Date

▶ Spouse's signature (If filing jointly, BOTH must sign even if only one had income)

▶ Signature of preparer other than taxpayer, based on all information of which he has any knowledge. — Date

Address

16-60586—1

We've combined Forms 1040 and 1040A:

There are nearly 75 million people who file income tax returns. They have different kinds of income, different kinds of deductions, credits, and exclusions. No one form can possibly suit all of them. That's why we have developed a new return system that takes the place of both the old Form 1040 and the old Form 1040A. It is a building-block system. You start with a basic one-page form (still called Form 1040). Nearly half of the taxpayers will need no other forms. The other half will add special schedules or forms only as they need them.

Attach Copy B of Form W–2 here.

How to Prepare Your Return

- **Fill out the new Form 1040**—whether or not you need to attach any schedules. Usually you can file a complete return on the one-page form, **if:**
  - —All your income was from wages, dividends (not more than $100), and interest (not more than $100),

  AND you have no adjustments for:
  - —Sick pay
  - —Moving expenses
  - —Employee business expenses
  - —Payments as a self-employed person to a retirement plan, **AND**
  - —You do not itemize deductions.

- **Add the following schedule(s) as required—**

1. **Schedule A if you:**
   - —Itemize deductions.
2. **Schedule B if you:**
   - —Have gross dividends and other distributions on stock in excess of $100.
   - —Have interest income in excess of $100.
3. **Schedule C if you:**
   - —Have income (or loss) from a business (other than a farm) to include in line 14.
4. **Schedule D if you:**
   - —Have gains (or loss) from sales or exchanges of property to include in line 14.
5. **Schedule E if you have income from:** (To include in line 14.)
   - —Pensions or annuities
   - —Rents or royalties,
   - —Partnerships, estates or trusts, small business corporations, or miscellaneous sources.
6. **Schedule F if you:**
   - —Have farm income (or loss) to include in line 14.
7. **Schedule G if you:**
   - —Claim the benefits of income averaging.
8. **Schedule R if you:**
   - —Claim a retirement income credit.
9. **Schedule SE if you:**
   - —Report net earnings from self-employment.
10. **Schedule T if you:**
    - —Are subject to self-employment tax,
    - —Are subject to tax from recomputing prior year investment credit,
    - —Claim a retirement income credit
    - —Claim investment credit
    - —Claim foreign tax credit.

• Income adjustments—

Line 15b.—Your income can be reduced by the following **adjustments:**

- Sick pay (attach Form 2440)
- Moving Expenses (attach Form 3903)
- Employee business expenses (attach Form 2106)
- Payments to self-employment retirement plans (attach Form 2950SE).

• Rules for IRS computation of tax—

If line 15a is under $5,000 and consisted only of wages subject to withholding and not more than $200 of dividends, interest, and nonwithheld wages, and you are not claiming any adjustments on line 15b, you can have IRS figure your tax by omitting lines 16, 17, 18, 20, 21, 22, 23, 24, 25, and 26 (but complete line 19). If you are filing a joint return, show husband's income and wife's income separately in the space to the right of line 15c. Identify husband's income by marking (H) and wife's income by marking (W).

Note: If the IRS figures your tax and surcharge, the law does not permit the IRS to allow you the benefits of: (1) the retirement income credit, (2) head of household or surviving spouse status, and (3) minimum standard deduction, if you are married and filing a separate return. If you are entitled to any of these benefits, it is to your advantage to figure your own tax and surcharge.

Addresses of Internal Revenue Offices

If you are located in:	Send your return to:
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South St. Ogden, Utah 84405
Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Massachusetts 01812
Panama Canal Zone, American Samoa, Guam	Director of International Operations Internal Revenue Service Washington, D.C. 20225
Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents	Director of International Operations U.S. Internal Revenue Service Ponce de Leon Ave. and Bolivia St. Hato Rey, Puerto Rico 00917
Virgin Islands: Permanent residents	Department of Finance, Tax Division Charlotte Amalie St. Thomas, Virgin Islands 00801

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931: file with Director of International Operations, Internal Revenue Service, Washington, D.C. 20225.

If you claim more than two dependents on line 9, show the required information below. You may also use this space to explain a missing Form W–2.

16—80588-1

Where to Get Forms.—As far as practical, the forms are mailed directly to taxpayers. You may obtain additional forms from an Internal Revenue Service office, and at many banks and post offices. However, there are some specialized forms that are only available at Internal Revenue Service offices including the following:

Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer;

Form 2106, Employee Business Expenses;

Form 2120, Multiple Support Declaration;

Form 2210, Underpayment of Estimated Tax by Individuals;

Form 2440, Sick-Pay Exclusion;

Form 2441, Expenses for Care of Children and Certain Other Dependents;

Form 3903, Moving Expense Adjustment;

Form 4136, Computation of Credit for Federal Tax on Gasoline and Lubricating Oil; and

Form 4137, Computation of Social Security Tax on Unreported Tip Income.

You may also obtain publications referred to in these instructions from the District Director.

Who Must File.—Every citizen or resident of the United States—whether an adult or minor—who had $600 or more income must file; except that if you are 65 or over, you must file if you had income of $1,200 or more.

You must also file a return and pay any tax due if you have net earnings from self-employment of $400 or more. **See Schedule SE.**

Where to File.—With the Internal Revenue Service Center for your region. Use envelope mailed to you or see 1040–1 for addresses.

When to File.—As soon as possible after January 1 but not later than April 15.

How to Pay.—Make check or money order payable to "Internal Revenue Service" for full amount on line 24. Write your social security number on your check or money order. If line 24 is less than $1, do not pay.

Refund Under $1.—Will be refunded only upon written request.

Earned Income From Sources Outside the United States.—Income earned from sources outside the United States must be included to determine if you must file an income tax return, even though the income may be excludable. If you received such income, attach **Form 2555.**

Social Security Number (SSN).—If your social security number as shown on the label is incorrect or you did not receive a labeled return, enter your correct social security number in the space provided on the return. If you are married, also enter your wife's (husband's) number.

If you have no number, file application Form SS–5 with the local office of the Social Security Administration early enough to make certain you receive your card before the deadline for filing your return. If you do not receive your card in time, file your return when due and enter "Applied for" in the space provided for the number.

Members of Armed Forces.—A member of the Armed Forces should give his name, social security number, permanent home address, and serial number (if different from SSN).

Rounding Off to Whole Dollars.—The money items on your return and schedules may be shown in whole dollars. To do this, eliminate any amount less than 50 cents and increase any amount from 50 cents through 99 cents to the next higher dollar.

Deceased Taxpayers.—If a person died in 1969, or in 1970 before filing a return for 1969, the executor, administrator, or surviving wife (husband) must file a return for the decedent. An executor or administrator may elect to file a joint return with the surviving wife (husband). If an executor or administrator has not been appointed, the survivor may file a joint return and indicate in the signature area that she (he) is filing as surviving wife (husband).

Enter the date of death in the name and address area. If a refund is due, attach **Form 1310.**

Attachments to the Return.—Fill in all applicable items of income, adjustments, tax computation and deductions on the official return forms and schedules. If you need more space, attach statements following the format of the official forms and attach them in the same order. Also enter the totals shown on the supporting statements on the appropriate lines of the official forms.

Form W–2 Missing or Incorrect.—Only your employer can issue or correct a Form W–2. If you have not received a Form W–2 by January 31, or if Form W–2 is incorrect, contact your employer as soon as possible.

Signature and Verification.—You have not filed a valid return unless you sign it. Husband and wife both must sign a joint return.

Any person(s), firm or corporation who prepares a taxpayer's return for compensation must also sign. If a firm or corporation prepares the return it should be signed in the name of the firm or corporation.

The verification is not required if the return is prepared by a regular, full-time employee of the taxpayer, such as a clerk, secretary, bookkeeper.

Reporting Your Income

All income in whatever form received which is not specifically exempt must be included in your income tax return, even though it may be offset by adjustments or deductions. Examples are given below.

Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.

Dividends.

Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.

Interest on tax refunds.

Interest on bank deposits, bonds, notes.

Interest on U.S. Savings Bonds.

Profits from business or profession.

Your share of partnership profits.

Pensions, annuities, endowments.

Supplemental annuities under Railroad Retirement Act (but not regular Railroad Retirement Act benefits).

Profits from sales or exchanges of real estate, securities, or other property.

Rents and royalties.

Your share of estate or trust income.

Employer unemployment benefits (S.U.B.).

Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife).

Prizes and awards (contests, raffles, etc.).

Refunds of State and local taxes (principal amounts) if deducted in a prior year and resulted in tax benefits.

Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration.

Dividends on Veterans' Insurance.

Life insurance proceeds upon death.

Workmen's compensation, insurance, damages, etc., for injury or sickness.

Interest on certain State and municipal bonds.

Federal social security benefits.

Gifts, inheritances, bequests.

(Continued on B–2, E–2, and R–2)

16—80592–1

(Continued from 1040–2)

Married Persons—Joint or Separate Returns

Advantages of a Joint Return.—There are benefits in figuring the tax on a joint return, which in most cases result in a lower tax than would result from separate returns.

How To Prepare a Joint Return.—You must include all income, exemptions 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 unless husband is a serviceman in the Vietnam combat zone. In this instance, the wife should write in the space provided for her husband's signature that he is in military service in Vietnam.

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.

When a joint return is filed, each assumes full legal responsibility for the entire tax, and if one fails to pay it, the other must.

How To Prepare a Separate Return.—A husband and wife may file separate returns if each had income of his own or if only one had income.

If you file a separate return, check the box on line 3 or line 6, whichever is applicable. If you checked the box on line 3, "Married filing separate return and spouse is also filing a return," write wife's (husband's) first name in space provided and enter both social security numbers in spaces to right of name and address area.

Each should report his (her) own income, exemptions, and deductions on his (her) separate return. In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half. **See Publication 555,** Community Property and Federal Income Tax.

If one itemizes and claims actual deductions, then both must do so. If one uses the 10 percent standard deduction, the other may not use the minimum standard deduction which for a separate return is $100 plus $100 for each exemption claimed on line 10.

If you checked the box on line 6, "Married filing separate return and spouse is not filing a return," check the boxes on line 7b, to claim the exemption(s) for your wife or husband (enter only the name of the one having income in the name and address area).

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 (and not remarried) or legally separated on or before the end of your taxable 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 then be filed for the year. 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 "Widows and Widowers," under "Special Computations" below.)

Special Computations

Unmarried Head of Household.—The law provides special tax rates for any person who qualifies as a "Head of Household." (See Tax Rate Schedule III on T–1, and Tax Table B on T–2.) 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 a person 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 unmarried child or stepchild (see list on this page) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent.

If you maintain a home for your father or mother, it need not be your residence.

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 were being filed. (See Tax Rate Schedule II on T–1, and Tax Table B on T–2.) You may claim the exemption for the decedent only for the year of death.

The conditions are that the taxpayer: (a) has not remarried, (b) maintains 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) was entitled to file a joint return with her husband (or his wife) for the year of death.

Instructions for Form 1040

Exemptions ($600 for Each Allowable Exemption)

Line 7 (Form 1040)—You and Your Wife

For You.—As the taxpayer, you 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, 1969. Your age is determined on the day before your actual birthday. Thus, if your 65th birthday was on January 1, 1970, you get the additional exemption for age on your return for 1969.

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 was not the dependent of 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 1969, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, attach a statement to that effect to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (a) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (b) that the widest diameter of the visual field subtends an angle no greater than 20°

Lines 8 and 9 (Form 1040)—Children, Other Dependents

Enter on line 8 the first names and the total number of your dependent children who lived with you during 1969.

If you claim other dependents, complete columns (a) through (f) on line 9 and enter the figure 1 in the last column to right for each name listed. If dependent died or was born during the year, write "D" for died or "B" for born in column (c).

Each 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 full-time student, this limitation does not apply.)

2. Support.—Received more than half of his support from you (or from husband or wife if a joint return is filed). (See definition of support on this page.)

3. Married Dependents.—Did not file a joint return with husband or wife.

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.—(a) 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 related by blood:
Father	Stepfather	
Grandparent	Mother-in-law	Uncle
	Father-in-law	Aunt
Brother	Brother-in-law	Nephew
Sister	Sister-in-law	Niece
Grandchild		

or, (b) was a member of your household and had your home as his principal place of abode for the entire taxable year.

**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 is the expense incurred by the one furnishing such item. If an item of support is furnished in the form of property or lodging, the amount of support attributable to such item is its fair market value. In computing the amount of support, include amounts contributed by the dependent for his own support, including amounts ordinarily excludable from income. (For example, social security benefits.)

In figuring whether you provide more than half of the support of your child who is a student, you may disregard amounts he received as scholarships.

Student Dependency and Exemption.—For rules on student dependents and exemptions see **Publication 532,** Tax Information for Students and Parents.

Divorced or Separated Parents.—For rules on dependency exemptions for your children, see **Publication 501,** Your Exemptions and Exemptions for Dependents.

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.

Support by More Than One Taxpayer.—If two or more persons contributed toward the support of an individual, see **Form 2120.**

(Continued on E–2 and R–2)

16—80592–1

(Continued from B–2)

Line 11 (Form 1040)—Wages, Salaries, Tips, etc.

Report the full amount of wages, salaries, fees, commissions, tips, bonuses and other payments for your personal services that you receive from your employer, even though taxes and other amounts have been withheld. If an amount appears on Form W–2 in the box captioned "Other compensation paid in 1969," add this amount to the amount shown in the box captioned "Wages paid subject to withholding in 1969," and include the total with other payments reported on this line. Also include wages for which you did not receive a Form W–2. (See instructions for line 15b for treatment of reimbursed employee business expenses.)

Tips reported to your employer are included as wages on Form W–2. Tips not reported to your employer are to be included with other amounts on this line. **(See Form 4137).**

Payment in Merchandise, etc.—If you are paid in whole or in part in merchandise, services, stock, or other things of value, 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 as wages, must include the fair market value in income.

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, do not report the value of the meals or lodging.

Exclusions for Military Combat Pay.—An enlisted man may exclude all service compensation for each month for which he served in a combat zone and each month for which he was hospitalized as a result of such service. For this purpose, service for any part of a month is considered a full month. A commissioned officer may exclude up to $500 a month of such compensation. Forms W–2 issued for 1969 by the Armed Forces ordinarily do not include these payments. If you have any doubt whether the amount shown on your Form W–2 includes the nontaxable amount, contact the pay office which issued the form. If the nontaxable portion was included on Form W–2, you will be issued a corrected Form W–2 or a certificate to support exclusion. If you get a certificate, deduct the amount shown on the certificate from the wages shown on Form W–2, include the difference in line 11, and attach the certificate to your return. If you are issued a corrected Form W–2, include the amount shown on that form in line 11.

Line 15b (Form 1040)—Adjustments to Income

Sick Pay Exclusion.—You should exclude from income amounts received under a wage continuation plan for the period during which you were absent from work because of personal injuries or sickness. If both you and your employer contribute to the plan, you may exclude without limit any benefits attributable to your own contributions. However, there are certain limitations on the exclusion of the benefits attributable to your employer's contributions.

To figure your sick pay exclusion you must first determine whether your "sick pay" was over 75 percent of your regular weekly rate of pay.

(a) Over 75 percent—

If you received over 75 percent of your weekly rate of wages for periods of absence from work because of illness or injury, there is a 30 calendar day waiting period before you qualify for the exclusion. The waiting period applies even though you were injured or hospitalized. The amount to be excluded thereafter is limited to a rate not to exceed $100 a week.

(b) 75 percent or less—

If you received 75 percent or less of your weekly rate of wages, the waiting period is 7 calendar days, and the exclusion is limited to a rate not to exceed $75 a week. There is no exclusion for the waiting period, regardless of whether you were sick or injured, unless you were hospitalized at least one day during the period of absence. After 30 calendar days the weekly rate of exclusion is increased to an amount not to exceed $100.

Where the exclusion is limited to a weekly rate of $100, and the payments exceed this rate, the exclusion is figured by multiplying the amount received by 100, and dividing the result by the weekly rate of payment.

Where the exclusion is limited to a weekly rate of $75, and the payments exceed this rate, the exclusion is figured by multiplying the amount received by 75, and dividing the result by the weekly rate of payment.

Attach **Form 2440** or a statement showing your computation, the period or periods of absence, regular weekly rate of pay, and whether hospitalized.

Moving Expenses.—Except as noted, employees, including new employees, can deduct certain moving expenses (transportation of household goods, personal effects and members of the household, and meals and lodging while in transit). The deduction is allowed only if: *(a)* the change in job location would have added at least 20 miles to the distance to work if the taxpayer had not moved to a new residence, or, *(b)* he had no former principal place of work, and his new place of work is at least 20 miles from his former residence, and *(c)* in the case of a new employee, during the 12-month period immediately following his arrival at the general location of his new principal place of work the taxpayer is a full-time employee in such general location during at least 39 weeks. See **Publication 521,** Moving Expenses—Tax Information for Employees and Employers.

Attach **Form 3903** or a statement showing the amount of your reimbursement and deductible expenses. Enter any excess reimbursement on Schedule E, Part III, under "Miscellaneous income," and include any excess expenses in line 15b. However, if your employer included the reimbursement on Form W–2, and the reimbursement is included on line 11, of your return, just attach a list of your deductible expenses and include the expenses in line 15b.

If the employer for whom you were already working paid your moving expenses to a new location and the reimbursement equaled the allowable expenses, you should not report the reimbursement or the expenses.

Employee Business Expenses and Employer Payments

Deductible Expenses and Excess Payments.—You may deduct the expenses shown below to the extent they are not paid by your employer. If employer payments exceed the expenses, the excess must be reported as income on your return.

(a) Travel and Transportation.—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(b) Meals and Lodging.—If you are temporarily away on business at least overnight from the city, town, or other general area which is your principal or regular business location. You may not deduct the cost of meals incurred on daily trips that do not require sleep or rest.

(c) Outside Salesman.—If you are an "outside salesman," you may generally deduct other expenses which are ordinary and necessary in performing your duties, such as selling expenses, 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.

(d) Other Business Expenses.—If you itemize deductions on Schedule A of your return, you may also deduct (under the heading "Miscellaneous 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.

Additional information.—If you claim a deduction for these employee business expenses, you must submit the following information with your return. You may use **Form 2106** for this purpose.

(a) The total of all amounts received from or charged to your employer for business expenses,

(b) The amount of your business expenses broken down into broad categories, and

(c) The number of days away from home on business.

If you do not claim a deduction, you must attach the information unless you were required to make and did make, an adequate accounting for your expenses to your employer. You have made the equivalent of an adequate accounting if you received an allowance not in excess of $25 a day, instead of subsistence; or a mileage allowance not in excess of 15 cents a mile; and have established the time, place, and business purpose of the travel. For higher rates in special cases, such as foreign travel, consult your District Director.

(Continued on R–2)

16—60592-1

(Continued from E–2)

If you operate your own automobile for business purposes, you may figure the cost of operation at a standard mileage rate of 10 cents a mile for the first 15,000 miles of business use, and 7 cents a mile for such use in excess of 15,000 miles, rather than deducting the actual expenses.

Use of this method is optional on a yearly basis. However, this simplified method cannot be used if depreciation has been claimed using a method other than straight line, or if additional first-year depreciation has been claimed. If you use the optional method, you cannot deduct interest and taxes paid in connection with the purchase of the automobile as itemized deductions.

Actual expenses include gasoline, oil, repairs, license tags, insurance, depreciation, and interest and taxes paid in connection with the purchase of the automobile.

Reporting Deductions and Excess Payments.—The expenses and payments are to be reported as follows:

(a) If the employer payments exceed the expenses, report the excess on Schedule E, Part III, under "Miscellaneous income."

(b) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging, and "outside salesman," may be deducted on line 15b. If you itemize deductions, the unreimbursed portion of *Other business expenses* may be deducted on Schedule A, under "Miscellaneous deductions."

(c) If the expenses equaled the payments (or the expenses exceeded the payments but you do not wish to claim a deduction for the excess), write on the back of Form 1040, "Employer payments did not exceed employee business expenses."

Note: If, however, your employer included the reimbursement on Form W–2, and the reimbursement is included on line 11 of your return, attach a statement containing the information given under the caption "Additional Information" on E–2, and include the total expense on line 15b.

Payments as a Self-employed Person to a Retirement Plan.—Self-employed individuals who made contributions to a qualified pension, profit-sharing, annuity or bond purchase plan that includes the self-employed individual, should see the instruction on **Form 2950SE.**

Tax

Line 16 (Form 1040)—Find Your Tax From Tax Tables

The Tax Tables on T–2 and T–3 are provided by law and save you from having to itemize deductions and figure your tax before surcharge. The tables allow $600 for each exemption claimed on your return and also provide for the standard deduction.

Line 17 (Form 1040)—Tax Surcharge

The rate for the calendar year 1969 is 10 percent. The tax surcharge is an addition to the regular income tax. See T–1 for Tax Surcharge Tables.

R–2

Credits

Line 19 (Form 1040)—Federal Income Tax Withheld

On this line include the total income tax withheld as shown on Forms W–2.

Line 20 (Form 1040)—Excess FICA Tax Withheld—Two or More Employers.—

If you worked for two or more employers in 1969 and you received FICA wages totaling more than $7,800, you are entitled to claim the excess social security tax withheld as a credit against your income tax. **If a joint return, separate computations must be made for you and your wife. Compute the credit as follows:**

a. Add:	
(1) Social security (FICA) tax withheld by all your employers from your wages as shown on all Forms W–2 for 1969	$
(2) Uncollected employee tax on tips, if any, as shown on all Forms W–2 for 1969	$
b. Total of a(1) and a(2)	$
c. Subtract	$ 374.40
d. Enter balance on Form 1040, line 20	$

Excess Hospital Insurance Benefits Tax (Railroad Employees and Railroad Employee Representatives).—If in 1969 you received taxable RRTA compensation (exclusive of taxable compensation earned or deemed earned in a year prior to 1968) and you also received FICA (social security) wages and the total of the RRTA compensation and FICA wages is more than $7,800, you are entitled to claim the excess hospital insurance tax paid on this line. To compute the excess, see **Form 4469.**

Line 21 (Form 1040)

On this line, include any amounts from the following sources and check box(es) to indicate credit.

Credit for Federal Taxes on Gasoline and Lubricating Oil.—If you are entitled to a tax credit for (a) gasoline used (1) on a farm for farming purposes, (2) other than as fuel in a highway vehicle, or (3) in vehicles while engaged in furnishing certain public passenger land transportation service; or (b) lubricating oil used other than in a highway motor vehicle, include the credit on this line. Attach **Form 4136.** *To obtain this credit your return must be timely filed (including any extensions).*

Credit for Taxes Paid by Regulated Investment Companies.—Include the credit on this line. **Attach Copy B of Form 2439.**

Line 22 (Form 1040)—Estimated Tax Payments

Enter the total paid for the year including any overpayment credit from 1968.

If you and your spouse filed a joint declaration of estimated tax for 1969 but do not file a joint income tax return for the year, the total estimated tax paid may be claimed on the separate return of either spouse or divided in any agreed amounts. In either event, the social security number of both persons should be entered on the separate return(s).

If you and your spouse filed separate estimated tax declarations for 1969 and elect to file a joint income tax return for the year, enter on this line the sum of the amounts paid on the separate declarations. Also enter the social security numbers of both persons in the spaces provided on Form 1040.

The above instructions should be followed even if one spouse is deceased.

Penalty for Underpaying Your Tax During the Year.—If the total of lines 19, 20, and 22 is less than 80 percent (66⅔ percent for farmers and fishermen) of an amount equal to the total tax on line 18 less any credit for Federal tax on nonhighway gasoline and lubricating oil (from Form 4136), you may be liable for a penalty unless one or more of the specific exceptions explained on Form 2210 applies to you. (Farmers and fishermen, see Form 2210F.) Attach this form or a statement to your return to support your computation of the penalty or to describe the specific exceptions you believe apply.

If the penalty is in order, show the amount in the bottom margin on Form 1040, as "penalty-estimated tax" and increase line 24 or decrease line 25 accordingly.

Line 23 (Form 1040)

If as a beneficiary of a trust you are entitled to a tax credit because of the "throwback" rule, write "throwback credit" and show the amount of credit in space to left of entry line. Also include in total for line 23.

Lines 24 and 25 (Form 1040)—Social Security (FICA) or Railroad Retirement (RRTA) Tax On Tip Income

If you failed to report tips to your employer, or if your wages were insufficient for him to withhold social security or railroad retirement tax, you must pay these taxes with your income tax return. If any such taxes are due on tips which have been reported to your employer, he will show you the amount due on Form W–2. If the tips were not reported, fill out and attach Form 4137 for those tips subject to social security tax. For tips taxable under railroad retirement, contact the nearest Railroad Retirement Board office. This tax should be added to your "Balance Due" (line 24), or subtracted from your "Overpayment" (line 25). On the bottom margin of Form 1040, write the amount and the words "tax on tips," and the initials FICA or RRTA, whichever are applicable. For income tax purposes, be sure *all* your tips are included in line 11, Form 1040.

Line 26(a) (Form 1040)—Overpayments Credited to 1970 Estimated Tax

Amounts elected for credit to estimated tax will be applied to the number reported on the return as "Your social security number," unless the return is accompanied by a statement requesting that the amount be credited to the "Spouse's social security number."

Declarations of Estimated Tax

If you expect that your income tax and self-employment tax for 1970 will exceed by $40 or more the tax to be withheld from your wages, you may be required to file a declaration. For further details, see your District Director.

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16—80592-1

1969 Tax Rate Schedules

If you do not use one of the Tax Tables, then figure your tax on the amount on line 5, Schedule T, by using the appropriate Tax Rate Schedule on this page. Enter tax on line 6. **Also see Tax Surcharge Tables below for tax surcharge.**

Schedule I—Single Taxpayers and Married Persons Filing Separate Returns

If the amount on line 5, Schedule T is: Enter on line 6, Schedule T:

Not over $500.....14% of the amount on line 5.

Over—	But not over—		of excess over—
$500	$1,000	$70+15%	$500
$1,000	$1,500	$145+16%	$1,000
$1,500	$2,000	$225+17%	$1,500
$2,000	$4,000	$310+19%	$2,000
$4,000	$6,000	$690+22%	$4,000
$6,000	$8,000	$1,130+25%	$6,000
$8,000	$10,000	$1,630+28%	$8,000
$10,000	$12,000	$2,190+32%	$10,000
$12,000	$14,000	$2,830+36%	$12,000
$14,000	$16,000	$3,550+39%	$14,000
$16,000	$18,000	$4,330+42%	$16,000
$18,000	$20,000	$5,170+45%	$18,000
$20,000	$22,000	$6,070+48%	$20,000
$22,000	$26,000	$7,030+50%	$22,000
$26,000	$32,000	$9,030+53%	$26,000
$32,000	$38,000	$12,210+55%	$32,000
$38,000	$44,000	$15,510+58%	$38,000
$44,000	$50,000	$18,990+60%	$44,000
$50,000	$60,000	$22,590+62%	$50,000
$60,000	$70,000	$28,790+64%	$60,000
$70,000	$80,000	$35,190+66%	$70,000
$80,000	$90,000	$41,790+68%	$80,000
$90,000	$100,000	$48,590+69%	$90,000
$100,000	.....	$55,490+70%	$100,000

Schedule II—Married Taxpayers Filing Joint Returns and Certain Widows and Widowers (See B–2)

If the amount on line 5, Schedule T is: Enter on line 6, Schedule T:

Not over $1,000....14% of the amount on line 5.

Over—	But not over—		of excess over—
$1,000	$2,000	$140+15%	$1,000
$2,000	$3,000	$290+16%	$2,000
$3,000	$4,000	$450+17%	$3,000
$4,000	$8,000	$620+19%	$4,000
$8,000	$12,000	$1,380+22%	$8,000
$12,000	$16,000	$2,260+25%	$12,000
$16,000	$20,000	$3,260+28%	$16,000
$20,000	$24,000	$4,380+32%	$20,000
$24,000	$28,000	$5,660+36%	$24,000
$28,000	$32,000	$7,100+39%	$28,000
$32,000	$36,000	$8,660+42%	$32,000
$36,000	$40,000	$10,340+45%	$36,000
$40,000	$44,000	$12,140+48%	$40,000
$44,000	$52,000	$14,060+50%	$44,000
$52,000	$64,000	$18,060+53%	$52,000
$64,000	$76,000	$24,420+55%	$64,000
$76,000	$88,000	$31,020+58%	$76,000
$88,000	$100,000	$37,980+60%	$88,000
$100,000	$120,000	$45,180+62%	$100,000
$120,000	$140,000	$57,580+64%	$120,000
$140,000	$160,000	$70,380+66%	$140,000
$160,000	$180,000	$83,580+68%	$160,000
$180,000	$200,000	$97,180+69%	$180,000
$200,000	.....	$110,980+70%	$200,000

Schedule III—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See B–2)

If the amount on line 5, Schedule T is: Enter on line 6, Schedule T:

Not over $1,000....14% of the amount on line 5.

Over—	But not over—		of excess over—
$1,000	$2,000	$140+16%	$1,000
$2,000	$4,000	$300+18%	$2,000
$4,000	$6,000	$660+20%	$4,000
$6,000	$8,000	$1,060+22%	$6,000
$8,000	$10,000	$1,500+25%	$8,000
$10,000	$12,000	$2,000+27%	$10,000
$12,000	$14,000	$2,540+31%	$12,000
$14,000	$16,000	$3,160+32%	$14,000
$16,000	$18,000	$3,800+35%	$16,000
$18,000	$20,000	$4,500+36%	$18,000
$20,000	$22,000	$5,220+40%	$20,000
$22,000	$24,000	$6,020+41%	$22,000
$24,000	$26,000	$6,840+43%	$24,000
$26,000	$28,000	$7,700+45%	$26,000
$28,000	$32,000	$8,600+46%	$28,000
$32,000	$36,000	$10,440+48%	$32,000
$36,000	$38,000	$12,360+50%	$36,000
$38,000	$40,000	$13,360+52%	$38,000
$40,000	$44,000	$14,400+53%	$40,000
$44,000	$50,000	$16,520+55%	$44,000
$50,000	$52,000	$19,820+56%	$50,000
$52,000	$64,000	$20,940+58%	$52,000
$64,000	$70,000	$27,900+59%	$64,000
$70,000	$76,000	$31,440+61%	$70,000
$76,000	$80,000	$35,100+62%	$76,000
$80,000	$88,000	$37,580+63%	$80,000
$88,000	$100,000	$42,620+64%	$88,000
$100,000	$120,000	$50,300+66%	$100,000
$120,000	$140,000	$63,500+67%	$120,000
$140,000	$160,000	$76,900+68%	$140,000
$160,000	$180,000	$90,500+69%	$160,000
$180,000	.....	$104,300+70%	$180,000

1969 Tax Surcharge Tables

[1] **Your tax**—Amount shown on line 16, Form 1040 or line 8, Schedule T.
[2] Enter **your tax surcharge** on line 17, Form 1040 or line 9, Schedule T.

TABLE 1—Single Taxpayers and Married Persons Filing Separate Returns

If your tax[1] is at least:	But less than	Your tax surcharge[2] is:
0	$148	0
$148	153	$1
153	158	2
158	163	3
163	168	4
168	173	5
173	178	6
178	183	7
183	188	8
188	193	9
193	198	10
198	203	11
203	208	12
208	213	13
213	218	14
218	223	15
223	228	16
228	233	17
233	238	18
238	243	19
243	248	20
248	253	21
253	258	22
258	263	23
263	268	24
268	273	25
273	278	26
278	283	27
283	288	28
288	295	29
295	305	30
305	315	31
315	325	32
325	335	33
335	345	34
345	355	35
355	365	36
365	375	37
375	385	38
385	395	39
$395	$405	$40
405	415	41
415	425	42
425	435	43
435	445	44
445	455	45
455	465	46
465	475	47
475	485	48
485	495	49
495	505	50
505	515	51
515	525	52
525	535	53
535	545	54
545	555	55
555	565	56
565	575	57
575	585	58
585	595	59
595	605	60
605	615	61
615	625	62
625	635	63
635	645	64
645	655	65
655	665	66
665	675	67
675	685	68
685	695	69
695	705	70
705	715	71
715	725	72
725	735	73

If $735 or more multiply your tax[1] by .10

TABLE 2—Married Taxpayers Filing Joint Returns and Certain Widows and Widowers

If your tax[1] is at least:	But less than	Your tax surcharge[2] is:
0	$293	0
$293	298	$1
298	303	2
303	308	3
308	313	4
313	318	5
318	323	6
323	328	7
328	333	8
333	338	9
338	343	10
343	348	11
348	353	12
353	358	13
358	363	14
363	368	15
368	373	16
373	378	17
378	383	18
383	388	19
388	393	20
393	398	21
398	403	22
403	408	23
408	413	24
413	418	25
418	423	26
423	428	27
428	433	28
433	438	29
438	443	30
443	448	31
448	453	32
453	458	33
458	463	34
463	468	35
468	473	36
473	478	37
478	483	38
483	488	39
$488	$493	$40
493	498	41
498	503	42
503	508	43
508	513	44
513	518	45
518	523	46
523	528	47
528	533	48
533	538	49
538	543	50
543	548	51
548	553	52
553	558	53
558	563	54
563	568	55
568	573	56
573	578	57
578	585	58
585	595	59
595	605	60
605	615	61
615	625	62
625	635	63
635	645	64
645	655	65
655	665	66
665	675	67
675	685	68
685	695	69
695	705	70
705	715	71
715	725	72
725	735	73

If $735 or more multiply your tax[1] by .10

TABLE 3—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household

If your tax[1] is at least:	But less than	Your tax surcharge[2] is:
0	$223	0
$223	228	$1
228	233	2
233	238	3
238	243	4
243	248	5
248	253	6
253	258	7
258	263	8
263	268	9
268	273	10
273	278	11
278	283	12
283	288	13
288	293	14
293	298	15
298	303	16
303	308	17
308	313	18
313	318	19
318	323	20
323	328	21
328	333	22
333	338	23
338	343	24
343	348	25
348	353	26
353	358	27
358	363	28
363	368	29
368	373	30
373	378	31
378	383	32
383	388	33
388	393	34
393	398	35
398	403	36
403	408	37
408	413	38
413	418	39
$418	$423	$40
423	428	41
428	433	42
433	438	43
438	445	44
445	455	45
455	465	46
465	475	47
475	485	48
485	495	49
495	505	50
505	515	51
515	525	52
525	535	53
535	545	54
545	555	55
555	565	56
565	575	57
575	585	58
585	595	59
595	605	60
605	615	61
615	625	62
625	635	63
635	645	64
645	655	65
655	665	66
665	675	67
675	685	68
685	695	69
695	705	70
705	715	71
715	725	72
725	735	73

If $735 or more multiply your tax[1] by .10

16—60592–1

1969 TAX TABLE A—For Single Persons

If adjusted gross income is At least	But less than	And the number of exemptions is 1	2	3 or more
		Your tax (before surcharge) is		
$0	$900	$0	$0	no tax
900	925	2	0	
925	950	5	0	
950	975	9	0	
975	1,000	12	0	
1,000	1,025	16	0	
1,025	1,050	19	0	
1,050	1,075	23	0	
1,075	1,100	26	0	
1,100	1,125	30	0	
1,125	1,150	33	0	
1,150	1,175	37	0	
1,175	1,200	40	0	
1,200	1,225	44	0	
1,225	1,250	47	0	
1,250	1,275	51	0	
1,275	1,300	54	0	
1,300	1,325	58	0	
1,325	1,350	61	0	
1,350	1,375	65	0	
1,375	1,400	68	0	
1,400	1,425	72	0	
1,425	1,450	76	0	
1,450	1,475	79	0	
1,475	1,500	83	0	
1,500	1,525	87	0	
1,525	1,550	91	0	
1,550	1,575	94	0	
1,575	1,600	98	0	
1,600	1,625	102	2	
1,625	1,650	106	5	
1,650	1,675	109	9	

If adjusted gross income is At least	But less than	And the number of exemptions is 1	2	3 or more
		Your tax (before surcharge) is		
$1,675	$1,700	$113	$12	$0
1,700	1,725	117	16	0
1,725	1,750	121	19	0
1,750	1,775	124	23	0
1,775	1,800	128	26	0
1,800	1,825	132	30	0
1,825	1,850	136	33	0
1,850	1,875	139	37	0
1,875	1,900	143	40	0
1,900	1,925	147	44	0
1,925	1,950	151	47	0
1,950	1,975	155	51	0
1,975	2,000	159	54	0
2,000	2,025	163	58	0
2,025	2,050	167	61	0
2,050	2,075	171	65	0
2,075	2,100	175	68	0
2,100	2,125	179	72	0
2,125	2,150	183	76	0
2,150	2,175	187	79	0
2,175	2,200	191	83	0
2,200	2,225	195	87	0
2,225	2,250	199	91	0
2,250	2,275	203	94	0
2,275	2,300	207	98	0
2,300	2,325	211	102	2
2,325	2,350	215	106	5
2,350	2,375	219	109	9
2,375	2,400	223	113	12
2,400	2,425	227	117	16
2,425	2,450	231	121	19

If adjusted gross income is At least	But less than	And the number of exemptions is 1	2	3	4 If 5 or more no tax
		Your tax (before surcharge) is			
$2,450	$2,475	$236	$124	$23	$0
2,475	2,500	240	128	26	0
2,500	2,525	244	132	30	0
2,525	2,550	248	136	33	0
2,550	2,575	253	139	37	0
2,575	2,600	257	143	40	0
2,600	2,625	261	147	44	0
2,625	2,650	265	151	47	0
2,650	2,675	270	155	51	0
2,675	2,700	274	159	54	0
2,700	2,725	278	163	58	0
2,725	2,750	282	167	61	0
2,750	2,775	287	171	65	0
2,775	2,800	291	175	68	0
2,800	2,825	295	179	72	0
2,825	2,850	299	183	76	0
2,850	2,875	304	187	79	0
2,875	2,900	308	191	83	0
2,900	2,925	312	195	87	0
2,925	2,950	317	199	91	0
2,950	2,975	322	203	94	0
2,975	3,000	327	207	98	0
3,000	3,050	333	213	104	4
3,050	3,100	342	221	111	11
3,100	3,150	350	229	119	18
3,150	3,200	359	238	126	25
3,200	3,250	367	246	134	32
3,250	3,300	376	255	141	39
3,300	3,350	385	263	149	46
3,350	3,400	393	272	157	53
3,400	3,450	402	280	165	60

If adjusted gross income is At least	But less than	And the number of exemptions is 1	2	3	4	5	6 If 7 or more no tax
		Your tax (before surcharge) is					
$3,450	$3,500	$410	$289	$173	$67	$0	$0
3,500	3,550	419	297	181	74	0	0
3,550	3,600	427	306	189	81	0	0
3,600	3,650	436	315	197	89	0	0
3,650	3,700	444	324	205	96	0	0
3,700	3,750	453	334	213	104	4	0
3,750	3,800	462	343	221	111	11	0
3,800	3,850	470	353	229	119	18	0
3,850	3,900	479	362	238	126	25	0
3,900	3,950	487	372	246	134	32	0
3,950	4,000	496	381	255	141	39	0
4,000	4,050	504	390	263	149	46	0
4,050	4,100	513	399	272	157	53	0
4,100	4,150	521	407	280	165	60	0
4,150	4,200	530	416	289	173	67	0
4,200	4,250	538	424	297	181	74	0
4,250	4,300	547	433	306	189	81	0
4,300	4,350	556	442	315	197	89	0
4,350	4,400	564	450	324	205	96	0
4,400	4,450	573	459	334	213	104	4
4,450	4,500	581	467	343	221	111	11
4,500	4,550	590	476	353	229	119	18
4,550	4,600	598	484	362	238	126	25
4,600	4,650	607	493	372	246	134	32
4,650	4,700	615	501	381	255	141	39
4,700	4,750	624	510	391	263	149	46
4,750	4,800	633	519	400	272	157	53
4,800	4,850	641	527	410	280	165	60
4,850	4,900	650	536	419	289	173	67
4,900	4,950	658	544	429	297	181	74
4,950	5,000	667	553	438	306	189	81

TAX TABLES FOR PERSONS WITH INCOMES UNDER $5,000 ▶ WHO DO NOT ITEMIZE DEDUCTIONS ON THEIR RETURNS

IF YOU CHECKED AS YOUR FILING STATUS ON FORM 1040:
- Line 1 use ▶ TAX TABLE A—For Single Persons
- Line 2, 4, or 5 use ▶ TAX TABLE B—For Married Persons Filing Joint Returns or Unmarried Heads of Household
- Line 3 or 6 use ▶ TAX TABLE C on T–3—For Married Persons Filing Separate Returns

Tables A and B reflect the lowest tax after considering both the 10 percent standard deduction and the minimum standard deduction. Table C shows the tax based on either the 10 percent or the minimum standard deduction.

Read down the income columns until you find the line covering your adjusted gross income (line 15c, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions. This is your tax. Enter tax on line 16, Form 1040 or line 6, Schedule T. Also see Tax Surcharge Tables on T–1.

1969 TAX TABLE B—Married Filing Jointly* or Unmarried Heads of Household

If adjusted gross income is At least	But less than	And the number of exemptions is 1	2 If 3 or more no tax
		Your tax (before surcharge) is	
$0	$900	$0	$0
900	925	2	0
925	950	5	0
950	975	9	0
975	1,000	12	0
1,000	1,025	16	0
1,025	1,050	19	0
1,050	1,075	23	0
1,075	1,100	26	0
1,100	1,125	30	0
1,125	1,150	33	0
1,150	1,175	37	0
1,175	1,200	40	0
1,200	1,225	44	0
1,225	1,250	47	0
1,250	1,275	51	0
1,275	1,300	54	0
1,300	1,325	58	0
1,325	1,350	61	0
1,350	1,375	65	0
1,375	1,400	68	0
1,400	1,425	72	0
1,425	1,450	76	0
1,450	1,475	79	0
1,475	1,500	83	0
1,500	1,525	87	0
1,525	1,550	91	0
1,550	1,575	94	0
1,575	1,600	98	0
1,600	1,625	102	2
1,625	1,650	106	5
1,650	1,675	109	9

If adjusted gross income is At least	But less than	And the number of exemptions is 1	2	3 If 4 or more no tax
		Your tax (before surcharge) is		
$1,675	$1,700	$110	$12	$0
1,700	1,725	114	16	0
1,725	1,750	117	19	0
1,750	1,775	121	23	0
1,775	1,800	124	26	0
1,800	1,825	128	30	0
1,825	1,850	131	33	0
1,850	1,875	135	37	0
1,875	1,900	138	40	0
1,900	1,925	142	44	0
1,925	1,950	146	47	0
1,950	1,975	150	51	0
1,975	2,000	154	54	0
2,000	2,025	158	58	0
2,025	2,050	162	61	0
2,050	2,075	166	65	0
2,075	2,100	170	68	0
2,100	2,125	174	72	0
2,125	2,150	178	75	0
2,150	2,175	182	79	0
2,175	2,200	186	82	0
2,200	2,225	190	86	0
2,225	2,250	194	89	0
2,250	2,275	198	93	0
2,275	2,300	202	96	0
2,300	2,325	206	100	2
2,325	2,350	210	103	5
2,350	2,375	214	107	9
2,375	2,400	218	110	12
2,400	2,425	222	114	16
2,425	2,450	226	117	19

If adjusted gross income is At least	But less than	And the number of exemptions is 1	2 And you are: Unmarried head of household	2 And you are: Married couple filing jointly	3 And you are: Unmarried head of household	3 And you are: Married couple filing jointly	4 And you are: Unmarried head of household	4 And you are: Married couple filing jointly	If 5 or more no tax
		Your tax (before surcharge) is							
$2,450	$2,475	$230	$121	$121	$23	$23	$0	$0	$0
2,475	2,500	234	124	124	26	26	0	0	0
2,500	2,525	238	128	128	30	30	0	0	0
2,525	2,550	242	131	131	33	33	0	0	0
2,550	2,575	246	135	135	37	37	0	0	0
2,575	2,600	250	138	138	40	40	0	0	0
2,600	2,625	254	142	142	44	44	0	0	0
2,625	2,650	258	146	146	47	47	0	0	0
2,650	2,675	262	150	149	51	51	0	0	0
2,675	2,700	266	154	153	54	54	0	0	0
2,700	2,725	270	158	157	58	58	0	0	0
2,725	2,750	274	162	161	61	61	0	0	0
2,750	2,775	278	166	164	65	65	0	0	0
2,775	2,800	282	170	168	68	68	0	0	0
2,800	2,825	286	174	172	72	72	0	0	0
2,825	2,850	290	178	176	75	75	0	0	0
2,850	2,875	294	182	179	79	79	0	0	0
2,875	2,900	298	186	183	82	82	0	0	0
2,900	2,925	302	190	187	86	86	0	0	0
2,925	2,950	307	194	191	89	89	0	0	0
2,950	2,975	311	198	194	93	93	0	0	0
2,975	3,000	316	202	198	96	96	0	0	0
3,000	3,050	322	208	204	102	102	4	4	0
3,050	3,100	330	216	211	109	109	11	11	0
3,100	3,150	338	224	219	116	116	18	18	0
3,150	3,200	346	232	226	123	123	25	25	0
3,200	3,250	354	240	234	130	130	32	32	0
3,250	3,300	363	248	241	137	137	39	39	0
3,300	3,350	371	256	249	144	144	46	46	0
3,350	3,400	379	264	256	152	151	53	53	0
3,400	3,450	387	272	264	160	159	60	60	0
3,450	3,500	395	280	271	168	166	67	67	0

If adjusted gross income is At least	But less than	And the number of exemptions is 1	2 And you are: Unmarried head of household	2 And you are: Married couple filing jointly	3 And you are: Unmarried head of household	3 And you are: Married couple filing jointly	4 And you are: Unmarried head of household	4 And you are: Married couple filing jointly	5 And you are: Unmarried head of household	5 And you are: Married couple filing jointly	6 If 7 or more no tax
		Your tax (before surcharge) is									
$3,500	$3,550	$403	$288	$279	$176	$174	$74	$74	$0	$0	$0
3,550	3,600	411	296	286	184	181	81	81	0	0	0
3,600	3,650	419	305	294	192	189	88	88	0	0	0
3,650	3,700	427	314	302	200	196	95	95	0	0	0
3,700	3,750	435	323	310	208	204	102	102	4	4	0
3,750	3,800	444	332	318	216	211	109	109	11	11	0
3,800	3,850	452	341	326	224	219	116	116	18	18	0
3,850	3,900	460	350	334	232	226	123	123	25	25	0
3,900	3,950	468	359	342	240	234	130	130	32	32	0
3,950	4,000	476	368	350	248	241	137	137	39	39	0
4,000	4,050	484	376	358	256	249	144	144	46	46	0
4,050	4,100	492	384	365	264	256	152	151	53	53	0
4,100	4,150	500	392	372	272	264	160	159	60	60	0
4,150	4,200	508	400	379	280	271	168	166	67	67	0
4,200	4,250	516	408	386	288	279	176	174	74	74	0
4,250	4,300	525	417	394	296	286	184	181	81	81	0
4,300	4,350	533	425	401	305	294	192	189	88	88	0
4,350	4,400	541	433	408	314	302	200	196	95	95	0
4,400	4,450	549	441	415	323	310	208	204	102	102	4
4,450	4,500	557	449	422	332	318	216	211	109	109	11
4,500	4,550	565	457	430	341	326	224	219	116	116	18
4,550	4,600	573	465	437	350	334	232	226	123	123	25
4,600	4,650	581	473	444	359	342	240	234	130	130	32
4,650	4,700	589	481	451	368	350	248	241	137	137	39
4,700	4,750	597	489	459	377	358	256	249	144	144	46
4,750	4,800	606	498	467	386	366	264	256	152	151	53
4,800	4,850	614	506	474	395	374	272	264	160	159	60
4,850	4,900	622	514	482	404	382	280	271	168	166	67
4,900	4,950	630	522	490	413	390	288	279	176	174	74
4,950	5,000	638	530	497	422	398	296	286	184	181	81

*This table may also be used by certain widows or widowers who qualify for special tax rates.

1969 TAX TABLE C—For Married Persons Filing Separate Returns

FOR PERSONS WITH INCOMES UNDER $5,000 ▶ WHO DO NOT ITEMIZE DEDUCTIONS ON THEIR RETURNS

This table is designed to enable married persons filing separate returns to figure their tax choosing either the 10% or minimum standard deduction. However, if one uses the 10% deduction, then both must use it. Read down the income columns below until you find the line covering your adjusted gross income (line 15c, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions. **This is your tax. Enter tax on line 16, Form 1040 or line 6, Schedule T. Also see Tax Surcharge Tables on T–1.**

If adjusted gross income is—		And the number of exemptions is—																			
		1		2		3		1		2		3		4		5		6		7	
At least	But less than	10%	Minimum	10%	Minimum	If 4 or more there is no tax: 10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	10%	Minimum	If 8 or more there is no tax: 10%	Minimum
		Your tax (before surcharge) is—						Your tax (before surcharge) is—													
$0	$675	$0	$0	$0	$0	$0	$0	$2,325	$2,350	$226	$231	$131	$121	$43	$19	$0	$0	$0	$0	$0	$0
675	700	3	0	0	0	0	0	2,350	2,375	229	236	134	124	46	23	0	0	0	0	0	0
700	725	6	0	0	0	0	0	2,375	2,400	233	240	137	128	49	26	0	0	0	0	0	0
725	750	9	0	0	0	0	0	2,400	2,425	237	244	141	132	52	30	0	0	0	0	0	0
750	775	12	0	0	0	0	0	2,425	2,450	241	248	144	136	55	33	0	0	0	0	0	0
775	800	15	0	0	0	0	0	2,450	2,475	245	253	148	139	58	37	0	0	0	0	0	0
800	825	18	2	0	0	0	0	2,475	2,500	249	257	151	143	61	40	0	0	0	0	0	0
825	850	22	5	0	0	0	0	2,500	2,525	252	261	155	147	65	44	0	0	0	0	0	0
850	875	25	9	0	0	0	0	2,525	2,550	256	265	158	151	68	47	0	0	0	0	0	0
875	900	28	12	0	0	0	0	2,550	2,575	260	270	162	155	71	51	0	0	0	0	0	0
900	925	31	16	0	0	0	0	2,575	2,600	264	274	166	159	74	54	0	0	0	0	0	0
925	950	34	19	0	0	0	0	2,600	2,625	268	278	169	163	78	58	0	0	0	0	0	0
950	975	37	23	0	0	0	0	2,625	2,650	272	282	173	167	81	61	0	0	0	0	0	0
975	1,000	40	26	0	0	0	0	2,650	2,675	275	287	176	171	84	65	0	0	0	0	0	0
1,000	1,025	44	30	0	0	0	0	2,675	2,700	279	291	180	175	88	68	3	0	0	0	0	0
1,025	1,050	47	33	0	0	0	0	2,700	2,725	283	295	184	179	91	72	6	0	0	0	0	0
1,050	1,075	50	37	0	0	0	0	2,725	2,750	287	299	187	183	95	76	9	0	0	0	0	0
1,075	1,100	53	40	0	0	0	0	2,750	2,775	291	304	191	187	98	79	12	0	0	0	0	0
1,100	1,125	56	44	0	0	0	0	2,775	2,800	294	308	194	191	101	83	15	0	0	0	0	0
1,125	1,150	59	47	0	0	0	0	2,800	2,825	298	312	198	195	105	87	18	0	0	0	0	0
1,150	1,175	62	51	0	0	0	0	2,825	2,850	302	317	202	199	108	91	22	0	0	0	0	0
1,175	1,200	66	54	0	0	0	0	2,850	2,875	306	322	205	203	111	94	25	0	0	0	0	0
1,200	1,225	69	58	0	0	0	0	2,875	2,900	310	327	209	207	115	98	28	0	0	0	0	0
1,225	1,250	72	61	0	0	0	0	2,900	2,925	314	331	212	211	118	102	31	2	0	0	0	0
1,250	1,275	75	65	0	0	0	0	2,925	2,950	318	336	216	215	122	106	34	5	0	0	0	0
1,275	1,300	79	68	0	0	0	0	2,950	2,975	323	341	220	219	125	109	37	9	0	0	0	0
1,300	1,325	82	72	0	0	0	0	2,975	3,000	327	346	223	223	128	113	40	12	0	0	0	0
1,325	1,350	86	76	1	0	0	0	3,000	3,050	333	353	229	229	133	119	45	18	0	0	0	0
1,350	1,375	89	79	4	0	0	0	3,050	3,100	342	362	236	238	140	126	51	25	0	0	0	0
1,375	1,400	92	83	7	0	0	0	3,100	3,150	350	372	244	246	147	134	58	32	0	0	0	0
1,400	1,425	96	87	10	0	0	0	3,150	3,200	359	381	252	255	154	141	64	39	0	0	0	0
1,425	1,450	99	91	13	0	0	0	3,200	3,250	367	391	259	263	161	149	70	46	0	0	0	0
1,450	1,475	102	94	16	0	0	0	3,250	3,300	376	400	267	272	169	157	77	53	0	0	0	0
1,475	1,500	106	98	19	0	0	0	3,300	3,350	385	410	275	280	176	165	84	60	0	0	0	0
1,500	1,525	109	102	23	2	0	0	3,350	3,400	393	419	282	289	183	173	91	67	5	0	0	0
1,525	1,550	113	106	26	5	0	0	3,400	3,450	402	429	290	297	190	181	97	74	12	0	0	0
1,550	1,575	116	109	29	9	0	0	3,450	3,500	410	438	298	306	197	189	104	81	18	0	0	0
1,575	1,600	119	113	32	12	0	0	3,500	3,550	419	448	305	315	205	197	111	89	24	4	0	0
1,600	1,625	123	117	35	16	0	0	3,550	3,600	427	457	313	324	212	205	118	96	30	11	0	0
1,625	1,650	126	121	38	19	0	0	3,600	3,650	436	467	322	334	219	213	124	104	37	18	0	0
1,650	1,675	129	124	41	23	0	0	3,650	3,700	444	476	330	343	226	221	131	111	43	25	0	0
1,675	1,700	133	128	45	26	0	0	3,700	3,750	453	486	339	353	234	229	138	119	49	32	0	0
1,700	1,725	136	132	48	30	0	0	3,750	3,800	462	495	348	362	242	238	145	126	56	39	0	0
1,725	1,750	140	136	51	33	0	0	3,800	3,850	470	505	356	372	249	246	152	134	62	46	0	0
1,750	1,775	143	139	54	37	0	0	3,850	3,900	479	514	365	381	257	255	159	141	68	53	0	0
1,775	1,800	146	143	57	40	0	0	3,900	3,950	487	524	373	391	265	263	166	149	75	60	0	0
1,800	1,825	150	147	60	44	0	0	3,950	4,000	496	533	382	400	272	272	173	157	82	67	0	0
1,825	1,850	154	151	64	47	0	0	4,000	4,050	504	543	390	410	280	280	181	165	88	74	3	0
1,850	1,875	157	155	67	51	0	0	4,050	4,100	513	552	399	419	287	289	188	173	95	81	9	0
1,875	1,900	161	159	70	54	0	0	4,100	4,150	521	562	407	429	295	297	195	181	102	89	16	4
1,900	1,925	164	163	73	58	0	0	4,150	4,200	530	571	416	438	303	306	202	189	109	96	22	11
1,925	1,950	168	167	77	61	0	0	4,200	4,250	538	581	424	448	310	315	209	197	115	104	28	18
1,950	1,975	172	171	80	65	0	0	4,250	4,300	547	590	433	457	319	324	217	205	122	111	35	25
1,975	2,000	175	175	83	68	0	0	4,300	4,350	556	600	442	467	328	334	224	213	129	119	41	32
2,000	2,025	179	179	87	72	2	0	4,350	4,400	564	609	450	476	336	343	231	221	136	126	47	39
2,025	2,050	182	183	90	76	5	0	4,400	4,450	573	619	459	486	345	353	239	229	142	134	54	46
2,050	2,075	186	187	93	79	8	0	4,450	4,500	581	628	467	495	353	362	247	238	149	141	60	53
2,075	2,100	190	191	97	83	11	0	4,500	4,550	590	638	476	505	362	372	254	246	157	149	66	60
2,100	2,125	193	195	100	87	14	0	4,550	4,600	598	647	484	514	370	381	262	255	164	157	73	67
2,125	2,150	197	199	104	91	17	0	4,600	4,650	607	657	493	524	379	391	270	263	171	165	79	74
2,150	2,175	200	203	107	94	20	0	4,650	4,700	615	666	501	533	387	400	277	272	178	173	86	81
2,175	2,200	204	207	110	98	24	0	4,700	4,750	624	676	510	543	396	410	285	280	185	181	93	89
2,200	2,225	208	211	114	102	27	2	4,750	4,800	633	685	519	552	405	419	293	289	193	189	100	96
2,225	2,250	211	215	117	106	30	5	4,800	4,850	641	696	527	562	413	429	300	297	200	197	106	104
2,250	2,275	215	219	120	109	33	9	4,850	4,900	650	707	536	571	422	438	308	306	207	205	113	111
2,275	2,300	218	223	124	113	36	12	4,900	4,950	658	718	544	581	430	448	316	315	214	213	120	119
2,300	2,325	222	227	127	117	39	16	4,950	5,000	667	729	553	590	439	457	325	324	221	221	127	126

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

Profit (or Loss) From Business or Profession

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file on Form 1065
▶ See separate instructions ▶ If you use this schedule, attach it to Form 1040

1969

Name as shown on Form 1040 | Social security number

A Principal business activity (See separate instructions) ....; product ....
(For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B Business name .... C Employer Identification Number ....

D Business address .... (ZIP code)

E Indicate method of accounting: (1) ☐ cash; (2) ☐ accrual; (3) ☐ other.

F 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.

G Were you required to file Forms 1096 and 1099 or 1087 for the calendar year 1969? (See "Item G" in separate instructions for Schedule C.)
☐ YES ☐ NO. If "Yes," where were they filed? ....

1	Gross receipts or gross sales $.... Less: Returns and allowances $....		$....
2	Inventory at beginning of year (if different from 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 and/or operations (subtract line 8 from line 7)		....
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	Retirement plans, etc. (other than your share—see separate instructions)	....	
21	Interest on business indebtedness	....	
22	Bad debts arising from sales or services	....	
23	Losses of business property (attach statement)	....	
24	Depletion	....	
25	Other business expenses (explain in Schedule C–1)	....	
26	Total of lines 11 through 25		....
27	**Net profit (or loss)** (subtract line 26 from line 10). Enter here and include in total on line 14, Form 1040. **ALSO** enter on Schedule SE, Part I, line 1		....

SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 25

C

Line No.	Explanation	Amount	Line No.	Explanation	Amount
....	....	$....	....	....	$....
....	....	....	....	....	....
....	....	....	....	....	....
....	....	....	....	....	....
....	....	....	....	....	....
....	....	....	....	....	....
....	....	....	....	....	....
....	....	....	....	....	....

645—16—80591-1

Schedule C (Form 1040) 1969 Page 2

CONTINUATION OF SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 25

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

SCHEDULE C–2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11.—Taxpayers using Revenue Procedures 62–21 and 65–13: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4. **Note:** You may (1) group depreciable assets in accordance with the categories specified below or (2) continue to list your assets in the same manner as in prior years. If you need more space, use Form 4562.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
2 Totals						
3 Less: Amount of depreciation claimed elsewhere in Schedule C						
4 Balance—Enter here and on page 1, line 11						

SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62–21 and 65–13							
2 Other							

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 27, 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		
1		
2		
3		
4		
5		

Did you claim a deduction for expenses connected with:

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ YES ☐ NO (3) Employees' families at conventions or meetings? ☐ YES ☐ NO

(2) Living accommodations (except employees on business)? ☐ YES ☐ NO (4) Employee or family vacations not reported on Form W–2? ☐ YES ☐ NO

648—16—80591-1 GPO

Instructions for Schedule C (Form 1040)—1969

Department of the Treasury
Internal Revenue Service

If you owned a business, or practiced a profession, fill in Schedule C and include the net profit (loss) on Form 1040, in line 14. 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.

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See Schedule SE. If you have filed Form 4029, Application for Exemption from Tax on Self-employment Income and Waiver of Benefits, do not file Schedule SE; however, write, "Exempt—Form 4029" on the back of 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. 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 generally all items of taxable income actually or constructively received during the year (whether in cash or in property or services) and 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.

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 and product.—Give the one business activity that accounts for the largest percentage of gross income included on Schedule C, page 1, line 1. State the broad field of business activity as well as the product or service, for example "wholesale—drugs," "retail—apparel."

Item D—Business address.—Do not use home address as business address unless business is actually conducted from home. Use street address rather than box numbers.

Item G—Information returns.—You may be required to file information returns for certain payments of fees and other non-employee compensation, interest, rents, royalties, annuities and pensions. For more detailed information see instructions on Form 1096.

Line 1—Gross receipts or gross sales.—Enter gross receipts or sales from your trade or business, including finance reserve income, discounts received, sale of scrap, bad debt recoveries, interest, etc. **Returns and allowances.**—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 1966, 1967, 1968, and 1969 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 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, D.C. 20224. 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.—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 the instructions on back of Form 4562. The depreciation instructions discuss the alternative standards and procedures for use in determining depreciation under Revenue Procedures 62–21 and 65–13. 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. (Fill in only lines 2, 3, and 4, and the Summary of Depreciation on Schedule C–2 if you use Form 4562.) 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 (but not the value of your own 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.—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 20—Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit-sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on this line. If the plan includes you as a self-employed individual, include your share on Form 1040, line 15b and attach Form 2950SE. For other plans attach Form(s) 2950 (optional in the first year—see instructions for that form).

Line 22—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 23—Losses of business property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, if 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 proceeds, salvage value, and deductible loss.

Line 24 — Depletion. — If a deduction is claimed on account of timber depletion, attach Form T to your return.

Line 25—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.

Automobile Expenses, Special Rule.—See R–2 for optional method of computing deductible automobile expenses.

Net operating loss deduction.—Enter as a "minus" figure on Schedule E, Part III, under "Misc. income."

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, and (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should maintain records to substantiate entertainment expenditures.

MAR-A-1397-LPI

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

Farm Income and Expenses

(Compute social security self-employment tax on Schedule SE)

▶ See separate instructions.
▶ If you use this schedule, attach it to Form 1040.

1969

Name as shown on Form 1040 | Social security number

Business name and address.....
Location of farm(s) and number of acres in each farm.....

If you filed Form 943, enter employer identification number here

Part I Farm Income—Cash Receipts and Disbursements Method

Do not include sale of livestock held for draft, breeding, or dairy purposes: report such sales on Schedule D.

Sales of Purchased Livestock and Other Items Purchased for Resale

a. Description	b. Amount received	c. Cost or other basis	d. Profit (or loss)
1 Livestock:	$	$	$
2 Other items:			
3 Totals ▶	$	$	$

Sales of Market Livestock and Produce Raised and Held Primarily for Sale and Other Farm Income

Kind	Quantity	Amount
4 Cattle		$
5 Beef calves		
6 Sheep		
7 Swine		
8 Poultry		
9 Dairy products		
10 Eggs		
11 Wool		
12 Cotton		
13 Tobacco		
14 Vegetables		
15 Grain		
16 Fruits and nuts		
17 Other (specify):		

OTHER FARM INCOME

18 Machine work	
19 Patronage dividends	
20 Per-unit retains	
21 Agricultural program payments:	
(1) Cash	
(2) Materials and services	
22 Commodity Credit loans under election (or forfeited)	
23 Federal gasoline tax credit	
24 State gasoline tax refund	
25 Other (specify):	
26 Add lines 4 through 25 ▶	$
27 Amount from line 3, column d, above ▶	
28 Gross profit* (add lines 26 and 27) ▶	$

Part II Farm Deductions

F

Do not include personal or living expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling.

Items	Amount
29 Labor hired	$
30 Repairs, maintenance	
31 Interest	
32 Rent of farm, pasture	
33 Feed purchased	
34 Seed, plants purchased	
35 Fertilizers, lime	
36 Machine hire	
37 Supplies purchased	
38 Breeding fees	
39 Veterinary, medicine	
40 Gasoline, fuel, oil	
41 Storage, warehousing	
42 Taxes	
43 Insurance	
44 Utilities	
45 Freight, trucking	
46 Conservation expenses	
47 Retirement plans, etc. (other than your share — See separate instructions)	
48 Other (specify):	
49 Add lines 29 through 48 ▶	$
50 Depreciation (from line 54, Part III) ▶	
51 Total deductions. Add lines 49 and 50 ▶	$

52 Net farm profit (or loss) (subtract line 51 from line 28). Enter here and include in total on line 14, Form 1040. ALSO enter on Schedule SE, Part II, line 1a ▶ $

* Use this amount for optional method of computing net earnings from self-employment. (See line 3, Part II, Schedule SE.)

52-0237640 c48—16—80594-1 354-687 GPO

Schedule F (Form 1040) 1969 Page 2

PART III.—DEPRECIATION (Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes).

Taxpayers using Revenue Procedures 62–21 and 65–13: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4. **Note:** You may (1) group depreciable assets in accordance with the categories specified below or (2) continue to list your assets in the same manner as in prior years. If you need more space, use Form 4562.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
53 Total additional first-year depreciation (do not include in items below) →						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
54 Totals →			Enter here and in Part II, line 50 ▷			

SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
a. Under Rev. Procs. 62–21 and 65–13							
b. Other							

PART IV.—FARM INCOME—ACCRUAL METHOD

(Do not include sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D, 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
		$		$				$		$
55 Totals, enter here and in Part V below		$ (Enter on line 65)		$ (Enter on line 66)				$ (Enter on line 57)		$ (Enter on line 58)

PART V.—SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

56 Inventory of livestock, crops, and products at end of year		$
57 Sales of livestock, crops, and products during year		
58 Agricultural program payments: (1) Cash		
(2) Materials and services		
59 Commodity Credit loans under election (or forfeited)		
60 Federal gasoline tax credit		
61 State gasoline tax refund		
62 Other farm income (specify):		
63 Add lines 57 through 62		
64 Total (add lines 56 and 63)		$
65 Inventory of livestock, crops, and products at beginning of year	$	
66 Cost of livestock and products purchased during year		
67 Gross profits (subtract the sum of lines 65 and 66 from line 64)*		$
68 Total deductions from line 51, Part II, page 1		
69 Net farm profit (or loss) (subtract line 68 from line 67). Enter here and include in total on line 14, Form 1040. **ALSO** enter on Schedule SE, Part II, line 1a		$

*** Use this amount for optional method of computing net earnings from self-employment. (See line 3, Part II, Schedule SE.)**

52-0237640 648—18—80595-1 354-087 GPO

Instructions for Schedule F (Form 1040)—1969

Department of the Treasury
Internal Revenue Service

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

Include in income (a) cash and the value of merchandise or other property received from the sale of livestock and produce raised during the taxable year or prior years, (b) the profits received from the sale of any livestock and other items purchased, and (c) income received from all other sources. Expenses will be the amounts paid during the taxable year plus deductions such as depreciation.

Accrual Method

The gross profits are computed as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses are the actual expenses incurred during the year, whether paid or not. You may value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, in addition to other methods. 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. 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. If you rent all or a part of your crop land on a crop share basis, report the crop shares received as rental income only for the year in which they are reduced to money, or its equivalent. If you received rental income from the operation of a farm but did not materially participate in its operation, report the income on Schedule E, Part II.

Qualified per-unit retain certificates and patronage dividends received from cooperatives in cash, qualified written notices of allocation, or other property (to the extent of fair market value), are to be included in farm income.

Nonqualified per-unit retain certificates and patronage dividends received in the form of nonqualified written notices of allocation are not includable in income at the time of receipt. However, amounts received at the time of redemption, sale, or other disposition must be reported as income.

Dividends received on purchases of capital assets or depreciable property used in farming are not includable in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not includable in income.

Report sales, exchanges, or involuntary conversions of capital assets and other property in separate Schedule D.

Income from farming is subject to the self-employment tax. (See Schedule SE.) If you have filed Form 4029, do not file Schedule SE; however, write, "Exempt—Form 4029" on back of Form 1040.

Federal gasoline tax credit.—If you use the "cash method," enter in Part I, line 23 any Federal gasoline tax claimed as a credit on Form 1040 for 1968. However, if you use the "accrual method," enter in Part V, line 60 any Federal gasoline tax you claim as a credit on Form 1040 for 1969.

Agricultural Program Payments.

In Cash.—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

In Materials and Services.—If benefits were received in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor.

Commodity Credit Corporation Loans Forfeited (or under election).

If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include these amounts in income when received. If you made this election, or delivered or forfeited the pledged commodity, enter the amounts received on this line. If you made such an election, attach to your return a statement showing details of such loans. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

Expenses and Other Deductions

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 paid for repairs and maintenance of farm buildings (except your dwelling), 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.—These and similar materials may be either capitalized or deducted as an expense.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, etc.

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 (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.

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.

Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on Part II, line 47. If the plan includes you as a self-employed individual, include your share on Form 1040, line 15b and attach Form 2950SE. For other plans attach Form(s) 2950 (optional in the first year—see instructions for that form).

Automobile expenses, Special Rule.—See R–2 for optional method.

Other farm expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, travel, etc.

You may deduct expenditures in clearing land to make it suitable for farming. This deduction is limited to 25% of taxable income from farming, or $5,000, whichever is lesser.

Losses of farm buildings, machinery, and other farm property not included in your inventory are deductible if 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 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; for animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

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 land. 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 instructions on back of Form 4562 for methods of computing depreciation. (Fill in only line 54 on Part III and the Summary of Depreciation if you use Form 4562.)

Net operating loss deduction.—Enter as a "minus" figure on Schedule E, Part III, under "Misc. income."

Additional information available.—You may obtain I.R.S. Publication 225, Farmer's Tax Guide, free from your county agricultural agent or an Internal Revenue Service office.

GOP NY-A-1394

U.S. GOVERNMENT PRINTING OFFICE : 1969—O–337–048 36-2603-697

1

WAGE AND TAX STATEMENT 1969

Copy A—For Internal Revenue Service

Type or print EMPLOYER'S identification number, name, and address above.

FEDERAL INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION		
Federal income tax withheld	Wages paid subject to withholding in 1969 [1]	Other compensation paid in 1969 [2]	F.I.C.A. employee tax withheld [3]	Total F.I.C.A. wages paid in 1969 [4]	

EMPLOYEE'S social security number ▶

[1] Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.

[2] Report salary or other employee compensation which was not subject to withholding. See Circular E. Farmers, see Circular A.

[3] One-eighth of this amount was withheld to finance the cost of Hospital Insurance Benefits. The remainder is for old-age, survivors, and disability insurance.

[4] Includes tips reported by employee.

Type or print EMPLOYEE'S name and address (including ZIP code) above.

Uncollected Employee Tax on Tips . . . . $

FORM W–2 U.S. Treasury Department, Internal Revenue Service 16—80183-1 **EMPLOYER:** See instructions on back of copy D.

WAGE AND TAX STATEMENT 1969

Copy B—To be filed with employee's tax return

Type or print EMPLOYER'S identification number, name, and address above.

FEDERAL INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION		
Federal income tax withheld	Wages paid subject to withholding in 1969 [1]	Other compensation paid in 1969 [2]	F.I.C.A. employee tax withheld [3]	Total F.I.C.A. wages paid in 1969 [4]	

EMPLOYEE'S social security number ▶

[1] Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.

[2] **Add this item to wages in figuring the amount to be reported as wages and salaries on your income tax return.**

[3] One-eighth of this amount was withheld to finance the cost of Hospital Insurance Benefits. The remainder is for old-age, survivors, and disability insurance.

[4] Includes tips reported by employee.

Type or print EMPLOYEE'S name and address (including ZIP code) above.

Uncollected Employee Tax on Tips . . . . $

FORM W–2 U.S. Treasury Department, Internal Revenue Service 16—80183-1

NOTICE TO EMPLOYEE:

1. **Income Tax Wages.**—This statement is important. Copy B must be filed with your U.S. Income Tax Return for 1969. If your social security number, name, or address is stated incorrectly, correct the information on copy B and notify your employer.
2. **Social Security Wages.**—If your wages were subject to social security taxes, but are not shown, your social security wages are the same as wages shown under "FEDERAL INCOME TAX INFORMATION," but not more than $7,800.
3. **Credit For F.I.C.A. Tax.**—If more than $374.40 of F.I.C.A. (social security and hospital insurance) employee tax was withheld during 1969 because you received wages from more than one employer, the excess should be claimed as a credit against income tax. See instructions for your income tax return.
4. A copy of this form has been sent to the Internal Revenue Service.

This is not a tax return but you must file it with your tax return. See instructions on back of copy C.

16—80183-1

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WAGE AND TAX STATEMENT 1969

Copy C—For employee's records

Type or print EMPLOYER'S identification number, name, and address above.

FEDERAL INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION		
Federal income tax withheld	Wages paid subject to withholding in 1969 [1]	Other compensation paid in 1969 [2]	F.I.C.A. employee tax withheld [3]	Total F.I.C.A. wages paid in 1969 [4]	

EMPLOYEE'S social security number ▶

[1] Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.

[2] Add this item to wages in figuring the amount to be reported as wages and salaries on your income tax return.

[3] One-eighth of this amount was withheld to finance the cost of Hospital Insurance Benefits. The remainder is for old-age, survivors, and disability insurance.

[4] Includes tips reported by employee. If your wages were subject to social security taxes, but are not shown, these wages are the same as wages shown under "Federal Income Tax Information," but not more than $7,800.

Type or print EMPLOYEE'S name and address (including ZIP code) above.

Uncollected Employee Tax on Tips . . . . $

FORM W–2 U.S. Treasury Department, Internal Revenue Service

16—80183-1

WAGE AND TAX STATEMENT 1969

Copy D—For employer

Type or print EMPLOYER'S identification number, name, and address above.

FEDERAL INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION		
Federal income tax withheld	Wages paid subject to withholding in 1969 [1]	Other compensation paid in 1969 [2]	F.I.C.A. employee tax withheld [3]	Total F.I.C.A. wages paid in 1969 [4]	

EMPLOYEE'S social security number ▶

[1] Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.

[2] Report salary or other employee compensation which was not subject to withholding. See Circular E. Farmers, see Circular A.

[3] One-eighth of this amount was withheld to finance the cost of Hospital Insurance Benefits. The remainder is for old-age, survivors, and disability insurance.

[4] Includes tips reported by employee.

Type or print EMPLOYEE'S name and address (including ZIP code) above.

Uncollected Employee Tax on Tips . . . . $

FORM W–2 U.S. Treasury Department, Internal Revenue Service

16—80183-1

TO EMPLOYER:

1. Prepare this form for each employee *(a)* from whom income tax has been withheld during the year or *(b)* whose wages (including tips reported), for purposes of income tax withholding, exceeded the amount of one withholding exemption for any payroll period (even though no income tax was withheld). If "other compensation" plus wages, if any, of $600 or more is paid to an employee in the year, Copy A of Form W–2 must be furnished to the Internal Revenue Service, even though no wages are subject to income tax withholding.

2. Fill in—*(a)* Your identification number, name, and address.

(b) The amount of income tax deducted and withheld. If no amount was deducted and withheld enter "None" or "0."

(c) Total wages paid and tips reported before any payroll deductions. Payments of "sick pay" and non-cash remuneration are considered wages. If an employer keeps the records described in Circular E he may also enter amounts of excludable sick pay in the space adjacent to "Total F.I.C.A. wages paid in 1969." Any amount of sick pay shown in the space should be identified by the words "Excludable sick pay."

(d) Other compensation. This block should include all other compensation (amounts includible in gross income but not subject to income tax withholding) paid to an employee.

(e) Total amount of F.I.C.A. employee tax *(not the employer tax)* deducted and witheld, if any (but if there was an adjustment in 1969 to correct the tax for a prior year enter the amount withheld in 1969 increased by the adjustment for an overcollection or decreased by the adjustment for an undercollection). If F.I.C.A. wages were paid or tips reported but no employee tax was deducted, enter "None" or "O."

(f) Total wages paid and tips reported (before payroll deductions) subject to the Federal Insurance Contributions Act. Non-cash remuneration is considered wages. If not subject to F.I.C.A., enter "None" or "0" No F.I.C.A. wage entry need be made if (1) F.I.C.A. wages exactly equal the total wages for income tax withholding purposes, or (2) F.I.C.A. wages are $7,800 and the total wages for income tax withholding purposes exceed $7,800.

(g) Uncollected employee tax on tips. See Circular E for instructions.

(h) The employee's social security number, name, and address.

(i) State and local government employers who have been assigned an identification number with the prefix 69 should also show this number.

3. Give copies B and C to the employee *(a)* on or before January 31 following the calendar year if the employee is in your employ at the close of such year, or *(b)* within 30 days after the last payment of wages, if his employment is terminated before the close of such year.

4. Forward Copy A to the Internal Revenue Service. For further information see Form 941 and Circular E. Farmers, see Circular A.

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16—80183-1

Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Partnership Return of Income

FOR CALENDAR YEAR 1969 or other taxable year beginning ....., 1969, and ending ....., 19.....

1969

A Principal business activity (See General Instruction K)

B Principal product or service (See General Instruction K)

Name

Number and street

City or town, State, and ZIP code

C Employer Identification No.

D County in which located

E Date business commenced

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see Instruction R.

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	Income (loss) from other partnerships, syndicates, etc. (attach statement)	
5	Nonqualifying dividends (attach list—see Instruction 5)	
6	Interest	
7	Rents (Schedule B)	
8	Royalties (attach schedule)	
9	Net farm profit (loss) (Schedule F, Form 1040)	
10	Net gain (loss) from sale or exchange of property other than capital assets (line 16, 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 (Schedule J)	
17	Taxes (Schedule J)	
18	Losses by fire, storm, shipwreck, other casualty or theft (attach statement)	
19	Bad debts (Schedule H if reserve method is used)	
20	Repairs	
21	Depreciation (Schedule I)	
22	Amortization (attach schedule)	
23	Depletion (attach schedule)	
24	Retirement plans, etc. (other than for partners—see Instruction 24)	
25	Other deductions (Schedule J)	
26	**TOTAL** deductions (lines 13 through 25)	
27	Ordinary income (loss) (line 12 less line 26) (see General Instruction G)	

Schedule A—COST OF GOODS SOLD

1	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	
2	Purchases	
	Less: Cost of items withdrawn for personal use	
3	Cost of labor	
4	Material and supplies	
5	Other costs (attach schedule)	
6	Total of lines 1 through 5	
7	Less: Inventory at end of year	
8	Cost of goods sold. Enter here and on line 2 above	

(Method of inventory valuation .....)

Under penalties of perjury, I declare 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.

▶ ..... Signature of partner or member ..... Date

▶ ..... Signature of preparer other than partner or member ..... Address ..... Date

16—80593-1

Form 1065—1969 Page 2

NOTE: Any items specially allocated to the partners should be shown in a separate schedule instead of being reflected on the numbered lines of page 1, Schedules B through J, or Schedule K. (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 J)	5. Other expenses (explain in Schedule J)
1 Totals				

2 Net income (loss) (column 2 less sum of columns 3, 4, and 5). Enter here and on page 1, line 7 . . . . . :

Schedule H—BAD DEBTS (See Instruction 19)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve: 4. Current year's provision	Amount added to reserve: 5. Recoveries	6. Amount charged against reserve	7. Reserve for bad debts at end of year
1964						
1965						
1966						
1967						
1968						
1969						

Schedule I—DEPRECIATION (See Instruction 21) Taxpayers using Revenue Procedures 62–21 and 65–13: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4. **Note:** You may (1) group depreciable assets in accordance with the categories specified below or (2) continue to list your assets in the same manner as in prior years. If you need more space, use Form 4562.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below). (Enter here and allocate to each partner in column 5 of Schedule K) →						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
2 Totals						

3 Less amount of depreciation claimed in Schedules A and B . . . . . :

4 Balance—Enter here and on page 1, line 21 . . . . . :

SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62–21 and 65–13							
2 Other							

Schedule J—EXPLANATION OF LINES 16, 17, AND 25 ON PAGE 1, AND OF COLUMNS 4 AND 5 OF SCHEDULE B

Line or column	Explanation	Amount	Line or column	Explanation	Amount

16—80593-1 GPO

Form 1065—1969 Page 3

Schedule K—PARTNERS' SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.

1. Give name, address, and social security number of each partner. (Designate nonresident aliens, if any.) Where return of partner or member is filed in another Internal Revenue district or in an Internal Revenue service center, specify district or service center.	2. Percentage of time devoted to business	3. COST OR BASIS OF INVESTMENT IN PROPERTY		
		(i) Life Years	(ii) Basis of new property	(iii) Cost of used property
(a)		4 or more but less than 6		
		6 or more but less than 8		
		8 or more		
(b)		4 or more but less than 6		
		6 or more but less than 8		
		8 or more		
(c)		4 or more but less than 6		
		6 or more but less than 8		
		8 or more		
(d)		4 or more but less than 6		
		6 or more but less than 8		
		8 or more		
(e)		4 or more but less than 6		
		6 or more but less than 8		
		8 or more		
Totals				

	4. Ordinary income (loss) (line 27, page 1)	5. Additional first-year depreciation (line 1, Schedule I)	6. Payments to partners—salaries and interest (line 14, page 1)	7. Qualifying dividends (attach list)	8. Net short-term gain (loss) from sale or exchange of capital assets (line 9, Schedule D)
(a)					
(b)					
(c)					
(d)					
(e)					
Totals					

	9. Net long-term gain (loss) from sale or exchange of capital assets (line 13, Schedule D)	10. Net gain (loss) under section 1231 (line 6, Schedule D)	11. Net earnings from self-employment (line 10, Schedule N)	12. Contributions (see Sch. K instructions)	13. Expense account allowance (see Sch. K instructions)
(a)					
(b)					
(c)					
(d)					
(e)					
Totals					

NOTE: See the instructions for Schedule K, paragraphs (a) through (d), for each partner's distributive share of other items required to be reported in a separate schedule.

F 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.

G Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1969? . . . . . ☐ YES ☐ NO

If "Yes," where were they filed? .....

H Is any member of the partnership related by blood or marriage to any other member? . . . . . ☐ YES ☐ NO

I 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

J 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 . . . . . $.....

K Did you claim a deduction for expenses connected with:

(1) Entertainment facility (boat, resort, ranch, etc.)? . . . . . ☐ YES ☐ NO

(2) Living accommodations (except employees on business)? . . . . . ☐ YES ☐ NO

(3) Employees' families at conventions or meetings? . . . . . ☐ YES ☐ NO

(4) Employee or family vacations not reported on Form W–2? . . . . . ☐ YES ☐ NO

16—60593-1

Form 1065—1969 Page 4

Schedule L—BALANCE SHEETS (See General Instruction J)

ASSETS	Beginning of taxable year Amount	Beginning of taxable year Total	End of taxable year Amount	End of taxable year Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Mortgage and real estate loans				
7 Other investments (attach schedule)				
8 Buildings and other fixed depreciable assets				
(a) Less accumulated 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 Mortgages, notes, and bonds payable in 1 year or more				
18 Other liabilities (attach schedule)				
19 Partners' capital accounts				
20 Total liabilities and capital				

Schedule M—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS (See Instruction for Schedule M)

	1. Capital account at beginning of year	2. Capital contributed during year	3. Ordinary income (loss) from line 27, page 1	4. Income not included in column 3 plus non-taxable income	5. Losses not included in column 3, 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 27 plus line 18, page 1)		
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 (line 5, page 1)		
7	Interest (see instruction for Schedule N)		
8	Net rentals from real estate (see instruction for Schedule N)		
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		

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16—80593-1 GPO

1969 Department of the Treasury
Internal Revenue Service

Instructions for Form 1065 U.S. Partnership Return

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.

Watch for Tax Law Changes

At the time these instructions were printed, Congress was considering proposals to change several tax law provisions. If these proposals become law, you may have to take them into account in preparing your 1969 partnership return.

Internal Revenue will use news and other media to provide supplemental advice and instructions for those affected by the new legislation.

General Instructions

A. Who must file.—Every partnership (see general instruction L(1) for exceptions) shall file Form 1065. If the return is filed for a syndicate, pool, joint venture, or similar group, a copy of the agreement and all amendments 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. Time and place for filing.—A resident partnership must file Form 1065 on or before the 15th day of the 4th month following the close of the taxable year. However, a foreign partnership in which all the partners are nonresident aliens must file the return on or before the 15th day of the 6th month following the close of the taxable year.

If the partnership's principal place of business or principal office or agency is located in	Use this address
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Nebraska, North Dakota, South Dakota, Missouri, Minnesota, Wisconsin	If filed in 1970, mail to your District Director. If filed in 1971, mail to: Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	If filed in 1970, mail to your District Director. If filed in 1971, mail to: Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812

A partnership without a principal office or agency or principal place of business in the United States must file the return with the Director of International Operations, Internal Revenue Service, Washington, D.C. 20225, U.S.A.

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C. Period to be covered by return.—The return shall be filed for the calendar year 1969 or other taxable year beginning in 1969. A partnership taxable year shall be determined as though the partnership were a taxpayer.

D. 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).

E. Signature.—The return must be signed by one partner. 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 prepared by a firm or corporation, the return should be signed in the name of the firm or corporation. The verification is not required if the return is prepared by a regular, full-time employee of the partnership such as a clerk, secretary, bookkeeper, etc.

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 by the method of accounting regularly used in maintaining the partnership's books and records. In all cases the method adopted should clearly reflect income. (See section 446.) Unless the law specifically permits, a taxpayer may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) 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 by eliminating any amount less than 50 cents and increasing 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 122, 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 interest (other than under the $10 rule), rents, commissions, or other fixed or determinable income of $600 or more, shall file Forms 1096 and 1099. If the partnership makes payments of interest aggregating $10 or more on bank deposits, corporate bonds, stockholder's accounts, and savings and loan association accounts, it shall file Forms 1096 and 1099. Either a copy of Form 1099 or a reasonable facsimile shall be furnished the recipient of the interest. *Exceptions.*—No report is required of the following: (1) payments of any type to a corporation, (2) distributions or salaries to the partners, (3) rent paid as a tenant to a real estate agent, and (4) payments made as a broker to your customers.

J. Balance sheets.—The balance sheets of the partnership must be completed. These 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 of 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) 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 under 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.

(2) Generally, the partnership shall make the elections affecting the computation of taxable income derived from partnership operations. Examples of such elections are the method of accounting employed, methods of depreciation, etc. However, certain elections are made by a partner separately on his individual income tax return rather than by the partnership. These elections are made under: section 901, relating to foreign tax credit, and section 615, relating to exploration expenditures, or section 617, relating to additional exploration expenditures for domestic mining, paid or incurred after September 12, 1966.

(3) Information about 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.

Note: A partnership can no longer elect to be taxed as a domestic corporation. Unincorporated business enterprises are not considered as domestic corporations for any period after December 31, 1968.

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) other items of income, gain, loss, deduction, or credit, to the extent provided by Regulations (see instructions for Schedule K); and (8) taxable income or loss (ordinary income) exclusive of items 1 through 7 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. In computing the partners' distributive shares of such ordinary income, the income shall be allocated only to partners other than the distributee and separately taken into account under section 702(a)(8). 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, a partner shall take into account his share of the income and losses of the partnership, subject to the limitation of section 704(d). The net operating loss deduction shall not be allowed in computing the net earnings from self-employment.

P. Information regarding renegotiable contracts.—If during the taxable year the partnership had contracts or subcontracts subject to the Renegotiation Act, it shall in answer to question J, page 3, state the actual or if not accurately determinable, the 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 under 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 among 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 a separate schedule (see item (a) under Schedule K instructions), 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 official schedule, but must be entered on page 1.

Specific Instructions

These 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.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10.

Installment sales.—If, pursuant to section 453, the installment method is used, attach a schedule showing separately for the years 1966, 1967, 1968, and 1969 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.)

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 to change 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.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2, includes an amount applicable to cost of operations, attach a schedule showing: (a) salaries and wages; and (b) other costs in detail.

4. Income (loss) from other partnerships, syndicates, etc.—Enter the partnership's share of the profit (whether received or not) or loss 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 profit (loss) 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. Such dividends are received 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—

(i) exempt from tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives); or

(ii) 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, including your share from a controlled foreign corporation.

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 exempt from tax; (b) interest on tax-free convenant bonds.

8. Royalties.—Enter net income (loss) as shown on the detailed schedule to be attached to the return.

9. Net farm profit (loss).—Enter the net profit (loss) from Schedule F (Form 1040). Do NOT include in such line any amounts reported in Schedule K (Form 1065).

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 de-

459—15—60596-1

termined 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 personal use.

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, 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—*(a)* when they become wholly or partially worthless, or *(b)* by reasonable addition to a reserve for bad debts. A partnership filing a first return may select either method, and that method must be followed for subsequent years, unless permission is granted to change to the other method. Application to change 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 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. (SSection 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) 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.

(b) Salvage value.—In computing the basis on which depreciation may be taken for personal property, other than livestock, you need not take into account salvage value that does not exceed 10 percent of the cost or other basis of the property. If the salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property acquired after October 16, 1962, and having a useful life of three years or more.

Alternative Depreciation Guidelines and Rules

Revenue Procedure 62–21 (supplemented by Revenue Procedures 65–13 and 68–27), sets forth alternative standards and procedures for determining depreciation. These guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedures 62–21, 65–13, 68–27 and other prescribed rules and standards.

Depreciation Methods

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62–21 or other prescribed rules and standards:

(a) Straight line.—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 in prior years. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

(b) 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 without adjustment for 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.

(c) Special rules for new assets.—The cost or other basis of a new asset may also be depreciated under any of the following methods provided that: the asset is tangible, it has an estimated useful life of three years or more, and the original use of the asset commenced with the partnership.

(i) Declining balance.—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(ii) 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.

(iii) Other methods.—A partnership 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 200 percent declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(d) 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 six 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 (before making any adjustment to the basis for salvage value) 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 amount of additional first-year depreciation is deducted from the total depreciation and allocated to each partner in col. 5, Schedule K. Each partner enters this amount, subject to the limitations in the preceding paragraph, in Part III of Schedule E (Form 1040) of his individual income tax return.

Do not deduct additional first-year depreciation on page 1 of the form.

22. Amortization.—If the partnership elects the deduction for amortization of certain expenditures relating to research and experiment (section 174), trademark and trade name expenditures (section 177), exploration (paid or incurred before September 13, 1966) (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.—If a deduction is claimed for timber depletion, attach Form T to your return.

24. Retirement plans, etc.—Enter deductible contributions made by the partnership for its employees to or under a pension, profit-sharing, annuity, or bond purchase plan, and compensation under any other deferred payment plan.

If plan does not include partners as self-employed individuals, file Form 2950 (optional in the first year—see instructions for that form). If the plan includes partners as self-employed individuals, attach Form 2950-SE. Separate Forms 2950SE also must be used by each partner to determine his deduction for contributions made on his behalf by the partnership.

25. Other deductions.—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

659—15—60596-1

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 (a) the amount of each class of exempt income, and (b) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Schedule D—Sales or exchanges of property.—Except for specially allocated gains and losses, 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, deductions, etc.—This schedule should show complete information for all the persons who were members of the partnerships, syndicate, group, etc., during any portion of the taxable year. Although the partnership is not subject to income tax, the members 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, credits, etc., as shown in Schedule K (columns 3 to 13 inclusive) and of his share of any other items required to be shown in a separate schedule as described in paragraphs (a) through (d) of this section below.

Column 3.—A partner is allowed a tax credit based on his pro rata share of the partnership investment in certain depreciable property having an estimated useful life of 4 years or more. Allocate to each partner the investment by amount, type and life of property. The cost of used property is LIMITED TO AGGREGATE COST OF $50,000.

When property is disposed of prior to the "life years" assigned, each partner should be notified of the dates when property was purchased and sold so that he may reflect in his return for the year of sale the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to the early disposition of such property. (For information on whether the investment in property qualifies for the credit and for other information see Form 3468.)

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, to which the partner is entitled to an exclusion (section 116) on his individual income tax return. (See instruction 5.)

Column 12.—Enter each partner's distributive share of contributions paid by the partnership within the partnership's taxable year. (An itemized list of the partnership's charitable contributions must also be submitted.)

Column 13.—EXPENSE ACCOUNT ALLOWANCE.—Expense account allowance means: (a) amounts, other than compensation, received as advances or reimbursements, and (b) 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: (i) the purchase of goods for resale or use in the business, and (ii) incidental expenses, such as the purchase of office supplies for the partnership or local transportation in connection with an errand. The partnership should maintain records to substantiate travel and entertainment expenditures.

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) 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); additional exploration expenditures for domestic mining (section 617); and any items of income, gain, loss, deduction or credit subject to a special allocation under the partnership agreement which differ from the allocation of partnership income or loss generally.

(b) 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.

(c) Payments by the partnership to a retirement plan on behalf of partners. For requirement of Form 2950SE and deduction by partner, see instruction 24.

(d) For the taxable year, the number of gallons of *(i)* gasoline used: (A) on a farm for farming purposes, (B) other than as fuel in a highway vehicle, and (C) in vehicles while engaged in furnishing certain public passenger land transportation service; and *(ii)* lubricating oil used, other than in a highway motor vehicle.

Each partner should attach Form 4136 to his timely filed income tax return, to claim a credit for Federal tax on such gasoline and lubricating oil on Form 1040.

Schedule M—Reconciliation of Partners' Capital Accounts.—This schedule should show what caused the changes in the partners' capital accounts during the taxable year. The total of column 1 of Schedule M should agree with line 19 of Schedule L for the beginning of the taxable year and the total of column 7 of Schedule M should agree with line 19 of Schedule L for the end of the taxable year. Any difference should be adequately explained in an attached statement.

Schedule N—Computation of net earnings (or loss) from self-employment.

In determining the amount of net earnings from self-employment, exclude income and deductions from the following sources:

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, 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.

Partnership 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 Schedule SE (Form 1040) for instructions and the computation of net earnings from self-employment from farming. In figuring the gross profits from farming Schedule SE (Form 1040), Part II, line 3, use your share of the gross profits shown on either line 28 or line 67 of the Schedule F (Form 1040) filed with the partnership return.

e59—16—80596-1

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Form **1120S**

Department of the Treasury
Internal Revenue Service

U.S. Small Business Corporation Income Tax Return

for the calendar year 1969 or other taxable year beginning ....., 1969, ending ....., 19.....

1969

A Date of election as small business corporation	Name	C Employer identification no.
B Business Code No. (see instructions)	Number and street	D County in which located
	City or town, State, and ZIP code	E Enter total assets from line 14, column D, Schedule L $

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction M.

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	(a) Domestic dividends	
		(b) Foreign dividends	
	5	Interest on obligations of the United States and U.S. instrumentalities	
	6	Other interest	
	7	Gross rents	
	8	Gross royalties	
	9	Gains and losses (separate Schedule D, Form 1120S)—	
		(a) Net short-term capital gain reduced by any net long-term capital loss	
		(b) Net long-term capital gain reduced by any net short-term capital loss (if more than $25,000, see instructions)	
		(c) Net gain (loss) from sale or exchange of property other than capital assets	
	10	Other income (attach schedule)	
	11	Total income, lines 3 through 10	
DEDUCTIONS	12	Compensation of officers (Schedule E)	
	13	Salaries and wages (not deducted elsewhere)	
	14	Repairs (do not include capital expenditures)	
	15	Bad debts (Schedule F if reserve method is used)	
	16	Rents	
	17	Taxes (attach schedule)	
	18	Interest	
	19	Contributions **(not over 5% of line 28 adjusted per instructions**—attach schedule)	
	20	Casualty or theft losses (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 (attach Form(s) 2950)	
		(b) Other employee benefit plans (see instructions)	
	26	Other deductions (attach schedule)	
	27	Total deductions on lines 12 through 26	
	28	Taxable income, line 11 less line 27	
TAX	29	Income tax: (a) On capital gains (Schedule J)	
		(b) Surcharge—enter 10% of line 29(a) (Fiscal year corporations: see instructions for Schedule J)	
	30	Credits: (a) Tax deposited—Form 7004 application for extension (attach copy)	
		(b) Credit for U.S. tax on nonhighway gas and lube oil (attach Form 4136)	
	31	TAX DUE (line 29 less line 30). See instruction G for Tax Deposit System →	
	32	OVERPAYMENT (line 30 less line 29) →	

Under penalties of perjury, I declare 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 the 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 .....

16—80665-1

Form 1120S (1969) Page 2

Schedule A—COST OF GOODS SOLD (See instruction 2)

Method of inventory valuation (specify)- –

1 Inventory at beginning of year		5 Total of lines 1 through 4	
2 Merchandise bought for manufacture or sale		6 Less inventory at end of year	
3 Salaries and wages		7 Cost of goods sold (enter here and on line 2, page 1)	
4 Other costs (attach schedule)			

Schedule E—COMPENSATION OF OFFICERS (See instruction 12)

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	5. Percentage of corporation stock owned	6. Amount of compensation	7. Expense account allowances
Total compensation of officers (enter here and on line 12, page 1)						

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve: 4. Current year's provision	Amount added to reserve: 5. Recoveries	6. Amount charged against reserve	7. Reserve for bad debts at end of year
1964.						
1965.						
1966.						
1967.						
1968.						
1969.						

Schedule G—DEPRECIATION (See instruction 22)

Taxpayers using Revenue Procedures 62–21 and 65–13: Make no entry in column 2. Enter the cost or other basis of assets held at the end of the year in column 3, and enter the accumulated depreciation at the end of the year in column 4.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
2 Totals						
3 Less amount of depreciation claimed in Schedule A and elsewhere on return						
4 Balance—enter here and on line 22, page 1						

Schedule H—SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62–21 and 65–13							
2 Other							

Schedule J—TAX COMPUTATION (See instructions)

1 Taxable income (line 28, page 1)		
2 (a) Enter 48 percent of line 1 (members of controlled groups, see instructions)		
(b) Subtract $6,500 and enter difference	6,500.00	
3 Net long-term capital gain reduced by net short-term capital loss (line 9(b), page 1)		
4 Subtract $25,000. (Statutory minimum.)		25,000.00
5 Balance (line 3 less line 4)		
6 Enter 25 percent of line 5		
7 Income tax (line 2 or line 6, whichever is lesser). Enter here and on line 29(a), page 1		

16—80665-1

Form 1120S (1969) Page 3

Schedule K—SHAREHOLDERS' SHARES OF INCOME (See Instructions)

Computation of Corporation's Undistributed Taxable Income

1 Taxable income (line 28, page 1)		
2 Less: (a) Money distributed as dividends out of earnings and profits of the taxable year		
(b) Tax imposed on certain capital gains (line 29, page 1)		
3 Corporation's undistributed taxable income		

Schedule of Distribution and Income

1. Name of each shareholder	Social security number	2. Stock ownership: Number of shares	2. Stock ownership: Period held From	2. Stock ownership: Period held To	3. Percentage of time devoted to business
(a)					
(b)					
(c)					
(d)					
(e)					
(f)					
(g)					
(h)					
(i)					
(j)					

Continuation of Schedule of Distribution and Income

	4. Compensation	5. Dividends: Dates	5. Dividends: Amounts	6. Share of undistributed taxable income or net operating loss	7. Share of net long-term capital gain after tax (See instructions)	8. Dividends entitled to exclusion	9. Amount taxable as ordinary income	10. Nondividend distributions: Date	10. Nondividend distributions: Amount
(a)									
(b)									
(c)									
(d)									
(e)									
(f)									
(g)									
(h)									
(i)									
(j)									
Totals									

F Date incorporated .....

G 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 ☐. (For rules of attribution, see section 267(c).)

If the answer is "Yes," attach a schedule showing:

(a) name, address, and employer identification number; and

(b) percentage owned.

H Did the corporation during the taxable year have any contracts or subcontracts subject to the Renegotiation Act of 1951? Yes ☐ No ☐

If "Yes," enter the aggregate gross dollar amount billed during the year . . . . . $.....

I Amount of taxable income (or loss) for: 1966 $.....; 1967 $.....; 1968 $.....

J Refer to instructions for business activity codes and state the:

Principal business activity .....

Principal product or service .....

K Were you a member of a controlled group subject to the provisions of sections 1561 or 1562? . . . . . Yes ☐ No ☐

L Did you claim a deduction for expenses connected with any:

(1) Entertainment facility (boat, resort, ranch, etc.)? . . . . . Yes ☐ No ☐

(2) Living accommodations (except employees on business)? . . . . . Yes ☐ No ☐

(3) Employees' families at conventions or meetings? . . . . . Yes ☐ No ☐

(4) Employee or family vacations not reported on Form W–2? . . . . . Yes ☐ No ☐

M Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1969? . . . . . Yes ☐ No ☐

If "Yes," where were they filed? .....

N Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? . . . . . Yes ☐ No ☐

If "Yes," attach explanation.

O Answer only if (1) this is the first 1120S return filed since your election to be treated as a small business corporation and (2) the corporation was in existence for the taxable year prior to the election and had investment credit property:

Was an agreement filed under Section 1.47–4(b) of the Regulations? . . . . . Yes ☐ No ☐

16—80665-1

Form 1120S (1969) 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 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Loans to shareholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND SHAREHOLDERS' EQUITY				
15 Accounts payable				
16 Mtges., notes, bonds payable in less than 1 yr.				
17 Other current liabilities (attach schedule)				
18 Loans from shareholders				
19 Mtges., notes, bonds payable in 1 yr. or more				
20 Other liabilities (attach schedule)				
21 Capital stock				
22 Paid-in or capital surplus (attach reconciliation)				
23 Retained earnings—appropriated (attach schedule)				
24 Retained earnings—unappropriated				
25 Shareholders' undistributed taxable income				
26 Less cost of treasury stock		( )		( )
27 Total liabilities and shareholders' equity				

Schedule M–1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books		7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		(a) Tax-exempt interest. $	
3 Excess of capital losses over capital gains			
4 Taxable income not recorded on books this year (itemize)		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		9 Total of lines 7 and 8	
6 Total of lines 1 through 5		10 Income (line 28, page 1)—line 6 less line 9	

Schedule M–2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1 Balance at beginning of year		5 Distributions out of current or accumulated earnings and profits: (a) Cash	
2 Net income per books		(b) Stock	
3 Other increases (itemize)		(c) Property	
		6 Current year's undistributed taxable income or net operating loss (column 6, Schedule K)	
		7 Other decreases (itemize)	
4 Total of lines 1, 2, and 3		8 Total of lines 5, 6, and 7	
		9 Balance at end of year (line 4 less line 8)	

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1969 Department of the Treasury Internal Revenue Service

Instructions for Form 1120S

U.S. Small Business Corporation Income Tax Return

Watch for Tax Law Changes

At the time these instructions were printed, Congress was considering proposals to change several tax law provisions. If these proposals become law, you may have to take them into account in computing your 1969 income tax.

Internal Revenue will use news and other media to provide supplemental advice and instructions for those affected by the new legislation.

General Instructions

(References are to the Internal Revenue Code.)

A. Corporations required to file Form 1120S.—Every small business corporation (as defined in section 1371(a)) that has filed a proper and timely election under section 1372(a) not to be subject to the income tax imposed by chapter 1 (other than by section 1378) must file Form 1120S. See Form 2553.

B. Consents of shareholders.—Consents of all shareholders must be included on the election form notifying the Service Center Director (or District Director) of the election, or included as attachments to the election. However, where the election was made before the first day of the taxable year, the consents of the persons, who became shareholders after the date of election and on or before such first day, must be filed with the Service Center Director (or District Director) with whom the election was filed as soon as practicable after such first day and in no event later than the last day prescribed for making the election. Copies of such latter consents must be attached to the Form 1120S at the time the return is filed.

New shareholders (any person who was not a shareholder on the first day of the first taxable year for which the election is effective, or on the day on which the election is made, whichever is later) must consent to the election and such statement of consent must be filed with the Service Center Director (or District Director) with whom the election was filed within a period of 30 days after they become shareholders or the election is automatically terminated. Copies of such consents must also be attached to the return.

C. Termination.—The election by the corporation is automatically terminated: (1) by the failure of a new shareholder to consent to such election as explained in B above; (2) where it ceases to be a small business corporation as defined in section 1371(a); (3) where it derives more than 80 percent of its gross receipts from sources outside the U.S.; or (4) where it has gross receipts more than 20 percent of which is passive investment income, except during the first 2 taxable years of active conduct of any trade or business if passive investment income is less than $3,000 (section 1372(e)(5)). Such termination is effective for the taxable year in which any one of the foregoing occurs and for all succeeding taxable years of the corporation.

The election may be revoked for any taxable year after the first taxable year for which the election is effective. An election to revoke may be made only if all persons who are shareholders on the day on which the revocation is made consent to the revocation. The revocation is effective (1) for the taxable year in which made, if made before the close of the first month of the taxable year, or (2) for the taxable year following the taxable year in which made, if made after the close of the first month; and for all succeeding taxable years. The revocation is to be made in the manner prescribed by the regulations (1.1372–4).

Where the small business corporation has elected under section 1372(a) and the election has been terminated or revoked, the corporation is not eligible to again elect under section 1372(a) for 5 years unless the Commissioner consents to such an election.

D. Period to be covered by return.—The return shall be filed for the calendar year 1969 or other taxable year beginning in 1969. If the return is for other than a calendar year, fill in the taxable year space at the top of the form. If the corporation liquidates or otherwise ceases to exist and this is the last return it is required to file, write "FINAL RETURN" at the top of the form.

E. When to file.—The return must be filed on or before the 15th day of the third month following the close of the taxable year. Request for automatic extension of 3 months for filing the return must be made on Form 7004. (Section 6081(b).)

F. Where to file.—

If the corporation's principal business, office, or agency is located in ▼	Use this address ▼
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Nebraska, North Dakota, South Dakota, Missouri, Minnesota, Wisconsin	If filed in 1970, mail to your District Director. If filed in 1971, mail to: Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	If filed in 1970, mail to your District Director. If filed in 1971, mail to: Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812

G. Payment of tax.—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.

All corporations must deposit their income tax payments with an authorized commercial bank depositary or Federal Reserve bank. All deposits must be accompanied by Form 503 (Federal Tax Deposit, Corporation Income Taxes). Do not remit directly to Internal Revenue Service. Timeliness of deposits will be determined by the date the deposit is received by the commercial bank depositary or Federal Reserve bank. However, a deposit received after the due date will be considered timely if the corporation establishes that it was mailed on or before the second day before the prescribed due date.

Corporations needing Forms 503 may obtain them by making application to the Service Center Director (or District Director). The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

H. Accounting methods.—Taxable income must be computed in accordance with the method of accounting regularly used in maintaining the corporation's 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 material item) 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 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.

I. Certain information returns that may be required.—

Forms 1096 and 1099.—Information returns to be filed concerning certain dividends (the term "dividend" does not include any amount that is treated under section 1373 (relating to undistributed taxable income of electing small business corporations) as an amount distributed as a constructive dividend), earnings, interest, rents, royalties, annuities, pensions, foreign items; and prizes, awards, and commissions to nonemployees.

Forms 966 and 1099L.—Information returns regarding dissolution or liquidation, and distributions in liquidation.

J. Stock ownership in foreign corporations.—If you owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach statement required by section 551(d).

If you controlled a foreign corporation or were a 10 percent or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646.

K. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. All corporations 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 such authorities as of the beginning and end of the taxable year.

Certificates of deposit should be included as cash on line 1 of the balance sheets.

L. Net operating loss and other deductions.—The deduction for net operating losses provided by section 172 and the Special Deductions provided in Part VIII (except section 248) of subchapter B, shall not be allowed to an electing small business corporation. (Section 1373(d).)

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M. 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 attachment must contain all required information; must 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 form. 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.

Enter your name and identifying number on all attachments.

N. Signature.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as the tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return that he is required to file on behalf of a corporation.

Specific Instructions

(Numbered to correspond with line numbers on page 1 of the return.)

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported on lines 4 through 10.

Installment sales.—If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 preceding years: (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.

2. Cost of goods sold.—If the production, manufacture, purchase, or sale of merchandise is an income-determining 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 cost, lower of cost or market, or by any other permissible method.

Once an inventory method is adopted, it may not be changed without permission. Application for permission to change must be made on Form 3115 within 90 days after the beginning of the taxable year in which it is desired to make the change.

A corporation electing to use the last-in, first-out method of valuing inventory provided in section 472 must file Form 970 with the return for the first year of the election. Thereafter, attach a separate schedule showing (1) a summary of all inventories, and (2) with respect to any inventories computed under section 472, the computation of the quantities and cost by acquisition levels.

6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. See section 171 for amortizable bond premiums.

7. Gross rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions.

9. Sales or exchanges of capital assets and other property.—See separate Schedule D and Instructions.

If line 9(b) exceeds $25,000, see the requirements under instructions for Schedule J—Tax Computation.

10. Other income.—Enter the total amount of other income not reported elsewhere in the return and attach a schedule showing details if spaces provided are not sufficient. Include recoveries of bad debts deducted in prior years under the specific charge-off method.

Deductions

12. Compensation of officers.—Expense account allowance (column 7) 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.

Column 7 of Schedule E is to be completed for your 25 highest paid officers. To determine the highest paid, all allowances (including expense account) must be added to each officer's compensation. It need not be completed for any officer where the combined amount is less than $10,000. An officer is one who is elected or appointed to office, or designated as such in the charter or bylaws such as regular officer, chairman of the board, etc.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, that do not add to the value or appreciably prolong the life of the property.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts which become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

Application for permission to change the method of computing bad debts must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to make the change.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax.

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.—Enter contributions or gifts actually paid within the taxable year to or for the use of organizations and governmental bodies as set forth in section 170(c).

The amount claimed shall not exceed 5 percent of taxable income computed without regard to this deduction. Do not deduct as a business expense charitable contributions that exceed the 5 percent limitation.

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contribution was adopted by the board of directors.

Charitable contributions in excess of the 5 percent limitation may be carried over to the five succeeding taxable years.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how the carryover was determined.

Special rule for contributions of certain property.—The amount of a contribution of property must be reduced by any gain that would have resulted from application of section 617(d)(1), 1245(a), or 1250(a) if the property were sold at its fair market value.

20. Casualty or theft losses.—Enter losses sustained during the taxable year, arising from fire, storm, shipwreck, or other casualty. To determine the amount deductible, see section 165(b) and the regulations thereunder. Theft losses are deductible only in the year in which discovered.

21. Amortization.—If a deduction is claimed for amortization, attach a detailed statement. The law makes special provisions for amortization of the following kinds of expenditures:

(a) Research and experimental expenditures—section 174; (b) exploration expenditures—section 615; (c) development expenditures—section 616; (d) organizational expenses—section 248; and (e) trademark and trade name expenditures—section 177.

22. Depreciation.—If a deduction is claimed for depreciation of property, leasehold improvements, patents, or copyrights, fill in Schedule G. If additional space is required, Form 4562, Depreciation, may be used as a supplement to Schedule G.

For real property, salvage value must be taken into account in determining the depreciation deduction (except under the declining balance method); and, for personal property, to the extent it exceeds 10 percent of the cost or other basis of the property.

Alternative depreciation guidelines and rules.—Revenue Procedure 62–21, supplemented by Revenue Procedure 65–13, sets forth alternative standards and procedures for determining depreciation. Taxpayers who wish to use these provisions must use them for all assets in a particular guideline class.

Depreciation methods.—Depreciation may be computed using the methods set forth in section 167(b). Property may be depreciated under (1) the straight line method, and (2) the declining balance method at a rate not to exceed one and one-half times the applicable straight line rate.

New tangible property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method that does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total that could have been deducted if the double declining balance method had been used.

Section 179—Additional first-year depreciation allowance.—For the first year a depreciation deduction is allowable, corporations may elect to write off 20 percent of the cost (before adjustment for salvage value) of tangible personal property (whether new or used) with a useful life of 6 years or more, up to an aggregate cost of $10,000. Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be reduced by the amount of the deduction and salvage value when computing ordinary depreciation.

23. Depletion.—Submit Form T with your return if a deduction for timber depletion is claimed.

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 deductions; (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.—Enter any other authorized deductions for which no space is provided on the return and attach a schedule.

No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. 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 a statement showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (show separately the amount allocated by apportionment).

30. Credits.—Section 39 provides a credit for Federal excise tax on: (1) gasoline used (a) on a farm for farming purposes, (b) other than as fuel in a highway vehicle, and (c) in vehicles while engaged in furnishing certain public passenger land transportation service; and (2) lubricating oil used other than in a highway motor vehicle.

Enter the credit for U.S. tax on such gasoline and lubricating oil on line 30(b) and attach Form 4136. If there is no tax due on line 29, the entire credit will be refunded to the corporation.

SCHEDULE J—Tax Computation

Section 1378 imposes a tax on certain capital gains of an electing small business corporation. This tax does not apply to sales or exchanges occurring before February 24, 1966. By answering the following questions, you can determine if you are liable for the tax. If net long-term capital gain reduced by any net short-term capital loss, (line 9 (b), page 1), exceeds $25,000 and you are not liable for the tax, attach an explanation as to the reason this tax does not apply. (This page may be used for purposes of the attached explanation.)

If the answers to the following questions A, B, and C or questions A, B, and D are "Yes," the tax on certain capital gains imposed by section 1378 is applicable and you must complete Schedule J—Tax Computation on page 2. Otherwise, you are not liable for the tax.

A. Does taxable income, line 28, page 1, exceed $25,000? Yes ☐ No ☐

B. Does net long-term capital gain reduced by any net short-term capital loss, line 9(b), page 1, exceed $25,000, and exceed 50 percent of taxable income, line 28, page 1? Yes ☐ No ☐

C. Have you been other than an 1120S corporation at any time during the three immediately preceding taxable years or since existence if less than 4 years? Yes ☐ No ☐

D. If answer to Question C is "No," does any long-term capital gain (line 9, Schedule D) represent gain from property described in items 1, 2, and 3 below? Yes ☐ No ☐

1. Property acquired during the taxable year or within 36 months preceding the taxable year;
2. Property acquired, directly or indirectly, from a corporation which was not in existence as an 1120S corporation during the taxable year or within 36 months preceding the taxable year up to the time of the acquisition; and
3. Property having a substituted basis to you?

If the answer to Question D is "Yes," and the tax is applicable, compute 25 percent of the excess of the net long-term capital gain over the net short-term capital loss attributable to property described in Question D. If this amount is less than the tax on line 2 or line 6, Schedule J, attach this computation to the return. Enter this amount on line 7 and note to the left of the amount, "Sub. Basis." (Section 1378(c)(3).)

For purposes of questions C and D above, a corporation shall not be considered to be in existence for any taxable year that precedes the first taxable year in which the corporation has shareholders, acquires assets, or begins business, whichever is first to occur.

If a corporation is a component member of a controlled group of corporations, see sections 1561–1562 and the regulations thereunder to determine the surtax exemption and tax computation for line 2, Schedule J. Show the computation in an attachment and enter the amount of such tax on line 2, Schedule J.

Tax Surcharge.—Fiscal year corporations with taxable years ending after December 31, 1969, enter the amount of tax surcharge on line 29(b), page 1, determined as follows:

$$\text{Amount on line 29(a)} \times 10\% \times \frac{\text{Number of days in taxable year before 1/1/70}}{\text{Number of days in taxable year}}$$

SCHEDULE K—Shareholders' Shares of Income

The Schedule of Distribution and Income should show complete information with respect to all the persons who were shareholders of the corporation during any portion of the taxable year. Under the tax treatment provided by Subchapter S, shareholders generally are taxable upon their distributive shares of the current taxable income of the corporation, whether or not actually distributed. Since each shareholder is required to include his share in his individual return, he should be furnished the information applicable to him.

Column 2.—If the number of shares owned by a shareholder changed during the year, show separately the number of shares held for each period.

Column 6.—A shareholder's portion of the undistributed taxable income is the amount which he would have received as a *dividend* if such income had been distributed pro rata to the shareholders on the last day of the corporation's taxable year. A dividend distribution of property other than money may cause line 3 to exceed the total of column 6.

In the case of a net operating loss for the taxable year, enter in this column for each shareholder who was a shareholder at any time during the corporation's taxable year his pro rata share of the loss.

Shareholders claiming a deduction for a net operating loss must attach to their return a computation of the adjusted basis of their stock in the corporation and the adjusted basis of any indebtedness of the corporation to the shareholders. See sections 1374 and 1376 and the regulations thereunder for limitation on deduction and required adjustments.

Column 7.—Enter for each shareholder his net pro rata share of the corporation's excess of net long-term capital gain over net short-term capital loss (line 9(b), page 1) reduced by any capital gains tax (line 29, page 1). Each shareholder is entitled to treat as long-term capital gain a portion of the sum of the dividends he received plus his share of the constructive dividends derived from the undistributed taxable income. A shareholder's portion is determined by applying to such excess the same ratio that the amount of his dividends (actual and constructive), which are out of earnings and profits of the current year, bears to the total dividends (actual and constructive) includible by all shareholders from the same source. In making the allocation, the excess of net long-term capital gain over net short-term capital loss cannot exceed taxable income (line 28, page 1). The amount entered here should be reported on Schedule D of his individual income tax return as a long-term capital gain from an "electing small business corporation."

Column 8.—Of the amounts includible in the gross income of a shareholder as dividends from an electing small business corporation, only those that are not considered to be out of the earnings and profits of the taxable year are entitled to the dividends-received exclusion. For purposes of this rule the earnings and profits of the taxable year are deemed not to exceed the taxable income for the year. The dividends entitled to the exclusion would include, for example, dividends paid out of accumulated earnings and profits. The amounts shown in this column should be included by the shareholders in line 12(a) of their individual income tax returns, Forms 1040.

Column 9.—Enter for each shareholder the sum of the dividends actually distributed (column 5) and the constructive dividends derived from undistributed taxable income (column 6), less the sum of the amount treated as long-term capital gain (column 7) and the amount of dividends entitled to the dividends-received exclusion (column 8). The amounts shown in this column should be entered by the shareholders as ordinary income in Part III, Schedule E (Forms 1040).

Column 10.—Enter for each shareholder the date and the amount of each distribution of money and property not out of earnings and profits. For taxable years after the first taxable year to which the election applies, include any distribution of accumulated undistributed taxable income. See section 1375(d).

Distributions of money made within 2 months and 15 days after the close of the taxable year shall be treated as nondividend distributions of such year's undistributed taxable income to the extent they do not exceed the shareholders' shares of undistributed taxable income for such year (section 1375(f)).

Investment credit.—The corporation shall attach to its return a statement showing the allocation of investment to the shareholders by the type of property (new or used), life years, and the cost or basis of the property. For additional information and limitations, see instructions for Form 3468.

Shareholders are allowed a tax credit on their individual returns for their allocated portion of the investment in certain depreciable property by the small business corporation and must attach Form 3468 to their individual returns.

See Section 1.47–4 of the Regulations for provisions relating to the recapture of investment credit. For computation of such credit, see Form 4255.

Tax Guide for Small Business (Publication 334) contains answers to most questions which arise if you start, operate, or dispose of a business. Explanations and examples are provided to illustrate the application of Federal income, excise, social security, and withholding taxes to sole proprietorships, partnerships, and corporations. This booklet may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, or from your District Director, for 60 cents.

Form **1120**
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 1969 or other taxable year beginning ....., 1969, ending ....., 19 .....
(PLEASE TYPE OR PRINT)

1969

Check if a—	Name	D Employer Identification No.
A Consolidated return ☐		
B Personal Holding Co. ☐	Number and street	E County in which located
C Business Code No. (see page 7 of instructions.)	City or town, State, and ZIP code	F Enter total assets from line 14, column (D), Schedule L (See instruction R) $

IMPORTANT—Fill in all applicable lines and schedules. If the lines on the schedules are not sufficient, see instruction N.

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 and U.S. instrumentalities	
6	Other interest	
7	Gross rents	
8	Gross royalties	
9	Net gains (losses)—(separate Schedule D)	
10	Other income (attach schedule)	
11	TOTAL income—Add lines 3 through 10	

DEDUCTIONS

12	Compensation of officers (Schedule E)	
13	Salaries and wages (not deducted elsewhere)	
14	Repairs (do not include capital expenditures)	
15	Bad debts (Schedule F if reserve method is used)	
16	Rents	
17	Taxes (attach schedule)	
18	Interest	
19	Contributions **(not over 5% of line 28 adjusted per instructions—attach schedule)**	
20	Casualty or theft losses (attach schedule)	
21	Amortization (attach schedule)	
22	Depreciation (Schedule G)	
23	Depletion	
24	Advertising	
25	(a) Pension, profit-sharing, stock bonus, annuity plans (attach Form 2950)	
	(b) Other employee benefit plans (see instructions)	
26	Other deductions (attach schedule)	
27	TOTAL deductions on lines 12 through 26	
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	Taxable income (line 28 less line 29)	

TAX

31	TOTAL TAX (Schedule J)	
32	Credits: (a) Tax deposited—Form 7004 application for extension (attach copy)	
	(b) 1969 estimated tax payments (include 1968 overpayment allowed as a credit—do not include any "quick refund" of overpayment of 1969 estimated tax applied for on Form 4466)	
	(c) Credit from regulated investment companies (attach Form 2439)	
	(d) Credit for U.S. tax on nonhighway gas and lube oil (attach Form 4136)	
33	TAX DUE (line 31 less line 32). See instruction G for tax deposit system →	
34	OVERPAYMENT (line 32 less line 31) →	
35	Enter amount of line 34 you want: Credited to 1970 estimated tax ▶ Refunded ▶	

Under penalties of perjury, I declare 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 the 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 .....

c59—16—80699-1

Form 1120 (1969) Page 2

Schedule A—COST OF GOODS SOLD (See instruction 2)

1 Inventory at beginning of year	
2 Merchandise bought for manufacture or sale	
3 Salaries and wages	
4 Other costs (attach schedule)	
5 Total	
6 Less inventory at end of year	
7 Cost of goods sold—Enter on line 2, page 1	

Method of inventory valuation .....

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? Yes ☐ No ☐. If "Yes," attach explanation.

Schedule C—DIVIDENDS (See instruction 4)

1 Domestic corporations subject to 85% deduction	
2 Certain preferred stock of public utilities	
3 Foreign corporations subject to 85% deduction	
4 Dividends from wholly-owned foreign subsidiaries subject to 100% deduction (section 245(b))	
5 Other dividends from foreign corporations	
6 Includable income from controlled foreign corporations (Subpart F; attach Form 3646)	
7 Foreign dividend gross-up (section 78)	
8 Qualifying dividends from affiliated groups (section 243(b))	
9 Other	
10 Total—Enter here and on line 4, page 1	

Schedule E—COMPENSATION OF OFFICERS (See instruction 12)

1. Name of officer	2. Social security number	3. Title	4. Time devoted to business	Percent of corporation stock owned 5. Common	6. Preferred	7. Amount of compensation	8. Expense account allowances

Total compensation of officers—Enter here and on line 12, page 1

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

1. Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve 4. Current year's provision	5. Recoveries	6. Amount charged against reserve	7. Reserve for bad debts at end of year
1964						
1965						
1966						
1967						
1968						
1969						

Schedule G—DEPRECIATION (See instructions for Schedule G)

Taxpayers using Revenue Procedures 62–21 and 65–13: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, and enter the accumulated depreciation at end of year in column 4.

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
2 Totals						
3 Less amount of depreciation claimed in Schedule A and elsewhere on return						
4 Balance—Enter here and on line 22, page 1						

Schedule H—SUMMARY OF DEPRECIATION

	Straight line	Declining balance	Sum of the years-digits	Units of production	Additional first-year (section 179)	Other (specify)	Total
1 Under Rev. Procs. 62–21 and 65–13							
2 Other							

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Form 1120 (1969) Page 3

Schedule I—SPECIAL DEDUCTIONS

1 (a) 85% of line 1, Schedule C . . . . .
(b) 62.462% of line 2, Schedule C (Fiscal year corporations, see page 6 of instructions.) . . . . .
(c) 85% of line 3, Schedule C . . . . .
(d) 100% of line 4, Schedule C . . . . .

2 Total—May not exceed 85% of (line 28, page 1, less the sum of lines 3 and 5 of this schedule). The 85% limitation does not apply to a year in which a net operating loss occurs . . . . .

3 100% of line 8, Schedule C . . . . .

4 Dividends paid on certain preferred stock of public utilities (see instructions) . . . . .

5 Western Hemisphere trade corporations (see instructions) . . . . .

6 Total special deductions—Add lines 2 through 5. Enter here and on line 29(b), page 1 . . . . .

Schedule J—TAX COMPUTATION (Fiscal year corporations, see page 6 of instructions)

1 Taxable income (line 30, page 1) . . . . .

2 Surtax exemption (line 1, $25,000, or amount apportioned under section 1561, whichever is lesser) . . . . .

3 Line 1 less line 2 . . . . .

4 (a) 22% of line 1 . . . . .
(b) 26% of line 3 . . . . .
(c) If multiple surtax exemption is elected under section 1562, enter 6% of line 2 . . .

5 (a) Income tax (line 4, or line 24 of separate Schedule D, whichever is lesser) . . .
(b) Tax Surcharge—10% of line 5(a) . . . . .

6 Foreign tax credit (attach Form 1118) . . . . .

7 Line 5 less line 6 . . . . .

8 Investment credit (attach Form 3468) . . . . .

9 Line 7 less line 8 . . . . .

10 (a) Personal holding company tax (attach Schedule 1120 PH) . . . . .
(b) Tax Surcharge—10% of line 10(a) . . . . .

11 Tax from recomputing a prior year investment credit (attach Form 4255) . . . . .

12 Total tax—Add lines 9, 10, and 11. Enter here and on line 31, page 1 . . . . .

Schedule K—RECORD OF FORM 503 FEDERAL TAX DEPOSITS (List deposits in order of date made—See instruction G)

Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount

G Date incorporated .....

H (1) Did you at the end of the taxable year own directly or indirectly 50% 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% or more of your voting stock? . . . . . Yes ☐ No ☐

(For rules of attribution, see section 267(c).)

If the answer to (1) or (2) is "Yes," attach a schedule showing:
(a) name, address, and identifying number; and
(b) percentage owned.

If the answer to (1) above is "Yes," also show the taxable income (or loss) from line 30, page 1, Form 1120 of such corporation for the taxable year ending with or within your taxable year.

I Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? Yes ☐ No ☐. If "Yes," enter the aggregate gross dollar amount billed during the year. .....

J Did you claim a deduction for expenses connected with:

	Yes	No
(1) Entertainment facility (boat, resort, ranch, etc.)? . .	☐	☐
(2) Living accommodations (except employees on business)?	☐	☐
(3) Employees' families at conventions or meetings? .	☐	☐
(4) Employee or family vacations not reported on Form W–2?	☐	☐

K Taxable income (or loss) from line 30, page 1, Form 1120 for:
1966 ....., 1967 ....., 1968 .....

L Refer to page 7 of instructions and state the principal:
Business activity .....
Product or service .....

M Were you a member of a controlled group subject to the provisions of:
(1) Section 1561? . . . . . Yes ☐ No ☐
(2) Section 1562? . . . . . Yes ☐ No ☐

If answer to (1) or (2) is "Yes," check type of relationship:
(a) parent-subsidiary ☐
(b) brother-sister ☐
(c) combination of (a) and (b) ☐ (See section 1563.)

If answer to (2) is "Yes," does section 1562(b)(1)(A) apply (nonapplication of 6% additional tax under section 1562)? . Yes ☐ No ☐

N Were you liable for filing Forms 1096 and 1099 or 1087 for the calendar year 1969? . . . . . Yes ☐ No ☐

If "Yes," where were they filed? .....

O Were you a U.S. shareholder of any controlled foreign corporation? Yes ☐ No ☐. (See sections 951 and 957.) If "Yes," attach Form 3646 for each such corporation.

P Did you ever declare a stock dividend? . . . . Yes ☐ No ☐

Q During this taxable year, did you pay dividends (other than stock dividends and distributions in exchange for stock) in excess of your earnings and profits? Yes ☐ No ☐. (See sections 301 and 316.)

If "Yes," file Schedule A, Form 1096. If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.

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Form 1120 (1969) **Schedule L—BALANCE SHEETS** Page 4

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 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Loans to stockholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND STOCKHOLDERS' EQUITY				
15 Accounts payable				
16 Mtges., notes, bonds payable in less than 1 yr.				
17 Other current liabilities (attach schedule)				
18 Loans from stockholders				
19 Mtges., notes, bonds payable in 1 yr. or more				
20 Other liabilities (attach schedule)				
21 Capital stock: (a) Preferred stock				
(b) Common stock				
22 Paid-in or capital surplus (attach reconciliation)				
23 Retained earnings—Appropriated (attach sch.)				
24 Retained earnings—Unappropriated				
25 Less cost of treasury stock		( )		( )
26 Total liabilities and stockholders' equity				

Schedule M–1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books		7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax		(a) Tax-exempt interest $	
3 Excess of capital losses over capital gains			
4 Taxable income not recorded on books this year (itemize)			
		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		(a) Depreciation $	
(a) Depreciation $		(b) Depletion $	
(b) Depletion $			
		9 Total of lines 7 and 8	
6 Total of lines 1 through 5		10 Income (line 28, page 1)—line 6 less 9	

Schedule M–2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1 Balance at beginning of year		5 Distributions: (a) Cash	
2 Net income per books		(b) Stock	
3 Other increases (itemize)		(c) Property	
		6 Other decreases (itemize)	
4 Total of lines 1, 2, and 3		7 Total of lines 5 and 6	
		8 Balance at end of year (line 4 less 7)	

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1969 Department of the Treasury Internal Revenue Service

(Revised February 1970)

Instructions for Form 1120 U.S. Corporation Income Tax Return

(References are to the Internal Revenue Code.)

Changes made by the Tax Reform Act of 1969 appear in condensed type

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 in section 856.

3. Regulated investment companies defined in section 851.

4. Insurance companies described in section 831.

B. Returns required of certain organizations.—

1. Foreign corporations other than life and mutual insurance companies filing Forms 1120–L and 1120–M—file Form 1120–F.

2. Life insurance companies (section 802)—Form 1120–L.

3. Mutual insurance companies (section 821)—Form 1120–M.

4. Exempt farmers' cooperatives (section 1381)—Form 990–C.

5. Exempt organizations with unrelated trade or business income—Form 990–T.

6. Small business corporations (section 1372(a))—Form 1120–S.

C. Where to file.—

If the corporation's principal business, office, or agency is located in ▼	Use this address ▼
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812

c59—16—80714-1

Note: Corporations having a principal place of business outside the United States or claiming the benefits of section 931 (relating to income from sources within U.S. possessions) or section 941 (relating to special deduction for China Trade Act corporations) must file with the Internal Revenue Service Center, 11601 Roosevelt Blvd., Phila., Pa. 19155.

D. When to file.—In general, Form 1120 must be filed on or before the 15th day of the 3d month following the close of the taxable year.

Request for an automatic 3-month extension of time to file Form 1120 must be made on Form 7004.

E. Other information returns and forms which may be required.—

1. Forms W–2 and W–3.—Statement of wages, other compensation, and tax withheld; and reconciliation of tax withheld.

2. Forms 966, 1099–L, and 1099–M.—Information returns regarding dissolution or liquidation, distributions in liquidation, and distributions by regulated investment companies.

3. Forms 1096 and 1099.—Information returns concerning certain dividends, earnings, interest, patronage dividends, rents, royalties, annuities, pensions, foreign items; and prizes, awards, and commissions to nonemployees.

4. Form 1118.—Computation of foreign tax credit.

5. Form 2950.—Statement in support of deduction for payments to an employees' pension, profit-sharing, stock bonus, trust or annuity plan and compensation under a deferred-payment plan.

6. Forms 2952 and 3646.—Returns relating to controlled foreign corporations.

7. Form 3468.—Computation of investment credit.

8. Forms 3921, 3922, and 4067.—Information returns concerning exercise of certain stock options and the transfer of stock acquired by certain options.

9. Form 4136.—Computation of credit for Federal tax on nonhighway gasoline and lubricating oil.

10. Form 4255.—Tax from recomputing a prior year investment credit.

11. Schedule PH (Form 1120).—Computation of U.S. personal holding company tax.

12. Form 4626.—Computation of minimum tax on tax preference items.

F. Period to be covered by return.—Returns shall be filed for the calendar year 1969 or fiscal year beginning in 1969 and ending in 1970. If the return is for other than a calendar year, fill in the taxable year space at the top of the form.

FINAL RETURNS.—If the corporation ceases to exist, write "FINAL RETURN" at the top of the form. If the corporation liquidates within one calendar month pursuant to section 333, attach a computation (following the format in Revenue Procedure 65–10, C.B. 1965–1, 738) of accumulated earnings and profits including all items of income and expense accrued up to the date on which the transfer of all property is completed.

G. Deposit of tax.—The balance of tax due must be paid in full when the return is filed or in two installments, 50% by the 15th day of the 3d month and 50% by the 15th day of the 6th month following the close of the taxable year.

Penalty for failure to pay tax.—Section 6651 imposes a penalty for failure to pay tax (other than estimated income tax) when due. The penalty is a half percent a month, up to 25%, on the net amount due and is in addition to the half percent monthly interest charge imposed on unpaid tax. The penalty does not apply if the failure is due to reasonable cause.

Corporations must deposit all income tax payments with an authorized commercial bank depositary or Federal Reserve bank, and all deposits must be accompanied by a Federal Tax Deposit Form 503. Please enter the serial number of Form 503 on your remittance. Do not remit directly to Internal Revenue.

In Schedule K, list all Form 503 deposits which relate to the taxable year for which this return is filed and which were made before or simultaneously with the filing of this return.

Timeliness of deposits will be determined by the date the deposit was received by the commercial bank depositary or Federal Reserve bank.

A supply of Forms 503 will be mailed to corporations on a cyclical basis depending on the taxable year of the corporation. Corporations needing Forms 503 may obtain them only by applying to the Director of a service center (or

District Director). The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

H. Accounting period.—To change your accounting period, see section 1.442–1 of the regulations and Form 1128, Application for Change in Accounting Period.

I. Accounting methods. — Taxable income must be computed using the method of accounting regularly used in maintaining the corporation's books and records. In all cases the method adopted must clearly reflect taxable income. (See section 446.)

Unless the law specifically permits, you may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) 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 by eliminating any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar.

J. Estimated tax. — Corporations that expect their "estimated tax" to be $40 or more must make estimated tax payments. "Estimated tax" is the amount of the corporation's expected income tax (after credits) less an exemption from estimated tax. (In general, after taking the exemption into account, a tax liability of $5566.67 or more for taxable years beginning in 1970 will result in estimated tax of $40 or more.)

For taxable years beginning in 1970, the exemption is the sum of $5500 and an amount that is 40% of the difference between the tax liability (not to exceed $100,000) and $5500. (For taxable years beginning in 1971 the 40% will drop to 20%.)

Members of a controlled group of corporations must substitute 22% of their surtax exemption for the $5500 mentioned above.

Form 1120–W may be used as a worksheet to compute your estimated tax.

If you underpaid your estimated tax and believe a penalty charge should not be asserted, attach Form 2220 to your return.

Note: The Tax Reform Act of 1969 provides that the increase in estimated tax arising from the Act must be spread equally over the number of remaining installments beginning with installments due on and after February 15, 1970. For purposes of computing the penalty for underpayment of estimated tax, the Act provides that installments due before February 15, 1970, do not have to include any additional tax attributable to the Act. Installments due on and after that date, however, must reflect such additional tax. The 1969 Form 2220, Statement Relating to Underpayment of Estimated Income Tax by Corporations, does not contain this relief provision since it was printed before enactment of the new law. Accordingly, corporations that avail themselves of this provision should attach to Form 2220 a detailed computation of the amount of each installment payment due.

A corporation that has overpaid its estimated tax may apply for a "quick refund" if the overpayment is (1) at least 10% of the corporation's expected income tax liability AND (2) at least $500.

Application must be made on Form 4466 within 2½ months after the end of the taxable year and before the corporation files its tax return.

K. Consolidated returns.—The parent corporation must attach Form 851, Affiliations Schedule, to the consolidated return. For the first year a consolidated return is filed, each subsidiary must attach a Form 1122.

Supporting schedules in columnar form must be filed for each corporation included in the consolidated return showing, both before and after adjustments, the items of gross income and deductions, a computation of taxable income, balance sheets as of the beginning and end of the taxable year, and a reconciliation of retained earnings. In addition, attach consolidated balance sheets and a reconciliation of consolidated retained earnings.

L. Stock ownership in foreign corporations.—If you owned 5% or more in value of the outstanding stock of a foreign personal holding company, attach statement required by section 551(d).

If you control a foreign corporation or were a 10% or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646.

M. Financial statements.—The balance sheets must agree with your books and records or any differences must be reconciled. Copies of balance sheets required by Federal, State, etc., authorities may be used in place of Schedule L. Certificates of deposit should be included as cash on line 1 of the balance sheet.

Banks, insurance companies, and other corporations required to submit substantially similar statements of income and expense to any Federal, State, etc., authority may submit copies of such statements in place of the information required on lines 1 through 30, page 1. Railroads may substitute Form 1090. In such cases taxable income must be reconciled in Schedule M–1 with the net profit shown on the statement and entered as line 30, page 1.

N. Attachments.—Attachments may be used if the lines on the form schedules are not sufficient. They must contain all the required information and follow the format of the schedules on the return. If an attachment is used in place of a schedule having a summary line on page 1, the total need not be entered on the schedule but must be entered on page 1.

Your name and identifying number should be entered on all attachments exactly as shown on your preaddressed form.

O. Unincorporated business enterprises which elected under section 1361 to be taxed as a domestic corporation.—All elections were automatically terminated on January 1, 1969, and unincorporated business enterprises are not considered as domestic corporations for any period after December 31, 1968.

P. Tax on improperly accumulated earnings.—In order to prevent accumulation of earnings and profits for the purpose of enabling shareholders to avoid the tax on individuals, section 531 provides an additional tax upon the accumulated taxable income of corporations formed or availed of for the purpose of such tax avoidance.

Q. Signature.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, 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 that he is required to file on behalf of a corporation.

R. Total assets.—If there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

Specific Instructions

(Numbered to correspond with the line numbers on page 1 of the return.)

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10.

If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the

a59—16—80714-1

current and 3 preceding years: (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.

2. Cost of goods sold.—The method of valuing inventories may not be changed without permission. Application for permission to change must be made on Form 3115 within 90 days after the beginning of the taxable year in which it is desired to make the change.

A corporation electing to use the last-in, first-out (LIFO) method of valuing inventory provided in section 472 must attach Form 970 to its return for the first year that method is to be used.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing (1) salaries and wages and (2) other costs in detail.

4. Dividends.—(Numbered to correspond with line numbers in Schedule C.)

[1.] Enter dividends received from domestic corporations subject to income tax and which are subject to the 85% deduction under section 243 (a)(1).

Small business investment companies enter dividends received from domestic corporations subject to income tax even though a deduction is allowed for the entire amount of such dividends in line 1 of Schedule I. For dividends received from a regulated investment company, see section 854 for the amount subject to the 85% deduction.

So-called dividends or earnings received from mutual savings banks, etc., are in fact interest and should not be treated as dividends.

[2.] Enter dividends received on the preferred stock of a public utility that is subject to income tax and is allowed the deduction provided in section 247 for dividends paid.

[3.] Enter dividends received from foreign corporations and which qualify for the 85% deduction provided in section 245(a).

[4.] Enter dividends received from wholly-owned foreign subsidiaries and which are eligible for the 100% deduction provided in section 245(b). In general, this deduction applies to dividends paid out of the earnings and profits of a foreign corporation for a taxable year during which (1) all of its outstanding stock is owned (directly or indirectly) by the domestic corporation receiving the dividends and (2) all of its gross income from all sources is effectively connected with the conduct of a trade or business within the United States.

This 100% deduction does not apply if an election under section 1562 (election of multiple surtax exemptions by a controlled group of corporations) is effective for either (1) the taxable year of the domestic corporation in which the dividends are received, or (2) the taxable year of the foreign corporation out of the earnings and profits of which the dividends are paid.

[5.] Enter foreign dividends (including minimum distributions under subpart F) that are not reportable on lines 3 and 4. Exclude distributions of amounts constructively taxed in the current year or in prior years under subpart F.

[6.] Include income constructively received from controlled foreign corporations under subpart F. This amount should equal the total of amounts reported in Schedule A, line 5 of Form(s) 3646.

[7.] Include gross-up for taxes deemed paid under sections 902 and 960.

[8.] Enter only those dividends subject to the elective provisions of section 243(b).

[9.] Include dividends (other than capital gain dividends) received from regulated investment companies and which are not subject to the 85% deduction; dividends from tax-exempt organizations; dividends (other than capital gain dividends) received from a real estate investment trust which, for the taxable year of the trust in which the dividends are paid, qualifies under sections 856–858; dividends not eligible for a dividends-received deduction because of the holding period of the stock or an obligation to make corresponding payments with respect to similar stock; and any other taxable dividend income not properly reported above.

6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, tax refunds, etc.

Do not offset interest income against interest expense.

7. Gross rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions.

9. Gains and losses from sales or exchanges of capital assets and other property.—Every sale or exchange of property must be reported in Schedule D even though no gain or loss is indicated.

10. Other income.—Include recoveries of bad debts deducted in prior years under the specific charge-off method. Refunds of taxes deducted in prior years should be reported here and not offset against current year's taxes.

If "other income" consists of only one item you may identify it by showing the account caption in parentheses on line 10.

12. Compensation of officers.—Column 8 of Schedule E must be completed for your 25 highest paid officers. To determine the highest paid officers, all allowances including expense account allowances must be added to each officer's compensation. Column 8 need not be completed for any officer for whom the combined amount is less than $10,000.

This information is to be submitted by each member of an affiliated group included in 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 officer, chairman of the board, etc.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, that do not add to the value or appreciably prolong the life of the property.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts that become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

Application to change the method of computing bad debts must be made on Form 3115 within 90 days after the beginning of the taxable year for which it is desired to make the change.

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 taxes; estate, inheritance, legacy, succession, or gift taxes; foreign or United States possession income taxes if a foreign tax credit is claimed; Federal taxes paid on bonds containing a tax-free covenant, or taxes not imposed upon the taxpayer. See section 164(d) for apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter business interest but 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.)

*69—16—60714-1

denominator of which is the sum of the normal tax and surtax rates. The denominator must be increased to reflect the applicable surcharge rate. For example, the denominator for calendar year 1969 corporations is 52.8 (48, the sum of the normal tax and surtax rates, plus 10% of 48).

The denominator for fiscal year corporations must be increased to reflect the applicable surcharge rate shown in instructions for Schedule J.

Schedule J—Tax Computation

Note: Effective for taxable years ending after 1969, the Tax Reform Act imposed a minimum tax upon certain tax preference items described in section 57. Fiscal year corporations having any such tax preference items must attach Form 4626, Computation of Minimum Tax, to their return whether or not the minimum tax applies.

1. Tax surcharge.—The tax surcharge is imposed at a rate of 10% for the entire year 1969, and at a rate of 5% for the period beginning January 1, 1970, and ending June 30, 1970.

The rate for the calendar year 1969, therefore, is 10%.

The rate for fiscal years beginning in 1969, a part of which is in both the 10% and the 5% surcharge periods, is determined by prorating the two periods on a daily basis. Fiscal year corporations may compute their surcharge by multiplying lines 5(a) and 10(a) by the applicable rate in the following table which takes into account both the decrease in the surcharge rate from 10% to 5% on January 1, 1970, and its expiration on June 30, 1970.

TAXABLE YEAR		APPLICABLE RATE
Beginning in 1969	Ending in 1970	
Feb. 1	Jan. 31	.09575342
Mar. 1	Feb. 28	.09191781
Apr. 1	Mar. 31	.08767123
May 1	Apr. 30	.08356164
June 1	May 31	.07931507
July 1	June 30	.07520548
Aug. 1	July 31	.06671233
Sept. 1	Aug. 31	.05821918
Oct. 1	Sept. 30	.05000000
Nov. 1	Oct. 31	.04150685
Dec. 1	Nov. 30	.03328767

If the corporation prefers, the surcharge may be computed by multiplying the amount on lines 5(a) and 10(a) by the following formula:

$$10\% \times \frac{\text{No. days in taxable year before 1/1/70} + \text{½ No. days in taxable year after 12/31/69 and before 7/1/70}}{\text{Number of days in taxable year}}$$

Fiscal year corporations having a 52–53 week taxable year must use the formula to compute their surcharge.

2. Surtax exemption.—The surtax exemption is $25,000 except for certain controlled corporations to which section 1561 applies.

Section 1561 provides that if a corporation is a component member of a controlled group of corporations (as defined in section 1563) on December 31 of its taxable year, the surtax exemption shall be—

(a) $25,000 divided by the number of component members on such December 31, or

(b) If all component members consent to an apportionment plan, their portion of $25,000 determined in accordance with the plan. The sum of amounts so apportioned may not exceed $25,000. See section 1561 and the regulations thereunder for time and manner of making the consent.

If the surtax exemption is determined under (a) or (b) above, the additional 6% tax under section 1562 does not apply.

3. Election of multiple surtax exemptions by a controlled group of corporations.—Subject to the provisions of section 1562, a controlled group of corporations may elect, with respect to a specified December 31, to have each of its component members claim a separate $25,000 surtax exemption without having to divide equally or apportion one $25,000 surtax exemption among all component members.

If the group elects to claim multiple surtax exemptions, each component member must pay an additional tax of 6% on its first $25,000 taxable income. If only one member of the group has any taxable income, the 6% tax does not apply. (Section 1562(b)(1)(A).)

Note: For taxable years beginning in 1970, section 1564 provides that only one member of the group may claim a full $25,000 surtax exemption with the others being limited to $20,833.

4. Mutual savings banks conducting life insurance business.—The tax under section 594 consists of the sum of (1) a partial tax computed on Form 1120 on the taxable income of the bank determined without regard to income or deductions allocable to the life insurance department; and (2) a partial tax on the taxable income computed on Form 1120–L of the life insurance department. Enter the combined tax on line 5(a) of the Form 1120 tax computation schedule. Attach Form 1120–L as a schedule and identify as such.

5. Tax from recomputing a prior year investment credit.—If property is disposed of prior to the life-years category used in computing the investment credit, the tax for the year of disposition must be increased by the difference between the credit taken (including carrybacks and carryovers) on the property and the credit that would have been allowed had the actual life been used. (Section 47.) Form 4255 may be used to compute the tax.

The tax from recomputing a prior year investment credit may not be offset against the current year's investment credit.

Tax Guide for Small Business (Publication 334) contains answers to most questions which arise if you start, operate, or dispose of a business. Explanations and examples illustrate the application of Federal income, excise, social security, and withholding taxes to sole proprietorships, partnerships, and corporations. This booklet may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, or from your District Director, for 60 cents.

o59—16—80714-1

Contents

Basic tables

9.1 Proprietorships: Receipts, cost of sales and operations, depreciation, payroll, and net profit, by industrial division, 1960-1969, 290

9.2 Partnerships: Receipts, cost of sales and operations, depreciation, payroll, and net profit, by industrial division, 1960-1969, 292

9.3 Small business corporations: Receipts, selected deductions, and net income, by industrial division, 1960-1969, 295

9.4 All corporation returns: Receipts, selected deductions, and net income, by industrial division, 1960-1969. 298

This section contains statistics for proprietorships, partnerships, small business corporations, and all corporations for the 10-year period 1960-1969. Tables 9.1-9.4 present selected income and deduction items for each form of business organization, classified by industrial division. These statistics were originally publishing in *Statistics of Income* for each year, *Business Income Tax Returns or Corporation Income Tax Returns*. Changes in law affecting the comparability of items for any years were discussed in the volumes for those years.

PROPRIETORSHIPS

Table 9.1.—RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1960-1969

[Money amounts in thousands of dollars]

Industrial division and year	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts	Deductions			Net profit (less loss)	Number of businesses	Business receipts	Deductions			Net profit
			Cost of sales and operations	Depreciation	Payroll				Cost of sales and operations	Depreciation	Payroll	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
1960	9,089,985	171,257,205	n.a.	7,097,310	n.a.	21,067,090	7,107,286	151,837,234	n.a.	n.a.	n.a.	24,269,011
1961	9,241,755	170,981,413	[1]84,815,622	6,912,088	n.a.	22,696,990	7,294,133	151,761,498	[1]74,886,385	5,258,265	n.a.	25,756,867
1962	9,182,586	178,420,483	105,786,276	7,200,760	19,462,102	23,894,781	7,245,222	159,532,121	91,803,383	5,515,500	16,963,696	27,166,780
1963	9,135,954	181,551,305	106,411,371	7,338,432	19,949,372	23,770,528	7,074,465	160,069,199	90,913,498	5,484,179	17,079,417	27,435,631
1964	9,192,746	188,737,610	109,491,194	7,580,287	20,751,028	25,555,837	7,067,117	169,056,653	95,374,347	5,667,222	18,010,185	29,599,655
1965	9,078,466	199,384,594	116,417,236	7,937,307	21,702,582	27,887,417	7,039,112	179,091,107	101,629,688	6,037,455	18,949,208	31,637,317
1966	9,086,714	207,446,686	120,090,602	8,313,713	22,291,590	30,030,195	7,036,843	185,385,032	104,029,673	6,311,253	19,592,589	34,054,949
1967	9,126,082	211,372,116	120,938,866	8,753,059	22,764,798	30,407,572	6,928,587	188,512,794	104,518,221	6,530,419	19,801,075	34,896,175
1968	9,211,613	222,105,222	127,206,770	9,050,068	23,937,751	31,870,535	6,856,896	197,552,082	109,275,642	6,739,184	20,731,913	36,755,091
1969	9,429,822	234,334,588	132,215,825	9,685,927	25,206,852	33,867,537	6,972,915	208,454,770	113,637,465	7,188,938	21,840,619	39,316,237
AGRICULTURE, FORESTRY, AND FISHERIES												
1960	3,480,195	27,369,780	n.a.	3,137,393	n.a.	2,997,639	2,392,771	22,354,956	n.a.	n.a.	n.a.	4,575,683
1961	3,487,190	27,914,902	n.a.	3,126,214	n.a.	3,621,946	2,460,607	23,107,783	n.a.	2,232,347	n.a.	5,135,598
1962	3,444,116	30,200,142	17,918,750	3,277,181	2,405,418	3,695,945	2,404,486	24,702,604	13,157,478	2,338,024	1,715,006	5,331,680
1963	3,338,081	30,049,957	18,150,600	3,268,940	2,307,125	3,048,031	2,213,676	23,590,596	12,475,535	2,222,997	1,619,395	5,007,600
1964	3,288,873	29,532,128	17,203,300	3,378,609	2,438,319	2,998,897	2,133,648	23,299,447	11,825,733	2,284,945	1,683,120	5,154,409
1965	3,225,266	32,159,830	18,593,763	3,586,296	2,441,800	3,780,717	2,140,211	26,391,071	13,832,946	2,504,985	1,721,172	5,740,515
1966	3,172,739	35,485,823	20,553,384	3,822,928	2,586,765	4,498,417	2,115,570	29,261,178	15,317,263	2,723,678	1,862,112	6,496,998
1967	3,195,602	35,271,425	20,291,208	4,070,063	2,584,252	3,770,215	2,015,555	28,129,573	14,330,876	2,801,415	1,835,194	6,088,476
1968	3,205,683	37,361,795	22,097,507	4,275,452	2,683,333	3,545,128	1,968,988	29,860,287	15,856,932	2,904,167	1,871,190	6,056,162
1969	3,258,696	40,213,513	23,439,097	4,603,523	2,867,988	4,054,037	2,044,383	32,475,860	16,993,523	3,141,385	2,018,868	6,727,738
MINING												
1960	33,036	1,501,474	n.a.	134,147	n.a.	[2]103,044	19,019	949,996	n.a.	n.a.	n.a.	115,742
1961	35,549	1,209,179	238,465	107,972	n.a.	[2]12,580	21,702	752,529	183,990	53,074	n.a.	115,288
1962	34,987	987,483	286,453	102,969	144,490	[2]63,855	19,025	617,200	160,074	49,300	86,605	94,549
1963	34,438	1,048,761	245,771	90,292	169,460	[2]9,875	21,167	612,570	124,595	40,352	100,627	111,250
1964	32,147	985,308	185,816	88,906	131,252	[2]47,105	19,537	638,720	152,070	38,241	98,414	138,289
1965	36,378	943,037	202,169	92,016	129,217	[2]7,430	20,533	658,625	152,247	48,746	91,405	121,754
1966	42,696	1,117,131	203,112	100,621	121,902	[2]76,120	23,935	655,610	147,311	47,810	86,630	122,699
1967	45,677	1,323,164	213,515	132,676	117,631	[2]56,996	27,480	903,488	155,056	73,174	84,910	139,011
1968	43,488	1,219,968	267,159	118,096	144,720	[2]73,873	22,759	771,051	163,037	56,465	100,654	137,240
1969	58,808	1,450,329	316,197	122,414	160,998	[2]96,630	32,063	935,388	201,097	62,939	117,009	167,427
CONTRACT CONSTRUCTION												
1960	655,155	14,941,971	n.a.	457,056	n.a.	1,898,455	595,941	13,705,620	n.a.	n.a.	n.a.	2,028,208
1961	678,456	14,487,676	8,502,085	403,401	n.a.	1,997,795	620,000	13,193,818	7,556,132	339,296	n.a.	2,112,771
1962	687,187	15,539,360	9,445,822	415,758	3,378,841	2,108,195	628,881	14,411,959	8,650,822	360,575	3,124,649	2,231,212
1963	691,613	16,344,887	9,394,841	464,537	3,694,724	2,170,954	632,049	14,739,090	8,530,603	390,013	3,237,572	2,341,020
1964	695,333	17,100,609	10,241,182	463,749	3,768,912	2,334,785	635,341	15,709,045	9,230,189	402,196	3,370,263	2,489,348
1965	704,627	19,308,272	11,811,695	495,045	4,064,822	2,685,430	641,593	17,847,914	10,746,825	423,136	3,744,170	2,822,495
1966	689,842	19,163,506	11,856,409	535,336	4,094,341	2,733,249	621,090	17,549,570	10,637,718	440,302	3,773,646	2,901,370
1967	680,460	18,334,278	10,921,692	548,032	3,887,656	2,750,893	611,280	16,929,979	9,874,535	475,393	3,529,412	2,922,653
1968	663,301	19,333,780	11,783,574	546,404	4,128,498	2,886,567	596,502	17,702,083	10,518,563	470,842	3,687,273	3,068,424
1969	722,604	21,484,393	12,575,645	633,947	4,448,035	3,232,592	644,346	19,634,121	11,224,667	543,476	4,001,866	3,434,078
MANUFACTURING												
1960	192,634	6,935,367	n.a.	237,383	n.a.	645,495	159,805	6,151,872	n.a.	n.a.	n.a.	725,675
1961	194,325	6,599,828	3,985,546	214,480	n.a.	660,681	157,483	5,870,264	3,468,843	178,223	n.a.	728,587
1962	180,805	6,710,267	4,030,069	216,946	1,489,698	654,001	145,119	5,813,533	3,393,634	180,933	1,309,462	729,649
1963	187,398	6,369,127	3,689,212	238,098	1,475,029	677,601	152,282	5,778,576	3,280,502	200,668	1,315,043	765,628
1964	185,311	6,708,523	3,894,991	243,219	1,443,081	706,345	147,505	6,108,497	3,522,070	194,686	1,281,594	786,144
1965	185,843	7,266,965	4,269,564	274,676	1,647,764	773,958	148,361	6,438,359	3,729,055	224,306	1,422,244	869,854
1966	179,649	7,145,493	4,132,813	264,129	1,546,194	872,148	147,462	6,633,254	3,810,335	222,766	1,398,694	958,547
1967	169,505	6,472,710	3,728,940	279,090	1,405,382	748,121	127,770	5,573,294	3,081,985	219,724	1,213,177	852,999
1968	172,333	6,672,726	3,756,727	279,170	1,535,565	757,474	127,655	5,936,554	3,266,637	221,557	1,353,418	870,491
1969	172,432	6,881,128	3,809,464	284,608	1,522,138	805,536	128,320	6,141,433	3,315,630	233,798	1,340,877	912,841
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
1960	287,661	4,362,621	n.a.	421,731	n.a.	540,130	233,835	3,784,378	n.a.	n.a.	n.a.	619,534
1961	286,672	4,100,142	904,847	395,346	n.a.	570,078	230,182	3,431,151	707,593	298,325	n.a.	666,687
1962	283,955	4,241,309	834,279	411,717	701,827	642,210	231,482	3,711,428	716,700	321,277	604,911	730,785
1963	307,103	4,969,278	915,512	499,867	831,868	694,347	250,934	4,135,054	687,216	381,393	688,408	786,612
1964	291,888	4,860,538	909,487	479,181	746,118	731,110	238,827	4,210,448	793,091	364,673	647,343	844,667
1965	296,621	5,526,927	1,193,042	541,025	844,967	826,392	247,333	4,903,679	1,035,589	435,595	733,085	926,793
1966	296,361	5,755,221	1,211,033	521,447	871,123	869,302	245,562	4,962,895	1,078,063	396,727	746,921	966,554
1967	277,807	5,538,856	1,258,718	525,556	908,714	812,199	224,390	4,906,150	1,158,014	403,385	784,531	932,541
1968	285,910	6,174,955	1,322,468	607,306	981,775	925,258	229,678	5,349,050	1,123,871	473,368	838,845	1,056,310
1969	284,708	6,174,338	1,316,047	610,228	994,683	921,872	228,749	5,322,969	1,112,770	476,732	832,576	1,055,095
WHOLESALE AND RETAIL TRADE												
1960	1,944,759	87,062,497	n.a.	1,294,122	n.a.	5,454,649	1,578,520	77,677,904	n.a.	n.a.	n.a.	6,063,866
1961	1,942,804	85,639,324	64,129,190	1,225,264	n.a.	5,579,784	1,568,917	76,427,840	56,712,991	1,010,470	n.a.	6,194,923
1962	1,888,602	88,977,310	66,859,635	1,258,403	6,708,630	5,836,878	1,535,639	80,514,561	59,976,632	1,067,439	5,873,752	6,445,813
1963	1,836,746	89,775,198	67,214,690	1,229,788	6,817,523	5,807,485	1,483,457	80,571,901	59,764,939	1,026,317	5,915,500	6,445,488
1964	1,863,551	93,454,166	69,835,183	1,248,312	7,030,550	6,293,638	1,496,152	85,447,079	63,425,836	1,060,178	6,226,581	6,937,648
1965	1,853,913	97,190,462	72,808,563	1,275,387	7,393,896	6,623,844	1,494,437	88,200,688	65,447,690	1,085,794	6,528,714	7,254,231
1966	1,812,872	99,684,065	74,589,575	1,293,571	7,534,149	6,889,526	1,440,062	89,514,864	66,238,628	1,091,688	6,594,089	7,601,516
1967	1,840,621	102,629,235	76,636,294	1,335,780	7,793,192	7,061,582	1,462,701	93,119,463	68,911,627	1,126,714	6,914,393	7,815,668
1968	1,909,640	106,886,227	79,331,819	1,356,218	8,124,629	7,644,409	1,481,547	96,562,637	70,913,342	1,146,746	7,139,303	8,459,017
1969	1,958,469	110,286,226	81,530,616	1,430,499	8,464,444	7,694,711	1,471,127	99,355,360	72,718,018	1,193,378	7,390,277	8,641,136

Footnotes at end of table.

PROPRIETORSHIPS

Table 9.1.—RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, PAYROLL, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1960-1969—Continued

[Money amounts in thousands of dollars]

Industrial division and year	Businesses with and without net profit						Businesses with net profit					
			Deductions						Deductions			
	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Wholesale Trade												
1960	306,403	17,060,590	n.a.	254,642	n.a.	1,305,877	261,771	15,340,815	n.a.	n.a.	n.a.	1,395,990
1961	328,130	16,973,390	12,910,653	229,720	n.a.	1,409,257	276,531	15,384,621	11,562,896	191,997	n.a.	1,503,539
1962	319,131	16,953,449	12,797,126	234,061	858,566	1,453,479	270,439	15,779,629	11,803,120	204,176	772,177	1,539,636
1963	324,392	17,916,959	13,465,276	229,568	886,342	1,518,269	275,340	16,702,226	12,446,025	202,375	810,473	1,610,665
1964	295,908	19,003,445	14,661,801	220,605	874,960	1,477,840	251,416	17,762,184	13,589,624	193,457	809,690	1,577,255
1965	265,320	17,933,837	13,772,522	210,755	867,032	1,482,538	225,838	16,209,256	12,226,042	183,782	788,798	1,558,274
1966	280,547	19,808,132	15,222,169	224,176	982,724	1,651,008	230,960	17,622,829	13,359,330	186,787	848,506	1,762,971
1967	260,145	19,712,467	15,326,388	228,297	977,989	1,512,134	216,008	17,659,398	13,533,987	196,672	887,743	1,633,184
1968	268,392	20,432,113	15,459,021	233,568	1,023,380	1,795,988	228,152	18,736,016	14,027,288	204,778	911,620	1,913,358
1969	267,180	20,961,098	15,906,687	251,131	1,034,141	1,791,497	212,718	19,137,152	14,347,533	215,401	928,424	1,932,402
Retail Trade												
1960	1,547,858	65,438,678	n.a.	946,757	n.a.	3,868,716	1,242,720	58,095,729	n.a.	n.a.	n.a.	4,359,951
1961	1,563,939	65,157,786	48,524,277	939,192	n.a.	3,974,775	1,252,290	57,827,965	42,688,313	769,440	n.a.	4,479,633
1962	1,514,774	68,439,778	51,356,872	965,555	5,516,559	4,187,489	1,223,834	61,562,016	45,792,522	814,832	4,817,225	4,684,986
1963	1,471,400	69,200,711	51,787,349	956,677	5,672,372	4,121,256	1,176,295	61,476,755	45,556,988	788,718	4,879,825	4,650,897
1964	1,529,155	71,972,240	53,329,565	985,515	5,946,374	4,665,095	1,215,509	65,452,315	48,189,207	831,095	5,230,351	5,191,828
1965	1,554,097	77,760,046	57,974,961	1,039,476	6,388,032	5,019,098	1,243,194	70,766,802	52,379,740	882,744	5,643,531	5,558,255
1966	1,512,557	78,610,283	58,424,410	1,051,213	6,437,789	5,176,801	1,195,436	70,762,122	52,043,951	890,424	5,647,263	5,755,089
1967	1,543,999	81,115,999	60,023,866	1,073,929	6,671,213	5,412,338	1,219,032	73,928,192	54,307,877	906,003	5,911,601	6,016,193
1968	1,622,676	85,489,751	63,156,453	1,108,087	7,020,257	5,777,680	1,240,449	76,966,571	56,256,231	929,764	6,154,979	6,462,823
1969	1,664,037	88,649,279	65,173,511	1,165,535	7,392,857	5,828,477	1,239,307	79,595,810	57,964,949	967,252	6,427,514	6,621,191
Wholesale and Retail Trade not Allocable												
1960	90,498	4,563,229	n.a.	92,723	n.a.	280,056	74,029	4,241,360	n.a.	n.a.	n.a.	307,925
1961	50,735	3,508,148	2,694,260	56,352	n.a.	195,752	40,096	3,215,254	2,461,782	49,033	n.a.	211,751
1962	54,697	3,584,083	2,705,637	58,787	333,505	195,910	41,366	3,172,916	2,380,990	48,431	284,350	221,191
1963	40,954	2,657,528	1,962,065	43,543	258,809	167,960	31,822	2,392,920	1,761,926	35,224	225,202	183,926
1964	38,488	2,478,481	1,843,817	42,192	209,216	150,703	29,227	2,232,580	1,647,005	35,626	186,540	168,565
1965	34,496	1,496,579	1,061,080	25,156	138,832	122,208	25,405	1,224,630	841,908	19,268	96,385	137,702
1966	19,768	1,265,650	942,996	18,182	113,636	61,717	13,666	1,129,913	835,347	14,477	98,320	83,456
1967	36,477	1,800,769	1,286,040	33,554	143,990	137,110	27,661	1,531,873	1,069,763	24,039	115,049	166,291
1968	18,572	964,363	716,345	14,563	80,992	70,741	12,946	860,050	629,823	12,204	72,704	82,836
1969	27,252	675,849	450,418	13,833	37,446	74,737	19,102	622,398	405,536	10,725	34,339	87,543
FINANCE, INSURANCE, AND REAL ESTATE												
1960	482,909	5,293,971	n.a.	246,109	n.a.	1,517,428	396,882	4,883,596	n.a.	n.a.	n.a.	1,648,840
1961	461,649	5,275,142	1,483,145	224,224	n.a.	1,548,197	379,812	4,854,228	1,306,387	166,383	n.a.	1,678,067
1962	472,674	5,172,284	1,084,764	247,280	499,683	1,638,461	391,224	4,780,621	971,875	177,395	462,907	1,768,651
1963	506,111	5,467,484	1,223,668	249,432	404,539	1,781,505	412,396	5,033,077	1,061,641	190,602	362,472	1,922,059
1964	543,050	6,108,907	1,208,716	283,363	457,530	1,978,168	442,584	5,527,666	1,034,497	215,943	405,362	2,157,242
1965	539,443	7,022,354	1,744,857	295,444	483,333	2,150,652	439,036	6,338,837	1,465,876	203,536	408,171	2,336,854
1966	575,942	6,593,529	1,248,777	327,432	445,605	2,151,435	463,544	5,982,464	1,090,510	209,864	395,411	2,388,283
1967	548,651	6,738,222	1,308,291	277,558	485,158	2,242,242	451,660	5,926,747	1,065,975	167,282	380,781	2,454,605
1968	515,872	7,759,614	1,951,035	275,527	479,761	2,501,210	415,438	6,795,800	1,413,912	193,674	410,945	2,749,237
1969	515,688	7,986,239	1,834,971	286,001	511,055	2,570,646	411,726	7,157,610	1,488,499	197,650	438,048	2,860,929
SERVICES												
1960	1,966,068	23,256,055	n.a.	1,150,549	n.a.	8,059,667	1,697,209	21,846,645	n.a.	n.a.	n.a.	8,420,251
1961	2,075,689	24,355,060	4,813,444	1,166,927	n.a.	8,580,176	1,797,608	22,882,767	4,304,598	942,764	n.a.	8,947,154
1962	2,132,751	26,079,027	5,093,628	1,247,634	4,077,920	9,289,343	1,847,426	24,536,355	4,581,921	1,003,976	3,740,844	9,724,645
1963	2,185,196	27,095,434	5,356,790	1,276,880	4,206,790	9,528,995	1,874,384	25,222,511	4,793,642	1,016,149	3,804,062	9,971,311
1964	2,240,321	29,290,178	5,651,938	1,368,862	4,666,881	10,465,517	1,912,823	27,497,188	5,080,763	1,085,104	4,240,266	10,981,852
1965	2,207,927	29,788,755	5,723,494	1,369,449	4,677,077	11,007,933	1,887,005	28,146,136	5,154,546	1,106,446	4,282,214	11,509,803
1966	2,270,739	31,990,956	6,013,068	1,433,567	5,049,078	11,999,126	1,944,528	30,355,662	5,456,224	1,167,608	4,696,134	12,512,870
1967	2,327,684	34,783,754	6,461,733	1,571,603	5,563,789	13,019,978	1,978,250	32,776,970	5,842,357	1,254,014	5,044,813	13,613,896
1968	2,390,247	36,547,905	6,642,851	1,585,763	5,850,540	13,645,498	1,996,989	34,457,414	5,990,124	1,267,937	5,323,621	14,307,462
1969	2,426,599	39,611,478	7,263,430	1,706,907	6,213,086	14,634,558	1,988,904	37,213,294	6,469,411	1,334,875	5,679,858	15,456,224
NATURE OF BUSINESS NOT ALLOCABLE												
1960	47,568	533,469	n.a.	18,820	n.a.	56,671	33,304	482,267	n.a.	n.a.	n.a.	71,212
1961	79,421	1,400,160	758,900	48,260	n.a.	150,913	57,822	1,241,118	645,851	37,383	n.a.	177,792
1962	57,509	513,301	232,876	22,872	55,595	93,603	41,940	443,860	194,247	16,581	45,560	109,796
1963	49,268	431,179	220,287	20,598	42,314	71,485	34,120	385,824	194,825	15,688	36,338	84,663
1964	52,272	697,253	360,581	26,086	68,385	94,482	40,700	618,563	310,098	21,256	57,242	110,056
1965	28,448	177,992	70,089	7,969	19,706	45,921	20,603	165,798	64,914	4,911	18,033	55,018
1966	45,874	510,962	282,431	14,682	42,433	93,112	35,090	469,535	253,621	10,810	38,952	106,112
1967	40,075	280,472	118,475	12,701	19,024	59,338	29,501	247,130	97,796	9,318	13,864	76,326
1968	25,139	148,252	53,630	6,132	8,930	38,864	17,340	117,206	29,224	4,428	6,664	50,748
1969	31,818	246,944	130,358	7,800	24,425	50,215	23,297	218,735	113,850	4,705	21,240	60,769

[1]Excludes estimate for "Agriculture, forestry, and fisheries" which was not prepared for this year.
[2]Net loss exceeds net profit.
n.a. - Not available.
NOTE: See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 9.2.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1960-1969

[Money amounts in thousands of dollars]

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
				Deductions							Deductions			
	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1960	940,560	74,307,629	72,894,735	43,441,533	2,083,506	n.a.	8,360,373	739,428	66,193,449	64,973,846	38,402,311	1,539,015	n.a.	9,373,289
1961	938,966	74,706,827	73,412,664	44,568,579	2,178,293	n.a.	8,688,622	727,725	66,352,186	65,217,119	39,105,992	1,575,740	n.a.	9,745,507
1962	932,181	73,672,672	72,303,784	43,699,378	2,213,291	n.a.	8,513,019	718,459	65,536,131	64,372,807	38,595,238	1,551,108	n.a.	9,746,499
1963	924,276	73,274,451	71,762,372	43,076,617	2,267,622	n.a.	8,668,166	701,660	64,953,784	63,674,634	37,839,310	1,564,086	n.a.	10,007,899
1964	922,160	74,822,051	73,252,175	42,918,074	2,445,239	10,558,384	9,244,464	694,126	66,665,948	65,332,749	38,096,687	1,646,011	9,247,428	10,725,359
1965	914,215	75,258,639	73,588,349	41,896,201	2,529,645	9,942,268	9,699,145	684,822	67,303,182	65,884,881	37,375,988	1,674,269	8,796,355	11,267,913
1966	922,680	79,776,231	78,153,124	45,451,072	2,764,916	10,367,514	10,445,061	684,742	70,943,604	69,562,449	40,319,941	1,750,649	9,158,541	12,113,897
1967	906,182	80,137,915	78,022,998	43,148,059	3,006,673	10,693,596	10,865,953	661,386	70,724,290	68,920,955	38,027,125	1,824,843	9,461,384	12,760,022
1968	917,500	82,866,910	80,531,944	42,894,179	3,326,710	11,155,085	11,405,163	659,913	73,149,165	71,176,345	37,866,875	2,019,725	9,871,201	13,571,422
1969	920,831	87,204,511	84,161,394	43,278,270	3,958,721	11,843,497	10,486,453	651,237	74,595,157	72,270,962	37,370,049	2,187,299	9,985,658	14,010,728
AGRICULTURE, FORESTRY, AND FISHERIES														
1960	136,306	4,454,405	4,352,068	1,198,314	330,789	n.a.	554,540	103,876	3,617,140	3,538,597	910,449	235,818	n.a.	728,594
1961	136,532	4,711,307	4,609,720	2,197,051	345,647	n.a.	609,793	103,746	3,882,868	3,802,428	1,722,060	250,647	n.a.	784,410
1962	133,647	5,076,573	4,982,847	2,884,585	333,887	n.a.	655,206	101,664	4,219,864	4,144,854	2,248,459	247,758	n.a.	834,801
1963	130,420	4,800,591	4,689,503	2,899,338	324,041	n.a.	566,518	95,820	3,898,547	3,808,028	2,178,024	235,822	n.a.	765,879
1964	130,359	5,027,854	4,929,185	2,848,229	359,424	599,033	611,023	93,018	4,037,501	3,958,738	2,085,436	252,020	443,826	845,006
1965	127,782	5,141,160	5,023,893	3,125,755	370,825	561,676	676,917	92,417	4,283,259	4,189,628	2,423,572	258,904	412,983	915,849
1966	125,101	5,412,976	5,268,060	3,183,827	399,554	543,835	750,310	93,143	4,535,213	4,418,817	2,483,384	289,968	413,230	996,040
1967	124,633	5,612,519	5,449,690	3,394,603	400,765	527,190	633,453	87,726	4,545,529	4,409,165	2,563,734	279,916	389,090	910,322
1968	120,759	5,525,537	5,344,029	3,163,756	420,308	540,201	654,300	86,457	4,566,409	4,423,441	2,460,305	294,991	402,485	940,561
1969	119,819	7,041,367	6,487,492	4,289,777	475,189	683,186	668,282	85,077	5,587,029	5,150,002	3,211,886	326,710	476,501	1,013,777
MINING														
1960	15,697	1,048,288	1,006,936	487,924	103,367	n.a.	[1]42,816	8,400	743,074	721,616	310,354	59,997	n.a.	114,348
1961	15,939	1,018,877	984,842	565,279	99,763	n.a.	[1]8,225	8,903	789,383	767,011	407,032	64,235	n.a.	111,670
1962	15,040	944,894	912,334	500,615	83,941	n.a.	[1]3,761	8,944	714,356	691,641	336,384	53,966	n.a.	112,401
1963	14,150	935,143	893,581	484,560	78,717	n.a.	[1]9,497	8,747	726,403	697,644	336,735	52,092	n.a.	117,651
1964	14,432	1,027,521	976,134	484,314	79,690	200,002	22,953	8,871	836,461	802,270	351,676	56,589	147,377	144,649
1965	14,902	920,931	865,822	366,200	74,580	125,460	[1]13,068	8,469	703,981	668,410	247,113	50,320	93,519	128,196
1966	13,238	939,833	882,348	490,749	72,664	133,569	[1]10,534	7,883	721,568	677,340	312,253	42,349	99,024	144,821
1967	13,243	1,110,685	1,045,433	473,729	88,844	133,584	65,219	8,081	863,791	820,455	330,863	56,916	98,744	208,062
1968	13,227	1,035,817	970,425	416,913	80,589	124,305	72,806	7,212	831,494	783,873	294,240	56,426	98,973	193,096
1969	11,475	1,143,406	1,079,344	530,167	88,179	135,396	[1]241,678	6,320	920,499	874,136	353,780	49,991	113,417	218,353
CONTRACT CONSTRUCTION														
1960	62,451	6,663,365	6,583,633	4,587,492	168,022	n.a.	637,785	52,944	5,712,514	5,642,037	3,821,513	136,189	n.a.	713,533
1961	62,290	7,503,350	7,432,568	5,767,076	165,377	n.a.	690,280	51,869	6,251,381	6,194,163	4,648,183	134,619	n.a.	770,283
1962	58,164	6,877,933	6,804,981	5,284,785	153,763	n.a.	594,149	49,019	5,850,327	5,791,860	4,376,880	112,371	n.a.	699,811
1963	60,408	6,971,722	6,894,915	5,280,665	138,624	n.a.	624,528	50,047	5,933,869	5,872,427	4,378,949	109,912	n.a.	733,942
1964	57,298	6,685,456	6,616,175	5,026,633	144,258	1,825,308	681,596	48,178	5,868,716	5,815,312	4,325,116	117,138	1,553,480	751,346
1965	58,481	7,092,010	7,003,491	5,220,313	142,726	1,394,183	676,384	49,271	6,183,113	6,108,872	4,474,279	118,702	1,178,157	769,398
1966	56,115	7,865,406	7,771,390	6,115,338	139,585	1,364,394	763,489	47,090	7,017,553	6,939,738	5,363,482	118,622	1,193,910	835,240
1967	52,342	7,256,095	7,129,026	5,372,941	138,946	1,302,848	741,540	43,428	6,408,475	6,304,120	4,681,637	116,868	1,137,638	811,150
1968	49,688	7,475,564	7,365,160	5,521,639	189,063	1,282,541	800,748	42,033	6,553,907	6,469,468	4,728,037	165,999	1,084,610	899,101
1969	50,562	7,398,617	7,292,686	5,490,840	144,970	1,327,705	782,703	41,407	6,303,188	6,217,990	4,561,865	118,333	1,065,963	879,176
MANUFACTURING														
1960	47,183	7,424,192	7,372,219	5,050,843	167,129	n.a.	602,274	37,898	6,608,613	6,567,029	4,440,512	138,509	n.a.	663,127
1961	44,462	6,896,121	6,845,687	5,019,037	151,271	n.a.	567,114	34,909	6,107,450	6,063,476	4,378,321	126,225	n.a.	626,405
1962	43,091	6,702,990	6,653,967	4,870,220	141,380	n.a.	594,927	35,119	6,037,235	5,995,113	4,338,840	118,938	n.a.	645,125
1963	39,368	6,155,987	6,106,914	4,462,866	128,458	n.a.	543,063	31,342	5,510,133	5,470,868	3,938,720	110,092	n.a.	582,190
1964	40,411	6,591,833	6,542,733	4,816,939	140,549	1,388,998	608,277	32,376	6,061,654	6,018,885	4,380,628	124,118	1,252,732	648,887
1965	36,566	5,664,938	5,596,362	3,953,266	123,045	1,152,346	589,389	29,332	5,204,422	5,143,316	3,597,616	108,557	1,045,768	623,704
1966	36,544	6,144,233	6,076,860	4,347,937	134,951	1,280,295	617,142	29,018	5,555,944	5,500,063	3,880,636	112,565	1,138,388	675,292
1967	34,486	5,697,329	5,640,008	3,962,280	139,482	1,174,449	561,919	27,316	5,137,048	5,088,538	3,534,108	114,402	1,039,105	621,046
1968	32,665	5,582,083	5,530,670	3,825,781	168,801	1,127,971	544,305	25,643	4,980,781	4,937,144	3,388,300	115,567	1,016,758	608,336
1969	30,495	5,132,246	5,072,012	3,480,335	148,332	1,063,219	476,279	23,844	4,435,864	4,392,107	2,948,173	105,856	914,657	583,438

Footnotes at end of table.

Table 9.2.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1960-1969—Continued

[Money amounts in thousands of dollars]

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
				Deductions							Deductions			
	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1960	17,638	1,013,882	1,000,332	198,500	76,160	n.a.	128,926	13,786	898,273	887,812	169,511	62,357	n.a.	144,877
1961	18,100	1,180,641	1,166,703	667,198	74,601	n.a.	146,189	14,490	1,050,889	1,037,824	587,966	61,640	n.a.	157,417
1962	17,032	1,007,149	995,355	545,769	65,986	n.a.	124,303	13,046	876,471	866,826	461,403	55,431	n.a.	139,058
1963	16,640	1,137,189	1,121,786	619,013	68,887	n.a.	143,171	12,945	950,772	938,721	493,785	54,119	n.a.	158,352
1964	16,437	1,093,282	1,081,117	590,668	71,330	248,393	141,302	12,789	937,494	928,009	484,077	57,007	215,618	157,648
1965	17,779	1,338,184	1,315,036	696,637	77,091	242,263	146,795	13,481	1,166,929	1,146,668	602,964	62,815	208,062	170,957
1966	15,484	1,271,109	1,238,141	750,836	82,495	246,865	154,204	11,821	1,070,652	1,040,550	604,078	65,351	205,184	174,977
1967	15,236	1,336,826	1,310,437	818,577	83,792	255,535	142,173	11,550	1,147,620	1,125,833	670,388	66,074	225,831	174,601
1968	15,206	1,254,433	1,230,227	680,192	78,083	251,091	152,218	11,448	1,043,944	1,024,346	553,829	56,357	210,047	172,144
1969	14,560	1,278,744	1,247,649	675,856	93,901	252,654	103,776	10,830	1,059,396	1,039,351	528,776	66,047	197,653	176,058
WHOLESALE AND RETAIL TRADE														
1960	291,053	39,416,044	39,002,533	30,252,983	405,782	n.a.	2,290,370	239,575	35,662,167	35,293,247	27,258,314	349,403	n.a.	2,458,219
1961	277,567	37,745,960	37,389,282	28,607,128	394,477	n.a.	2,224,007	226,759	34,186,413	33,867,093	25,817,564	340,220	n.a.	2,383,723
1962	267,493	36,963,635	36,580,084	27,921,815	371,149	n.a.	2,198,615	217,842	33,660,602	33,313,712	25,354,344	321,247	n.a.	2,354,424
1963	256,601	35,874,352	35,470,908	27,169,880	364,583	n.a.	2,157,013	207,737	32,671,985	32,308,920	24,682,147	314,043	n.a.	2,329,406
1964	248,725	35,664,624	35,286,159	26,811,708	363,001	2,684,597	2,257,608	202,550	32,584,609	32,240,257	24,408,028	314,366	2,391,881	2,411,155
1965	235,322	34,758,290	34,373,043	26,097,580	348,965	2,602,130	2,216,142	191,968	31,922,463	31,569,125	23,882,284	305,027	2,345,103	2,356,481
1966	231,254	35,833,069	35,425,458	27,182,206	360,915	2,582,668	2,247,098	186,870	32,710,991	32,341,930	24,718,229	314,458	2,302,984	2,405,334
1967	220,700	34,867,991	34,448,298	26,061,657	357,838	2,666,341	2,265,989	177,831	31,797,024	31,416,874	23,680,049	305,904	2,371,637	2,425,722
1968	209,324	34,800,486	34,432,268	25,991,384	350,985	2,644,876	2,279,827	166,648	31,805,535	31,476,054	23,682,140	298,973	2,350,715	2,444,455
1969	206,343	34,412,586	34,014,126	25,592,468	355,780	2,636,473	2,244,585	164,505	31,264,756	30,899,487	23,144,359	303,267	2,330,280	2,425,363
Wholesale Trade														
1960	40,572	12,854,708	12,711,942	10,618,177	95,028	n.a.	586,753	34,392	11,860,627	11,732,368	9,767,682	82,896	n.a.	627,562
1961	41,950	12,945,796	12,842,911	10,591,842	93,514	n.a.	602,757	34,699	11,944,394	11,849,851	9,742,828	82,755	n.a.	632,840
1962	40,960	12,477,567	12,356,676	10,135,081	89,754	n.a.	573,060	33,535	11,399,743	11,290,057	9,231,481	78,744	n.a.	611,264
1963	43,498	12,365,831	12,245,849	10,062,946	90,433	n.a.	611,924	35,163	11,375,099	11,265,428	9,227,570	77,995	n.a.	653,093
1964	36,098	11,837,339	11,718,204	9,604,014	89,788	673,626	592,221	30,007	10,944,669	10,836,095	8,847,346	78,780	616,541	631,390
1965	31,683	11,000,021	10,878,558	9,009,826	79,065	589,606	547,558	26,281	10,193,029	10,080,687	8,317,994	68,705	544,369	576,162
1966	29,179	11,251,240	11,142,239	9,379,580	78,821	562,046	505,531	23,646	10,398,054	10,300,080	8,631,682	70,538	516,045	537,337
1967	31,461	10,928,951	10,796,092	8,873,276	87,747	608,348	557,997	25,643	10,095,767	9,974,562	8,172,013	76,591	554,901	591,611
1968	32,162	11,082,974	10,976,571	9,003,985	82,410	616,608	556,434	25,121	10,245,094	10,149,522	8,299,827	72,970	558,010	594,025
1969	33,191	11,198,737	11,054,996	9,003,776	91,682	630,420	607,520	26,726	10,382,575	10,248,905	8,317,273	80,405	572,564	649,527
Retail Trade														
1960	238,451	25,040,435	24,786,856	18,484,372	292,453	n.a.	1,611,980	195,737	22,423,898	22,199,029	16,454,267	250,913	n.a.	1,731,673
1961	228,775	23,662,652	23,420,711	17,171,502	286,873	n.a.	1,553,413	186,388	21,199,941	20,985,097	15,304,742	245,048	n.a.	1,678,047
1962	220,585	23,479,010	23,226,584	17,041,669	268,542	n.a.	1,564,099	179,328	21,323,169	21,095,472	15,432,486	230,736	n.a.	1,675,576
1963	211,819	23,371,493	23,088,734	17,004,699	272,657	n.a.	1,534,831	171,625	21,168,642	20,915,916	15,359,399	234,668	n.a.	1,665,714
1964	208,969	23,356,444	23,102,573	16,860,622	267,438	1,970,030	1,636,457	169,810	21,219,968	20,988,209	15,248,990	231,044	1,742,312	1,746,757
1965	202,164	23,505,215	23,244,161	16,902,427	266,725	1,989,187	1,654,149	164,616	21,502,886	21,264,530	15,400,232	233,421	1,779,214	1,764,934
1966	199,804	24,283,701	23,987,498	17,595,516	278,139	1,993,710	1,714,878	161,464	22,040,941	21,771,932	15,898,186	240,464	1,764,278	1,839,638
1967	186,629	23,576,935	23,294,355	16,925,274	265,885	2,026,938	1,683,664	150,229	21,381,499	21,126,693	15,276,319	225,784	1,790,579	1,807,741
1968	174,763	23,198,280	22,939,557	16,603,568	262,773	1,985,308	1,688,050	139,552	21,067,716	20,836,803	15,019,018	220,541	1,752,088	1,813,360
1969	172,813	23,184,760	22,930,310	16,567,162	263,817	2,004,394	1,634,919	137,540	20,858,899	20,627,568	14,809,992	222,585	1,756,255	1,773,539
Wholesale and Retail Trade not Allocable														
1960	12,030	1,520,901	1,503,735	1,150,434	18,301	n.a.	91,637	9,446	1,377,642	1,361,850	1,036,365	15,594	n.a.	98,984
1961	6,842	1,137,512	1,125,660	843,784	14,090	n.a.	67,837	5,672	1,042,078	1,032,145	769,994	12,417	n.a.	72,836
1962	5,948	1,007,058	996,824	745,065	12,853	n.a.	61,456	4,979	937,690	928,183	690,377	11,767	n.a.	67,584
1963	1,284	137,028	136,325	102,235	1,493	n.a.	10,258	949	128,244	127,576	95,178	1,380	n.a.	10,599
1964	3,658	470,841	465,382	347,072	5,775	40,941	28,930	2,733	419,972	415,953	311,692	4,542	33,028	33,008
1965	1,476	253,054	250,324	185,327	3,175	23,337	14,435	1,071	226,548	223,908	164,058	2,901	21,520	15,385
1966	2,271	298,128	295,721	207,110	3,955	26,912	26,689	1,759	271,996	269,918	188,361	3,456	22,661	28,359
1967	2,610	362,105	357,851	263,107	4,206	31,055	24,328	1,959	319,758	315,619	231,717	3,529	26,157	26,370
1968	2,399	519,232	516,140	383,831	5,302	42,960	35,343	1,975	492,725	489,729	363,295	5,462	40,617	37,070
1969	339	29,089	28,820	21,530	281	1,659	2,146	239	23,282	23,014	17,094	277	1,461	2,297

Footnotes at end of table.

Table 9.2.—NUMBER OF PARTNERSHIPS, TOTAL RECEIPTS, BUSINESS RECEIPTS, COST OF SALES AND OPERATIONS, DEPRECIATION, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1960-1969—Continued

[Money amounts in thousands of dollars]

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts	Business receipts	Deductions			Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Deductions			Net profit
				Cost of sales and operations	Depreciation	Payroll					Cost of sales and operations	Depreciation	Payroll	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE														
1960	202,630	4,696,220	4,154,424	142,333	473,777	n.a.	1,091,795	145,653	4,058,786	3,571,157	131,299	294,783	n.a.	1,336,025
1961	207,678	5,442,938	4,901,991	219,465	580,081	n.a.	1,117,534	143,766	4,671,158	4,183,196	194,248	346,877	n.a.	1,431,525
1962	229,400	5,564,292	4,975,893	221,550	689,461	n.a.	952,454	155,547	4,483,009	3,983,570	205,117	371,806	n.a.	1,414,346
1963	233,516	6,121,802	5,468,656	380,821	741,931	n.a.	931,617	155,366	4,897,428	4,354,571	288,347	394,992	n.a.	1,460,273
1964	246,407	6,935,414	6,185,466	720,803	891,598	843,734	852,201	159,966	5,417,299	4,780,057	632,995	439,183	701,392	1,542,692
1965	248,987	7,581,963	6,845,420	824,559	956,359	887,590	983,111	158,500	5,959,967	5,330,288	716,376	454,495	757,443	1,713,027
1966	268,563	8,376,031	7,742,442	786,229	1,131,079	978,037	980,204	164,279	6,341,078	5,816,565	730,308	490,570	817,877	1,780,963
1967	274,730	9,130,915	8,133,920	404,087	1,295,321	1,112,025	1,121,657	167,827	6,783,328	5,932,080	314,771	553,432	940,854	2,082,523
1968	298,531	10,690,078	9,397,480	501,621	1,488,744	1,315,686	1,067,844	177,457	8,055,989	6,953,126	425,708	659,777	1,135,944	2,263,385
1969	309,668	12,778,287	11,225,123	484,829	2,012,749	1,427,375	405,753	179,707	8,470,818	7,365,139	364,908	837,347	942,444	2,299,055
SERVICES														
1960	159,360	9,445,464	9,281,292	1,483,675	354,800	n.a.	3,055,552	131,521	8,765,888	8,629,767	1,331,103	259,168	n.a.	3,166,213
1961	171,278	10,109,802	9,985,284	1,494,027	364,684	n.a.	3,311,877	139,851	9,324,228	9,214,724	1,323,503	249,316	n.a.	3,447,816
1962	166,737	10,517,086	10,380,375	1,461,501	373,265	n.a.	3,393,644	136,389	9,678,750	9,569,796	1,266,197	269,278	n.a.	3,542,015
1963	171,994	11,267,660	11,106,307	1,778,047	422,310	n.a.	3,709,982	138,845	10,355,353	10,214,348	1,541,176	292,974	n.a.	3,853,713
1964	166,678	11,767,574	11,608,635	1,605,868	394,412	2,763,116	4,064,028	135,465	10,898,269	10,767,133	1,418,628	285,167	2,537,103	4,217,151
1965	168,850	12,632,449	12,442,300	1,554,506	430,520	2,960,100	4,402,118	137,774	11,769,503	11,624,624	1,387,796	310,925	2,741,923	4,560,001
1966	172,384	13,842,881	13,659,823	2,565,366	442,327	3,222,957	4,924,450	141,903	12,907,018	12,745,224	2,199,797	315,772	2,974,962	5,072,406
1967	165,697	15,000,746	14,743,898	2,600,577	498,048	3,503,177	5,314,597	134,469	13,929,786	13,714,287	2,199,043	328,289	3,244,556	5,502,417
1968	176,276	16,465,740	16,226,295	2,780,448	549,349	3,863,386	5,823,150	142,108	15,277,251	15,075,326	2,321,902	371,229	3,567,314	6,039,231
1969	176,709	17,975,338	17,699,625	2,711,284	638,474	4,310,315	6,041,645	138,835	16,512,469	16,292,138	2,234,367	378,666	3,938,471	6,408,552
NATURE OF BUSINESS NOT ALLOCABLE														
1960	8,242	145,769	141,298	39,469	3,680	n.a.	41,947	5,775	126,994	122,584	29,256	2,791	n.a.	48,353
1961	5,120	97,831	96,587	32,318	2,392	n.a.	30,053	3,432	88,416	87,204	27,115	1,961	n.a.	32,258
1962	1,577	18,120	17,948	8,538	459	n.a.	3,482	889	15,517	15,435	7,614	313	n.a.	4,518
1963	1,179	10,005	9,802	1,427	71	n.a.	1,771	811	9,294	9,107	1,427	40	n.a.	6,493
1964	1,413	28,493	26,571	12,912	977	5,203	5,476	913	23,945	22,088	10,103	423	4,019	6,825
1965	5,546	128,714	122,982	57,385	5,534	16,520	21,357	3,610	109,545	103,950	43,988	4,524	13,397	30,300
1966	3,998	90,693	88,602	28,584	1,346	14,894	18,698	2,735	83,587	82,222	27,774	994	12,982	28,824
1967	5,115	124,809	122,288	59,608	3,637	18,447	19,406	3,158	111,689	109,603	52,532	3,042	13,929	24,179
1968	1,824	37,172	35,390	12,445	788	5,028	9,965	907	33,855	33,567	12,414	406	4,355	11,113
1969	1,200	43,920	43,337	22,714	1,147	7,174	5,108	712	41,138	40,612	21,935	1,082	6,272	6,956

[1]Net loss exceeds net profit.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 9.3.--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1960-1969

[Money amounts in thousands of dollars]

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1960	90,221	23,417,799	22,946,017	17,275,261	382,341	362,284	382,479	56,123	17,749,983	17,382,847	13,021,184	250,436	258,828	678,476
1961	106,048	26,175,449	25,593,550	n.a.	442,765	n.a.	564,447	67,817	21,253,736	20,774,781	n.a.	302,416	n.a.	904,377
1962	123,666	29,808,701	29,108,623	21,493,296	515,483	520,955	707,097	78,939	n.a.	n.a.	n.a.	n.a.	n.a.	1,051,326
1963	139,112	35,083,133	34,245,587	25,082,324	605,476	670,234	799,453	88,084	28,222,474	27,537,869	20,160,322	394,799	513,737	1,237,110
1964	157,855	40,112,212	39,292,010	29,017,749	703,433	739,068	1,040,197	102,585	33,088,879	32,421,380	23,999,529	490,050	579,675	1,490,392
1965	173,410	46,442,511	45,433,118	33,476,283	792,852	872,119	1,447,857	115,475	39,242,734	38,382,811	n.a.	564,789	n.a.	1,969,400
1966	181,851	50,909,933	49,858,410	36,378,651	892,452	931,899	1,655,084	118,374	41,935,993	41,052,483	n.a.	627,324	n.a.	2,232,968
1967	200,784	56,752,764	55,742,555	40,805,087	1,006,408	1,073,998	1,853,187	130,038	47,412,667	46,580,280	34,009,977	705,507	n.a.	2,485,457
1968	217,134	61,765,015	60,467,277	43,976,948	1,070,015	1,143,429	1,947,535	142,516	52,735,957	51,675,267	37,625,897	776,613	907,554	2,622,511
1969	233,807	73,260,632	71,472,075	51,781,393	1,238,223	1,368,202	2,250,954	151,439	61,180,301	59,703,269	43,074,274	886,219	1,082,134	3,034,176
AGRICULTURE, FORESTRY, AND FISHERIES														
1960	2,508	378,213	359,997	254,720	18,517	7,079	1,707	1,251	281,134	270,420	195,833	9,289	4,062	20,755
1961	3,367	546,707	520,513	n.a.	23,311	n.a.	11,692	1,934	448,259	428,308	n.a.	14,413	n.a.	33,936
1962	4,106	650,264	592,735	421,306	31,053	12,147	11,066	2,207	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	4,988	918,384	867,166	656,647	38,492	15,028	16,892	2,320	624,543	582,870	439,229	18,834	9,118	56,696
1964	6,144	762,448	728,521	495,058	46,265	19,241	[1]797	3,106	523,743	501,384	318,128	22,928	11,075	42,557
1965	6,839	1,119,696	1,074,876	796,679	54,346	20,532	89	3,778	843,415	806,334	n.a.	32,659	n.a.	60,244
1966	7,427	1,237,971	1,183,654	816,834	64,494	27,384	28,141	4,207	927,588	888,333	n.a.	44,310	n.a.	82,216
1967	8,516	1,455,494	1,372,674	931,749	83,404	33,677	30,837	4,676	973,549	906,280	587,129	45,889	n.a.	91,363
1968	8,579	1,265,102	1,196,337	842,903	71,516	36,146	18,607	4,430	960,727	912,086	623,771	41,819	24,401	85,411
1969	9,332	1,425,075	1,318,461	898,642	97,043	49,561	11,272	5,127	974,196	900,917	585,644	53,439	28,876	96,842
MINING														
1960	1,009	225,075	217,251	141,979	18,545	5,411	4,174	531	181,172	174,797	115,664	13,182	3,738	11,583
1961	1,277	314,687	302,327	n.a.	18,637	n.a.	[1]3,618	693	254,620	244,338	n.a.	13,636	n.a.	17,048
1962	1,482	205,495	199,152	131,657	15,981	4,653	[1]3,500	687	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	1,550	275,214	244,808	158,384	14,035	6,225	25,001	843	228,876	199,563	122,954	10,867	5,169	33,520
1964	1,606	302,685	289,479	185,731	21,979	8,712	6,791	999	233,516	224,025	129,895	15,527	6,701	21,770
1965	1,912	425,073	412,351	259,154	27,013	10,742	32,754	1,172	342,389	334,033	n.a.	22,655	n.a.	46,652
1966	2,227	771,034	741,000	563,624	44,444	17,725	20,769	1,153	527,689	507,724	n.a.	27,428	n.a.	48,855
1967	1,896	409,580	387,937	241,351	25,614	11,569	22,021	1,165	332,091	315,354	184,868	17,763	n.a.	34,112
1968	2,075	388,149	372,552	204,594	26,596	12,824	21,447	1,307	322,744	307,792	155,353	22,404	11,137	33,977
1969	2,184	592,739	569,431	343,813	33,490	17,798	31,483	1,206	417,351	398,442	216,233	21,199	14,997	37,781
CONTRACT CONSTRUCTION														
1960	8,290	2,185,466	2,167,244	1,739,473	33,012	35,434	27,352	5,197	1,568,418	1,555,161	1,215,017	23,973	25,216	57,551
1961	10,229	2,611,715	2,581,212	n.a.	41,461	n.a.	42,455	6,313	2,015,334	1,991,142	n.a.	27,900	n.a.	75,995
1962	12,289	3,117,909	3,087,532	2,475,289	48,669	58,106	83,182	8,256	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	13,031	3,354,909	3,324,299	2,639,357	53,828	72,164	58,474	8,218	2,551,794	2,533,478	1,964,209	38,490	53,907	104,033
1964	14,901	4,110,290	4,074,180	3,255,388	61,613	77,990	111,054	9,904	3,416,622	3,387,362	2,682,093	49,645	62,265	144,022
1965	18,000	5,317,183	5,262,109	4,159,998	86,505	103,066	176,623	12,774	4,475,929	4,433,687	n.a.	71,179	n.a.	225,880
1966	17,603	5,299,487	5,254,759	4,214,391	75,863	102,985	160,119	12,105	4,470,921	4,435,636	n.a.	60,983	n.a.	196,965
1967	22,388	6,673,989	6,611,212	5,283,027	101,047	125,858	211,337	14,256	5,538,329	5,486,776	4,364,764	73,287	n.a.	267,801
1968	20,882	6,728,252	6,658,281	5,243,438	110,950	136,468	239,786	14,120	5,676,874	5,620,928	4,399,075	91,566	112,558	281,463
1969	21,356	8,991,497	8,893,298	7,147,594	160,541	177,722	271,222	14,717	7,454,882	7,372,558	5,857,646	122,822	142,401	352,375
MANUFACTURING														
1960	14,240	4,549,450	4,506,728	3,239,620	85,147	87,893	102,931	8,970	3,555,514	3,520,595	2,503,613	61,016	60,728	161,299
1961	15,776	5,290,295	5,230,566	n.a.	96,299	n.a.	136,234	10,775	4,444,637	4,392,235	n.a.	74,111	n.a.	201,219
1962	18,152	5,664,272	5,605,105	4,082,706	105,365	111,669	162,346	11,740	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	19,607	6,904,268	6,831,413	5,077,924	127,933	143,228	173,157	12,926	5,590,996	5,536,882	4,088,684	90,714	110,555	263,269
1964	21,659	7,576,416	7,501,104	5,500,743	140,671	164,200	285,471	15,236	6,463,840	6,396,296	4,656,151	110,149	135,602	351,577
1965	22,534	8,239,182	8,123,715	5,787,809	166,221	243,903	395,148	15,811	7,212,082	7,107,755	n.a.	132,746	n.a.	469,019
1966	21,737	9,421,868	9,332,302	6,810,371	168,593	193,983	476,177	14,666	7,898,611	7,830,538	n.a.	126,985	n.a.	580,092
1967	24,568	10,631,459	10,491,059	7,650,516	208,066	225,625	493,796	17,482	9,264,344	9,135,190	6,575,884	160,994	n.a.	609,179
1968	25,951	10,808,629	10,690,081	7,848,644	211,689	222,180	464,186	17,578	9,255,467	9,179,908	6,715,241	167,048	175,527	560,841
1969	25,158	11,082,003	10,927,972	7,730,293	215,994	246,199	475,465	17,087	9,516,214	9,375,099	6,548,161	174,670	210,912	572,454

Footnotes at end of table.

Table 9.3.—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1960-1969—Continued

[Money amounts in thousands of dollars]

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1960	2,998	491,884	474,926	282,329	33,081	21,522	13,667	1,777	363,445	348,291	201,533	18,669	15,307	27,019
1961	4,109	674,614	630,869	n.a.	32,836	n.a.	50,981	2,458	500,093	459,630	n.a.	21,379	n.a.	60,701
1962	4,802	778,620	764,852	471,080	38,249	32,899	29,827	2,910	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	5,734	906,563	886,180	569,295	56,239	41,936	29,173	3,572	634,852	618,502	378,928	30,437	27,682	51,316
1964	6,132	1,080,097	1,046,158	681,636	57,479	46,652	41,120	3,856	870,721	843,721	546,633	42,170	36,304	64,375
1965	7,090	1,170,673	1,147,357	746,129	60,850	43,136	56,678	4,519	941,855	922,417	n.a.	40,522	n.a.	84,756
1966	7,097	1,295,889	1,276,509	718,629	80,815	52,420	43,892	4,621	1,059,656	1,043,329	n.a.	58,730	n.a.	71,690
1967	8,598	1,363,641	1,332,057	780,323	80,787	51,620	78,192	5,715	1,110,270	1,084,617	606,512	56,883	n.a.	110,709
1968	10,009	1,764,064	1,731,667	1,079,902	102,033	77,361	70,264	6,125	1,517,321	1,488,968	919,698	76,083	67,061	110,666
1969	9,160	1,819,101	1,776,628	1,132,893	91,937	74,293	67,251	5,462	1,385,004	1,347,589	834,420	61,333	60,444	104,732
WHOLESALE AND RETAIL TRADE														
1960	38,568	13,842,049	13,656,990	10,990,184	110,418	152,917	151,833	25,171	10,513,071	10,373,682	8,328,689	80,906	115,835	254,970
1961	43,822	14,456,503	14,257,606	n.a.	124,402	n.a.	211,661	29,084	11,873,422	11,711,939	n.a.	92,451	n.a.	314,657
1962	51,541	16,971,630	16,711,110	12,944,061	158,096	221,252	321,989	34,696	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	57,585	19,433,793	19,141,576	14,783,741	176,460	284,530	329,061	39,212	16,122,809	15,883,646	12,300,862	130,898	234,415	464,582
1964	63,423	22,837,820	22,556,401	17,455,117	204,455	298,751	442,920	43,438	19,048,912	18,816,475	14,613,350	155,755	246,179	585,509
1965	68,219	25,904,288	25,545,434	19,928,975	220,009	305,644	540,257	47,775	22,161,574	21,855,001	n.a.	172,736	n.a.	683,123
1966	72,393	27,154,692	26,792,735	20,705,044	241,172	351,785	622,674	49,950	22,594,422	22,278,800	n.a.	187,182	n.a.	779,989
1967	76,929	30,303,021	29,940,032	22,935,191	273,182	428,509	710,559	52,382	25,623,178	25,320,462	19,436,838	206,762	n.a.	901,697
1968	81,579	33,881,190	33,440,597	25,625,360	273,505	433,578	863,234	58,441	29,763,868	29,371,363	22,533,277	218,036	362,254	1,017,968
1969	92,537	41,196,613	40,654,541	31,138,155	365,103	531,189	917,668	63,963	34,993,468	34,518,970	26,402,274	283,385	432,091	1,126,168
Wholesale Trade														
1960	11,637	6,400,030	6,328,542	5,355,449	36,179	62,348	87,729	8,477	5,239,931	5,178,389	4,369,116	29,732	52,349	114,639
1961	13,189	6,433,336	6,351,684	n.a.	42,135	n.a.	97,659	9,625	5,580,536	5,511,089	n.a.	33,953	n.a.	126,781
1962	14,868	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	10,907	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	17,403	7,884,824	7,784,455	6,276,826	55,306	119,301	164,222	12,628	6,839,372	6,752,995	5,438,712	44,625	108,608	199,544
1964	18,765	10,090,163	9,988,315	8,162,202	65,486	117,399	202,135	13,552	8,850,412	8,761,558	7,143,344	55,894	107,558	245,436
1965	19,083	10,730,281	10,604,257	8,792,175	68,951	94,804	229,027	14,503	9,557,248	9,445,041	n.a.	59,483	n.a.	268,987
1966	21,068	11,835,426	11,702,078	9,462,321	80,000	134,102	300,620	15,689	10,069,190	9,951,554	n.a.	65,217	n.a.	343,491
1967	20,809	12,138,518	11,996,803	9,800,138	84,186	133,381	271,808	15,000	10,628,171	10,504,609	8,569,192	67,762	n.a.	340,467
1968	23,358	14,668,441	14,447,938	11,709,926	93,170	152,225	331,705	17,402	13,349,456	13,145,934	10,661,241	80,036	131,918	374,888
1969	28,385	17,505,511	17,262,447	13,883,202	126,613	175,945	388,758	20,766	15,384,704	15,157,398	12,127,629	104,709	155,674	456,302
Retail Trade														
1960	24,650	6,798,797	6,695,663	5,148,067	67,304	79,841	56,739	15,132	4,744,684	4,674,997	3,556,511	45,689	55,507	127,170
1961	29,472	7,531,220	7,422,948	n.a.	77,881	n.a.	102,355	18,595	5,848,634	5,764,898	n.a.	54,588	n.a.	174,098
1962	34,902	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	22,457	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	38,868	11,140,331	10,952,089	8,220,178	116,290	158,037	149,517	25,577	8,930,568	8,780,866	6,614,789	81,792	119,598	248,412
1964	43,583	12,401,091	12,224,957	9,035,471	135,282	177,067	232,920	29,146	9,918,860	9,778,183	7,264,228	96,705	135,281	329,723
1965	47,921	14,599,476	14,374,186	10,704,861	145,508	203,834	296,048	32,391	12,093,564	11,906,233	n.a.	108,270	n.a.	397,671
1966	50,753	15,100,391	14,876,577	11,092,143	158,739	214,726	310,540	33,907	12,328,425	12,134,377	n.a.	119,867	n.a.	422,761
1967	54,480	17,660,898	17,445,237	12,786,672	182,944	286,999	426,342	36,310	14,598,579	14,423,401	10,597,521	134,628	n.a.	545,279
1968	58,001	19,166,595	18,946,530	13,880,470	180,009	280,716	530,551	40,910	16,387,229	16,198,271	11,852,056	137,868	230,265	641,868
1969	63,999	23,639,334	23,340,372	17,223,745	238,032	354,766	526,467	43,044	19,556,996	19,309,850	14,243,437	178,218	275,939	667,423
Wholesale and Retail Trade not Allocable														
1960	2,281	643,222	632,785	486,668	6,935	10,728	7,365	1,562	528,456	520,296	403,062	5,485	7,979	13,161
1961	1,161	491,947	482,974	n.a.	4,386	n.a.	11,647	864	444,252	435,952	n.a.	3,910	n.a.	13,778
1962	1,771	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	1,332	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	1,314	408,638	405,032	286,737	4,864	7,192	15,322	1,007	352,869	349,785	247,361	4,481	6,209	16,626
1964	1,075	346,566	343,129	257,444	3,687	4,285	7,865	740	279,640	276,734	205,778	3,156	3,340	10,350
1965	1,215	574,531	566,991	431,939	5,550	7,006	15,182	881	510,762	503,727	n.a.	4,983	n.a.	16,465
1966	572	218,875	214,080	150,580	2,433	2,957	11,514	354	196,807	192,869	n.a.	2,098	n.a.	13,737
1967	1,640	503,605	497,992	348,381	6,052	8,129	12,409	1,072	396,428	392,452	270,125	4,372	n.a.	15,951
1968	221	46,154	46,129	34,964	326	637	978	129	27,183	27,158	19,980	132	71	1,212
1969	153	51,768	51,722	31,208	458	478	2,443	153	51,768	51,722	31,208	458	478	2,443

Footnotes at end of table.

Table 9.3.—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1960-1969—Continued

[Money amounts in thousands of dollars]

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE														
1960	10,368	423,636	278,441	36,783	10,123	12,476	56,296	6,427	338,683	219,368	32,121	6,686	8,503	75,549
1961	12,135	513,138	349,966	n.a.	12,202	n.a.	81,545	7,888	414,288	277,549	n.a.	7,854	n.a.	103,437
1962	13,395	547,273	342,061	76,235	15,328	20,439	76,726	8,590	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	15,948	886,222	606,580	103,938	19,002	25,983	119,360	10,191	776,355	523,752	86,768	13,955	20,479	143,719
1964	17,904	835,319	569,675	165,685	20,319	26,998	100,234	11,502	685,395	459,907	133,930	14,540	20,031	136,916
1965	19,336	1,036,488	724,983	254,401	20,289	32,878	160,361	12,297	879,663	599,948	n.a.	12,942	n.a.	195,245
1966	21,904	1,177,335	876,574	265,963	25,750	38,829	112,919	13,340	949,501	690,057	n.a.	16,344	n.a.	169,116
1967	20,340	1,030,872	813,925	240,369	23,036	31,737	123,900	12,847	877,815	697,641	223,911	15,014	n.a.	159,261
1968	25,749	1,410,564	1,021,199	278,851	33,140	43,165	122,027	15,899	1,136,199	826,641	228,332	19,035	29,509	193,498
1969	28,610	2,231,634	1,592,735	454,308	43,966	68,965	225,624	17,076	1,854,082	1,344,320	399,469	27,969	46,416	324,463
SERVICES														
1960	11,760	1,316,266	1,279,498	589,568	73,343	39,317	24,163	6,664	943,993	916,846	428,265	36,646	25,335	68,440
1961	14,954	1,761,903	1,714,965	n.a.	93,083	n.a.	33,552	8,582	1,298,663	1,265,448	n.a.	50,254	n.a.	96,570
1962	17,537	1,868,164	1,802,023	888,302	102,527	59,642	25,046	9,765	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	20,217	2,395,781	2,336,657	1,089,750	119,244	80,884	48,231	10,677	1,685,090	1,652,946	775,795	60,422	52,257	119,059
1964	25,610	2,600,552	2,520,250	1,273,959	150,599	96,287	54,219	14,460	1,843,449	1,789,850	918,177	79,315	61,461	143,140
1965	28,902	3,217,500	3,130,373	1,535,712	157,290	111,912	85,386	17,161	2,373,914	2,312,202	n.a.	79,077	n.a.	203,511
1966	30,918	4,532,303	4,395,792	2,282,130	191,118	146,002	177,976	18,169	3,489,935	3,374,661	n.a.	105,189	n.a.	290,740
1967	35,728	4,710,457	4,620,680	2,622,988	208,069	161,649	183,630	20,830	3,586,589	3,528,620	1,962,310	127,698	n.a.	306,373
1968	42,150	5,472,363	5,309,927	2,824,425	240,176	180,347	146,711	24,454	4,056,055	3,920,945	2,022,319	140,212	123,747	337,414
1969	45,313	5,876,622	5,693,824	2,895,295	230,006	202,249	251,779	26,797	4,563,848	4,424,279	2,213,173	141,280	145,836	419,103
NATURE OF BUSINESS NOT ALLOCABLE														
1960	480	5,760	4,942	605	155	235	356	135	4,493	3,687	449	69	104	1,310
1961	379	5,887	5,526	n.a.	534	n.a.	[1]55	90	4,420	4,192	n.a.	418	n.a.	814
1962	362	5,074	4,053	2,660	215	148	415	88	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1963	452	7,999	6,908	3,288	243	256	104	125	7,159	6,230	2,893	182	155	916
1964	476	6,585	6,242	4,432	53	237	[1]815	84	2,681	2,360	1,172	21	57	526
1965	578	12,428	11,920	7,426	329	306	561	188	11,913	11,434	n.a.	273	n.a.	970
1966	545	19,354	5,085	1,665	203	786	12,417	163	17,670	3,405	n.a.	173	n.a.	13,305
1967	1,821	174,251	172,979	119,573	3,203	3,754	[1]1,085	685	106,502	105,340	67,761	1,217	n.a.	4,962
1968	161	46,702	46,636	28,831	410	1,360	1,273	161	46,702	46,636	28,831	410	1,360	1,273
1969	157	45,348	45,185	40,400	143	226	[1]810	4	21,256	21,095	17,254	122	161	258

n.a. - Not available.
[1]Deficit exceeds net income.
NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Table 9.4.—NUMBER, RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1960-1969

[Money amounts in thousands of dollars]

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1960	1,140,574	849,131,939	802,790,920	577,039,064	22,159,675	21,129,646	43,505,174	670,239	724,451,248	685,691,937	486,312,907	18,565,763	18,216,216	50,382,345
1961	1,190,286	873,177,644	823,943,265	586,557,225	23,687,736	22,428,996	45,893,900	715,589	750,598,885	709,250,561	500,062,940	19,769,298	19,384,082	52,401,331
1962	1,268,042	949,305,342	895,120,385	638,036,184	27,553,447	24,802,873	49,606,038	783,195	825,254,516	780,432,580	552,635,537	23,265,866	21,506,084	56,248,301
1963	1,323,187	1,008,742,704	949,548,793	672,971,818	29,564,177	27,083,705	54,284,740	808,045	887,327,015	834,410,804	587,506,624	25,566,442	23,916,169	61,315,228
1964	1,373,517	1,086,739,483	1,018,889,198	722,476,998	31,696,173	29,802,537	61,575,194	858,515	968,052,709	906,747,757	638,617,794	27,680,039	26,550,334	68,734,651
1965	1,423,980	1,194,600,662	1,120,381,727	792,952,590	34,115,127	31,656,410	73,889,821	915,311	1,079,661,387	1,011,806,929	711,552,708	30,487,972	28,532,330	80,796,801
1966	1,468,725	1,306,517,897	1,224,370,364	866,425,312	37,473,286	35,132,919	80,527,706	939,846	1,180,714,247	1,107,110,112	777,092,026	33,370,907	31,825,916	87,740,224
1967	1,534,360	1,374,598,532	1,284,999,547	908,598,347	40,819,886	37,066,090	78,181,729	988,906	1,221,446,354	1,141,379,488	798,844,616	35,404,616	32,814,360	86,653,746
1968	1,541,637	1,507,785,704	1,403,499,593	989,550,267	44,384,154	40,979,690	85,961,988	999,308	1,349,977,424	1,256,606,155	878,686,065	38,619,960	36,647,277	95,102,002
1969	1,658,745	1,680,482,985	1,560,830,321	1,104,571,988	49,139,399	46,476,582	80,218,685	1,045,466	1,461,061,949	1,357,257,862	950,723,315	41,398,688	40,553,510	93,432,590
AGRICULTURE, FORESTRY, AND FISHERIES														
1960	17,139	4,402,207	4,214,621	3,022,983	178,203	86,446	37,334	9,746	3,083,051	2,939,554	2,154,226	109,046	53,625	199,291
1961	18,981	5,339,546	5,077,402	3,698,201	209,562	103,280	110,151	10,560	3,976,505	3,768,956	2,643,549	146,134	77,954	249,043
1962	22,130	6,289,029	5,977,917	4,327,109	227,420	118,656	160,954	12,734	4,953,291	4,706,658	3,321,319	161,540	92,334	288,618
1963	23,270	7,986,375	7,492,590	5,684,850	248,318	140,808	95,652	12,237	5,036,374	4,747,011	3,301,034	167,915	98,126	327,540
1964	25,933	6,329,424	5,965,818	4,328,862	265,701	142,176	138,999	13,968	4,853,505	4,572,049	3,207,877	174,817	103,927	334,105
1965	27,530	7,524,274	7,186,345	5,265,349	280,670	149,438	237,229	15,609	6,122,740	5,852,133	4,177,722	200,108	116,292	425,327
1966	27,945	8,604,616	8,203,046	5,887,109	319,023	170,090	289,214	16,604	6,451,549	6,126,741	4,196,737	226,193	128,774	465,397
1967	32,448	9,296,370	8,855,311	6,524,095	374,213	200,930	182,972	17,567	6,373,905	6,029,093	4,174,397	233,124	141,017	427,623
1968	31,244	9,450,515	9,016,517	6,631,692	363,360	197,528	267,925	17,102	7,548,562	7,210,058	5,221,880	243,330	143,228	501,390
1969	31,974	12,127,144	11,568,926	8,703,651	433,834	251,914	257,199	18,190	9,894,313	9,487,602	7,038,297	294,348	181,248	528,270
MINING														
1960	13,017	10,925,775	10,408,286	6,067,937	719,555	308,792	738,864	5,735	8,502,316	8,095,143	4,492,932	486,830	224,417	1,259,942
1961	13,731	12,257,972	11,615,577	6,933,073	760,119	338,394	862,437	6,695	9,607,161	9,159,206	5,198,506	545,529	244,027	1,351,156
1962	13,539	12,529,440	11,955,257	7,210,728	846,503	353,764	793,601	6,445	9,575,465	9,140,106	5,252,529	587,799	249,499	1,257,226
1963	14,878	13,055,307	12,448,085	7,295,434	842,167	342,603	1,209,730	6,994	10,982,324	10,482,936	5,893,204	673,922	273,836	1,549,553
1964	14,487	13,314,271	12,709,383	7,525,956	857,731	348,323	1,227,575	7,205	10,428,311	9,965,814	5,468,166	667,551	266,511	1,576,627
1965	13,285	12,602,087	11,903,304	6,905,746	830,015	331,935	1,391,939	6,627	10,475,464	9,924,842	5,499,016	639,276	266,294	1,702,451
1966	14,831	14,609,352	13,889,920	8,187,175	918,697	387,843	1,739,573	7,284	11,962,687	11,392,405	6,470,260	696,325	296,680	2,077,853
1967	14,441	13,679,722	12,754,444	7,409,515	873,607	347,512	1,464,256	7,172	11,573,270	10,795,019	5,979,223	666,215	277,673	1,966,189
1968	12,813	14,550,455	13,794,849	8,052,484	911,208	387,024	1,603,385	6,823	12,406,224	11,777,868	6,581,203	722,889	322,502	1,970,311
1969	14,027	16,233,328	15,366,731	9,224,886	977,471	426,840	1,553,969	7,003	12,850,783	12,211,730	6,992,701	721,531	308,666	2,048,220
CONTRACT CONSTRUCTION														
1960	72,332	32,893,347	32,361,892	27,155,785	627,039	462,323	379,212	39,049	24,066,658	23,661,837	19,575,338	416,844	323,693	837,697
1961	83,791	37,412,748	36,742,702	30,862,895	661,710	551,256	509,159	46,654	28,068,802	27,552,274	22,848,421	459,489	394,526	978,404
1962	90,604	41,065,409	40,311,096	33,857,740	734,138	651,733	617,156	53,010	31,741,147	31,151,492	25,809,681	544,447	492,660	1,111,045
1963	96,466	45,648,687	44,766,916	37,747,598	816,795	788,737	644,416	56,727	34,835,485	34,163,750	28,316,645	614,640	592,320	1,161,300
1964	104,134	49,741,423	48,776,202	40,947,386	859,635	866,453	943,090	62,083	39,668,516	38,875,335	32,224,376	675,551	674,862	1,445,456
1965	113,284	56,694,897	55,696,213	46,611,664	972,906	953,698	1,257,632	71,701	46,777,875	45,998,685	38,042,203	774,779	771,301	1,780,576
1966	112,373	63,029,874	61,850,382	51,867,138	1,123,883	1,106,634	1,398,935	70,461	51,861,587	50,961,285	42,263,418	893,469	886,199	1,974,904
1967	123,180	68,021,913	66,828,236	55,629,499	1,204,572	1,206,928	1,543,158	75,846	55,757,911	54,858,306	45,206,752	917,494	945,461	2,214,084
1968	125,999	72,262,793	70,831,186	58,532,534	1,364,466	1,353,140	1,713,419	79,348	59,391,628	58,264,162	47,559,051	1,088,206	1,081,507	2,345,391
1969	127,666	83,912,537	82,290,720	68,274,975	1,529,799	1,579,668	1,660,343	79,113	67,853,428	66,553,498	54,500,964	1,191,472	1,249,187	2,491,285
MANUFACTURING														
1960	165,862	371,093,042	364,611,950	260,824,028	9,838,599	10,039,780	22,144,790	103,567	328,898,102	322,916,749	227,415,868	8,811,076	9,027,199	24,188,610
1961	173,558	377,580,234	369,911,448	263,691,327	10,503,230	10,625,001	22,493,578	110,494	336,831,731	329,783,972	231,716,733	9,451,646	9,666,305	24,549,132
1962	183,149	407,864,669	399,659,829	283,675,065	12,418,850	11,738,065	25,350,966	120,687	369,340,766	361,788,299	254,091,178	11,319,429	10,674,305	27,200,501
1963	181,800	429,506,943	419,348,765	295,239,898	13,036,630	12,798,693	28,778,748	119,574	395,577,121	385,984,909	268,913,762	12,119,196	11,956,738	30,593,319
1964	184,961	464,819,543	453,156,983	316,726,016	13,992,333	14,813,798	32,555,934	124,556	431,522,477	420,423,494	290,616,682	13,107,548	13,957,937	34,420,063
1965	185,924	514,718,841	502,981,871	350,620,750	15,079,790	15,617,092	40,247,559	131,337	483,408,292	472,222,299	326,241,363	14,257,052	14,762,291	41,870,269
1966	187,642	571,009,172	557,318,291	390,877,215	16,333,903	17,022,352	44,403,696	133,439	537,795,065	524,643,926	364,633,538	15,467,514	16,071,671	46,161,490
1967	197,023	590,822,331	576,569,503	403,894,962	17,984,660	17,616,569	40,329,076	136,749	549,067,125	535,550,993	370,986,841	16,818,034	16,557,089	42,622,875
1968	191,910	648,964,802	632,925,330	442,193,190	19,757,114	19,237,835	44,411,467	132,393	603,492,141	588,259,473	407,234,914	18,465,435	18,141,925	46,976,015
1969	202,066	710,084,099	689,906,327	485,101,441	21,533,661	21,818,750	41,256,747	135,732	635,126,818	616,463,406	427,065,192	19,170,753	19,935,237	45,272,172

Footnotes at end of table.

Table 9.4.—NUMBER, RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1960-1969—Continued

[Money amounts in thousands of dollars]

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1960	43,852	65,921,988	64,132,467	38,091,847	5,246,373	4,145,703	6,592,116	26,331	56,958,988	55,549,108	31,719,961	4,643,258	3,654,497	7,530,399
1961	49,048	68,153,902	66,322,225	38,657,096	5,689,673	4,271,346	7,486,686	30,166	57,885,477	56,422,034	31,567,835	4,837,016	3,736,932	8,022,298
1962	52,701	73,156,453	71,091,979	41,351,344	6,734,877	4,667,063	8,010,628	32,612	63,473,967	61,727,021	34,812,763	5,829,785	4,198,528	8,559,069
1963	56,291	77,870,156	75,710,896	44,570,744	7,360,749	4,951,928	8,925,311	35,164	70,164,258	68,224,129	39,146,095	6,703,202	4,599,514	9,393,357
1964	56,338	81,726,057	79,450,169	46,320,351	7,871,703	5,175,269	9,738,884	35,622	74,403,220	72,344,784	41,200,577	7,267,301	4,812,128	10,171,667
1965	59,676	88,956,519	86,438,612	50,591,152	8,593,748	5,495,856	10,699,309	38,379	83,092,647	80,819,924	46,494,587	8,153,590	5,211,130	11,019,778
1966	59,925	97,097,754	94,205,011	54,677,629	9,475,211	6,119,189	11,619,764	39,245	90,563,695	87,935,896	50,185,038	8,977,156	5,919,111	11,990,041
1967	66,045	102,398,443	99,190,985	58,303,545	10,400,692	6,567,383	10,602,908	42,315	87,786,594	85,161,445	48,018,244	9,102,853	5,815,439	11,225,336
1968	65,551	112,587,061	109,132,172	64,005,891	11,386,819	7,317,244	10,516,059	41,293	96,281,941	93,724,493	52,974,654	9,787,105	6,582,218	11,404,295
1969	66,944	125,261,815	121,669,836	71,346,721	12,410,656	8,072,485	10,053,831	41,442	105,586,430	102,991,805	57,873,453	10,785,981	7,162,970	11,255,282
WHOLESALE AND RETAIL TRADE														
1960	355,623	269,581,271	265,362,564	213,065,409	2,125,202	2,906,697	4,525,610	214,638	223,220,369	219,777,821	175,783,480	1,686,017	2,409,624	5,877,147
1961	364,947	270,846,706	266,419,143	211,854,044	2,189,295	3,093,751	4,563,809	224,948	229,273,523	225,599,088	179,458,786	1,751,839	2,568,801	5,861,975
1962	388,852	298,336,442	293,118,648	233,483,829	2,447,721	3,452,691	5,172,405	249,480	255,960,956	251,524,224	200,543,204	1,979,048	2,866,782	6,522,651
1963	403,435	309,589,920	303,602,592	241,542,871	2,549,203	3,750,782	5,356,626	257,293	267,464,640	262,395,896	209,105,618	2,098,405	3,147,075	6,810,996
1964	421,553	335,319,452	329,056,077	260,687,633	2,719,324	3,854,689	6,633,103	278,306	295,811,803	290,344,293	230,207,982	2,293,783	3,316,237	7,956,192
1965	440,304	365,166,475	358,173,249	282,978,215	2,931,866	4,136,778	7,620,764	299,928	322,343,804	316,160,039	249,940,469	2,463,984	3,529,345	9,175,718
1966	453,174	389,155,391	381,613,152	300,089,372	3,235,453	4,885,817	8,240,466	306,945	339,491,100	332,908,134	260,918,710	2,699,558	4,200,900	9,702,287
1967	465,841	410,369,867	403,232,835	314,809,742	3,567,313	5,285,407	8,931,782	318,746	355,876,403	349,640,978	271,828,207	2,964,228	4,508,120	10,498,513
1968	471,979	451,898,484	442,509,642	343,742,205	3,865,414	6,009,315	10,355,164	331,752	399,757,938	391,418,295	303,023,148	3,312,387	5,283,610	11,815,325
1969	524,567	508,264,913	497,415,390	385,199,829	4,422,832	6,960,939	10,766,271	353,532	443,902,461	434,341,540	335,644,379	3,730,727	6,061,208	12,725,572
Wholesale Trade														
1960	117,437	132,444,133	130,636,700	112,211,313	701,667	1,121,045	2,129,626	79,977	113,577,146	112,001,862	95,962,217	571,565	967,983	2,646,567
1961	123,412	132,513,679	130,588,312	111,230,651	712,168	1,225,429	2,286,650	84,255	114,908,226	113,246,792	96,429,720	587,211	1,055,737	2,774,991
1962	132,372	144,810,079	142,730,398	121,779,889	795,260	1,372,495	2,420,578	91,697	125,223,426	123,432,014	105,089,771	646,925	1,181,793	2,967,311
1963	137,617	148,211,264	145,810,454	124,290,702	831,133	1,478,583	2,479,840	94,215	129,749,851	127,681,567	108,717,039	701,071	1,288,583	3,078,468
1964	142,603	159,899,254	157,538,432	134,329,596	869,185	1,490,783	2,908,468	100,640	142,355,585	140,286,957	119,536,717	739,626	1,325,634	3,439,432
1965	146,555	174,066,994	171,414,482	145,393,480	954,242	1,600,206	3,517,384	107,407	155,115,180	152,809,301	129,434,861	813,905	1,418,960	4,070,473
1966	151,177	184,921,354	182,166,272	153,699,528	1,085,795	1,973,031	3,794,051	109,850	164,223,223	161,836,528	136,085,381	910,661	1,739,088	4,365,047
1967	142,531	185,573,100	182,687,302	153,829,515	1,143,934	1,972,457	3,704,518	103,192	163,159,756	160,618,071	134,608,771	965,029	1,722,252	4,312,772
1968	153,110	207,460,606	204,041,662	170,796,173	1,322,902	2,382,728	4,439,165	113,702	184,683,090	181,743,247	151,439,392	1,152,716	2,128,041	4,997,092
1969	172,138	232,976,637	229,180,568	190,596,872	1,511,992	2,658,606	4,802,752	122,695	207,113,468	203,772,337	169,051,600	1,308,630	2,396,406	5,512,384
Retail Trade														
1960	217,269	128,013,664	125,786,529	93,893,576	1,320,453	1,640,560	2,225,003	122,675	102,348,725	100,637,991	74,255,471	1,034,069	1,325,117	2,989,266
1961	230,243	132,437,539	130,056,689	96,237,308	1,410,538	1,770,564	2,151,902	134,054	109,514,496	107,605,409	79,426,181	1,111,606	1,430,942	2,920,698
1962	245,187	146,678,306	143,687,333	106,530,064	1,574,838	1,983,429	2,639,668	150,391	125,008,491	122,483,492	91,128,620	1,269,926	1,608,229	3,392,899
1963	257,383	157,044,641	153,555,461	114,016,990	1,672,419	2,203,897	2,783,025	158,168	133,877,777	130,962,166	97,509,324	1,357,805	1,800,370	3,617,538
1964	272,166	171,803,854	168,016,983	123,832,699	1,815,259	2,313,809	3,595,633	174,263	150,243,764	146,952,022	108,445,763	1,524,498	1,947,453	4,368,628
1965	287,591	188,200,772	183,924,517	135,432,385	1,947,436	2,495,487	4,052,089	189,142	164,770,323	160,947,831	118,701,618	1,624,888	2,075,614	5,036,325
1966	298,432	202,568,961	197,824,082	145,146,903	2,133,015	2,887,809	4,410,477	195,547	173,725,518	169,568,160	123,683,318	1,773,851	2,438,861	5,290,129
1967	315,581	220,514,318	216,340,613	157,762,025	2,384,474	3,240,347	5,144,086	209,944	189,217,298	185,587,396	134,599,797	1,968,573	2,734,642	6,078,834
1968	314,602	241,433,185	235,504,058	170,669,086	2,512,364	3,585,485	5,851,773	214,888	212,491,803	207,126,180	149,618,901	2,135,540	3,120,618	6,746,316
1969	351,810	274,649,067	267,615,317	194,151,310	2,898,450	4,290,187	5,946,339	230,274	236,161,853	229,961,608	166,148,416	2,410,062	3,652,912	7,194,807
Wholesale and Retail Trade not Allocable														
1960	20,917	9,123,474	8,939,335	6,960,520	103,082	145,092	170,981	11,986	7,294,498	7,137,968	5,565,792	80,383	116,524	241,314
1961	11,292	5,895,488	5,774,142	4,386,085	66,589	97,758	125,257	6,639	4,850,801	4,746,887	3,602,885	53,022	82,122	166,286
1962	11,293	6,848,057	6,700,917	5,173,876	77,623	96,767	112,159	7,392	5,729,039	5,608,718	4,324,813	62,197	76,760	162,441
1963	8,435	4,334,015	4,236,677	3,235,179	45,651	68,302	93,761	4,910	3,837,012	3,752,163	2,879,255	39,529	58,122	114,990
1964	6,784	3,616,344	3,500,662	2,525,338	34,880	50,097	129,002	3,403	3,212,454	3,105,314	2,225,502	29,659	43,150	148,132
1965	6,158	2,898,709	2,834,250	2,152,350	30,188	41,085	51,291	3,379	2,458,301	2,402,907	1,803,990	25,191	34,771	68,920
1966	3,565	1,665,076	1,622,798	1,242,941	16,643	24,977	35,938	1,548	1,542,359	1,503,446	1,150,011	15,046	22,951	47,111
1967	7,729	4,282,449	4,204,920	3,218,202	38,905	72,603	83,178	5,610	3,499,349	3,435,511	2,619,639	30,626	51,226	106,907
1968	4,267	3,004,693	2,963,922	2,276,946	30,148	41,102	64,226	3,162	2,583,045	2,548,868	1,964,855	24,131	34,951	71,917
1969	619	639,209	619,505	451,647	12,390	12,146	17,180	564	627,140	607,595	444,363	12,035	11,890	18,381

Footnotes at end of table.

Table 9.4.—NUMBER, RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1960-1969—Continued

[Money amounts in thousands of dollars]

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE														
1960	334,388	70,841,547	39,476,590	17,123,026	1,986,848	2,508,144	8,250,426	204,991	61,558,474	35,496,553	16,030,167	1,456,072	2,039,345	9,163,412
1961	340,210	75,584,053	43,215,510	18,057,618	2,140,516	2,700,119	8,982,109	211,986	65,205,264	38,242,347	16,852,019	1,539,909	2,171,054	9,911,147
1962	359,229	81,858,656	46,294,993	19,625,920	2,370,138	2,963,896	8,680,895	227,118	69,234,990	40,489,117	17,973,600	1,704,169	2,341,450	9,804,170
1963	375,375	93,342,867	56,045,458	24,843,485	2,494,030	3,287,664	8,382,346	232,665	78,950,254	45,252,976	20,290,439	1,767,989	2,525,074	9,852,919
1964	383,727	101,296,801	57,200,239	28,074,208	2,738,852	3,501,119	9,181,629	237,627	85,242,231	45,256,214	21,889,520	1,931,180	2,667,571	10,957,044
1965	388,428	110,465,502	61,370,561	30,086,411	2,845,406	3,677,855	10,844,377	243,113	96,201,348	51,027,191	24,889,704	2,086,918	2,899,166	12,509,473
1966	402,740	119,814,911	66,013,937	32,221,922	3,054,653	4,012,275	11,002,481	248,658	107,471,146	59,547,743	29,902,572	2,190,089	3,214,590	12,762,894
1967	399,115	131,982,953	71,797,493	35,331,676	3,286,979	4,314,318	13,147,224	257,651	116,296,652	62,422,389	31,145,688	2,453,840	3,419,068	14,877,559
1968	407,192	146,905,082	76,636,579	38,352,934	3,531,061	4,760,934	15,074,693	257,716	129,978,787	66,798,244	33,735,969	2,639,571	3,762,151	16,998,989
1969	428,969	164,290,937	85,124,705	43,634,213	4,065,452	5,341,210	13,014,453	266,549	139,677,860	71,078,884	36,448,897	3,053,821	4,169,198	15,772,302
SERVICES														
1960	121,024	23,346,783	22,106,222	11,645,725	1,433,168	667,807	849,352	64,026	18,080,535	17,180,545	9,119,411	954,085	481,737	1,313,102
1961	137,955	25,920,339	24,563,082	12,764,070	1,530,190	743,243	889,926	72,985	19,701,290	18,677,167	9,758,893	1,036,152	523,307	1,471,242
1962	150,082	28,095,321	26,607,539	14,437,231	1,770,502	854,312	833,141	79,822	20,890,574	19,827,191	10,779,828	1,138,410	588,778	1,497,840
1963	163,766	31,614,898	30,018,042	15,980,626	2,212,270	1,018,212	901,109	85,887	24,250,422	23,100,939	12,507,563	1,419,733	721,702	1,619,972
1964	176,902	34,101,153	32,487,018	17,806,205	2,389,460	1,099,026	1,159,005	98,191	26,059,942	24,905,150	13,761,075	1,561,679	750,359	1,868,887
1965	188,177	38,377,034	36,546,559	19,851,041	2,577,766	1,291,461	1,590,097	107,440	31,176,039	29,747,899	16,240,811	1,910,739	975,256	2,302,933
1966	202,065	43,082,993	41,184,713	22,560,589	3,009,302	1,424,239	1,827,647	115,899	35,059,237	33,553,362	18,502,328	2,218,849	1,105,864	2,587,101
1967	220,561	47,441,330	45,210,688	26,351,943	3,114,926	1,511,387	1,982,587	129,471	38,326,268	36,551,046	21,272,830	2,242,910	1,141,164	2,797,107
1968	228,898	51,046,273	48,542,750	27,970,369	3,202,060	1,712,680	2,021,876	132,006	41,029,054	39,069,483	22,300,065	2,359,825	1,327,169	3,083,792
1969	261,633	60,036,636	57,217,736	32,861,148	3,761,680	2,018,844	1,653,105	143,696	45,923,810	43,884,923	24,958,191	2,446,213	1,480,026	3,334,553
NATURE OF BUSINESS NOT ALLOCABLE														
1960	17,337	125,979	116,328	42,324	4,688	3,954	[1]12,530	2,156	82,755	74,627	21,524	2,535	2,079	12,745
1961	8,065	82,144	76,176	38,901	3,491	2,606	[1]3,955	1,101	49,132	45,517	18,198	1,584	1,176	6,934
1962	7,756	109,923	103,127	67,218	3,298	2,693	[1]13,708	1,287	83,360	78,472	51,435	1,239	1,748	7,181
1963	7,906	127,551	115,449	66,312	4,015	4,278	[1]9,198	1,504	66,137	58,258	32,264	1,440	1,784	6,272
1964	5,482	91,359	87,309	60,381	1,434	1,684	[1]3,025	957	62,704	60,624	41,539	629	802	4,610
1965	7,372	95,033	85,013	42,262	2,960	2,297	915	1,177	63,178	53,917	26,833	1,526	1,255	10,276
1966	8,030	113,834	91,912	57,163	3,161	4,480	5,930	1,311	58,181	40,620	19,425	1,754	2,127	18,257
1967	15,706	585,603	560,052	343,370	12,924	15,656	[1]2,234	3,389	388,226	370,219	232,434	5,918	9,329	24,460
1968	6,051	120,239	110,568	68,968	2,652	3,990	[1]2,000	875	91,149	84,079	55,181	1,212	2,967	6,494
1969	898	271,576	269,950	225,124	4,014	5,932	2,767	210	246,046	244,474	201,241	3,842	5,770	4,934

[1]Deficit exceeds net income.

NOTE: Estimates are rounded and may not add to totals.
See text for explanatory statements and "Description of the Samples and Limitations of the Data."

Accounting method, 21*
Accounting period, 170*
small business corporations, 183
Accounts payable
partnerships, 149-67
small business corporations, 187-201
Accrual basis, 21*
Accumulated amortization
partnerships, 149-67
small business corporations, 187-201
Accumulated depletion
partnerships, 149-67
small business corporations, 187-201
Accumulated depreciation
partnerships, 137-47, 149-67
small business corporations, 179-82, 187-201
Active businesses, 224*
Adjusted gross income, 18, 20-1, 224*
proprietorships, 78-97
Advertising, 224*
small business corporations, 172-7, 191-201
all corporations, 208-12
Agricultural program payments, 224*
proprietorships, 33, 98
Allowance for bad debts
partnerships, 149-67
small business corporations, 187-201
Amortization, 224*
proprietorships, 26-33
partnerships, 107-14, 149-67
small business corporations, 172-7, 191-201
all corporations, 208-12
Assets, total, 232*
partnerships, 149-67
small business corporations, 187-201

Bad debts, 225*
proprietorships, 26-32
partnerships, 107-14, 149-67
small business corporations, 172-7, 191-201
all corporations, 208-12
Breeding fees
proprietorships, 33
Business deductions, total
See "total deductions" also specific deduction
Business receipts, 3-15, 225*
proprietorships, 22-86, 88-94, 96-7
partnerships, 103-25, 137-67
small business corporations, 171-86, 191-201
all corporations, 204-21

Capital gains (losses), 225*
proprietorships, 87, 95-7
small business corporations, 172-7, 191-201
all corporations, 208-12
Capital stock
small business corporations, 187-201
Cash basis, 21*
Cash
partnerships, 149-67
small business corporations, 187-201
Casualty losses, 225*
proprietorships, 26-32
partnerships, 107-14, 149-201
Changes in law, 223*
Commissions
proprietorships, 26-32
Commodity credit loans, 225*
proprietorships, 33
Compensation of officers
small business corporations, 172-7, 191-201
all corporations, 208-12
Conservation expense, 226*
proprietorships, 33, 99
Constructive taxable income from related foreign corporations, 226*
all corporations, 208-12
Contributions, 226*
small business corporations, 172-7, 191-201
all corporations, 208-12
Corporations, 3-15, 203-21
Cost of depreciable property, 226*
proprietorships, 65-77
Cost of farm products sold
See cost of sales and operations
Cost of goods sold
See cost of sales and operations
Cost of labor, 226*
proprietorships, 26-33
partnerships, 107-14
Cost of livestock and products purchased, 226*
proprietorships, 33
Cost of sales and operations, 3-15, 226*
proprietorships, 26-32, 34-44
partnerships, 107-25, 149-67
small business corporations, 172-8, 191-201
all corporations, 208-21
Cost of treasury stock
small business corporations, 187-201

Deductions, total
See total deductions
Depletable assets, 227*
(Less: accumulated depletion)
partnerships, 149-67
small business corporations, 187-201
Depletion, 227*
proprietorships, 26-33
partnerships, 107-14, 149-67
small business corporations, 172-7, 191-201
all corporations, 208-12
Depreciable assets, 227*
(Less: accumulated depreciation)
partnerships, 137-47, 149-67
small business corporation, 179-82, 187-201
Depreciable property
See cost of depreciable property
Depreciation, 3-15, 227*
proprietorships, 22-44, 65-79
partnerships, 103-25, 137-47, 149-67
small business corporations, 171-82, 191-201
all corporations, 204-21
Distribution to stockholders, 227*
small business corporations, 172-7, 184-6, 191-201
all corporations, 208-12

Dividends, 228*
small business corporations, 172-7, 191-201
all corporations, 208-12

Farm deductions
See total deductions
Farm net profit (loss)
proprietorships, 33, 80-6, 88-99
Farms (number of)
proprietorships, 33, 88-99
Feed purchased
proprietorships, 33
Fertilizers, lime
proprietorships, 33
Forms and instructions, 1969, facsimiles, 245-87
Freight, trucking
proprietorships, 33

Gasoline, fuel, oil
proprietorships, 33
Geographic data
See State data
Government obligations, U. S., State and local
partnership, 149-67
small business corporations, 187-201
Gross profit (loss), 228*
proprietorships, 26-33
partnerships, 107-14, 149-67
small business corporations, 172-7, 191-201
all corporations, 208-12

Historical statistics, 289*
proprietorships, 290-1
partnerships, 292-4
small business corporations, 295-7
all corporations, 298-300

Income (loss) from other partnerships, 228*
partnerships, 107-14, 149-67
Income statements
proprietorships, 26-33
partnerships, 107-14, 149-67
small business corporations, 172-7, 191-201
all corporations, 208-12
Income tax, 228*
proprietorships (income tax after credits), 78-9, 87, 95-7
small business corporations, 172-7, 191-201
all corporations (income tax after investment credit), 208-12
Industrial classification, 223*
Insurance
proprietorships, 26-33
Intangible assets, 228* (Less: accumulated amortization)
partnerships, 149-67
small business corporations, 187-201
Interest on Government obligations, U. S. and U. S. instrumentalities, 228*
small business corporations, 172-7, 191-201
all corporations, 208-12
Interest paid, 3-15, 229*
proprietorships, 22-33
partnerships, 103-14, 149-67
small business corporations, 171-7, 191-201
all corporations, 204-12
Interest received, 229*
partnerships, 107-14, 149-67
small business corporations, 172-7, 191-201
all corporations, 208-12
Inventories, 229*
proprietorships, 26-33
partnerships, 107-14, 149-67
small business corporations, 187-201

Labor hired
See cost of labor
Land
partnerships, 149-67
small business corporations, 187-201
Legal and professional fees
proprietorships, 26-32, 78-9
Loans from shareholders
small business corporations, 187-201
Loans to shareholders
small business corporations, 187-201
Losses
See capital gains; casualty losses; gross profit; net farm profit; net income; net profit

Machine hire
proprietorships, 33
Materials and supplies, 229*
proprietorships, 26-32
partnerships, 107-14
Merchandise purchased, 229*
proprietorships, 26-33
Mortgage and real estate loans
partnerships, 149-67
small business corporations, 187-201
Mortgages, notes, bonds payable in less than one year
partnerships, 149-67
small business corporations, 187-201
Mortgages, notes, bonds payable in one year or more
partnerships, 149-67
small business corporations, 187-201

Net farm profit (loss), 229*
proprietorships, 33, 80-6, 88-99
Net gain (loss) noncapital assets, 229*
proprietorships, 87, 95
partnerships, 107-14, 149-67
small business corporations, 172-7, 191-201
all corporations, 208-12
Net income after tax
all corporations, 208-12
Net income (deficit), 229*
small business corporations, 171-8, 183-6, 191-201
all corporations, 204-21
Net profit (loss), 19, 21, 230*
proprietorships, 22-32, 34-64, 78-9
partnerships, 103-36, 148-67
Net worth, 230*
small business corporations, 184-6
Nonqualifying dividends received, 230*
partnerships, 107-14, 149-67
Notes and accounts receivable
partnerships, 149-67
small business corporations, 187-201
Number of businesses, 230*
Number of returns
proprietorships, 78-97
small business corporations, 171-201
all corporations, 204-21

Other, 230*
See assets; costs; current assets; current liabilities; deductions; employee benefit plans; expenses; income; interest; investment; liabilities; receipts; sources

Paid-in or capital surplus
small business corporations, 187-201
Partnerships, 3-15, 101-67
Partner's capital accounts (+ or −), 231*
partnerships, 149-67
Partners (number of)
partnerships, 103-6, 126-36, 148-67
Payments to partners, 231*
partnerships, 107-14
Payroll, 231*
proprietorships, 22-25, 34-64
partnerships, 103-6, 115-36
Pension, profit sharing, stock bonus, annuity plans
See retirement plans
Pensions and annuities (received), 231*
proprietorships, 87, 95
Professional, 19-20*
proprietorships, 78-9
partnerships, 102, 148
Professional fees
See legal and professional fees
Profit
See gross profit and net profit

Proprietor, proprietorships, 3-15, 17-99
Purchases, 231*
partnerships, 107-14

Receipts
See business and total receipts
Rent paid, 3-15, 231*
proprietorships, 26-33, 78-9
partnerships, 107-14, 148-67
small business corporations, 172-7, 191-201
all corporations, 208-12
Rent received, 231*
proprietorships, 87, 95
partnerships, 107-14, 149-67
small business corporations, 172-7, 191-201
all corporations, 208-12
Repairs, 231*
proprietorships, 26-33
partnerships, 107-14, 149-67
small business corporations, 172-7, 191-201
all corporations, 208-12
Retained earnings - appropriated, 231*
small business corporations, 187-201
Retained earnings - unappropriated, 231*
small business corporations, 187-201
Retirement plans, 231*
proprietorships, 26-33, 78-9
partnerships, 107-14, 148-67
small business corporations (pension, profit sharing, etc.), 172-7, 191-201
all corporations (pension, profit sharing etc.), 208-12
Royalties, 231*
proprietorships, 87, 95
partnerships, 107-14, 149-67
small business corporations, 172-7, 191-201
all corporations, 208-12

Salaries and wages, 232*
proprietorships, 26-32, 78-9
partnerships, 107-14, 148-67
Sale of livestock, crops, and products, 232*
proprietorships, 33
Sales of capital assets (loss)
See capital gain
Sample design and limitations, 233-44*
Seed, plants purchased
proprietorships, 33
Shareholders
See stockholders
Size of--
Adjusted gross income:
proprietorships, 80-6, 88-94
Assets (total):
partnerships, 157-67
small business corporations, 184-6, 191-201
Agricultural program payments:
proprietorships, 99
Business receipts:
proprietorships, 34-44
partnerships, 126-33
small business corporations, 178
all corporations, 213-21
Conservation expenses:
proprietorships, 99
Depreciation:
proprietorships, 65-77
partnerships, 137-47
small business corporations, 179-82
Net profit (loss):
proprietorships, 78-9
partnerships, 148
Nonfarm income,
proprietorships, 80-99
Small business corporations, 169*, 3-15, 169-201
Standard Metropolitan Statistical Areas 18-9*
proprietorships, 57-64
State data, 18-9, 102*
proprietorships, 45-56
partnerships, 126-36
Stockholders, number of
small business corporations, 171, 184-6, 191-201
Stockholder's undistributed taxable income, 232*
small business corporations, 187-201
Storage, warehousing
proprietorships, 33
Supplies purchased
See material and supplies

Taxable income, 232*
proprietorships, 78-9, 87, 95
Taxes paid, 3-15, 232*
proprietorships, 22-33, 78-9
partnerships, 103-14, 149-67
small business corporations, 171-7, 191-201
all corporations, 204-12
Total assets (liabilities), 232*
partnerships, 149-67
small business corporations, 187-201
Total deductions, 232*
proprietorships, (business deductions), 26-33, 65-79
partnerships, 107-14, 137-47, 149-67
small business corporations, 172-7, 179-82, 191-201
all corporations, 208-12
Total receipts, 232*
partnerships, 103-36, 148-67
small business corporations, 171-8, 191-201
all corporations, 204-21
Total receipts less total deductions
small business corporations, 172-7, 191-201
all corporations, 208-12

Utilities
proprietorships, 33

Veterinary, medicine
proprietorships, 33

Wages and other compensation received, 232*
proprietorships, 80-95
Wages and salaries
See salaries and wages

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