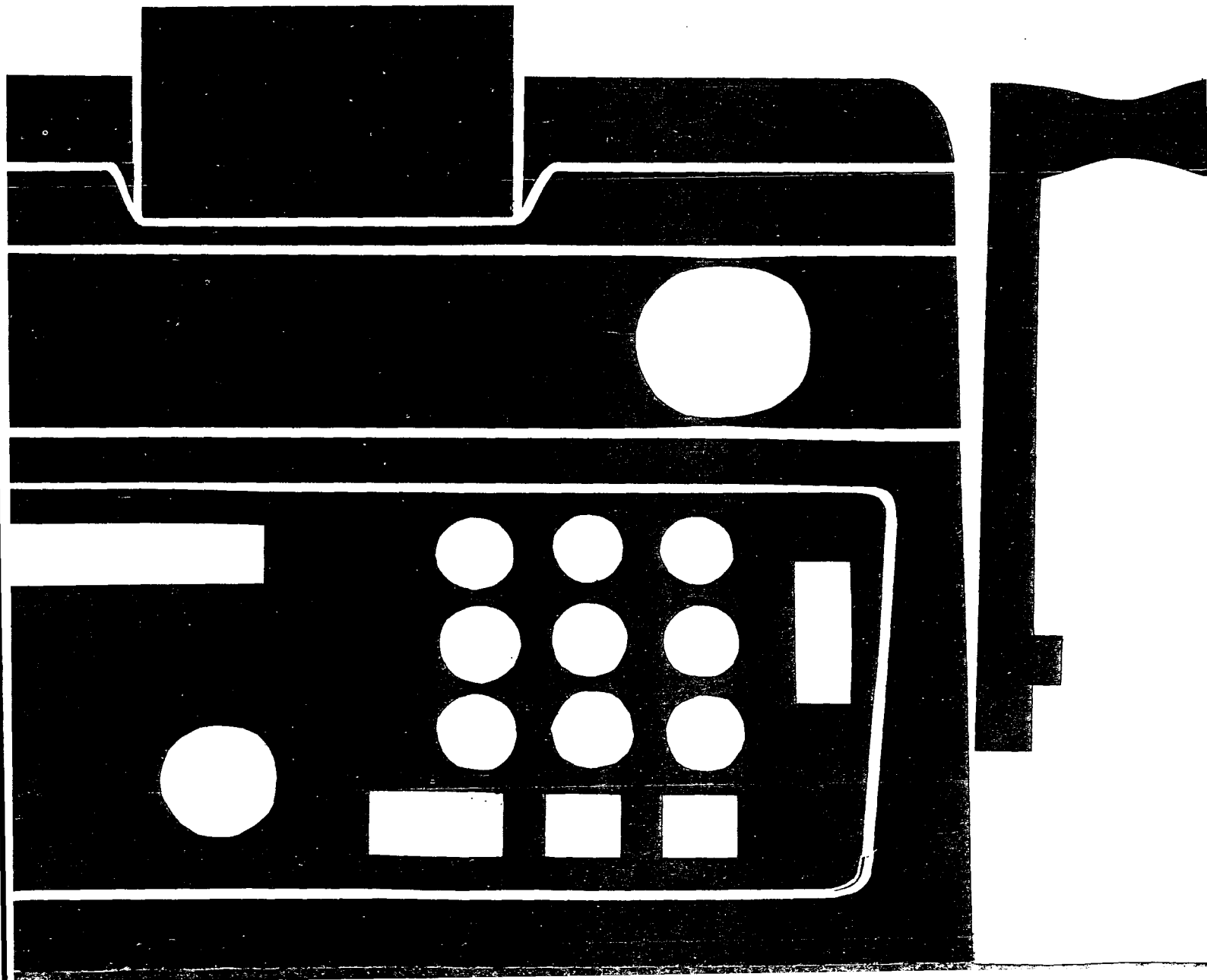
STATISTICS OF INCOME 1973

BUSINESS INCOME TAX RETURNS

Sole Proprietorships
Partnerships

Department of the Treasury
Internal Revenue Service

Publication 438 (3-77)



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Returns of Private Foundations Exempt from Income Tax, 1974
International Income and Taxes, Domestic International Sales Corporation Returns, 1972 – 1974
International Income and Taxes, Foreign Tax Credit on Corporation Returns, 1968 - 1972
International Income and Taxes, U.S. Corporations and their Controlled Foreign Corporations, 1968 and 1972

STATISTICS OF INCOME 1973

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Sole Proprietorships
Partnerships

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processing procedures, and the review of the tables
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Holtsville, New York; Kansas City, Missouri; Memphis
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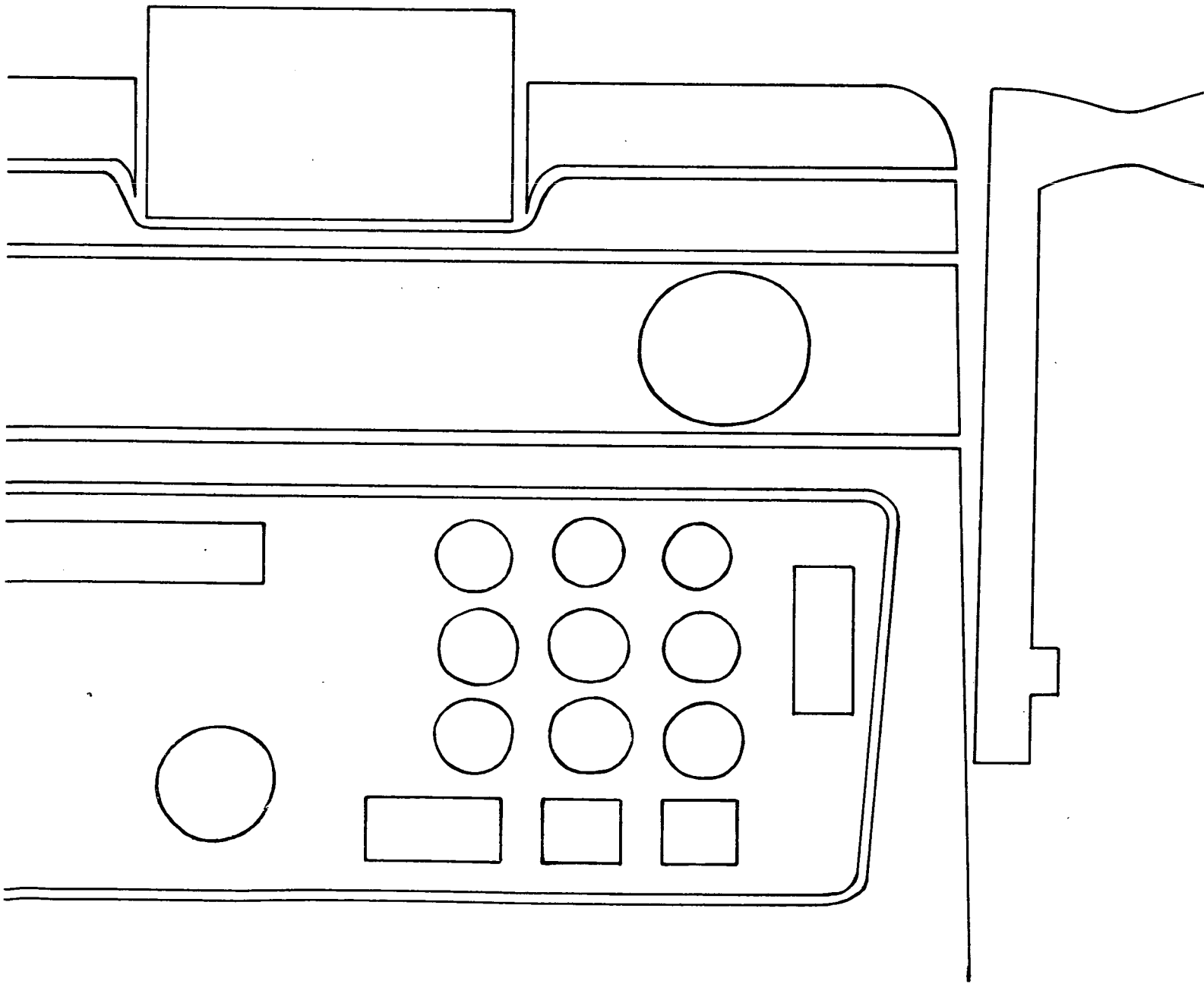
developed the computer systems design and conducte
computer processing of the data



Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., December 29, 1976.

Hon. William E. Simon,
Secretary of the Treasury.

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code we have prepared for publication this complete report, *Statistics of Income—1973, Business Income Tax Returns.* The report presents financial and economic estimates based on samples of returns of sole proprietorships and partnerships with accounting periods ended July 1973 through June 1974.

Classification of the data by industry and measures of business size are regular features of this annual report. Special topics this year include sole proprietors classified by size of net profit and partnerships with depreciable assets classified by size of business receipts. Balance sheet data for partnerships, which are compiled biennially, are also included in this issue.

Beginning with this year's report, summary data for corporations, including Small Business Corporations electing to be taxed through their shareholders, will no longer be presented in the Business Income Tax Returns report. Data for corporations will be published in *Statistics of Income, Corporation Income Tax Returns.*

Donald C. Alexander

Commissioner of Internal Revenue.

Change Pages

CHANGES TO STATISTICS FOR ACTIVE PARTNERSHIPS, TOTALS FOR ALL INDUSTRIES

The statistics for partnerships have been revised since completion of Tables 2.1-2.9 and 5.2 for publication. The following totals summarize the overall effect of these revisions on the statistics. The amounts to be actually added to the balance sheet and income statement statistics are shown in the two tables following these summary totals.

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

Item	Change--	
	As shown in Tables 2.1-2.9 and 5.2	As revised
Total assets	185,127,408	188,160,680
Cash	8,272,111	8,327,870
Notes and accounts receivable	13,752,214	14,168,108
Less: Allowance for bad debts	113,007	No change
Inventories	9,064,843	9,069,744
Investments in Government obligations:		
United States	931,494	No change
State and local	614,941	No change
Other current assets	5,882,994	5,894,283
Mortgage and real estate loans	5,184,653	5,185,618
Other investments	13,303,777	15,001,012
Depreciable assets	111,536,246	112,077,979
Less: Accumulated depreciation	27,300,868	27,405,702
Depletable assets	1,170,529	1,279,787
Less: Accumulated depletion	310,527	333,713
Land	30,976,903	31,006,483
Intangible assets (amortizable)	1,074,345	No change
Less: Accumulated amortization	337,393	No change
Other assets	11,424,153	11,718,831
Total liabilities	185,127,408	188,160,680
Accounts payable	8,575,186	10,605,484
Mortgages, notes, and bonds payable in less than one year	20,467,535	20,480,662
Other current liabilities	5,213,665	5,235,519
Mortgages, notes, and bonds payable in one year or more	105,221,735	105,616,381
Other liabilities	10,204,045	10,211,326
Partners' capital accounts (+ or -) (net)	35,445,242	36,011,308
Total receipts	124,001,999	124,742,443
Business receipts	119,450,127	120,072,327
Income from other partnerships, etc	214,487	No change
Nonqualifying dividends	24,159	No change
Interest	1,508,962	1,603,169
Rents	566,765	568,789

Item	Change--	
	As shown in Tables 2.1-2.9 and 5.2	As revised
Total receipts--Continued		
Royalties	117,051	117,871
Farm net profit	29,201	No change
Net gain, noncapital assets	325,958	No change
Other receipts	1,765,289	1,786,482
Total deductions	114,829,304	115,526,409
Cost of sales and operations, total	57,516,585	57,595,505
Inventory, beginning-of-year	5,808,930	5,811,936
Purchases	39,554,637	39,566,333
Cost of labor	3,911,210	3,926,120
Material and supplies	2,784,626	2,826,174
Other costs	12,048,980	12,061,812
Less: Inventory, end-of-year	6,591,798	6,596,870
Salaries and wages	10,592,620	10,812,015
Payments to partners	2,329,536	2,372,350
Rents	3,116,257	3,139,791
Interest	8,732,040	8,854,472
Taxes	4,720,046	4,743,352
Bad debts	189,870	No change
Repairs	1,741,658	1,746,699
Depreciation	7,099,109	7,132,220
Amortization	106,402	No change
Depletion	193,839	209,736
Retirement plans, etc	112,933	116,937
Employee benefit programs	175,134	181,312
Net loss from other partnerships, etc	735,492	739,780
Farm net loss	9,943	No change
Net loss, noncapital assets	61,651	No change
Other deductions	17,396,189	17,514,374
Net profit (less loss)	9,172,695	9,216,034
Net profit	18,867,546	18,934,636
Net loss	9,694,851	9,718,602
Payroll	14,503,830	14,738,135

CHANGES TO INCOME STATEMENT DATA IN TABLES 2.1-2.9 AND 5.2, BY INDUSTRY

All data listed below are to be added to the appropriate cells in Tables 2.1-2.9 and 5.2

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

Classification or item	Table requiring change	All industries	Mining	Manufacturing	Transportation, communication, electric, gas, and sanitary services	Finance, insurance, and real estate		Services		
			Metal mining		Communication, electric, gas, and sanitary services	Finance	Real estate	Business services	Medical and health services	Accounting, auditing, and bookkeeping services
			Other mining	Lumber and wood products, except furniture	Electric, gas, and sanitary services	Security commodity brokers, and services; Security brokers and dealers, except underwriting syndicates	Operators and lessors of buildings	Equipment rental and leasing	Offices of physicians	Certified public accountants
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A. Classification:										
Types of partnerships to which amounts shown under B are to be added:										
Partnerships with--										
And without net profit	2.1, 2.2, 2.3, 2.7, 5.2	X	X	X	X	X	X	X	X	X
Net profit	2.1, 2.2, 2.3, 2.7, 5.2	-	-	X	-	-	-	-	X	X
No business receipts reported	2.3, 2.6	-	-	-	X	-	-	-	-	-
Business receipts of $1,000,000 or more	2.3, 2.6	-	-	-	-	-	-	X	-	-
Business receipts of $5,000,000 or more	2.3, 2.6	-	X	X	-	X	X	-	X	X
Partnerships in--										
Arizona	2.4, 2.5	-	X	-	-	-	-	-	-	-
California	2.4, 2.5	-	-	-	-	-	-	-	X	-
Illinois	2.4, 2.5	-	-	-	-	-	-	-	-	X
Kentucky	2.4, 2.5	-	-	-	-	-	-	X	-	-
Louisiana	2.4, 2.5	-	-	X	-	-	-	-	-	-
New York	2.4, 2.5	-	-	-	-	X	X	-	-	-
Oregon	2.4, 2.5	-	-	-	X	-	-	-	-	-
Partnerships with--										
Depreciation	2.6	-	X	X	-	X	X	X	-	X
Both depreciation and depreciable assets	2.6	-	X	X	-	X	X	X	-	X
2 partners	2.7	-	X	-	-	-	-	-	-	-
3 partners	2.7	-	-	X	X	-	-	-	-	-
5 or more partners	2.7	-	-	-	-	X	X	X	X	X
Balance sheets	2.8, 2.9	X	X	X	X	X	X	X	X	X
Total assets of $1,000,000 or more	2.9	-	-	-	-	-	-	-	X	-
Total assets of $5,000,000 or more	2.9	-	X	X	X	X	X	X	-	X
B. Item:										
Total receipts		740,444	28,566	103,725	-	161,080	30,232	8,003	137,356	271,482
Business receipts		622,200	28,566	79,327	-	67,619	30,232	8,003	137,356	271,097
Income from other partnerships, etc		-	-	-	-	-	-	-	-	-
Nonqualifying dividends		-	-	-	-	-	-	-	-	-
Interest		94,207	-	361	-	93,461	-	-	-	385
Rents		2,024	-	2,024	-	-	-	-	-	-
Royalties		820	-	820	-	-	-	-	-	-
Farm net profit		-	-	-	-	-	-	-	-	-
Net gain, noncapital assets		-	-	-	-	-	-	-	-	-
Other receipts		21,193	-	21,193	-	-	-	-	-	-
Total deductions		697,105	28,799	102,610	2,449	170,768	34,905	14,711	132,152	210,711
Cost of sales and operations, total		78,920	15,514	63,406	-	-	-	-	-	-
Inventory, beginning-of-year		3,006	-	3,006	-	-	-	-	-	-
Purchases		11,696	-	11,696	-	-	-	-	-	-
Cost of labor		14,910	4,436	10,474	-	-	-	-	-	-
Material and supplies		41,548	12,904	28,644	-	-	-	-	-	-
Other costs		12,832	-	12,832	-	-	-	-	-	-
Less: Inventory, end-of-year		5,072	1,826	3,246	-	-	-	-	-	-
Salaries and wages		219,395	-	1,743	-	19,368	-	-	57,388	140,896
Payments to partners		42,814	-	-	-	6,316	-	-	30,633	5,865
Rents		23,534	-	3,787	-	2,329	-	-	6,711	10,707
Interest		122,432	-	8,538	-	96,624	10,890	4,640	-	1,740
Taxes		23,306	2,323	947	1,530	1,609	6,009	-	3,524	7,364
Bad debts		-	-	-	-	-	-	-	-	-
Repairs		5,041	3,707	-	-	-	-	-	703	631
Depreciation		33,111	3,322	9,233	-	1,063	6,577	10,071	-	2,845
Amortization		-	-	-	-	-	-	-	-	-
Depletion		15,897	2,904	12,993	-	-	-	-	-	-
Retirement plans, etc		4,004	228	-	-	-	-	-	1,185	2,591
Employee benefit programs		6,178	341	-	-	-	-	-	2,972	2,865
Net loss from other partnerships, etc		4,288	-	-	-	4,288	-	-	-	-
Farm net loss		-	-	-	-	-	-	-	-	-
Net loss, noncapital assets		-	-	-	-	-	-	-	-	-
Other deductions		118,185	460	1,963	919	39,171	11,429	-	29,036	35,207
Net profit (less loss)		43,339	-233	1,115	-2,449	-9,688	-4,673	-6,708	5,204	60,771
Net profit		67,090	-	1,115	-	-	-	-	5,204	60,771
Net loss		23,751	233	-	2,449	9,688	4,673	6,708	-	-
Payroll		234,305	4,436	12,217	-	19,368	-	-	57,388	140,896

CHANGES TO BALANCE SHEET DATA IN TABLES 2.6, 2.8, AND 2.9, BY INDUSTRY

All data listed below are to be added to the appropriate cells in Tables 2.6, 2.8, and 2.9

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

Classification or item	Table requiring change	Industry: All industries	Mining: Metal mining	Mining: Other mining	Manufacturing: Lumber and wood products, except furniture	Transportation, communication, electric, gas, and sanitary services: Communication, electric, gas, and sanitary services	Transportation, communication, electric, gas, and sanitary services: Electric, gas, and sanitary services	Finance, insurance, and real estate: Finance	Finance, insurance, and real estate: Security, commodity brokers, and services	Finance, insurance, and real estate: Security brokers and dealers, except underwriting syndicates	Finance, insurance, and real estate: Real estate	Services: Business services	Services: Medical and health services	Services: Accounting, auditing, and bookkeeping services	Services: Equipment rental and leasing	Services: Offices of physicians	Services: Certified public accountants
		(1)	(2)		(3)	(4)		(5)			(6)	(7)	(8)	(9)			
A. Classification:																	
Types of partnerships to which amounts shown under B are to be added:																	
Partnerships with--																	
Depreciation	2.6	-	X		X	-		X			X	X	-	X			
Both depreciation and depreciable assets	2.6	-	X		X	-		X			X	X	-	X			
Balance sheets	2.8, 2.9	X	X		X	X		X			X	X	X	X			
Total assets of $1,000,000 or more	2.9	-	-		-	-		-			-	-	X	-			
Total assets of $5,000,000 or more	2.9	-	X		X	X		X			X	X	-	X			
B. Item:																	
Total assets		3,033,272	123,691		210,734	241,303		2,121,257			151,516	100,733	6,775	77,263			
Cash		55,759	4,323		4,276	-		14,623			4,382	-	4,595	23,560			
Notes and accounts receivable		415,894	2,443		8,089	-		400,565			2,617	-	2,180	-			
Less: Allowance for bad debts		-	-		-	-		-			-	-	-	-			
Inventories		4,901	1,826		3,075	-		-			-	-	-	-			
Investments in Government obligations:																	
United States		-	-		-	-		-			-	-	-	-			
States and local		-	-		-	-		-			-	-	-	-			
Other current assets		11,289	4,773		690	-		-			-	-	-	5,826			
Mortgage and real estate loans		965	-		965	-		-			-	-	-	-			
Other investments		1,697,235	-		7,914	-		1,689,321			-	-	-	-			
Depreciable assets		541,733	140,592		114,136	-		13,105			126,390	110,803	-	36,707			
Less: Accumulated depreciation		104,834	39,018		20,436	-		3,815			21,242	10,070	-	10,253			
Depletable assets		109,258	6,797		102,461	-		-			-	-	-	-			
Less: Accumulated depletion		23,186	-		23,186	-		-			-	-	-	-			
Land		29,580	1,955		-	-		-			26,415	-	-	1,210			
Intangible assets (amortizable)		-	-		-	-		-			-	-	-	-			
Less: Accumulated amortization		-	-		-	-		-			-	-	-	-			
Other assets		294,678	-		12,750	241,303		7,458			12,954	-	-	20,213			
Total liabilities		3,033,272	123,691		210,734	241,303		2,121,257			151,516	100,733	6,775	77,263			
Accounts payable		2,030,298	7,914		3,030	9,437		2,006,513			1,427	1,355	622	-			
Mortgages, notes, and bonds payable in less than one year		13,127	-		6,863	-		-			4,768	1,496	-	-			
Other current liabilities		21,854	2,808		3,201	-		-			4,255	-	3,152	8,438			
Mortgages, notes, and bonds payable in one year or more		394,646	-		120,129	-		34,056			143,501	69,805	-	27,155			
Other liabilities		7,281	2,549		-	-		-			-	-	-	4,732			
Partners' capital accounts (+ or -) (net)		566,066	110,420		77,511	231,866		80,688			-2,435	28,077	3,001	36,938			

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Section 1

Sole Proprietorships

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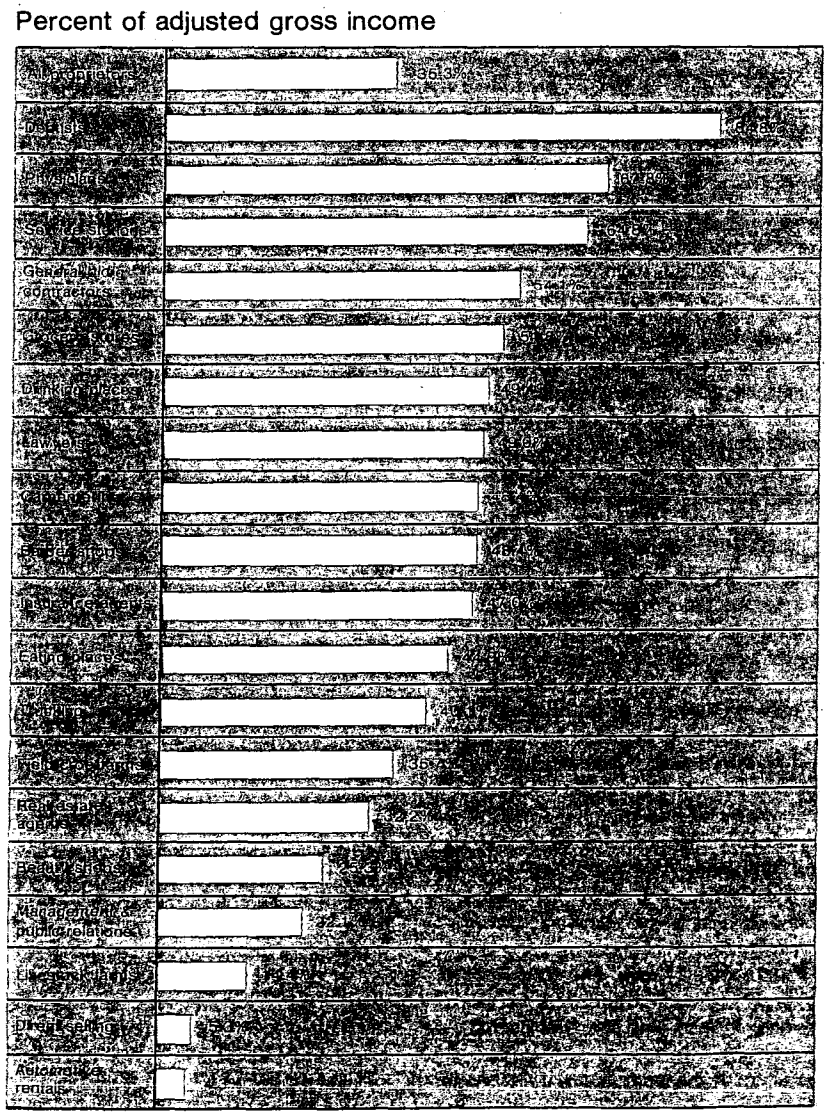
Chart 1A
Sole Proprietorships

Business profits as a percent of adjusted gross income for proprietors in selected industries



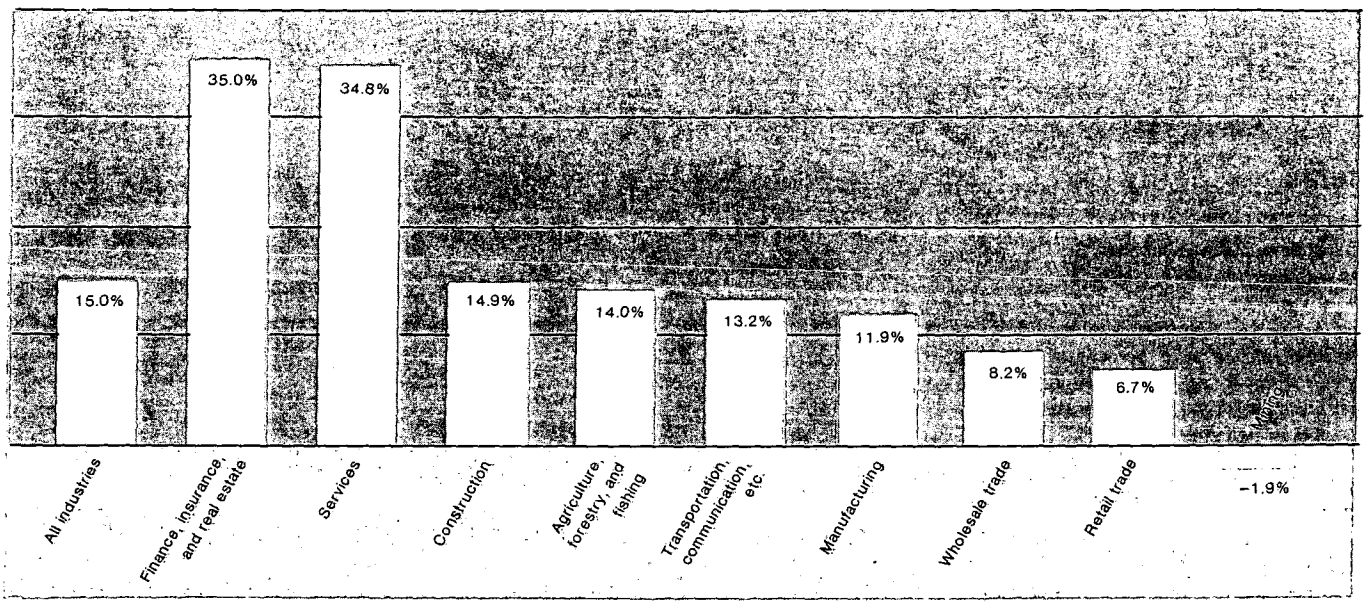
Source: Table 1.7

The statistics in the sole proprietorship section of this report are estimates derived from a stratified sample, selected before audit, of individual income tax returns filed for the 1973 income year. For nearly all taxpayers, the 1973 income year corresponded with the calendar year. A small number, however, reported for noncalendar years which ended during 1973 and 1974.

This section presents statistics for the single-owner businesses whose activities were reported to the Internal Revenue Service on the returns of individuals. These activities encompassed virtually the entire range of unincorporated, one-owner businesses, farms, and professional practices, from large enterprises with many employees and hired managers to the part-time operation in which the owner was the only person involved. For example, the owner of a fleet of taxicabs who conducted a business with the help of a large staff and the person who owned a cab and drove it during spare time to supplement the family income might both be included in the "sole proprietorship" statistics. Excluded were sole proprietorship businesses reported on the returns of

Chart 1B
Sole proprietorships

Net profit (less loss) as a percent of business receipts by industrial division



Source: Table 1.1

the fiduciary agents of estates and trusts; however, very little business activity was involved. For 1970, the most recent year for which data are available, there were estimated to be 33 thousand fiduciary income tax returns with sole proprietorship data showing a gross profit of $537 million. In contrast, the estimates for sole proprietorships reported on individual income tax returns for 1970 were 9.4 million businesses showing gross profit of $104 billion.

The basis for inclusion in these statistics was that the sole proprietor must have filed an Individual Income Tax Return (Form 1040) including a business or farm schedule (Schedule C or F) or Form 4835 (Farm Rental Income and Expenses) covering a farm, business, or professional practice. Form 4835 provided schedule F detail on income and expenses which were included in the farm statistics. In table 1.1, farms are subdivided into "farm operators" and "farm landlords." This latter classification reflected a common method of renting farm land, the "crop share" arrangement. In this arrangement, one person supplied the land and perhaps some operating capital and another person operated the farm, paying rent in shares of the resulting crop. For tax purposes, each reported a share of receipts from the sale of the crop and, if such was the arrangement, a share of expenses. The operator always reported his or her share of the receipts and expenses on the farm schedule, Schedule F. Likewise, if the landlord "materially participated" in the operation or management of the farm, the landlord used Schedule F to report his or her share of receipts and expenses. On the other hand, if the landlord did not materially participate in the operation or management of the farm, the landlord reported his or her share of receipts and expenses on Form 4835 and submitted Form 4835 with the rent schedule, Schedule E, of the individual income tax return.

For 1973, a return had to be filed by:

(a) A single person with gross income of at least $2,050,

(b) A married couple (or a single person age 65 or older) with gross income of at least $2,800,

(c) A married couple where one spouse was 65 or older and had combined gross income of at least $3,550,

(d) A married couple where both spouses were age 65 or older and had combined gross income of at least $4,300,

(e) A married person (regardless of age) whose spouse was filing a separate return (for example, to obtain a refund of income tax withheld), if that married person had a gross income of $750 or more.

There were two major exceptions to the above filing requirements

(1) A child being claimed as a dependent on his parents' return had to file if he or she had $750 or more unearned income (for example, dividends, interest, capital gains) and

(2) Sole proprietors not meeting the gross income requirements were still required to file if they had $400 or more income from self-employment (generally, this meant $400 in trade or business profits).

In addition, some sole proprietors filed returns even though not otherwise required, because they elected to pay self- employment tax on farm gross profit or because they were receiving a refund of taxes previously paid.

Generally, a sole proprietor corresponded to a "self-employed" person, although some persons considered self-employed under the Internal Revenue Code were excluded from the statistics, notably business partners and persons not actually engaged in a trade or business such as public officials and clergymen. The statistics also exclude persons engaged in a profession and craftsmen, neither of whom were required to file a Schedule C; for example, the physician on the staff of a medical school and not engaged in an outside practice or the electrician employed by a manufacturing corporation who did not have a part-time business utilizing his or her skills as an electrician.

The identification of a sole proprietorship from tax returns was not always exact. The taxpayer sometimes used Schedule C to report employee business expenses or partnership activity, and sometimes used other parts of the return to report sole proprietorship activity. Such errors were corrected during statistical processing whenever possible; however, not all of them were identifiable, resulting in the incorrect inclusion of a small amount of non-sole proprietorship activity and the exclusion of some legitimate sole proprietorship activity. These taxpayer reporting errors particularly affected the industry "Direct selling establishments" which includes door-to-door selling and selling merchandise at parties in private homes.

Industrial Activity by State

Tables 1.4 and 1.5 show sole proprietorship data classified by the State shown in the mailing address of the proprietor's return. This was usually the State where the proprietor lived, though a few proprietors used other addresses, such as business offices, the office of the practitioners

who prepared their returns, or post office boxes. With the limitation that a few proprietorship businesses were not located in the State the proprietor gave as the mailing address or operated in more than one State, the data in tables 1.4 and 1.5 represent estimates of sole proprietorship business activity in each State.

Table 1.4 provides data classified by detailed industry groups for the more populous States. Estimates for all States are presented in table 1.5. In order to achieve greater statistical reliability for the small- and medium-size States, industries were combined so that there are fewer industry groups in table 1.5 than in table 1.4.

Business and Nonbusiness Income

Table 1.7 shows data from the proprietors' Form 1040 individual income tax returns and their related business and farm Schedules C and F or Form 4835, cross-classified by size of the net profit or net loss from the business and the industrial activity shown on the Schedules C and F or Form 4835.

Some proprietors owned two or more businesses in different industries or sometimes even in the same industry if the taxpayer reported income and expenses relating to separate and distinct business operations. This complicates the presentation of the data in table 1.7. Adjusted gross income and the other data from Form 1040 for these proprietors were included in each industry in which they had a business, thus duplicating the return data from industry to industry. This made it difficult to construct "unduplicated" totals, and, for this reason, totals and subtotals are provided for only the "all industries" total, the industrial divisions, and "farms."

An "all industries" total containing no duplication of return data is given, but the components of adjusted gross income have a different meaning from the same figures in a particular industry. For an industry or an industrial division, "Other income less losses and adjustments" means all income included in adjusted gross income except for profits from businesses in that industry. For example, if a proprietor owned both a field crop farm and a grocery store (or if, on a joint return, one spouse owned one business and the other spouse the other business) the return, adjusted gross income, wages and salaries, other income less losses and adjustments, and income tax after credits would be included in the table three times. Under field crop farms and total farms, "Other income less losses and adjustments" would include the profit (or loss) from the grocery store, and under grocery stores, "Other income less losses and adjustments" would include the profit (or loss) from the field crop farm. In the "all industries" total, however, the return data are included only once; "Net profit less loss" includes the profits (or losses) from both businesses, and "Other income less losses and adjustments" includes only non-business income such as from investments.

There are many joint returns in table 1.7, which also creates difficulties in analyzing the data. If, for example, a joint return were filed by a husband who was the sole proprietor of a business and by a wife who worked, the return would be included in the data with the husband's business income and the couple's combined adjusted gross income. On the other hand, if the same couple had filed separate returns, only the husband's adjusted gross income would have been included.

Returns with Farm Net Profit or Loss

In past years, table 1.8 had been included in *Statistics of Income, Individual Income Tax Returns*. The nature of the table, however, lends itself equally well to inclusion in either that report or this report where it is shown this year.

The table shows sources of income, deductions, and tax items, classified by size of adjusted gross income, for Form 1040 individual income tax return filers reporting either farm income or loss on page 2 of the Form 1040. The basis for inclusion in table 1.8 was an entry on line 32, page 2, of the Form 1040 in the complete sample of individual income tax returns. On the other hand, the basis for inclusion in the "farm" industries of other tables in this report was conditional upon the filing of either a farm Schedule F or a Form 4835 (for "farm landlords") with the Form 1040. The farm net profit or loss estimates shown in table 1.8 compare favorably with those in other tables after excluding "farm landlords." For example, a farm net profit of $11,302,742,000 is shown in table 1.8: while net profit of "farms, operators only" in table 1.1 amounts to $11,312,382,000 a difference of less than 0.1 percent. This discrepancy may be attributed primarily to errors by the taxpayer, in incorrectly carrying forward totals from schedules to the Form 1040.

Table 1.1—Receipts, Selected Deductions, and Net Profit, by Industry

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

Industry	Businesses with and without net profit							Coefficient of variation (percent)[1]							
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All industries	10,648,202	311,374,523	13,335,852	6,791,649	5,426,919	30,009,053	46,673,063	0.6	[2]	0.3	0.9	1.7	0.3	0.1	0.8
All nonfarm industries	7,445,153	248,785,404	6,862,388	4,961,845	2,512,194	26,924,663	38,058,018	0.2	[2]	0.9	0.9	1.2	0.2	0.1	1.7
Agriculture, forestry, and fishing	3,415,111	65,994,132	6,713,067	1,914,547	2,965,230	3,711,679	9,237,503	1.8	0.1	1.4	2.5	3.0	2.4	0.5	0.5
Farms, total	3,203,049	62,589,119	6,473,464	1,829,804	2,914,725	3,084,390	8,615,045	1.9	0.1	1.4	2.6	3.1	2.3	0.4	2.4
Field crop	1,265,435	21,643,634	2,641,670	827,014	1,030,030	1,007,219	5,928,431	3.5	0.4	3.7	4.2	5.0	5.8	1.2	7.4
Fruit, tree nut, and vegetable	165,721	3,757,820	303,189	137,751	138,455	663,368	554,424	8.3	2.0	8.6	11.1	10.9	13.4	9.2	11.8
Horticultural specialty	16,453	436,302	36,236	14,426	17,210	96,849	42,367	23.4	16.9	49.5	33.3	59.0	40.8	32.0	29.1
Livestock	1,472,562	35,589,296	3,285,745	792,304	1,622,488	1,243,325	2,419,249	2.7	0.2	2.8	3.7	4.2	3.9	1.4	2.4
Animal specialty	70,062	354,022	58,022	7,387	15,469	31,021	—119,735	11.0	23.3	9.8	12.9	21.8	20.1	35.2	10.6
Farms not allocable	212,816	808,045	148,602	50,922	91,073	42,608	—209,691	8.3	10.9	13.5	14.7	25.3	15.3	17.0	11.3
Farms, operators only, total	2,862,403	60,035,202	6,286,447	1,592,624	2,859,753	3,057,737	7,234,508	1.9	0.1	1.5	2.5	3.1	2.3	0.4	2.4
Field crop	981,287	19,369,633	2,480,313	610,699	1,008,104	988,432	4,645,218	3.4	0.5	3.9	3.9	5.1	5.9	1.3	7.5
Fruit, tree nut, and vegetable	157,758	3,708,576	299,259	134,706	131,923	663,293	522,395	8.3	1.8	8.7	11.3	10.6	13.4	9.2	11.8
Horticultural specialty	16,453	436,302	36,236	14,426	17,210	96,849	42,367	23.4	16.9	49.5	33.3	59.0	40.8	32.0	29.1
Livestock	1,454,327	35,423,722	3,269,724	781,882	1,602,835	1,236,138	2,384,240	2.7	0.2	2.8	3.7	4.2	3.9	1.4	2.3
Animal specialty	67,528	349,553	57,950	6,744	15,469	31,021	—123,115	10.9	23.6	9.8	11.2	21.8	20.1	37.1	10.6
Farms not allocable	185,050	747,416	142,965	44,167	84,212	42,004	—236,597	7.9	11.7	13.9	16.4	26.7	15.6	21.8	11.6
Farms, landlords only, total	340,646	2,553,917	187,017	237,180	54,972	26,653	1,380,537	9.0	1.7	11.3	10.8	26.8	31.9	2.7	31.9
Field crop	284,148	2,274,001	161,357	216,315	21,926	18,787	1,283,213	10.5	0.9	12.3	11.8	27.3	34.8	2.7	28.0
Fruit, tree nut, and vegetable	7,963	49,244	(*)	3,045	(*)	(*)	32,029	50.4	64.0	(*)	66.1	(*)	(*)	63.6	70.3
Horticultural specialty	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Livestock	18,235	165,574	16,021	10,422	19,653	7,187	35,009	51.9	32.2	50.0	45.7	58.9	76.0	33.5	80.2
Animal specialty	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)
Farms not allocable	27,766	60,629	5,637	6,755	6,861	604	26,906	35.2	22.6	33.6	27.9	71.8	45.8	23.3	40.0
Agricultural services	158,863	2,801,553	173,855	66,600	33,559	540,526	521,683	4.6	2.0	7.6	8.7	10.7	9.5	4.9	16.4
Veterinary service	10,673	596,707	21,771	12,573	8,530	99,858	228,045	9.4	9.4	11.3	12.4	16.5	12.6	9.3	45.0
Animal services, except veterinary	54,263	433,526	39,724	11,752	7,923	74,524	—39,704	7.8	17.0	22.0	28.1	33.0	26.5	13.1	20.2
Landscape and horticultural services	70,954	1,043,977	64,605	26,985	8,875	212,421	242,802	5.6	8.7	9.9	11.2	15.0	12.7	7.4	16.4
Other agricultural services	22,973	727,343	47,755	15,290	8,231	153,723	90,540	18.2	11.2	14.8	21.9	18.6	24.1	11.0	26.6
Forestry	9,722	120,563	12,570	3,788	5,140	19,196	26,650	12.5	20.8	30.8	23.9	29.5	33.6	22.4	19.0
Fishing, hunting, and trapping	43,477	482,897	53,178	14,355	11,806	67,567	74,125	8.3	10.2	10.9	30.5	19.4	17.1	8.8	24.9
Mining	57,696	1,914,516	152,857	61,971	49,602	197,034	—37,036	6.9	3.6	8.4	6.3	6.6	11.1	6.1	9.7
Metal mining	3,215	15,472	1,982	662	489	6,837	—5,547	16.2	40.0	24.4	41.1	33.6	45.0	39.8	21.9
Coal mining	752	112,733	13,734	4,062	1,436	21,354	3,148	35.5	22.0	26.2	25.0	24.1	25.5	40.1	29.9
Oil and gas extraction	49,878	1,570,567	115,318	50,288	43,247	124,201	—45,524	7.7	2.9	9.9	6.7	6.9	14.5	6.3	10.5
Nonmetallic minerals, except fuels	3,851	215,744	21,823	6,959	4,430	44,642	10,887	20.8	21.5	22.7	23.0	27.9	23.8	24.2	26.9
Construction	856,756	30,837,376	882,857	594,838	294,064	6,009,229	4,600,508	1.3	0.3	2.8	2.5	3.5	1.3	1.6	10.7
General building contractors and operative builders	143,531	11,539,793	161,083	162,805	137,671	1,809,875	1,003,405	2.9	0.7	4.5	4.7	5.5	4.7	3.4	7.9
General building contractors	135,360	10,290,508	152,426	151,038	111,849	1,677,958	935,136	3.0	0.6	4.7	5.0	6.1	4.9	3.6	8.5
Operative builders	8,171	1,249,285	8,657	11,767	25,822	131,917	68,269	10.8	4.9	12.4	11.1	12.4	18.3	11.2	21.2
Heavy construction contractors	20,923	1,564,231	124,428	42,990	28,317	361,938	101,757	7.7	5.5	11.4	11.8	15.3	16.7	8.7	55.6
Highway and street construction	6,728	695,380	50,055	17,437	11,446	140,867	55,360	13.4	11.6	14.8	12.9	22.2	15.2	13.5	17.7
Heavy construction, except highway	14,195	868,851	74,373	25,553	16,871	221,071	46,397	9.4	3.3	16.2	17.9	20.9	25.6	11.3	69.0
Special trade contractors	644,321	16,513,243	545,352	365,248	111,373	3,600,652	3,294,680	1.5	0.3	3.3	3.2	4.6	1.9	2.0	7.1
Plumbing, heating, and air conditioning	74,375	3,024,424	71,208	68,731	15,740	509,546	490,120	4.4	3.2	7.1	7.1	12.8	7.5	5.5	16.3
Painting, paper hanging, and decorating	107,279	1,561,904	36,385	38,099	7,729	426,729	445,545	4.3	1.0	7.8	10.3	14.5	10.5	5.2	21.5
Electrical work	53,248	2,033,759	45,229	52,825	10,747	447,448	309,302	6.2	1.5	7.9	8.7	14.2	9.6	7.0	21.6
Masonry, stonework, and plastering	66,283	2,407,735	53,111	58,976	13,181	748,881	441,407	4.4	2.1	7.3	7.9	12.6	7.9	5.7	25.7
Carpentering and flooring	196,493	2,761,058	61,298	40,106	12,050	504,852	817,628	2.8	3.3	5.4	8.7	9.7	8.7	3.8	16.7
Roofing and sheet metal work	34,455	1,043,334	23,649	17,752	3,770	210,579	193,987	6.1	9.1	11.3	12.3	21.6	12.2	8.2	30.2
Concrete work	14,899	841,449	29,034	17,522	5,272	214,841	123,275	9.0	11.7	17.5	14.0	21.0	14.2	11.2	54.4
Water well drilling	11,001	329,494	20,839	8,127	3,811	34,726	62,678	24.2	16.5	17.0	24.0	24.2	22.2	16.5	32.8
Miscellaneous special trade contractors	86,288	2,510,086	204,599	63,110	39,073	503,050	410,738	3.9	2.5	7.1	8.3	8.7	9.4	5.7	13.4
Contractors not allocable	47,981	1,220,109	51,994	23,795	16,703	236,764	200,666	5.2	1.4	13.1	11.4	15.8	12.1	7.3	21.9

Footnotes at end of table.

Table 1.1—Receipts, Selected Deductions, and Net Profit, by Industry—Continued

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

Industry	Businesses with and without net profit							Coefficient of variation (percent)[1]							
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Manufacturing	210,315	8,461,112	369,861	202,707	82,705	1,588,003	1,002,559	2.8	1.0	4.8	4.6	5.3	4.8	3.4	7.7
Food and kindred products	8,606	1,175,217	23,329	15,059	7,280	107,650	38,077	12.9	4.8	18.6	15.1	17.7	15.3	13.9	26.3
Textile mill products	2,038	86,822	1,715	2,128	362	18,468	12,372	23.8	33.7	47.4	47.1	53.8	49.5	30.9	50.5
Apparel and other textile products	5,951	394,357	4,260	13,586	2,212	157,517	32,713	14.3	17.2	27.1	23.3	27.3	22.5	18.8	45.0
Lumber and wood products, except furniture	54,203	2,099,977	169,617	51,975	29,445	363,338	249,791	4.8	4.0	9.0	8.8	9.5	8.7	6.4	13.9
Furniture and fixtures	4,766	180,326	4,507	5,281	1,215	28,185	23,615	16.1	21.4	20.4	27.0	27.9	22.1	22.9	27.7
Printing, publishing, and allied industries	38,463	1,132,871	44,110	28,774	10,978	251,989	172,009	5.8	1.2	9.1	10.9	13.7	13.1	5.7	17.2
Chemicals and allied products	2,594	99,329	2,837	1,719	283	11,996	18,211	22.1	28.2	29.6	33.6	37.9	37.6	29.5	47.7
Leather and leather products	1,191	75,267	1,916	1,366	530	13,235	11,871	31.7	28.2	40.2	36.5	41.8	38.2	37.8	61.1
Stone, clay, and glass products	12,502	421,036	23,027	14,022	4,653	75,865	34,284	10.0	15.7	15.6	19.9	22.0	19.1	16.3	25.3
Primary metal industries	1,779	140,876	3,929	2,958	560	30,133	14,804	25.5	25.7	33.6	34.5	37.4	38.8	30.0	40.5
Fabricated metal products	12,414	492,287	17,404	13,602	3,515	109,355	81,786	18.1	13.8	15.6	17.7	22.7	18.1	13.3	25.2
Machinery, except electrical	24,720	906,713	39,337	27,892	12,757	203,742	165,791	11.2	9.3	10.8	14.1	15.7	12.6	9.2	33.3
Electrical and electronic equipment	4,498	123,094	3,846	1,846	1,104	14,395	13,926	17.3	23.6	28.7	27.3	43.9	26.0	26.7	32.3
Transportation equipment	3,997	192,773	5,070	3,705	1,617	31,002	12,959	16.8	25.7	23.8	29.9	29.5	30.9	26.6	26.7
Other manufacturing industries	28,962	857,530	22,976	17,389	4,935	157,629	111,169	6.6	10.5	11.6	15.8	14.7	15.5	10.3	19.8
Manufacturing not allocable	3,631	82,637	1,981	1,405	1,259	13,504	9,181	18.9	35.9	34.1	52.7	49.1	53.0	34.1	61.4
Transportation, communication, electric, gas, and sanitary services	341,396	9,417,737	903,961	394,965	207,554	1,164,533	1,244,138	2.1	0.7	3.5	4.2	4.2	5.3	3.0	5.9
Local and interurban passenger transit	49,924	598,035	59,675	22,642	9,855	112,938	129,866	6.3	13.0	14.1	26.1	17.1	26.2	9.3	19.7
Taxicabs	31,748	305,577	22,420	10,040	3,965	46,946	68,575	6.2	12.6	12.0	25.7	18.8	35.3	9.7	23.3
Other passenger transportation	18,176	292,458	37,255	12,602	5,890	65,992	61,291	13.4	23.0	21.4	42.2	25.6	37.2	17.1	34.0
Trucking and warehousing	238,118	7,235,598	753,189	326,589	169,469	871,698	933,075	2.4	1.0	3.9	3.9	4.5	5.9	3.4	7.1
Trucking, local and long distance	235,440	7,061,112	747,843	322,594	167,086	850,672	913,046	2.5	0.9	3.9	3.9	4.5	6.0	3.5	7.2
Public warehousing and trucking terminals	2,678	174,486	5,346	3,995	2,383	21,026	20,029	20.2	19.7	23.7	28.6	34.3	29.0	24.8	44.4
Water transportation	8,050	250,257	18,974	6,549	7,325	25,566	26,908	12.2	20.2	18.5	29.7	31.3	26.6	20.6	23.9
Air transportation	4,909	79,667	10,251	2,051	3,456	9,451	—4,843	15.9	29.0	27.4	28.4	38.4	33.3	31.2	26.9
Transportation services	13,210	729,471	10,305	19,508	3,155	55,383	46,065	9.2	11.8	20.8	44.0	24.8	16.5	14.0	22.8
Passenger transportation arrangement	8,993	502,962	3,328	3,075	1,951	35,070	22,489	11.1	14.8	19.9	20.4	35.3	19.5	18.2	27.7
Freight transportation arrangement	958	119,573	1,576	12,942	320	14,759	7,208	33.0	30.4	41.2	65.1	34.4	38.6	29.8	42.1
Other transportation services	3,259	106,936	5,401	3,491	884	5,554	16,368	18.8	21.4	35.7	44.5	40.5	38.9	28.4	10.6
Communication	2,970	82,266	7,489	3,653	3,387	21,754	11,433	19.7	25.7	27.9	33.6	48.0	34.4	31.1	30.5
Electric, gas, and sanitary services	24,215	442,443	44,078	13,973	10,907	67,743	101,634	7.4	13.0	15.1	15.8	21.8	16.8	12.1	20.3
Wholesale and retail trade	2,163,860	134,061,517	1,724,381	2,299,044	759,724	9,509,500	9,575,275	0.7	(*)	1.3	1.4	1.8	0.9	0.6	2.5
Wholesale trade	316,261	30,815,781	323,310	275,621	140,290	1,286,080	2,536,985	1.9	0.3	3.1	4.1	4.2	4.5	2.4	5.8
Motor vehicles and automotive equipment	18,015	1,607,573	15,410	18,203	13,571	110,457	104,737	8.3	5.1	12.1	11.7	17.4	14.0	10.2	21.1
Lumber and construction materials	8,850	1,046,665	19,007	13,008	5,838	50,252	104,208	11.0	9.0	18.4	19.2	20.6	14.9	10.7	38.3
Electrical goods	9,927	564,626	6,604	5,409	3,322	38,569	76,397	10.6	13.4	21.9	24.3	24.2	25.6	12.4	27.0
Hardware, plumbing, and heating equipment	5,416	363,523	5,790	7,079	2,331	29,291	59,700	14.7	17.4	29.3	28.9	25.9	24.1	16.7	44.6
Farm machinery and equipment	7,455	2,111,776	16,719	21,978	13,236	132,925	110,003	11.0	4.5	11.1	13.4	12.0	16.8	10.4	46.6
Other machinery, equipment, and supplies	28,839	1,923,226	26,317	19,717	10,259	148,511	293,173	6.4	3.0	10.8	11.4	11.0	16.7	7.5	20.2
Other durable goods	47,665	2,853,864	36,570	21,904	14,703	126,412	404,036	5.6	3.2	8.2	9.8	12.4	13.4	6.8	15.0
Drugs, chemicals, and allied products	14,325	336,133	5,232	2,923	1,261	13,210	33,057	9.6	15.8	19.7	25.1	27.2	27.9	15.5	20.7
Apparel, piece goods, and notions	13,238	622,185	6,391	4,255	3,034	23,747	103,662	9.5	11.9	15.8	23.9	46.1	17.6	11.6	30.5
Groceries and related products	38,478	5,423,295	45,025	35,898	11,471	193,726	289,648	5.6	0.8	6.8	13.4	9.7	8.2	5.9	16.2
Farm Product raw materials	13,158	6,420,180	29,388	15,879	18,699	66,603	103,011	8.1	1.1	10.3	16.2	7.7	9.6	6.9	17.1
Alcoholic beverages	2,486	706,873	6,449	12,511	2,512	35,389	32,080	20.1	12.6	16.8	15.7	18.4	12.5	15.5	49.8
Other nondurable goods	68,336	5,466,241	83,818	87,282	30,005	254,259	498,402	4.3	1.3	6.4	8.3	8.2	10.6	6.6	13.3
Wholesalers not allocable	40,073	1,369,621	20,590	9,575	9,998	62,729	324,871	5.4	6.2	12.6	25.1	27.9	33.9	6.8	19.0
Retail trade	1,781,557	100,739,177	1,359,528	1,985,118	599,623	8,066,303	6,767,589	(*)	0.1	1.5	1.5	2.0	0.8	0.2	2.8
Building materials and garden supplies	53,938	5,006,889	75,989	97,890	48,072	410,919	380,665	5.2	1.9	8.5	6.8	7.9	7.8	6.7	15.2
Building materials dealers	18,439	1,684,241	27,256	33,890	13,338	178,475	137,208	8.1	5.3	11.2	11.0	13.5	11.5	9.0	23.6
Hardware stores	17,422	1,989,235	23,758	38,766	13,699	155,780	177,417	8.6	4.6	19.0	12.1	16.4	14.5	12.4	31.2
Retail nurseries and garden stores	13,283	510,691	12,442	13,635	5,439	45,720	38,769	13.1	13.6	15.5	17.0	24.3	18.9	15.0	31.9
Mobile home dealers	4,794	822,722	12,533	11,599	15,596	30,944	27,271	14.2	10.8	23.1	14.9	13.6	16.2	16.4	28.8

Footnotes at end of table.

Table 1.1—Receipts, Selected Deductions, and Net Profit, by Industry—Continued

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

Industry	Businesses with and without net profit							Coefficient of variation (percent)[1]							
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Wholesale and retail trade—Continued															
Retail trade—Continued															
General merchandise stores	34,227	2,679,020	29,363	46,626	14,271	141,564	161,891	6.0	2.1	8.7	9.0	12.0	10.3	7.9	19.7
Variety stores	7,691	474,930	7,125	11,014	3,132	39,522	37,812	12.8	15.0	20.3	18.9	25.8	20.8	16.9	36.4
Other general merchandise stores	26,536	2,204,090	22,238	35,612	11,139	102,042	124,079	6.8	4.1	9.5	10.2	13.6	11.9	8.9	23.1
Food stores	194,005	19,459,116	196,699	278,598	72,853	1,051,603	891,923	2.7	0.2	3.4	3.8	5.1	3.8	3.4	8.3
Grocery stores	143,219	16,608,559	150,524	229,696	59,770	766,445	678,453	2.9	0.4	3.6	3.9	5.2	3.3	3.7	9.6
Meat markets and freezer provisioners	12,276	1,238,896	11,940	12,629	3,715	79,705	61,942	11.0	3.1	15.6	21.5	19.8	17.4	13.3	36.2
Fruit stores and vegetable markets	7,321	299,066	3,558	3,833	546	16,311	19,272	13.5	17.7	21.8	30.3	33.2	29.1	20.7	40.6
Candy, nut, and confectionery stores	7,813	277,284	5,573	4,346	1,555	17,916	24,793	13.2	19.2	22.5	21.3	49.6	27.3	21.6	34.1
Retail bakeries	13,159	646,679	16,640	23,010	5,534	147,774	78,794	10.9	14.1	15.3	19.2	30.2	17.5	14.8	41.3
Other food stores	10,217	388,632	8,464	5,084	1,733	23,452	28,669	22.8	16.2	19.4	19.0	29.4	20.7	20.9	25.4
Automotive dealers and service stations	264,084	33,341,219	256,059	478,726	148,584	2,158,999	1,719,041	2.1	0.2	3.0	3.2	4.0	2.6	2.5	9.2
New and used car dealers	13,615	4,410,551	20,078	32,885	35,983	215,676	123,911	8.3	0.2	7.4	6.1	6.4	5.3	8.9	19.8
Used car dealers	30,069	2,716,774	9,945	31,167	20,948	94,187	80,323	6.5	3.0	12.3	11.3	13.0	12.2	9.2	28.8
Auto and home supply stores	20,620	1,783,218	23,259	37,258	13,977	159,598	137,300	7.6	3.1	10.1	11.3	15.7	10.2	9.4	20.0
Gasoline service stations	181,063	22,660,207	179,287	350,698	53,722	1,583,512	1,314,228	2.5	0.2	3.6	4.0	6.2	3.1	2.9	11.1
Boat and other automotive dealers	18,717	1,770,469	23,490	26,718	23,954	106,026	63,279	7.6	3.4	11.3	13.0	10.7	12.3	11.0	17.1
Apparel and accessory stores	63,379	3,732,507	40,382	79,749	26,665	327,280	352,465	4.4	1.7	6.9	7.3	9.9	6.8	6.0	12.1
Men's and boys' clothing and furnishings stores	7,185	656,695	6,065	13,648	5,608	53,338	68,388	12.8	13.1	15.6	17.7	26.7	15.6	14.3	32.7
Women's ready-to-wear stores	18,610	1,197,697	12,560	28,340	6,892	106,635	92,882	7.9	5.0	11.8	13.2	15.1	11.8	10.9	20.4
Women's accessory and specialty stores	3,672	78,384	954	1,465	484	6,117	7,703	18.2	29.4	31.8	39.9	35.7	45.8	33.4	37.7
Family clothing stores	7,638	671,805	6,512	15,491	3,864	61,539	62,218	12.7	4.7	17.6	16.8	21.7	17.4	16.3	39.5
Shoe stores	7,624	453,284	3,446	9,127	4,092	41,718	55,673	12.5	15.3	18.8	20.0	21.8	19.3	16.4	26.4
Furriers and fur shops	1,287	64,842	(*)	1,589	(*)	(*)	8,934	31.5	42.1	(*)	51.2	(*)	(*)	41.5	68.3
Other apparel and accessory stores	17,363	609,800	9,897	10,089	4,934	50,864	56,667	8.5	12.9	16.8	17.4	28.4	16.2	13.3	23.0
Furniture and home furnishings stores	90,232	5,479,923	83,129	110,922	42,885	523,214	502,107	3.7	1.2	5.7	6.2	8.0	6.4	5.1	11.5
Furniture stores	22,126	1,840,099	31,566	38,749	15,902	187,139	185,319	7.1	2.1	9.8	10.4	13.7	11.0	8.3	27.1
Home furnishings, except appliances	33,191	1,319,097	20,891	26,755	8,137	146,261	125,672	6.2	5.4	10.8	13.5	16.6	12.9	9.8	18.0
Household appliance stores	13,065	1,030,613	12,497	21,289	6,736	93,693	89,639	10.0	5.7	12.8	14.8	17.3	15.5	13.0	28.2
Radio, television, and music stores	21,850	1,290,114	18,175	24,129	12,110	96,121	101,477	7.7	5.6	12.3	12.1	16.1	12.4	11.0	21.5
Eating and drinking places	280,770	13,091,503	341,264	535,363	118,257	2,160,841	1,153,118	2.5	0.6	3.4	3.2	5.1	3.4	4.1	6.0
Eating places	189,549	9,284,493	240,316	344,531	82,015	1,687,795	773,329	3.2	0.6	4.1	4.1	6.2	4.0	5.3	7.2
Drinking places	91,221	3,807,010	100,948	190,832	36,242	473,046	379,789	4.0	1.8	6.1	5.4	9.1	6.5	5.9	11.0
Miscellaneous retail stores	774,604	16,903,831	315,693	335,791	120,170	1,220,042	1,526,356	1.4	0.5	3.5	3.6	4.7	3.8	2.6	4.1
Drug stores and proprietary stores	16,713	2,291,869	24,076	45,754	13,355	250,966	222,386	8.0	1.8	10.4	9.3	17.0	8.8	8.3	26.6
Liquor stores	25,870	3,177,985	27,812	81,432	19,718	135,538	171,646	6.8	3.0	11.0	8.9	14.0	9.4	8.1	22.4
Used merchandise stores	57,122	865,774	24,381	16,005	8,233	39,437	66,570	4.6	9.3	9.0	10.0	13.8	15.1	10.0	11.1
Sporting goods and bicycle shops	31,585	1,341,284	24,142	26,022	11,319	107,188	128,379	6.3	5.4	13.8	12.1	14.8	14.5	10.4	17.8
Book stores	5,673	154,182	1,791	2,605	605	11,729	9,610	14.9	24.8	33.8	29.6	36.7	29.9	25.8	34.3
Stationery stores	2,310	199,497	2,376	5,230	870	17,309	15,515	22.1	27.4	30.3	41.8	33.3	30.1	29.4	49.7
Jewelry stores	20,049	931,189	10,717	19,046	6,075	88,470	164,120	8.0	10.4	13.0	13.3	18.7	14.2	9.9	40.1
Hobby, toy, and game shops	14,573	266,027	4,638	5,857	1,278	18,732	24,159	15.8	21.3	20.3	28.6	48.7	26.4	22.1	21.3
Camera and photographic supply stores	1,794	153,192	1,654	1,802	902	12,256	14,248	26.0	26.3	32.9	24.4	37.5	37.5	28.2	68.3
Gift, novelty, and souvenir shops	26,199	517,162	12,102	11,982	6,150	42,628	24,689	7.0	13.0	12.9	17.5	18.0	19.2	14.3	14.2
Luggage and leather goods stores	1,553	29,524	606	627	(*)	(*)	3,179	26.6	50.6	43.2	41.9	(*)	(*)	50.4	43.6
Sewing, needlework, and piece goods stores	19,659	308,506	5,282	10,599	2,180	20,884	14,760	17.7	16.1	18.2	36.2	25.7	26.8	17.9	33.2
Mail order houses	12,590	164,866	2,583	1,414	1,780	15,397	18,162	10.4	21.0	27.0	47.0	41.1	48.1	30.4	22.2
Merchandising machine operators	17,869	434,707	37,478	11,816	5,728	32,803	24,576	8.3	13.2	13.9	17.0	19.7	19.5	17.7	14.9
Direct selling organizations	417,383	2,128,026	41,527	17,031	10,115	45,080	253,044	2.1	1.8	7.9	8.5	9.3	14.2	5.1	5.5
Fuel and ice dealers	13,010	825,385	25,186	17,566	7,111	51,841	81,465	9.9	11.1	17.8	13.4	22.3	15.6	12.2	38.7
Florists	22,029	955,571	25,924	25,818	9,347	147,078	86,966	7.6	10.2	11.2	11.5	18.6	12.8	12.0	24.3
Cigar stores and stands	3,053	105,602	1,433	1,937	(*)	2,703	14,051	22.2	29.1	44.0	33.3	(*)	37.8	27.9	97.8
Other miscellaneous retail stores	65,570	2,053,483	41,985	33,248	14,925	174,856	188,831	4.5	1.5	9.4	9.2	12.2	11.3	7.7	13.3
Retail trade not allocable	26,318	1,045,169	20,950	21,453	7,866	71,841	80,023	6.9	2.9	12.4	13.4	17.9	13.5	11.5	17.5
Wholesale and retail trade not allocable	66,042	2,506,559	41,543	38,305	19,811	157,117	270,701	4.4	2.6	9.3	9.4	14.0	10.6	6.7	12.2

Footnotes at end of table.

Table 1.1—Receipts, Selected Deductions, and Net Profit, by Industry—Continued

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

Industry	Businesses with and without net profit							Coefficient of variation (percent)[1]							
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Finance, insurance, and real estate	738,985	11,301,426	449,027	236,857	453,621	593,405	3,958,084	1.8	0.7	3.5	5.1	3.9	5.5	1.9	3.6
Finance	32,127	767,351	14,252	6,163	34,603	31,095	168,142	5.9	11.3	12.0	14.6	13.6	29.0	7.5	10.0
Banking	933	25,914	1,247	434	2,945	3,162	8,170	27.6	29.7	52.0	31.7	21.8	51.8	30.5	20.5
Credit agencies other than banks	4,800	97,744	1,506	1,617	11,685	14,740	16,275	14.4	24.7	28.0	41.1	31.2	55.4	16.0	19.3
Security, commodity brokers, and services	26,394	643,693	11,499	4,112	19,973	13,193	143,697	6.7	12.8	13.2	14.3	14.4	26.1	8.6	12.5
Security brokers and dealers, except underwriting syndicates	15,029	349,897	8,208	2,483	8,697	10,078	90,077	8.8	14.1	17.2	19.2	20.0	33.5	12.1	16.2
Commodity contracts brokers; exchanges; and services	11,365	293,796	3,291	1,629	11,276	3,115	53,620	10.1	22.5	17.5	21.0	20.3	22.1	12.0	17.2
Insurance agents, brokers, and service	196,009	3,669,784	74,487	32,777	36,732	304,102	1,612,840	3.1	2.5	5.2	5.7	10.9	6.9	3.5	9.7
Real estate	510,849	6,864,291	360,288	197,917	382,286	258,208	2,177,102	2.3	0.7	4.2	6 1	4.3	8.9	2.3	4.3
Operators and lessors of buildings	29,565	592,172	118,406	60,251	137,803	39,102	—7,300	6.4	6.9	8.7	8.9	7.4	14.3	10.3	8.2
Lessors, other than buildings	62,221	150,592	42,845	38,224	17,039	4,187	—16,173	14.3	17.3	17.5	19.7	19.4	21.7	24.9	16.4
Real estate agents, brokers, and managers	384,365	4,902,931	167,654	76,860	145,449	143,557	1,956,367	2.0	0.7	4.4	9.5	6.6	12.5	2.5	5.4
Title abstract companies	2,244	34,893	381	532	(*)	4,974	21,115	23.0	24.6	32.7	47.3	(*)	40.1	25.0	—
Subdividers and developers, except cemeteries	10,676	635,715	14,488	13,644	61,797	28,770	34,587	9.1	11.9	14.9	13.9	10.3	42.0	10.3	10.1
Cemetery subdividers and developers	833	6,129	201	96	(*)	(*)	2,690	37.0	35.2	43.4	55.9	(*)	(*)	44.5	81.6
Combined real estate, insurance, loans, law offices	20,945	541,859	16,313	8,310	19,526	37,537	185,816	7.6	10.0	11.8	11.9	27.4	14.7	9.0	16.7
Services	2,820,552	48,806,311	2,118,715	1,075,403	607,336	7,184,462	16,968,221	0.6	0.2	1.5	1.6	2.6	1.1	0.2	2.1
Hotels and other lodging places	79,354	1,843,662	266,130	131,436	152,777	246,266	88,270	3.9	5.4	5.4	5.9	6.8	7.4	6.9	7.4
Hotels	6,927	250,554	22,592	15,662	13,216	49,974	7,643	14.7	13.2	16.5	15.5	16.3	17.4	18.9	19.8
Motels, motor hotels, and tourist courts	37,349	1,124,007	170,908	84,048	104,452	161,402	63,754	5.6	7.1	7.1	7.8	8.9	9.0	9.3	9.0
Sporting and recreational camps	8,971	153,696	21,891	10,426	9,016	15,924	—6,506	11.9	19.8	17.7	21.2	20.9	28.8	32.5	26.6
Trailering parks and camp sites	14,227	182,912	34,395	12,709	18,309	4,731	18,979	9.3	13.3	13.1	15.4	16.9	18.6	15.6	17.5
Other lodging places	11,880	132,493	16,344	8,591	7,784	14,235	4,400	10.4	21.6	20.3	23.3	31.2	37.5	21.7	33.9
Personal services	591,423	6,365,982	343,844	183,564	79,556	1,287,987	1,612,423	1.5	0.8	4.4	3.8	6.4	4.7	2.5	6.9
Coin-operated laundries and dry cleaning	31,897	526,807	85,700	15,170	16,954	47,298	38,364	6.7	10.5	12.1	11.0	14.9	15.4	12.1	17.1
Other laundry, cleaning and garment services	59,435	1,245,206	76,936	38,670	20,154	293,788	184,980	4.7	1.0	11.2	10.4	14.5	11.6	7.8	15.7
Photographic studios, portrait	28,163	285,355	18,594	7,404	3,280	29,321	48,295	6.8	11.6	11.4	17.8	21.8	21.7	14.5	15.2
Beauty shops	217,805	2,109,714	70,498	69,236	14,596	645,802	554,762	2.5	4.3	4.7	5.9	8.3	6.6	3.8	12.3
Barber shops	114,549	828,050	21,459	17,241	3,385	110,444	424,964	4.2	5.2	7.5	8.3	14.1	13.0	5.0	29.9
Shoe repair and hat cleaning shops	13,274	209,028	3,871	4,602	951	27,809	51,240	10.0	17.8	21.2	24.6	32.7	36.2	14.6	45.6
Funeral service and crematories	13,264	770,760	46,419	23,252	15,553	81,666	180,786	9.3	10.0	10.6	10.9	18.4	13.3	9.9	31.6
Miscellaneous personal services	113,036	391,062	20,367	7,989	4,683	51,862	129,032	3.6	8.1	13.2	14.2	17.2	18.3	6.5	18.4
Business services	495,971	5,940,931	272,904	100,974	69,829	800,837	1,717,486	1.9	1.3	5.3	5.9	7.4	7.1	2.5	4.9
Advertising	19,682	651,598	9,681	5,342	2,266	40,828	93,465	7.7	13.2	15.5	20.1	20.5	17.5	11.3	26.9
Services to buildings	77,885	853,166	30,333	26,085	7,613	245,948	240,089	5.0	8.7	10.4	13.8	15.5	13.5	6.8	19.2
Computer and data processing services	6,212	62,055	2,064	785	311	5,881	28,671	14.2	21.9	41.9	48.4	43.1	54.1	22.6	38.4
Management and public relations	115,991	1,263,716	39,028	9,502	17,108	73,255	577,294	3.1	5.3	10.8	12.7	22.0	16.7	4.3	8.1
Equipment rental and leasing	20,363	466,523	97,206	14,674	19,395	82,649	32,263	16.1	15.4	11.9	17.6	12.7	27.2	13.6	15.6
Other business services	255,838	2,643,873	94,592	44,586	23,136	352,276	745,704	2.7	2.2	6.9	8.1	9.4	10.7	3.8	7.0
Automobile repair and services	173,073	4,897,070	195,737	143,493	54,458	858,484	693,807	2.9	1.5	6.5	5.5	7.8	6.2	4.2	10.0
Automotive rentals, without drivers	9,172	174,617	46,924	8,535	9,827	13,943	6,915	11.3	18.1	21.2	23.6	27.7	37.5	19.5	23.2
Automobile parking	2,524	51,648	1,123	4,025	894	9,357	15,345	22.7	27.2	47.8	59.3	41.4	47.6	25.7	40.6
Automotive top and body repair shops	36,836	1,245,387	25,990	35,836	10,017	274,125	192,760	6.7	4.0	10.0	11.3	14.3	12.5	8.3	30.6
General automotive repair shops	87,947	2,281,880	63,566	63,526	17,670	362,901	336,996	4.2	1.1	7.1	8.0	11.2	8.9	6.2	16.1
Other automotive repair shops	18,448	699,278	21,480	18,864	6,921	126,795	102,633	8.3	12.0	14.0	13.9	20.9	16.0	11.6	28.9
Automotive services, except repair	18,146	444,260	36,654	12,707	9,129	71,363	39,158	8.1	15.1	14.1	16.3	17.2	20.2	15.1	17.8

Footnotes at end of table.

Table 1.1—Receipts, Selected Deductions, and Net Profit, by Industry—Continued

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

Industry	Businesses with and without net profit							Coefficient of variation (percent)[1]							
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Services—Continued															
Miscellaneous repair services	227,825	2,792,009	105,893	62,400	23,567	361,522	628,416	2.6	2.9	5.0	6.9	8.7	9.1	4.2	8.2
Radio and TV repair shops	39,162	529,676	13,811	11,096	2,368	48,417	118,375	5.8	11.0	11.6	16.3	18.2	21.2	10.3	17.5
Electrical repair shops, except radio and TV	37,620	520,613	15,395	12,969	3,412	70,799	106,366	8.8	11.6	14.2	16.6	19.1	22.0	10.5	26.5
Reupholstery and furniture repair	27,347	377,595	11,878	9,465	4,423	76,166	73,210	7.0	13.2	12.9	20.9	30.1	23.8	12.4	21.1
Other miscellaneous repair shops	123,696	1,364,125	64,809	28,870	13,364	166,140	330,465	3.3	6.3	6.6	9.0	10.1	12.0	5.6	10.2
Motion pictures	9,137	209,563	19,289	5,520	4,182	25,706	10,582	11.3	15.7	19.6	20.5	29.6	21.2	18.4	18.4
Motion picture production, distribution, and services	5,961	64,844	7,946	1,064	625	5,018	5,915	14.5	17.7	29.4	38.4	35.4	35.4	23.1	22.9
Motion picture theaters	3,176	144,719	11,343	4,456	3,557	20,688	4,667	17.7	21.3	26.3	23.6	34.3	24.9	30.4	30.8
Amusement and recreation services, except motion pictures	219,870	2,257,066	214,089	50,594	33,488	227,490	184,452	3.0	0.7	5.2	8.2	10.9	10.0	4.6	4.7
Producers, orchestras, and entertainers	86,327	693,115	32,857	4,833	2,700	76,288	221,622	3.8	6.9	8.5	20.7	16.9	23.4	6.1	13.7
Billiard and pool establishments	5,317	79,478	5,765	4,121	2,669	13,045	12,500	15.1	24.9	47.3	32.8	56.8	34.6	26.0	65.0
Bowling alleys	2,928	122,303	8,295	6,368	4,285	16,088	18,174	22.5	24.5	27.6	24.9	45.8	23.0	29.3	37.4
Other amusement and recreation services	125,298	1,362,170	167,172	35,272	23,834	122,069	—67,844	4.6	6.0	6.1	9.7	11.0	10.6	7.2	5.0
Medical and health services	396,358	15,937,677	436,865	270,463	120,721	2,165,502	8,096,580	1.6	0.5	2.3	2.5	4.7	2.4	0.6	7.7
Offices of physicians	151,549	7,857,906	196,265	109,917	34,891	919,721	4,565,647	2.0	0.2	2.7	2.9	8.0	2.9	1.7	10.0
Offices of dentists	86,407	4,619,503	129,382	84,625	40,441	691,154	2,202,819	3.2	2.1	4.5	4.5	7.4	3.7	2.9	20.5
Offices of osteopathic physicians	5,348	264,958	7,455	3,948	1,583	28,844	142,071	15.2	15.6	22.2	15.4	38.3	15.5	14.1	77.3
Offices of chiropractors	18,273	426,232	21,163	7,872	7,476	30,857	212,917	15.9	14.1	12.3	15.3	24.0	20.6	12.1	44.0
Offices of optometrists	15,551	918,012	19,266	12,136	4,553	89,285	323,036	8.2	7.8	10.4	10.5	16.0	12.2	7.6	60.0
Registered and practical nurses	55,931	226,253	1,303	611	217	656	186,416	4.7	6.3	27.1	18.3	36.0	46.3	6.6	42.9
Nursing and personal care facilities	15,950	714,726	38,282	35,780	25,240	269,589	74,369	8.8	9.8	12.6	11.0	13.1	10.9	11.8	20.5
Hospitals	294	86,205	1,957	2,924	1,037	35,324	8,462	50.8	27.9	43.0	28.2	53.1	28.0	44.9	46.6
Medical laboratories	1,863	67,982	1,041	1,157	116	15,864	18,385	24.8	36.4	36.0	35.2	45.1	43.3	25.7	48.9
Dental laboratories	8,207	303,777	6,287	7,304	1,443	63,473	103,975	12.2	15.4	15.9	22.8	25.8	24.5	13.8	60.8
Other medical and health services	36,985	452,123	14,464	4,189	3,724	20,735	258,483	5.6	7.4	10.8	12.6	20.6	16.5	7.6	21.5
Legal services	148,377	4,058,237	91,318	51,612	24,879	491,661	2,168,052	2.9	1.1	4.2	4.8	11.0	4.2	2.6	9.2
Educational services	116,994	565,898	32,600	14,869	10,552	95,535	165,529	3.4	7.6	7.2	12.9	16.7	16.0	6.2	13.6
Engineering and architectural services	68,466	1,541,776	55,764	28,981	12,694	353,473	521,183	4.1	6.1	5.0	9.4	15.0	10.3	5.1	6.9
Accounting, auditing, and bookkeeping services	137,021	1,359,870	47,357	22,394	10,489	229,042	664,778	3.3	5.0	5.7	7.7	11.3	9.7	4.7	13.3
Certified public accountants	25,700	604,802	16,142	10,153	3,793	121,588	298,622	6.5	8.0	9.7	11.1	19.9	12.2	7.5	30.0
Other accounting, auditing, and bookkeeping services	111,321	755,068	31,215	12,241	6,696	107,454	366,156	3.8	6.3	7.1	10.6	13.6	15.4	5.9	14.3
Other services	156,683	1,036,570	36,925	9,103	10,144	40,957	416,663	3.0	7.1	7.3	17.7	37.6	24.6	6.9	6.6
Nature of business not allocable	43,531	580,396	21,126	11,317	7,083	51,208	123,811	6.6	10.9	16.6	16.5	17.9	21.1	8.8	12.8

Footnotes at end of table.

Table 1.1—Receipts, Selected Deductions, and Net Profit, by Industry—Continued

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

Industry	Businesses with net profit							Coefficient of variation (percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries	7,592,689	273,734,537	9,675,113	5,487,906	3,516,741	25,666,486	55,249,539	0.7	(*)	0.8	1.0	2.1	0.3	0.1
All nonfarm industries	5,636,236	222,553,591	5,126,378	4,131,523	1,658,518	23,489,354	42,527,915	0.3	(*)	1.0	1.0	1.4	0.3	0.1
Agriculture, forestry, and fishing	2,094,757	54,152,370	4,717,966	1,418,692	1,890,011	2,717,016	13,523,707	2.4	0.1	1.3	3.0	3.8	2.2	0.5
Farms, total	1,956,453	51,180,946	4,548,735	1,356,383	1,858,223	2,177,132	12,721,624	2.6	0.2	1.3	3.1	3.9	1.5	0.4
Field crop	937,717	19,660,248	2,129,462	696,500	757,350	801,656	6,794,089	4.2	0.1	4.1	4.7	6.0	5.6	1.2
Fruit, tree nut, and vegetable	99,458	3,341,570	206,217	101,001	78,346	551,605	773,219	11.0	1.0	10.8	14.1	14.5	15.7	9.2
Horticultural specialty	9,366	312,302	12,333	7,610	5,427	50,339	67,778	36.4	26.4	25.6	25.8	30.2	30.7	32.0
Livestock	822,263	27,213,950	2,157,596	534,316	1,001,602	747,017	4,897,430	3.6	0.3	3.6	4.4	5.5	4.8	1.4
Animal specialty	20,410	263,430	14,677	2,460	5,822	13,184	58,411	25.4	31.0	28.8	28.8	46.3	42.2	35.2
Farms not allocable	67,239	389,446	28,450	14,496	9,676	13,331	130,697	19.2	20.6	26.5	20.4	31.1	22.2	17.0
Farms, operators only, total	1,642,451	48,693,828	4,374,176	1,139,017	1,819,796	2,157,524	11,312,382	2.5	0.2	1.3	3.0	3.9	1.4	0.4
Field crop	674,522	17,412,597	1,971,683	496,269	736,627	783,993	5,502,361	4.0	0.1	4.3	4.4	6.1	5.7	1.3
Fruit, tree nut, and vegetable	91,753	3,292,690	202,386	97,975	71,995	551,537	740,775	11.2	0.4	11.0	14.4	13.8	15.7	9.2
Horticultural specialty	9,366	312,302	12,333	7,610	5,427	50,339	67,778	36.4	26.4	25.6	25.8	30.2	30.7	32.0
Livestock	805,689	27,078,001	2,145,566	525,506	990,575	745,495	4,852,455	3.5	0.3	3.6	4.4	5.5	4.8	1.4
Animal specialty	17,966	259,004	14,677	1,817	5,822	13,184	54,628	26.2	31.5	28.8	22.7	46.3	42.2	37.1
Farms not allocable	43,155	339,234	27,531	9,840	9,350	12,976	94,385	19.7	23.4	27.4	25.7	32.2	22.7	21.8
Farms, landlords only, total	314,002	2,487,118	174,559	217,366	38,427	19,608	1,409,242	9.7	1.8	12.0	11.4	29.3	33.4	2.7
Field crop	263,195	2,247,651	157,779	200,231	20,723	17,663	1,291,728	11.0	1.1	12.6	12.3	28.9	36.8	2.7
Fruit, tree nut, and vegetable	7,705	48,880	(*)	(*)	(*)	(*)	32,444	52.0	64.5	(*)	(*)	(*)	(*)	63.6
Horticultural specialty	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Livestock	16,574	135,949	12,030	8,810	(*)	(*)	44,975	56.5	33.5	59.1	51.9	(*)	(*)	33.5
Animal specialty	(*)	(*)	—	(*)	—	—	(*)	(*)	(*)	—	(*)	—	—	(*)
Farms not allocable	24,084	50,212	919	4,656	326	(*)	36,312	40.3	23.5	32.8	33.1	55.7	(*)	23.3
Agricultural services	107,838	2,477,854	125,090	52,376	22,489	468,138	649,976	5.5	0.8	7.7	8.8	9.3	10.4	4.9
Veterinary service	9,538	593,311	20,987	12,490	8,458	99,854	229,659	9.4	9.5	11.4	12.4	16.7	12.6	9.3
Animal services, except veterinary	19,916	314,024	9,927	4,549	1,774	54,475	62,977	8.3	20.6	18.8	22.1	34.5	32.0	13.1
Landscape and horticultural services	59,136	899,448	52,993	21,794	5,893	171,001	258,113	6.4	9.1	11.3	12.3	15.2	14.0	7.4
Other agricultural services	19,248	671,071	41,183	13,543	6,364	142,808	99,227	21.4	11.9	16.7	24.1	17.6	25.8	11.0
Forestry	6,290	112,371	10,425	2,608	3,513	17,293	34,233	13.9	21.9	35.7	31.5	38.9	37.2	22.4
Fishing, hunting, and trapping	24,176	381,199	33,716	7,325	5,786	54,453	117,874	6.5	10.5	14.2	25.1	24.0	18.5	8.8
Mining	30,836	1,187,153	77,744	37,426	15,975	140,570	252,842	6.5	6.9	10.0	7.3	13.3	14.4	6.1
Metal mining	240	14,510	648	559	(*)	(*)	2,135	44.5	42.6	37.1	47.7	(*)	(*)	39.8
Coal Mining	388	79,441	6,064	2,721	1,001	13,644	8,222	45.9	27.4	26.8	32.7	31.8	33.8	40.1
Oil and gas extraction	28,705	916,915	54,804	28,689	11,896	84,330	218,972	6.8	7.0	10.9	7.2	15.0	19.8	6.3
Nonmetallic minerals, except fuels	1,503	176,287	16,228	5,457	2,905	36,346	23,513	22.4	25.6	28.7	27.9	37.5	28.0	24.2
Construction	752,277	27,621,962	723,240	516,651	212,984	5,251,828	4,981,237	1.4	0.3	2.9	2.6	3.8	0.3	1.6
General building contractors and operative builders	119,356	10,070,201	133,179	137,023	86,499	1,582,603	1,160,412	3.2	0.6	5.1	5.1	6.3	5.1	3.4
General building contractors	112,538	9,029,527	126,203	127,234	69,115	1,465,745	1,068,838	3.3	0.5	5.3	5.4	6.8	5.2	3.6
Operative builders	6,818	1,040,674	6,976	9,789	17,384	116,858	91,574	12.0	4.3	14.6	12.5	16.0	19.6	11.2
Heavy construction contractors	15,722	1,217,257	84,252	30,912	18,800	247,579	169,375	8.7	2.8	10.0	10.5	15.7	12.3	8.7
Highway and street construction	5,113	575,919	36,587	13,942	9,037	116,656	68,526	15.2	12.9	15.5	14.9	27.1	17.2	13.5
Heavy construction, except highway	10,609	641,338	47,665	16,970	9,763	130,923	100,849	10.7	11.6	13.2	14.6	17.0	17.4	11.3
Special trade contractors	576,607	15,263,925	464,731	329,217	96,478	3,217,307	3,430,797	1.6	0.3	3.6	3.4	4.9	1.6	2.0
Plumbing, heating, and air conditioning	62,551	2,767,559	63,020	62,331	13,913	457,851	512,241	4.6	3.1	7.4	7.5	14.1	8.0	5.5
Painting, paper hanging, and decorating	100,110	1,458,344	31,663	34,060	7,377	378,965	454,366	4.5	6.7	8.3	10.9	15.1	11.2	5.2
Electrical work	45,363	1,864,218	37,860	48,049	9,919	399,046	326,477	6.9	5.1	8.2	9.2	15.2	9.8	7.0
Masonry, stonework, and plastering	60,526	2,259,495	48,644	54,248	11,488	682,934	454,500	4.6	1.5	7.6	8.3	13.1	8.1	5.7
Carpentering and flooring	182,476	2,609,608	53,354	36,792	10,699	462,465	837,529	3.0	3.3	5.8	9.2	9.9	9.1	3.8
Roofing and sheet metal work	31,567	983,268	21,425	15,690	3,570	193,270	198,138	6.4	9.4	11.4	13.1	22.7	12.8	8.2
Concrete work	13,679	805,134	27,240	16,339	4,367	196,424	126,563	9.4	12.0	18.2	13.7	22.5	14.0	11.2
Water well drilling	9,468	294,508	18,014	7,154	2,827	30,703	65,877	27.8	17.8	18.9	26.7	24.9	24.2	16.5
Miscellaneous special trade contractors	70,867	2,221,791	163,511	54,554	32,318	415,649	455,106	4.3	1.3	8.2	9.1	9.7	10.1	5.7
Contractors not allocable	40,592	1,070,579	41,078	19,499	11,207	204,339	220,653	5.7	8.8	15.2	11.9	17.1	13.0	7.3

Footnotes at end of table.

Table 1.1—Receipts, Selected Deductions, and Net Profit, by Industry—Continued

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

Industry	Businesses with net profit							Coefficient of variation (percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing	145,521	7,338,263	290,856	168,066	62,976	1,332,556	1,184,888	3.2	1.1	5.2	4.8	6.0	5.1	3.4
Food and kindred products	4,777	904,482	18,647	11,551	4,507	86,627	54,420	15.3	10.4	22.2	18.2	17.4	17.4	13.9
Textile mill products	1,961	86,637	1,627	2,117	(*)	18,428	12,571	24.6	33.8	49.8	47.3	(*)	49.6	30.9
Apparel and other textile products	4,781	338,854	3,712	10,811	1,762	133,016	38,259	15.8	18.5	30.4	24.0	31.6	22.9	18.8
Lumber and wood products, except furniture	40,254	1,828,910	131,110	41,933	23,647	311,198	287,596	5.6	3.7	9.4	8.2	10.7	8.9	6.4
Furniture and fixtures	3,217	171,278	3,860	5,061	1,141	26,729	25,368	19.4	22.4	22.7	28.2	29.6	23.3	22.9
Printing, publishing, and allied industries	25,711	987,912	33,672	22,860	8,231	197,964	209,097	7.1	9.6	10.4	12.1	15.3	14.8	8.7
Chemicals and allied products	1,706	93,926	2,358	1,499	(*)	10,685	21,071	27.5	29.6	30.8	37.2	(*)	41.8	29.5
Leather and leather products	973	70,584	1,677	1,313	395	12,871	11,989	35.5	29.7	45.0	37.9	50.6	39.3	37.8
Stone, clay, and glass products	7,005	377,288	17,905	12,239	3,632	62,789	46,969	13.2	17.2	18.6	21.9	24.0	19.6	16.3
Primary metal industries	960	120,222	3,466	2,352	432	21,912	16,385	33.4	27.0	37.0	36.7	43.6	40.9	30.0
Fabricated metal products	9,671	446,144	14,437	12,112	2,794	96,939	90,092	22.4	14.6	17.3	19.4	27.7	19.6	13.3
Machinery, except electrical	17,662	811,847	33,209	22,803	9,048	172,158	190,262	8.4	10.0	11.9	13.8	17.3	13.7	9.2
Electrical and electronic equipment	2,402	111,255	3,063	1,751	1,002	12,723	19,129	23.5	25.2	33.7	28.6	48.0	28.4	26.7
Transportation equipment	1,960	148,770	3,163	2,956	1,094	21,081	20,284	23.9	29.7	33.0	35.7	35.0	37.0	26.6
Other manufacturing industries	19,597	772,274	17,578	15,402	3,697	134,525	129,533	7.9	11.4	13.8	17.3	16.7	16.8	10.3
Manufacturing not allocable	2,884	67,880	1,372	1,306	1,086	12,911	11,863	21.3	41.0	43.1	56.5	54.8	55.3	34.1
Transportation, communication, electric, gas, and sanitary services	258,996	7,807,847	658,329	313,078	147,357	941,134	1,478,843	2.4	0.6	3.9	5.0	4.9	6.1	3.0
Local and interurban passenger transit	40,907	513,522	47,632	17,649	8,130	87,781	143,824	7.2	14.5	16.9	30.9	19.7	31.4	9.3
Taxicabs	24,392	237,997	14,647	5,779	3,003	25,396	79,550	7.1	13.6	13.9	21.9	21.9	49.4	9.7
Other passenger transportation	16,515	275,525	32,985	11,870	5,127	62,385	64,274	14.5	24.3	23.6	44.7	28.6	39.3	17.1
Trucking and warehousing	182,960	6,023,791	550,356	255,879	121,262	710,933	1,102,157	2.8	1.2	4.2	4.5	5.2	6.8	3.4
Trucking, local and long distance	180,958	5,853,503	545,755	252,200	119,643	690,531	1,080,362	2.8	1.1	4.2	4.5	5.2	6.9	3.5
Public warehousing and trucking terminals	2,002	170,288	4,601	3,679	1,619	20,402	21,795	23.0	20.2	27.0	30.6	47.4	29.3	24.8
Water transportation	3,349	156,389	5,291	4,309	2,205	12,286	42,682	18.5	27.5	33.9	43.1	45.3	35.9	20.6
Air transportation	2,968	54,772	2,955	940	457	5,666	7,143	21.4	38.5	48.4	43.2	39.4	46.3	31.2
Transportation services	8,938	564,526	8,183	18,559	2,287	42,364	59,788	11.2	13.1	25.4	46.3	33.0	19.3	14.0
Passenger transportation arrangement	5,488	356,080	2,080	2,350	1,479	26,174	33,703	14.2	17.0	23.8	25.1	45.0	24.0	18.2
Freight transportation arrangement	686	111,488	1,233	12,775	(*)	11,116	7,786	38.7	32.4	52.0	65.9	(*)	43.2	29.8
Other transportation services	2,764	96,958	4,870	3,434	627	5,074	18,299	20.5	23.0	39.3	45.2	54.6	42.0	28.4
Communication	2,038	69,357	5,525	2,912	2,719	17,491	15,638	23.8	29.9	35.5	40.7	57.2	41.8	31.1
Electric, gas, and sanitary services	17,836	425,490	38,387	12,830	10,297	64,613	107,611	8.8	13.4	16.9	16.7	23.0	17.1	12.1
Wholesale and retail trade	1,514,158	120,004,969	1,385,711	1,978,413	574,998	8,340,363	10,932,720	0.9	(2)	1.4	1.5	2.0	0.9	0.6
Wholesale trade	244,004	27,765,876	272,256	243,879	109,470	1,174,994	2,759,369	2.2	0.2	3.2	4.3	4.6	4.8	2.4
Motor vehicles and automotive equipment	11,922	1,421,949	13,220	15,576	9,748	102,511	126,915	9.7	5.2	13.5	13.0	19.3	15.0	10.2
Lumber and construction materials	7,904	986,043	14,970	11,296	4,183	45,042	110,409	11.6	9.2	18.7	20.5	18.1	15.0	10.7
Electrical goods	7,207	519,026	4,794	4,895	2,482	34,243	82,937	12.5	14.1	19.1	25.7	26.9	27.2	12.4
Hardware, plumbing, and heating equipment	4,201	348,849	5,010	6,480	1,767	27,095	63,409	16.2	18.0	30.8	31.3	28.4	25.6	16.7
Farm machinery and equipment	6,172	2,024,543	15,617	20,367	11,863	127,677	116,403	11.6	4.5	11.5	14.1	12.8	17.4	10.4
Other machinery, equipment, and supplies	23,103	1,864,778	23,311	18,390	7,921	144,080	308,003	7.1	3.0	11.8	12.0	11.8	17.1	7.5
Other durable goods	37,748	2,646,637	30,344	19,721	12,636	113,404	431,520	6.4	2.9	8.3	10.6	13.6	14.4	6.8
Drugs, chemicals, and allied products	8,305	304,460	3,958	2,816	958	12,633	42,559	13.0	16.8	23.2	26.1	34.1	29.0	15.5
Apparel, piece goods, and notions	9,900	561,534	4,977	2,836	1,282	18,581	114,267	10.9	12.6	17.8	22.4	23.1	19.5	11.6
Groceries and related products	32,209	5,052,868	39,297	29,663	9,541	178,252	308,503	6.1	1.8	7.1	10.9	9.7	8.7	5.9
Farm product raw materials	9,538	5,048,363	23,437	13,151	13,335	58,010	132,015	9.3	1.2	11.8	18.6	8.7	10.5	6.9
Alcoholic beverages	1,990	644,061	5,326	11,359	1,932	30,218	33,919	21.8	13.2	15.3	16.6	18.3	12.5	15.5
Other nondurable goods	52,771	5,048,191	71,440	78,491	23,862	225,101	544,949	5.0	0.8	6.8	8.9	8.7	11.6	6.6
Wholesalers not allocable	31,034	1,294,574	16,555	8,838	7,960	58,147	343,561	6.1	6.9	14.3	27.1	33.9	36.4	6.8
Retail trade	1,223,260	89,984,121	1,081,355	1,701,392	449,225	7,029,903	7,861,661	1.0	(2)	1.7	1.6	2.2	0.7	0.2
Building materials and garden supplies	40,288	4,506,041	61,065	84,427	35,823	361,637	423,433	5.5	1.4	9.3	7.3	8.9	8.4	6.7
Building materials dealers	13,829	1,511,587	22,907	27,859	10,211	152,896	147,216	9.2	5.2	12.4	11.2	15.2	12.2	9.0
Hardware stores	14,624	1,920,229	22,032	37,133	12,230	149,771	184,695	9.3	4.7	20.3	12.6	17.6	15.0	12.4
Retail nurseries and garden stores	8,016	411,980	8,735	10,777	2,543	35,109	53,176	12.6	14.4	17.5	19.8	21.4	21.5	15.0
Mobile home dealers	3,819	662,245	7,391	8,658	10,839	23,861	38,346	16.2	12.2	19.4	15.9	15.3	19.5	16.4

Footnotes at end of table.

Table 1.1—Receipts, Selected Deductions, and Net Profit, by Industry—Continued

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

Industry	Businesses with net profit							Coefficient of variation (percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	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														
General merchandise stores	26,677	2,480,587	24,431	42,937	12,192	131,379	179,168	6.8	1.8	9.3	9.4	13.3	11.0	7.9
Variety stores	5,755	443,064	6,175	10,353	2,912	38,409	41,601	14.8	15.8	21.0	19.9	27.3	21.3	16.9
Other general merchandise stores	20,922	2,037,523	18,256	32,584	9,280	92,970	137,567	7.6	4.2	10.2	10.7	15.2	12.8	8.9
Food stores	151,205	17,256,759	161,395	242,911	54,678	920,135	1,010,124	3.2	0.2	3.7	4.1	5.6	4.1	3.4
Grocery stores	112,412	14,760,007	123,879	200,865	44,628	672,534	772,017	3.3	0.6	3.8	4.2	5.5	3.6	3.7
Meat markets and freezer provisioners	9,089	1,064,276	10,301	11,150	3,001	67,058	69,971	11.8	8.9	17.2	24.0	22.7	19.6	13.3
Fruit stores and vegetable markets	6,039	274,941	2,543	3,117	411	11,547	21,672	15.0	18.7	25.9	34.3	41.4	27.9	20.7
Candy, nut, and confectionery stores	5,736	215,164	2,993	3,027	615	12,931	28,666	15.6	21.8	26.1	23.5	47.9	32.4	21.6
Retail bakeries	10,653	604,956	15,111	20,981	5,089	137,621	83,351	12.2	14.8	16.5	20.6	32.3	18.5	14.8
Other food stores	7,276	337,415	6,568	3,771	934	18,444	34,447	30.9	17.7	22.0	22.2	28.3	23.5	20.9
Automotive dealers and service stations	212,875	30,561,402	221,531	427,519	114,998	1,966,451	1,909,313	2.3	0.3	3.1	3.5	3.8	2.7	2.5
New and used car dealers	10,500	4,009,332	17,871	28,649	29,352	191,423	144,108	9.3	2.1	7.8	5.8	5.3	5.3	8.9
Used car dealers	19,589	2,127,259	7,236	22,157	13,321	65,886	126,813	7.8	3.7	13.5	13.0	12.9	11.8	9.2
Auto and home supply stores	14,564	1,643,469	19,604	32,348	10,125	144,141	152,581	8.9	2.7	11.0	12.3	13.6	10.8	9.4
Gasoline service stations	157,980	21,309,993	159,341	321,600	44,781	1,473,846	1,387,954	2.7	0.2	3.7	4.2	6.0	3.2	2.9
Boat and other automotive dealers	10,242	1,471,349	17,479	22,765	17,419	91,155	97,857	10.0	6.7	13.2	14.9	12.5	13.2	11.0
Apparel and accessory stores	44,052	3,323,697	32,676	68,869	20,737	286,850	409,837	5.2	1.0	7.6	8.1	10.6	7.3	6.0
Men's and boys' clothing and furnishings stores	5,665	612,125	5,456	12,831	4,144	49,775	73,768	14.3	13.9	16.7	18.7	22.3	16.5	14.3
Women's ready-to-wear stores	12,456	1,038,360	10,265	23,450	5,112	88,017	119,486	9.7	4.6	13.2	15.0	16.8	12.9	10.9
Women's accessory and specialty stores	2,039	67,337	795	1,162	(*)	5,092	10,099	25.0	33.4	36.9	48.3	(*)	53.7	33.4
Family clothing stores	5,682	610,890	5,244	13,825	3,198	54,894	67,480	14.9	3.2	19.9	18.2	23.6	18.3	16.3
Shoe stores	5,907	407,001	2,785	7,902	3,299	36,702	59,209	14.3	16.7	21.4	22.2	25.1	21.4	16.4
Furriers and fur shops	957	60,675	(*)	1,170	(*)	(*)	9,852	35.8	44.6	(*)	61.1	(*)	(*)	41.5
Other apparel and accessory stores	11,346	527,309	7,355	8,529	3,996	45,389	69,943	10.6	14.2	18.7	20.0	33.9	17.4	13.3
Furniture and home furnishings stores	64,895	4,856,866	66,821	93,827	32,292	463,787	566,290	4.3	1.8	6.2	6.6	8.2	6.8	5.1
Furniture stores	17,526	1,676,494	26,384	33,688	12,900	175,359	197,538	7.9	0.6	10.5	11.0	14.6	11.5	8.3
Home furnishings, except appliances	22,055	1,140,847	16,612	21,204	5,925	129,078	146,859	7.5	4.5	12.3	13.6	17.2	13.9	9.8
Household appliance stores	10,768	929,152	10,422	18,147	5,275	76,489	97,607	11.0	4.5	13.4	15.8	17.1	15.8	13.0
Radio, television, and music stores	14,546	1,110,373	13,403	20,788	8,192	82,861	124,286	9.3	5.4	14.1	13.5	15.3	13.3	11.0
Eating and drinking places	207,122	11,314,002	265,873	442,875	84,543	1,793,982	1,349,906	3.0	0.6	3.8	3.7	5.9	3.8	4.1
Eating places	138,158	8,034,176	188,519	285,292	59,234	1,402,421	910,474	3.8	0.8	4.6	4.6	7.1	4.5	5.3
Drinking places	68,964	3,279,826	77,354	157,583	25,309	391,561	439,432	4.6	1.3	6.6	6.2	10.8	7.4	5.9
Miscellaneous retail stores	458,760	14,752,595	230,760	279,834	88,151	1,044,351	1,910,963	2.0	0.4	4.2	3.9	5.6	4.1	2.6
Drug stores and proprietary stores	13,843	2,054,587	20,382	39,245	10,768	215,099	239,815	8.6	4.5	11.1	10.0	19.3	9.2	8.3
Liquor stores	20,953	2,851,158	24,482	72,457	15,667	115,359	189,878	7.6	2.5	12.2	9.6	15.9	10.3	8.1
Used merchandise stores	31,526	731,660	14,718	11,089	5,255	32,265	112,243	6.3	10.8	12.0	12.2	18.4	17.8	10.0
Sporting goods and bicycle shops	19,991	1,190,712	16,632	21,894	8,583	95,789	148,324	7.9	5.6	14.5	13.7	16.5	15.8	10.4
Book stores	2,872	109,252	908	1,476	213	7,511	15,700	20.5	26.8	42.8	35.8	45.2	35.7	25.8
Stationery stores	1,687	184,843	1,928	4,984	722	16,195	18,061	25.6	29.3	34.6	43.8	37.9	31.8	29.4
Jewelry stores	16,372	898,359	9,102	18,236	5,026	82,966	169,575	8.9	10.6	13.3	13.6	17.3	14.2	9.9
Hobby, toy, and game shops	8,769	238,405	3,070	4,832	1,166	16,605	30,778	24.4	23.3	26.6	33.6	53.2	28.4	22.1
Camera and photographic supply stores	1,303	134,033	1,508	1,433	709	9,636	15,599	30.0	28.8	35.3	27.0	43.0	29.9	28.2
Gift, novelty, and souvenir shops	12,867	394,078	5,746	8,869	3,099	30,670	47,609	9.9	16.0	17.[illegible]	22.1	22.6	23.6	14.3
Luggage and leather goods stores	896	28,305	(*)	(*)	(*)	(*)	3,651	36.5	52.7	(*)	(*)	(*)	(*)	50.4
Sewing, needlework, and piece goods stores	10,878	230,148	2,777	5,165	1,214	15,984	30,025	20.5	20.1	25.0	33.1	33.4	33.3	17.9
Mail order houses	5,880	142,763	2,176	1,272	1,591	14,821	26,481	15.4	23.4	31.3	52.1	45.6	50.0	30.4
Merchandising machine operators	7,547	348,884	21,672	8,396	2,929	28,439	37,875	12.1	15.5	18.5	20.5	29.5	21.1	17.7
Direct selling organizations	234,176	1,770,593	26,233	12,319	5,614	36,154	384,733	3.1	1.5	10.9	11.1	13.7	15.8	5.1
Fuel and ice dealers	10,363	763,669	23,553	15,775	6,407	47,301	88,073	11.0	11.6	18.9	14.4	24.4	16.6	12.2
Florists	15,583	845,635	21,455	22,155	6,636	127,896	104,344	9.0	11.1	12.5	12.5	20.4	13.6	12.0
Cigar stores and stands	2,755	98,083	1,034	1,667	(*)	2,232	14,381	23.3	30.9	47.6	36.2	(*)	40.7	27.9
Other miscellaneous retail stores	40,499	1,737,428	32,815	27,979	12,076	144,386	233,818	5.6	5.2	11.1	10.2	13.9	12.3	7.7
Retail trade not allocable	17,386	932,172	16,803	18,193	5,811	61,331	102,627	8.5	2.0	14.3	15.2	21.9	14.5	11.5
Wholesale and retail trade not allocable	46,894	2,254,972	32,100	33,142	16,303	135,466	311,690	5.2	2.4	10.7	10.6	16.4	11.6	6.7

Footnotes at end of table.

Table 1.1—Receipts, Selected Deductions, and Net Profit, by Industry—Continued

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

Industry	Businesses with net profit							Coefficient of variation (percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, insurance, and real estate	554,531	10,043,971	285,890	144,959	192,989	498,107	4,482,337	2.0	0.8	4.0	6.9	6.3	6.0	1.9
Finance	21,892	550,098	10,039	3,557	12,271	22,966	233,546	7.2	7.8	15.1	21.0	30.0	37.7	7.5
Banking	800	23,687	1,091	267	(*)	(*)	11,864	31.0	32.4	59.4	50.5	(*)	(*)	30.5
Credit agencies other than banks	3,104	83,993	1,067	1,057	7,236	10,887	31,755	17.0	27.8	35.5	55.8	46.2	71.9	16.8
Security, commodity brokers, and services	17,988	442,418	7,881	2,233	4,559	9,478	189,927	8.1	8.0	16.7	19.6	33.2	35.0	8.6
Security brokers and dealers, except underwriting syndicates	10,326	245,372	5,698	1,605	3,031	7,579	106,516	10.7	11.0	21.1	25.1	47.3	42.9	12.1
Commodity contracts brokers; exchanges; and services	7,662	197,046	2,183	628	1,528	1,899	83,411	12.6	11.6	24.1	26.6	31.3	33.9	12.0
Insurance agents, brokers, and service	168,419	3,560,548	67,837	30,885	31,130	292,787	1,671,906	3.4	2.5	5.6	5.9	12.1	7.1	3.5
Real estate	364,220	5,933,325	208,014	110,517	149,588	182,354	2,576,885	2.5	1.5	5.2	8.8	7.3	11.1	2.3
Operators and lessors of buildings	15,453	346,183	48,813	25,497	33,889	19,024	91,843	8.8	9.5	13.9	11.9	11.9	27.8	10.3
Lessors, other than buildings	26,880	107,833	15,213	19,493	2,591	978	45,938	21.9	22.7	34.2	23.9	23.9	51.6	24.9
Real estate agents, brokers, and managers	296,132	4,484,207	122,803	51,186	75,074	102,150	2,134,864	2.2	2.2	5.0	9.8	9.8	14.0	2.5
Title abstract companies	2,244	34,893	381	532	(*)	4,974	21,115	24.0	24.6	32.7	77.8	(*)	40.1	25.0
Subdividers and developers, except cemeteries	6,447	440,099	7,068	6,784	23,374	20,946	79,000	11.5	14.6	23.9	19.7	19.7	56.9	10.3
Cemetery subdividers and developers	666	6,113	(*)	90	(*)	(*)	3,014	40.4	35.3	(*)	68.5	(*)	(*)	44.5
Combined real estate, insurance, loans, law offices	16,398	513,997	13,571	6,935	14,112	34,203	201,111	8.7	10.5	12.6	36.4	36.4	15.7	9.0
Services	2,210,278	45,082,516	1,521,083	902,629	416,459	6,414,185	18,261,981	0.7	0.2	1.8	3.2	3.2	1.1	0.2
Hotels and other lodging places	43,519	1,269,360	141,673	78,985	79,174	148,450	236,675	5.4	6.9	7.5	10.3	10.3	9.7	6.9
Hotels	4,670	149,026	9,641	8,348	5,470	25,667	22,902	18.9	16.4	18.3	26.3	26.3	18.1	18.9
Motels, motor hotels, and tourist courts	20,352	790,649	97,412	51,854	58,141	99,998	142,991	7.6	9.1	9.7	13.1	13.1	11.9	9.3
Sporting and recreational camps	3,210	102,019	7,730	5,704	3,628	11,221	13,989	20.3	27.8	29.8	33.2	33.2	39.2	32.5
Trailering parks and camp sites	8,509	135,672	18,980	9,382	8,903	2,844	40,002	12.2	15.5	16.7	23.1	23.1	24.0	15.6
Other lodging places	6,778	91,994	7,910	3,697	3,032	8,720	16,791	13.7	27.6	22.0	30.9	30.9	53.3	21.7
Personal services	502,148	5,794,161	261,680	158,774	61,046	1,139,256	1,741,516	1.7	0.1	4.9	7.6	7.6	5.0	2.5
Coin-operated laundries and dry cleaning	19,808	406,655	51,891	10,631	10,792	30,867	69,825	8.8	13.0	16.3	20.4	20.4	20.5	12.1
Other laundry, cleaning, and garment services	46,228	1,059,245	54,969	31,102	13,911	244,526	215,994	5.3	8.8	12.9	17.7	17.7	13.1	7.8
Photographic studios, portrait	14,949	232,253	10,434	5,774	2,330	23,101	67,004	9.3	13.5	15.5	25.8	25.8	23.5	14.5
Beauty shops	192,039	1,978,096	60,987	61,850	11,738	588,354	579,846	2.7	4.5	5.2	9.0	9.0	7.0	3.8
Barber shops	109,246	812,545	20,723	16,187	3,061	103,579	429,181	4.4	5.3	7.7	14.4	14.4	13.5	5.0
Shoe repair and hat cleaning shops	12,298	203,861	3,617	4,482	715	26,911	52,421	10.4	18.2	22.5	37.3	37.3	37.4	14.6
Funeral service and crematories	11,340	754,330	44,334	22,483	15,116	81,099	183,792	10.0	10.2	11.0	18.9	18.9	13.3	9.9
Miscellaneous personal services	96,240	347,176	14,725	6,265	3,383	40,819	143,453	3.9	8.7	16.8	22.3	22.3	21.4	6.5
Business services	377,240	5,437,491	181,289	83,252	43,402	697,830	1,948,032	2.0	1.2	6.6	10.5	10.5	7.8	2.5
Advertising	14,597	619,501	6,737	4,476	1,507	36,385	103,971	8.9	13.9	15.9	22.9	22.9	18.7	11.3
Services to buildings	67,838	793,901	24,897	22,451	6,565	222,075	252,715	5.4	9.2	11.0	15.7	15.7	14.6	6.8
Computer and data processing services	5,183	57,752	1,085	617	227	4,519	31,583	15.7	23.3	43.6	54.6	54.6	67.9	22.6
Management and public relations	86,551	1,170,514	25,636	6,585	9,549	61,828	653,696	3.7	5.6	15.3	37.0	37.0	19.6	4.3
Equipment rental and leasing	8,848	382,908	56,938	11,119	9,953	72,254	70,808	11.1	18.3	17.7	19.2	19.2	30.7	13.6
Other business services	194,223	2,412,915	65,996	38,004	15,601	300,769	835,259	2.8	2.1	6.6	11.7	11.7	11.7	3.8
Automobile repair and services	134,488	4,341,400	144,146	122,543	33,635	758,698	776,603	3.3	0.7	7.7	9.2	9.2	6.8	4.2
Automotive rentals, without drivers	4,291	118,598	27,797	5,440	6,062	10,619	20,084	16.3	22.7	31.4	40.0	40.0	45.6	19.5
Automobile parking	2,341	47,195	1,085	1,559	733	8,559	15,842	23.4	28.9	49.4	48.6	48.6	51.4	25.7
Automotive top and body repair shops	31,619	1,174,066	23,880	33,330	8,817	255,627	204,969	7.2	3.8	10.6	15.4	15.4	13.2	8.3
General automotive repair shops	69,635	2,074,619	53,187	56,516	14,821	316,157	370,077	4.9	4.7	7.9	12.8	12.8	9.6	6.2
Other automotive repair shops	14,825	617,275	15,921	15,796	3,994	110,044	114,967	9.3	12.8	14.4	19.5	19.5	17.6	11.6
Automotive services, except repair	11,777	309,647	22,276	9,902	5,208	57,692	50,664	10.2	16.8	18.3	22.4	22.4	23.9	15.1

Footnotes at end of table.

Table 1.1—Receipts, Selected Deductions, and Net Profit, by Industry—Continued

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

Industry	Businesses with net profit							Coefficient of variation (percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Miscellaneous repair services	174,930	2,554,689	82,758	54,416	19,105	320,028	677,494	2.9	3.0	5.6	7.6	10.1	9.7	4.2
Radio and TV repair shops	30,259	499,487	11,504	10,321	2,038	46,366	124,168	6.6	11.5	13.3	17.2	20.4	21.7	10.3
Electrical repair shops, except radio and TV	27,874	490,527	12,426	11,655	3,048	67,825	114,584	9.0	12.2	14.2	17.8	20.8	22.8	10.5
Reupholstery and furniture repair	21,983	324,764	8,701	7,541	3,529	58,443	79,200	7.8	14.3	13.7	24.5	36.3	28.0	12.4
Other miscellaneous repair shops	94,814	1,239,911	50,127	24,899	10,490	147,394	359,542	3.7	6.7	7.7	10.1	11.6	12.7	5.6
Motion pictures	4,518	165,457	8,656	3,549	3,164	18,077	36,313	16.0	19.0	27.6	24.6	38.0	28.0	18.4
Motion picture production, distribution, and services	2,724	43,824	1,568	524	(*)	2,135	22,276	21.4	22.1	34.0	43.5	(*)	49.5	23.1
Motion picture theaters	1,794	121,633	7,088	3,025	2,990	15,942	14,037	23.8	24.6	32.8	27.9	40.1	31.0	30.4
Amusement and recreation services, except motion pictures	118,658	1,716,908	92,150	33,519	17,364	159,193	518,848	3.9	5.3	9.0	9.8	16.2	13.0	4.6
Producers, orchestras, and entertainers	61,180	611,578	21,052	3,885	1,768	67,011	261,808	4.5	7.4	10.4	23.4	21.8	26.0	6.1
Billiard and pool establishments	4,179	66,562	2,547	3,302	1,250	11,200	16,179	17.0	27.2	32.5	38.1	73.3	39.0	26.0
Bowling alleys	2,222	114,859	7,327	5,876	3,878	14,061	19,395	26.8	26.0	30.9	27.0	50.4	26.0	29.3
Other amusement and recreation services	51,077	923,909	61,224	20,456	10,468	66,921	221,466	7.1	7.6	12.4	11.9	16.8	14.3	7.2
Medical and health services	365,763	15,563,841	404,392	252,174	101,838	2,028,504	8,179,549	1.7	0.4	2.3	2.5	5.0	2.4	0.6
Offices of physicians	138,257	7,787,263	184,634	107,480	32,872	904,196	4,599,170	2.1	0.2	2.6	2.9	8.3	2.9	1.7
Offices of dentists	82,117	4,568,240	123,040	82,797	36,734	677,871	2,218,576	3.3	2.1	4.4	4.6	7.4	3.7	2.9
Offices of osteopathic physicians	5,238	264,816	7,451	3,948	1,583	28,799	142,093	15.3	15.6	22.2	15.4	38.3	15.5	14.1
Offices of chiropractors	16,952	420,222	19,659	7,742	7,353	30,764	216,038	17.0	14.3	12.9	15.5	24.3	20.6	12.1
Offices of optometrists	15,142	909,118	18,591	12,008	4,382	87,472	324,511	8.3	7.8	10.6	10.6	16.2	12.4	7.6
Registered and practical nurses	54,525	225,339	1,253	603	190	656	187,267	4.8	6.3	28.0	18.5	38.6	46.3	6.6
Nursing and personal care facilities	12,660	521,157	29,417	23,741	14,354	178,953	92,094	9.7	11.6	15.6	13.6	18.3	13.4	11.8
Hospitals	266	59,406	738	1,618	(*)	21,319	10,429	55.9	35.0	41.1	35.0	(*)	35.1	44.9
Medical laboratories	1,699	67,474	1,021	1,107	(*)	15,535	19,203	26.6	36.6	36.7	36.7	(*)	44.2	25.7
Dental laboratories	7,675	302,406	5,797	7,271	1,344	63,469	104,551	12.5	15.5	16.6	22.9	26.7	24.5	13.8
Other medical and health services	31,232	438,400	12,791	3,859	2,901	19,470	265,617	6.0	7.6	11.7	13.2	19.2	17.0	7.6
Legal services	127,067	3,984,856	82,482	49,341	19,877	474,352	2,208,111	3.2	1.1	4.4	5.0	11.0	4.3	2.6
Educational services	93,488	470,802	23,616	9,868	5,954	67,428	194,974	3.9	8.0	8.4	14.5	17.4	17.3	6.2
Engineering and architectural services	52,317	1,503,942	31,447	27,381	9,679	344,684	567,783	4.7	6.2	8.3	9.8	15.5	10.5	5.1
Accounting, auditing, and bookkeeping services	120,599	1,339,587	42,673	21,653	9,226	226,028	679,632	3.5	5.1	6.1	7.9	12.0	9.8	4.7
Certified public accountants	22,172	601,047	15,123	9,926	3,312	120,775	302,837	6.9	8.0	10.1	11.3	20.4	12.2	7.5
Other accounting, auditing, and bookkeeping services	98,427	738,540	27,550	11,727	5,914	105,253	376,795	4.1	6.5	7.6	11.0	14.8	15.7	5.9
Other services	95,543	940,022	24,121	7,174	6,945	31,657	496,451	4.0	7.5	10.1	21.8	49.2	28.3	6.9
Nature of business not allocable	31,335	495,486	14,294	7,992	2,992	30,727	150,984	7.5	11.8	21.2	19.2	36.5	21.1	8.8

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard error of the estimate expressed as a percent of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 7 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]Less than .05 percent.

Table 1.2—Income Statement for Selected Industries

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

Item	All industries	All nonfarm industries	Agriculture, forestry, and fishing									
			Total	Farms						Animal services, except veterinary	Landscape and horticultural services	Other agricultural services, forestry, and fishing
				Total	Field crop	Fruit, tree nut, and vegetable	Livestock	Animal specialty	Other			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
BUSINESSES WITH AND WITHOUT NET PROFIT												
Number of businesses	10,648,202	7,445,153	3,415,111	3,203,049	1,265,435	165,721	1,472,562	70,062	229,269	54,263	70,954	86,845
Business receipts	311,374,523	248,785,404	65,994,132	62,589,119	21,643,634	3,757,820	35,589,296	354,022	1,244,347	433,526	1,043,977	1,927,510
Income from sales and operations	304,961,514	247,433,303	60,908,634	57,528,211	19,038,922	3,511,603	33,629,215	316,891	1,031,580	425,090	1,041,914	1,913,419
Other business income	6,413,009	1,352,101	5,085,498	5,060,908	2,604,712	246,217	1,960,081	37,131	212,767	8,436	2,063	14,091
Business deductions, total	264,701,460	210,727,386	56,756,629	53,974,074	15,715,203	3,203,396	33,170,047	473,757	1,411,671	473,230	801,175	1,508,150
Cost of sales and operations, total	171,766,520	134,817,075	37,942,192	36,949,445	8,614,219	2,244,448	24,817,646	353,762	919,370	132,059	344,358	516,330
Inventory, beginning-of-year	13,105,303	11,631,933	1,508,609	1,473,370	167,579	228,663	1,033,568	10,084	33,476	4,515	14,415	16,309
Merchandise purchased	117,524,657	106,080,642	11,962,414	11,444,015	716,335	341,064	10,049,736	59,934	276,946	81,147	93,552	343,700
Cost of labor	12,184,759	9,100,369	3,314,424	3,084,390	1,007,219	663,368	1,243,325	31,021	139,457	32,476	118,139	79,419
Material and supplies	9,360,648	8,176,654	1,346,714	1,183,994	364,361	123,571	607,087	28,952	60,023	7,585	96,068	59,067
Other costs	34,603,469	13,078,587	21,612,553	21,524,882	6,591,310	1,102,044	13,147,464	233,996	450,068	11,492	36,067	40,112
Less: Inventory, end-of-year	15,012,316	13,251,110	1,802,522	1,761,206	232,585	214,262	1,263,534	10,225	40,600	5,156	13,883	22,277
Depreciation	13,335,852	6,862,388	6,713,067	6,473,464	2,641,670	303,189	3,285,745	58,022	184,838	39,724	64,605	135,274
Taxes	6,791,649	4,961,845	1,914,547	1,829,804	827,014	137,751	792,304	7,387	65,348	11,752	26,985	46,006
Rent	7,952,162	5,936,630	2,077,038	2,015,532	952,955	166,199	848,055	12,395	35,928	15,547	16,057	29,902
Repairs	5,860,812	2,987,173	2,995,372	2,873,639	1,248,722	146,814	1,388,534	17,416	72,153	8,837	35,645	77,251
Salaries and wages	17,824,294	17,824,294	397,255	—	—	—	—	—	—	42,048	94,282	260,925
Insurance	3,779,584	2,893,115	958,631	886,469	392,595	63,887	399,099	8,963	21,925	6,379	27,178	38,605
Legal and professional fees	950,026	950,026	13,279	—	—	—	—	—	—	2,250	4,902	6,127
Commissions	1,993,355	1,993,355	8,703	—	—	—	—	—	—	980	3,337	4,386
Amortization	47,044	46,382	935	662	44	417	104	(*)	(*)	(*)	(*)	(*)
Pension and profit-sharing plans	104,106	90,630	14,785	13,476	2,142	1,447	9,503	(*)	(*)	—	(*)	1,077
Employee benefit programs	172,085	167,592	7,257	4,493	228	259	2,611	(*)	1,354	(*)	(*)	529
Interest	5,426,919	2,512,194	2,965,230	2,914,725	1,030,030	138,455	1,622,488	15,469	108,283	7,923	8,875	33,707
Bad debts	406,132	406,132	2,111	—	—	—	—	—	—	268	526	1,317
Depletion	234,649	229,455	5,273	5,194	3,292	(*)	293	(*)	1,536	—	(*)	(*)
Other business deductions	28,056,271	28,049,100	740,954	7,171	2,292	515	3,665	225	474	205,452	171,713	356,618
Net profit (less loss)	46,673,063	38,058,018	9,237,503	8,615,045	5,928,431	554,424	2,419,249	—119,735	—167,324	—39,704	242,802	419,360
Net profit	55,249,539	42,527,915	13,523,707	12,721,624	6,794,089	773,219	4,897,430	58,411	198,475	62,977	258,113	480,993
Net loss	8,576,476	4,469,897	4,286,204	4,106,579	865,658	218,795	2,478,181	178,146	365,799	102,681	15,311	61,633
BUSINESSES WITH NET PROFIT												
Number of businesses	7,592,689	5,636,236	2,094,757	1,956,453	937,717	99,458	822,263	20,410	76,605	19,916	59,136	59,252
Business receipts	273,734,537	222,553,591	54,152,370	51,180,946	19,660,248	3,341,570	27,213,950	263,430	701,748	314,024	899,448	1,757,952
Income from sales and operations	268,453,398	221,450,402	49,953,398	47,002,996	17,348,980	3,164,724	25,665,586	245,199	578,507	307,482	898,401	1,744,519
Other business income	5,281,139	1,103,189	4,198,972	4,177,950	2,311,268	176,846	1,548,364	18,231	123,241	6,542	1,047	13,433
Business deductions, total	218,484,998	180,025,676	40,628,663	38,459,322	12,866,159	2,568,351	22,316,520	205,019	503,273	251,047	641,335	1,276,959
Cost of sales and operations, total	144,583,782	118,234,687	27,178,531	26,349,095	7,107,561	1,881,032	16,819,374	166,250	374,878	111,604	267,730	450,102
Inventory, beginning-of-year	10,831,343	9,629,980	1,224,480	1,201,363	160,535	223,825	792,078	2,392	22,533	2,414	10,138	10,565
Merchandise purchased	101,965,349	93,659,231	8,739,905	8,306,118	628,127	330,471	7,214,294	39,816	93,410	67,917	75,285	290,585
Cost of labor	10,113,877	7,936,745	2,373,216	2,177,132	801,656	551,605	747,017	13,184	63,670	31,607	91,268	73,209
Material and supplies	7,917,043	7,078,078	976,653	838,965	279,001	101,256	404,768	21,714	32,226	4,612	76,838	56,238
Other costs	26,205,752	10,968,552	15,300,797	15,237,200	5,463,589	880,849	8,612,198	91,964	188,600	7,419	23,711	32,467
Less: Inventory, end-of-year	12,449,582	11,037,899	1,436,520	1,411,683	225,347	206,974	950,981	2,820	25,561	2,365	9,510	12,962
Depreciation	9,675,113	5,126,378	4,717,966	4,548,735	2,129,462	206,217	2,157,596	14,677	40,783	9,927	52,993	106,311
Taxes	5,487,906	4,131,523	1,418,692	1,356,383	696,500	101,001	534,316	2,460	22,106	4,549	21,794	35,966
Rent	6,448,934	4,884,241	1,606,188	1,564,693	811,393	137,890	596,099	3,975	15,336	5,894	13,157	22,444
Repairs	4,418,123	2,298,048	2,213,068	2,120,075	1,032,125	113,563	940,614	8,219	25,554	3,935	28,834	60,224
Salaries and wages	15,552,609	15,552,609	343,800	—	—	—	—	—	—	22,868	79,733	241,199
Insurance	3,070,712	2,425,250	702,902	645,462	324,625	48,328	261,148	3,569	7,792	2,869	22,848	31,723
Legal and professional fees	784,094	784,094	10,273	—	—	—	—	—	—	721	4,018	5,534
Commissions	1,762,459	1,762,459	6,547	—	—	—	—	—	—	466	3,150	2,931
Amortization	31,920	31,841	348	79	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)
Pension and profit-sharing plans	92,287	85,670	7,924	6,617	2,064	1,445	2,829	(*)	(*)	—	(*)	1,075
Employee benefit programs	142,586	141,457	2,319	1,129	115	219	780	—	(*)	—	(*)	469
Interest	3,516,741	1,658,518	1,890,011	1,858,223	757,350	78,346	1,001,602	5,322	15,103	1,774	5,893	24,121
Bad debts	283,544	283,544	1,348	—	—	—	—	—	—	(*)	442	746
Depletion	140,481	135,707	4,846	4,774	3,241	(*)	204	—	(*)	—	—	(*)
Other business deductions	22,493,707	22,489,650	523,900	4,057	1,695	278	1,935	47	(*)	86,280	139,538	294,025
Net profit	55,249,539	42,527,915	13,523,707	12,721,624	6,794,089	773,219	4,897,430	58,411	198,475	62,977	258,113	480,993

Footnote at end of table.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Mining			Construction									
						Special trade contractors							
	Total	Oil and gas extraction	Other mining	Total	General contractors and operative builders	Total	Plumbing, heating, and air conditioning	Painting, paper hanging, and decorating	Electrical work	Masonry, stonework, and plastering	Carpentering and flooring	Miscellaneous special trade contractors	Contractors not allocable
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
BUSINESSES WITH AND WITHOUT NET PROFIT													
Number of businesses	57,696	49,878	7,818	856,756	164,454	644,321	74,375	107,279	53,248	66,283	196,493	146,643	47,981
Business receipts	1,914,516	1,570,567	343,949	30,837,376	13,104,024	16,513,243	3,024,424	1,561,904	2,033,759	2,407,735	2,761,058	4,724,363	1,220,109
Income from sales and operations	1,883,604	1,540,209	343,395	30,746,653	13,053,172	16,477,873	3,017,843	1,561,237	2,030,189	2,404,667	2,756,261	4,707,676	1,215,608
Other business income	30,912	30,358	554	90,723	50,852	35,370	6,581	667	3,570	3,068	4,797	16,687	4,501
Business deductions, total	1,951,552	1,616,091	335,461	26,236,868	11,998,862	13,218,563	2,534,304	1,116,359	1,724,457	1,966,328	1,943,430	3,933,685	1,019,443
Cost of sales and operations, total	382,923	284,880	98,043	17,537,534	9,006,873	7,937,660	1,771,871	601,379	1,142,742	1,150,830	1,179,325	2,091,513	593,001
Inventory, beginning-of-year	3,829	799	3,030	596,617	350,966	229,390	72,810	15,030	61,226	8,467	23,048	48,809	16,261
Merchandise purchased	65,316	29,938	35,378	5,302,676	2,046,727	3,071,286	940,074	140,649	608,641	314,108	311,326	756,488	184,663
Cost of labor	49,233	28,880	20,353	3,734,252	1,541,388	2,058,395	305,422	258,920	239,908	402,962	325,871	525,312	134,469
Material and supplies	39,073	26,728	12,345	4,547,052	2,381,859	1,969,994	401,062	131,285	233,360	329,487	351,740	523,060	195,199
Other costs	229,453	199,807	29,646	4,175,880	3,206,258	870,283	138,046	71,622	74,003	105,787	196,471	284,354	99,339
Less: Inventory, end-of-year	3,981	1,272	2,709	818,943	520,325	261,688	85,543	16,127	74,396	9,981	29,131	46,510	36,930
Depreciation	152,857	115,318	37,539	882,857	285,511	545,352	71,208	36 385	45,229	53,111	61,298	278,121	51,994
Taxes	61,971	50,288	11,683	594,838	205,795	365,248	68,731	36,099	52,825	58,976	40,106	106,511	23,795
Rent	47,181	33,240	13,941	331,973	131,937	180,832	28,547	14,622	13,697	23,912	20,937	79,117	19,204
Repairs	53,089	28,918	24,171	351,524	122,499	208,478	19,334	11,749	11,531	18,744	16,830	130,290	20,547
Salaries and wages	147,801	95,321	52,480	2,274,977	630,425	1,542,257	204,124	167,809	207,540	345,919	178,981	437,884	102,295
Insurance	31,421	23,364	8,057	472,392	152,457	301,903	53,316	31,549	30,353	39,509	36,505	110,671	18,032
Legal and professional fees	15,235	12,811	2,424	90,692	39,976	48,253	9,264	4,756	5,813	6,459	6,492	15,469	2,463
Commissions	3,610	2,881	729	122,836	70,706	47,468	2,960	2,734	1,546	4,410	15,918	19,900	4,662
Amortization	582	532	(*)	466	202	264	(*)	—	(*)	(*)	(*)	(*)	(*)
Pension and profit-sharing plans	1,101	360	(*)	16,992	3,387	13,545	1,403	1,033	2,692	3,415	1,187	3,815	60
Employee benefit programs	709	283	426	71,509	22,207	49,117	7,398	5,697	6,263	7,396	3,301	19,062	185
Interest	49,602	43,247	6,355	294,064	165,988	111,373	15,740	7,729	10,747	13,181	12,050	51,926	16,703
Bad debts	3,100	2,707	393	34,167	10,774	22,978	6,232	1,934	4,556	3,404	2,104	4,748	415
Depletion	201,732	193,765	7,967	2,504	512	473	(*)	(*)	(*)	—	(*)	(*)	(*)
Other business deductions	798,638	728,176	70,462	3,157,543	1,149,613	1,843,362	274,052	190,848	188,718	237,060	368,355	584,329	164,568
Net profit (less loss)	—37,036	—45,524	8,488	4,600,508	1,105,162	3,294,680	490,120	445,545	309,302	441,407	817,628	790,678	200,666
Net profit	252,842	218,972	33,870	4,981,237	1,329,787	3,430,797	512,241	454,366	326,477	454,500	837,529	845,684	220,653
Net loss	289,878	264,496	25,382	380,729	224,625	136,117	22,121	8,821	17,175	13,093	19,901	55,006	19,987
BUSINESSES WITH NET PROFIT													
Number of businesses	30,836	28,705	2,131	752,277	135,078	576,607	62,551	100,110	45,363	60,526	182,476	125,581	40,592
Business receipts	1,187,153	916,915	270,238	27,621,962	11,287,458	15,263,925	2,767,559	1,458,344	1,864,218	2,259,495	2,609,608	4,304,701	1,070,579
Income from sales and operations	1,169,629	899,682	269,947	27,542,927	11,245,644	15,231,027	2,761,796	1,457,824	1,860,778	2,256,450	2,604,829	4,289,350	1,066,256
Other business income	17,524	17,233	291	79,035	41,814	32,898	5,763	520	3,440	3,045	4,779	15,351	4,323
Business deductions, total	934,311	697,943	236,368	22,640,725	9,957,671	11,833,128	2,255,318	1,003,978	1,537,741	1,804,995	1,772,079	3,459,017	849,926
Cost of sales and operations, total	213,942	144,047	69,895	15,323,111	7,645,683	7,183,259	1,578,568	545,756	1,027,173	1,048,524	1,076,497	1,906,741	494,169
Inventory, beginning-of-year	2,914	(*)	2,192	485,725	275,654	200,039	64,834	5,715	54,833	8,368	19,750	46,539	10,032
Merchandise purchased	47,993	22,348	25,645	4,720,916	1,773,918	2,785,272	852,181	128,674	549,494	293,261	264,253	697,409	161,726
Cost of labor	33,270	20,736	12,534	3,298,923	1,335,230	1,842,915	269,745	228,542	219,701	357,204	297,426	470,297	120,778
Material and supplies	23,661	15,388	8,273	3,961,732	1,979,942	1,822,767	363,374	121,764	212,805	299,304	333,205	492,315	159,023
Other costs	108,968	85,999	22,969	3,518,205	2,678,869	762,825	107,154	65,758	57,147	99,130	188,571	245,065	76,511
Less: Inventory, end-of-year	2,864	(*)	(*)	662,390	397,930	230,559	78,720	4,697	66,807	8,743	26,708	44,884	33,901
Depreciation	77,744	54,804	22,940	723,240	217,431	464,731	63,020	31,663	37,860	48,644	53,354	230,190	41,078
Taxes	37,426	28,689	8,737	516,651	167,935	329,217	62,331	34,060	48,049	54,248	36,792	93,737	19,499
Rent	23,524	12,486	11,038	268,562	93,130	160,514	25,135	12,772	12,772	21,846	18,809	69,180	14,918
Repairs	34,881	18,524	16,357	286,555	95,612	173,459	17,493	10,375	8,970	16,886	15,127	104,608	17,484
Salaries and wages	107,300	63,594	43,706	1,952,905	494,952	1,374,392	188,106	150,423	179,345	325,730	165,039	365,749	83,561
Insurance	18,636	12,824	5,812	410,535	125,238	269,622	48,554	28,334	26,933	36,429	33,890	95,482	15,675
Legal and professional fees	5,472	3,777	1,695	74,887	30,632	42,332	7,867	3,760	5,304	5,756	6,017	13,628	1,923
Commissions	1,590	1,026	(*)	106,760	59,384	43,593	2,027	2,673	728	4,365	15,672	18,128	3,783
Amortization	71	(*)	(*)	442	194	248	(*)	—	(*)	(*)	(*)	(*)	—
Pension and profit-sharing plans	744	63	(*)	15,309	2,498	12,751	1,378	801	2,692	3,103	1,024	3,753	(*)
Employee benefit programs	575	153	422	58,627	18,716	39,726	6,301	4,376	5,847	6,974	3,107	13,121	(*)
Interest	15,975	11,896	4,079	212,984	105,299	96,478	13,913	7,377	9,919	11,488	10,699	43,082	11,207
Bad debts	1,543	1,260	283	25,402	4,868	20,183	5,845	1,271	3,903	3,391	1,735	4,038	351
Depletion	112,377	105,053	7,324	2,196	306	411	(*)	(*)	(*)	—	(*)	(*)	(*)
Other business deductions	282,511	239,726	42,785	2,662,559	895,793	1,622,212	234,656	170,301	168,041	217,611	334,290	497,313	144,554
Net profit	252,842	218,972	33,870	4,981,237	1,329,787	3,430,797	512,241	454,366	326,477	454,500	837,529	845,684	220,653

Footnote at end of table.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Manufacturing					Transportation, communication, electric, gas, and sanitary services				
	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries	Total	Local and interurban passenger transit	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
BUSINESSES WITH AND WITHOUT NET PROFIT										
Number of businesses	210,315	54,203	38,463	24,720	92,929	341,396	49,924	238,118	26,169	27,185
Business receipts	8,461,112	2,099,977	1,132,871	906,713	4,321,551	9,417,737	598,035	7,235,598	1,059,395	524,709
Income from sales and operations	8,424,491	2,095,256	1,123,316	895,026	4,310,893	9,383,230	590,217	7,211,955	1,056,852	524,206
Other business income	36,621	4,721	9,555	11,687	10,658	34,507	7,818	23,643	2,543	503
Business deductions, total	7,458,553	1,850,186	960,862	740,922	3,906,583	8,173,599	468,169	6,302,523	991,265	411,642
Cost of sales and operations, total	4,505,860	830,891	523,054	429,111	2,722,804	1,993,348	58,821	1,242,795	601,790	89,942
Inventory, beginning-of-year	300,674	48,432	27,266	36,535	188,441	34,806	(*)	11,611	22,178	668
Merchandise purchased	2,643,590	467,603	232,424	168,090	1,775,473	925,740	(*)	601,028	281,418	35,537
Cost of labor	927,830	157,071	149,652	134,045	487,062	293,027	37,582	223,726	11,847	19,872
Material and supplies	551,816	77,531	83,492	75,164	315,629	142,434	7,291	109,234	10,450	15,459
Other costs	453,135	140,729	63,234	55,275	193,897	636,491	6,207	309,222	298,271	22,791
Less: Inventory, end-of-year	371,185	60,475	33,014	39,998	237,698	39,150	(*)	12,026	22,374	4,385
Depreciation	369,861	169,617	44,110	39,337	116,797	903,961	59,675	753,189	39,530	51,567
Taxes	202,707	51,975	28,774	27,892	94,066	394,965	22,642	326,589	28,108	17,626
Rent	164,427	32,705	35,623	20,534	75,565	296,771	23,388	236,631	22,013	14,739
Repairs	185,941	119,993	11,641	7,877	46,430	843,735	51,675	743,707	17,401	30,952
Salaries and wages	660,173	206,267	102,337	69,697	281,872	871,506	75,356	647,972	78,553	69,625
Insurance	129,806	46,916	16,728	16,153	50,009	344,090	33,814	278,410	15,226	16,640
Legal and professional fees	31,459	5,303	6,244	4,031	15,881	24,696	3,043	15,959	2,957	2,737
Commissions	70,965	16,122	12,233	4,595	38,015	78,216	6,936	61,585	6,542	3,153
Amortization	1,335	(*)	(*)	(*)	844	2,574	(*)	1,215	(*)	(*)
Pension and profit-sharing plans	4,873	188	1,340	(*)	2,527	2,563	(*)	1,830	421	(*)
Employee benefit programs	11,407	2,151	3,137	1,493	4,626	9,798	(*)	6,116	728	1,771
Interest	82,705	29,445	10,978	12,757	29,525	207,554	9,855	169,469	13,936	14,294
Bad debts	17,735	4,149	2,543	1,500	9,543	7,588	83	5,276	1,667	562
Depletion	11,208	10,484	—	—	724	(*)	—	(*)	—	—
Other business deductions	1,008,091	323,940	161,717	105,079	417,355	2,192,214	121,206	1,811,760	162,334	96,914
Net profit (less loss)	1,002,559	249,791	172,009	165,791	414,968	1,244,138	129,866	933,075	68,130	113,067
Net profit	1,184,888	287,596	209,097	190,262	497,933	1,478,843	143,824	1,102,157	109,613	123,249
Net loss	182,329	37,805	37,088	24,471	82,965	234,705	13,958	169,082	41,483	10,182
BUSINESSES WITH NET PROFIT										
Number of businesses	145,521	40,254	25,711	17,662	61,894	258,996	40,907	182,960	15,255	19,874
Business receipts	7,338,263	1,828,910	987,912	811,847	3,709,594	7,807,847	513,522	6,023,791	775,687	494,847
Income from sales and operations	7,314,489	1,826,081	978,853	809,400	3,700,155	7,780,170	505,942	6,005,582	774,201	494,445
Other business income	23,774	2,829	9,059	2,447	9,439	27,677	7,580	18,209	1,486	402
Business deductions, total	6,153,375	1,541,314	778,815	621,585	3,211,661	6,329,004	369,698	4,921,634	666,074	371,598
Cost of sales and operations, total	3,772,454	718,297	426,189	370,524	2,257,444	1,598,269	43,563	1,029,931	438,447	86,328
Inventory, beginning-of-year	224,272	35,067	20,491	31,880	136,834	19,950	(*)	7,201	11,804	(*)
Merchandise purchased	2,209,440	411,410	200,774	149,079	1,448,177	773,268	(*)	498,383	234,276	32,910
Cost of labor	788,442	142,294	110,617	119,989	415,542	247,038	26,589	194,675	6,248	19,526
Material and supplies	456,226	69,824	66,151	67,486	252,765	121,535	3,818	95,951	6,641	15,125
Other costs	369,056	104,420	53,463	37,823	173,350	460,411	5,467	240,997	191,480	22,467
Less: Inventory, end-of-year	274,982	44,718	25,307	35,733	169,224	23,933	(*)	7,276	12,002	(*)
Depreciation	290,856	131,110	33,672	33,209	92,865	658,329	47,632	550,356	16,429	43,912
Taxes	168,066	41,933	22,860	22,803	80,470	313,078	17,649	255,879	23,808	15,742
Rent	128,768	27,320	26,504	17,004	57,940	224,921	19,037	177,576	14,768	13,540
Repairs	149,292	96,069	8,976	6,034	38,213	647,188	42,399	569,255	8,128	27,406
Salaries and wages	544,114	168,904	87,347	52,169	235,694	694,096	61,192	516,258	54,068	62,578
Insurance	108,393	38,514	14,015	13,192	42,672	263,773	25,978	214,408	8,348	15,039
Legal and professional fees	24,973	4,301	4,802	3,243	12,627	19,631	2,518	12,531	2,099	2,483
Commissions	60,943	13,224	11,101	4,169	32,449	50,680	(*)	43,424	3,998	2,449
Amortization	1,112	(*)	(*)	(*)	826	2,133	(*)	(*)	(*)	(*)
Pension and profit-sharing plans	4,601	(*)	1,174	(*)	2,489	2,128	(*)	1,482	420	(*)
Employee benefit programs	9,674	2,135	2,674	879	3,986	7,677	(*)	5,113	407	1,757
Interest	62,976	23,647	8,231	9,048	22,050	147,357	8,130	121,262	4,949	13,016
Bad debts	11,264	1,237	2,395	992	6,640	5,754	(*)	4,091	1,082	506
Depletion	9,922	(*)	—	—	723	(*)	—	(*)	—	—
Other business deductions	805,967	265,197	128,651	87,546	324,573	1,693,970	100,219	1,418,864	89,118	85,769
Net profit	1,184,888	287,596	209,097	190,262	497,933	1,478,843	143,824	1,102,157	109,613	123,249

Footnotes at end of table.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade													
	Total	Wholesale trade								Retail trade				
											Building materials and garden supplies			
		Total	Motor vehicles and automotive equipment	Lumber and construction materials	Farm machinery and equipment	Other machinery, equipment, and supplies	Groceries and related products	Farm product raw materials	Other wholesale trade	Total	Total	Building materials dealers	Hardware stores	Retail nurseries, garden stores, and mobile home dealers
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
BUSINESSES WITH AND WITHOUT NET PROFIT														
Number of businesses	2,163,860	316,261	18,015	8,850	7,455	28,839	38,478	13,158	201,466	1,781,557	53,938	18,439	17,422	18,077
Business receipts	134,061,517	30,815,781	1,607,573	1,046,665	2,111,776	1,923,226	5,423,295	6,420,180	12,283,066	100,739,177	5,006,889	1,684,241	1,989,235	1,333,413
Income from sales and operations	133,423,207	30,643,264	1,598,207	1,040,956	2,096,662	1,906,973	5,414,182	6,403,455	12,182,829	100,293,357	4,975,759	1,678,867	1,978,356	1,318,536
Other business income	638,310	172,517	9,366	5,709	15,114	16,253	9,113	16,725	100,237	445,820	31,130	5,374	10,879	14,877
Business deductions, total	124,486,242	28,278,796	1,502,836	942,457	2,001,773	1,630,053	5,133,647	6,317,169	10,750,861	93,971,588	4,626,224	1,547,033	1,811,818	1,267,373
Cost of sales and operations, total	98,714,752	23,934,931	1,209,657	754,643	1,775,484	1,194,972	4,598,624	6,013,734	8,387,817	73,116,220	3,603,219	1,180,665	1,427,436	995,118
Inventory, beginning-of-year	9,981,443	1,699,785	183,681	53,278	406,272	132,831	80,935	183,336	659,452	8,069,714	779,730	201,205	407,500	171,025
Merchandise purchased	91,540,583	21,671,697	1,095,259	621,653	1,598,105	1,047,284	4,161,840	5,364,713	7,782,843	68,325,127	3,340,457	1,010,135	1,438,594	891,728
Cost of labor	2,018,994	388,907	25,059	20,608	60,569	41,648	53,762	15,054	172,207	1,590,369	112,186	67,801	16,202	28,183
Material and supplies	1,286,139	220,220	18,913	22,932	7,491	36,838	34,422	11,895	87,729	1,027,457	84,032	63,171	3,093	17,768
Other costs	5,100,793	1,912,634	92,001	81,997	69,276	89,522	359,403	686,462	533,973	3,112,931	136,434	69,264	12,287	54,883
Less: Inventory, end-of-year	11,213,200	1,958,312	205,256	45,825	366,229	153,151	91,738	247,726	848,387	9,009,378	849,620	230,911	450,240	168,469
Depreciation	1,724,381	323,310	15,410	19,007	16,719	26,317	45,025	29,388	171,444	1,359,528	75,989	27,256	23,758	24,975
Taxes	2,299,044	275,621	18,203	13,008	21,978	19,717	35,898	15,879	150,938	1,985,118	97,890	33,890	38,766	25,234
Rent	2,476,993	224,167	17,157	7,140	5,384	24,638	25,496	7,796	136,556	2,210,960	63,374	20,427	32,310	10,637
Repairs	754,277	150,214	9,473	13,083	6,205	7,547	27,986	14,657	71,263	588,390	32,941	12,734	7,345	12,862
Salaries and wages	7,490,506	897,173	85,398	29,644	72,356	106,863	139,964	51,549	411,399	6,475,934	298,733	110,674	139,578	48,481
Insurance	965,266	159,973	11,057	7,766	13,990	13,390	24,633	11,851	77,286	785,897	51,863	18,963	18,241	14,659
Legal and professional fees	281,398	42,496	3,906	1,698	2,118	5,882	4,835	2,196	21,861	234,095	9,379	3,531	3,132	2,716
Commissions	523,579	231,448	15,242	9,508	1,350	32,342	13,244	15,651	144,111	270,790	12,930	5,065	197	7,668
Amortization	12,035	1,533	(*)	(*)	(*)	101	304	(*)	1,115	10,201	146	(*)	—	(*)
Pension and profit-sharing plans	17,114	6,582	201	298	433	868	1,374	43	3,365	10,396	489	234	(*)	(*)
Employee benefit programs	37,136	8,987	671	81	735	1,431	1,969	117	3,983	27,641	1,752	1,114	525	113
Interest	759,724	140,290	13,571	5,888	13,236	10,259	11,471	18,699	67,166	599,623	48,072	13,338	13,699	21,035
Bad debts	223,312	51,669	4,642	2,807	3,223	6,022	4,571	1,650	28,754	166,544	14,288	6,088	6,417	1,783
Depletion	3,885	1,329	—	(*)	—	(*)	(*)	(*)	339	2,461	(*)	(*)	(*)	(*)
Other business deductions	8,202,840	1,829,073	98,244	77,002	68,561	179,696	198,187	133,919	1,073,464	6,127,790	314,438	112,909	100,191	101,338
Net profit (less loss)	9,575,275	2,536,985	104,737	104,208	110,003	293,173	289,648	103,011	1,532,205	6,767,589	380,665	137,208	177,417	66,040
Net profit	10,932,720	2,759,369	126,915	110,409	116,403	308,003	308,503	132,015	1,657,121	7,861,661	423,433	147,216	184,695	91,522
Net loss	1,357,445	222,384	22,178	6,201	6,400	14,830	18,855	29,004	124,916	1,094,072	42,768	10,008	7,278	25,482
BUSINESSES WITH NET PROFIT														
Number of businesses	1,514,158	244,004	11,922	7,904	6,172	23,103	32,209	9,538	153,156	1,223,260	40,288	13,829	14,624	11,835
Business receipts	120,004,969	27,765,876	1,421,949	986,043	2,024,543	1,864,778	5,052,868	5,048,363	11,367,332	89,984,121	4,506,041	1,511,587	1,920,229	1,074,225
Income from sales and operations	119,464,892	27,617,419	1,412,680	980,474	2,009,973	1,849,381	5,045,560	5,032,899	11,286,452	89,609,819	4,479,473	1,506,559	1,910,704	1,062,210
Other business income	540,077	148,457	9,269	5,569	14,570	15,397	7,308	15,464	80,880	374,302	26,568	5,028	9,525	12,015
Business deductions, total	109,072,249	25,006,507	1,295,034	875,634	1,908,140	1,556,775	4,744,365	4,916,348	9,710,211	82,122,460	4,082,608	1,364,371	1,735,534	982,703
Cost of sales and operations, total	87,420,463	21,235,620	1,052,658	720,733	1,694,584	1,153,973	4,277,358	4,673,637	7,662,677	64,712,898	3,207,128	1,052,883	1,371,833	782,412
Inventory, beginning-of-year	8,349,465	1,508,442	155,539	49,095	386,898	119,857	69,281	149,628	578,144	6,662,644	679,605	177,991	386,396	115,218
Merchandise purchased	81,203,164	19,194,819	966,177	585,544	1,522,998	1,012,654	3,865,496	4,114,471	7,127,479	60,638,223	3,002,076	918,962	1,378,266	704,848
Cost of labor	1,755,416	360,026	23,457	20,537	58,127	40,747	47,874	14,243	155,041	1,362,908	91,329	53,978	15,984	21,367
Material and supplies	1,099,771	201,825	14,888	22,526	7,274	36,072	32,873	9,685	78,507	865,175	61,457	43,246	2,689	15,522
Other costs	4,471,923	1,715,954	69,163	81,624	66,596	83,118	343,083	592,866	479,504	2,690,958	119,139	61,553	11,862	45,724
Less: Inventory, end-of-year	9,459,276	1,745,446	176,566	38,593	347,309	138,475	81,249	207,256	755,998	7,507,010	746,478	202,847	423,364	120,267
Depreciation	1,385,711	272,256	13,220	14,970	15,617	23,311	39,297	23,437	142,404	1,081,355	61,065	22,907	22,032	16,126
Taxes	1,978,413	243,879	15,576	11,296	20,367	18,390	29,663	13,151	135,436	1,701,392	84,427	27,859	37,133	19,435
Rent	2,043,623	194,615	13,805	6,417	4,862	22,037	22,972	5,992	118,530	1,815,947	55,828	17,089	30,374	8,365
Repairs	615,407	125,473	7,484	8,746	5,897	6,852	24,367	11,891	60,236	477,473	26,051	9,378	6,785	9,888
Salaries and wages	6,584,947	814,968	79,054	24,505	69,550	103,333	130,378	43,767	364,381	5,666,995	270,308	98,918	133,787	37,603
Insurance	831,469	142,852	9,896	6,300	13,178	12,400	22,423	10,178	68,477	671,801	44,431	16,447	17,360	10,624
Legal and professional fees	234,175	36,484	3,179	1,432	1,947	5,512	4,243	1,712	18,459	193,758	8,012	2,960	2,852	2,200
Commissions	453,761	208,064	7,557	9,412	1,266	32,096	10,908	14,446	132,379	228,502	10,211	4,068	197	5,946
Amortization	8,485	1,502	(*)	—	(*)	(*)	291	(*)	1,097	6,683	124	(*)	—	(*)
Pension and profit-sharing plans	16,581	6,500	200	298	433	847	1,369	36	3,317	9,975	489	234	(*)	(*)
Employee benefit programs	33,782	8,621	669	79	733	1,363	1,918	115	3,744	24,816	1,706	1,086	511	109
Interest	574,998	109,470	9,748	4,183	11,863	7,921	9,541	13,335	52,879	449,225	35,823	10,211	12,230	13,382
Bad debts	166,326	37,157	3,475	1,999	3,149	5,932	3,138	1,416	18,048	125,424	11,959	5,083	5,629	1,247
Depletion	2,476	871	—	(*)	—	(*)	(*)	(*)	321	1,510	(*)	(*)	(*)	—
Other business deductions	6,721,632	1,568,175	78,509	64,820	64,693	162,699	166,433	103,195	927,826	4,954,706	264,927	95,108	94,588	75,231
Net profit	10,932,720	2,759,369	126,915	110,409	116,403	308,003	308,503	132,015	1,657,121	7,861,661	423,433	147,216	184,695	91,522

Footnote at end of table.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade—Continued													
	Retail trade—Continued													
	General merchandise stores	Food stores			Automotive dealers and service stations					Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Drug stores and proprietary stores
		Total	Grocery stores	Other food stores	Total	New and used car dealers	Used car dealers	Gasoline service stations	Other automotive dealers					
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
BUSINESSES WITH AND WITHOUT NET PROFIT														
Number of businesses	34,227	194,005	143,219	50,786	264,084	13,615	30,069	181,063	39,337	63,379	90,232	189,549	91,221	16,713
Business receipts	2,679,020	19,459,116	16,608,559	2,850,557	33,341,219	4,410,551	2,716,774	22,660,207	3,553,687	3,732,507	5,479,923	9,284,493	3,807,010	2,291,869
Income from sales and operations	2,667,383	19,419,257	16,572,316	2,846,941	33,241,696	4,377,977	2,706,092	22,624,389	3,533,238	3,717,061	5,444,549	9,253,827	3,760,205	2,282,708
Other business income	11,637	39,859	36,243	3,616	99,523	32,574	10,682	35,818	20,449	15,446	35,374	30,666	46,805	9,161
Business deductions, total	2,517,129	18,567,193	15,930,106	2,637,087	31,622,178	4,286,640	2,636,451	21,345,979	3,353,108	3,380,042	4,977,816	8,511,164	3,427,221	2,069,483
Cost of sales and operations, total	2,126,204	15,837,809	13,822,522	2,015,287	26,425,208	3,808,346	2,251,448	17,716,343	2,649,071	2,453,272	3,649,060	5,091,280	2,079,221	1,559,930
Inventory, beginning-of-year	361,872	1,059,078	981,318	77,760	1,804,039	414,874	202,130	632,817	554,218	849,783	676,452	119,498	125,637	385,784
Merchandise purchased	2,086,990	15,218,795	13,431,524	1,787,271	24,810,784	3,270,014	2,017,735	16,873,576	2,649,459	2,365,916	3,272,112	4,288,371	1,867,518	1,521,656
Cost of labor	19,626	182,466	101,881	80,585	374,608	67,402	30,467	216,188	60,551	47,429	180,230	362,704	77,651	15,805
Material and supplies	5,533	113,275	46,646	66,629	263,150	35,879	46,121	165,893	15,257	30,066	94,767	153,856	36,438	3,063
Other costs	31,361	400,210	318,805	81,405	1,230,390	501,432	170,316	471,011	87,631	107,868	156,042	302,842	98,628	15,710
Less: Inventory, end-of-year	379,178	1,136,015	1,057,652	78,363	2,057,763	481,255	215,321	643,142	718,045	947,790	730,543	135,991	126,651	382,088
Depreciation	29,363	196,699	150,524	46,175	256,059	20,078	9,945	179,287	46,749	40,382	83,129	240,316	100,948	24,076
Taxes	46,626	278,598	229,696	48,902	478,726	32,885	31,167	350,698	63,976	79,749	110,922	344,531	190,832	45,754
Rent	37,809	259,597	187,208	72,389	659,943	20,796	29,108	560,422	49,617	148,947	124,277	354,138	121,492	41,771
Repairs	9,835	94,067	71,325	22,742	124,232	16,974	36,716	53,592	16,950	18,862	25,003	107,178	51,976	8,432
Salaries and wages	121,938	869,137	664,564	204,573	1,784,391	148,274	63,720	1,367,324	205,073	279,851	342,984	1,325,091	395,395	235,161
Insurance	16,331	97,198	74,752	22,446	221,626	21,844	18,382	144,741	36,659	35,258	57,573	101,757	50,062	17,989
Legal and professional fees	4,147	28,779	21,172	7,607	62,571	4,632	3,316	45,370	9,253	10,482	13,828	36,211	19,099	8,073
Commissions	2,829	8,544	3,918	4,626	44,652	9,722	14,201	11,083	9,646	4,404	41,558	21,169	7,908	(*)
Amortization	(*)	2,769	1,217	1,552	770	39	(*)	(*)	93	982	123	2,194	(*)	(*)
Pension and profit-sharing plans	(*)	2,026	1,366	660	2,274	587	(*)	1,521	(*)	414	521	724	(*)	897
Employee benefit programs	448	6,485	4,794	1,691	6,527	3,347	545	1,712	923	806	1,225	5,068	869	783
Interest	14,271	72,853	59,770	13,083	148,584	35,983	20,948	53,722	37,931	26,665	42,885	82,015	36,242	13,355
Bad debts	2,461	14,258	13,037	1,221	64,153	8,266	8,944	38,209	8,734	5,990	22,970	2,671	2,899	3,759
Depletion	(*)	318	(*)	(*)	772	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Other business deductions	104,645	798,056	624,175	173,881	1,341,690	154,847	147,791	821,030	218,022	273,961	461,732	796,766	369,241	108,946
Net profit (less loss)	161,891	891,923	678,453	213,470	1,719,041	123,911	80,323	1,314,228	200,579	352,465	502,107	773,329	379,789	222,386
Net profit	179,168	1,010,124	772,017	238,107	1,909,313	144,108	126,813	1,387,954	250,438	409,837	566,290	910,474	439,432	239,815
Net loss	17,277	118,201	93,564	24,637	190,272	20,197	46,490	73,726	49,859	57,372	64,183	137,145	59,643	17,429
BUSINESSES WITH NET PROFIT														
Number of businesses	26,677	151,205	112,412	38,793	212,875	10,500	19,589	157,980	24,806	44,052	64,895	138,158	68,964	13,843
Business receipts	2,480,587	17,256,759	14,760,007	2,496,752	30,561,402	4,009,332	2,127,259	21,309,993	3,114,818	3,323,697	4,856,866	8,034,176	3,279,826	2,054,587
Income from sales and operations	2,469,811	17,222,255	14,728,152	2,494,103	30,474,687	3,979,820	2,117,702	21,279,757	3,097,408	3,309,210	4,828,014	8,010,254	3,240,635	2,045,913
Other business income	10,776	34,504	31,855	2,649	86,715	29,512	9,557	30,236	17,410	14,487	28,852	23,922	39,191	8,674
Business deductions, total	2,301,419	16,246,635	13,987,990	2,258,645	28,652,089	3,865,224	2,000,446	19,922,039	2,864,380	2,913,860	4,290,576	7,123,702	2,840,394	1,814,772
Cost of sales and operations, total	1,951,973	13,916,063	12,172,956	1,743,107	24,034,708	3,448,955	1,714,851	16,594,606	2,276,296	2,140,187	3,190,794	4,343,743	1,766,640	1,380,240
Inventory, beginning-of-year	326,951	892,578	832,418	60,160	1,482,356	348,288	130,132	562,816	441,120	695,848	567,119	97,510	100,829	324,209
Merchandise purchased	1,919,820	13,374,950	11,833,186	1,541,764	22,644,720	2,983,131	1,531,874	15,857,434	2,272,281	2,080,616	2,861,056	3,658,240	1,605,227	1,362,030
Cost of labor	18,394	162,402	85,718	76,684	321,940	58,918	18,132	191,347	53,543	42,144	161,309	298,708	57,313	13,071
Material and supplies	3,145	101,584	42,548	59,036	232,663	22,810	36,543	158,923	14,387	18,559	87,136	123,700	28,424	2,730
Other costs	28,764	346,600	280,483	66,117	1,087,867	462,473	149,185	413,606	62,603	90,846	128,475	270,876	79,290	10,025
Less: Inventory, end-of-year	345,101	962,051	901,397	60,654	1,734,838	426,665	151,015	589,520	567,638	787,826	614,301	105,291	104,443	331,825
Depreciation	24,431	161,395	123,879	37,516	221,531	17,871	7,236	159,341	37,083	32,676	66,821	188,519	77,354	20,382
Taxes	42,937	242,911	200,865	42,046	427,519	28,649	22,157	321,600	55,113	68,869	93,827	285,292	157,583	39,245
Rent	33,481	224,163	164,063	60,100	585,616	17,293	20,930	507,478	39,915	121,531	98,546	281,130	89,261	36,246
Repairs	8,571	78,138	59,514	18,624	99,969	15,085	26,190	44,727	13,967	15,878	21,119	86,471	41,960	6,940
Salaries and wages	112,985	757,733	586,816	170,917	1,644,511	132,505	47,754	1,282,499	181,753	244,706	302,478	1,103,713	334,248	202,028
Insurance	14,396	83,312	64,345	18,967	197,662	19,151	12,796	133,930	31,785	30,759	49,241	82,949	41,223	15,182
Legal and professional fees	3,545	24,010	17,720	6,290	55,620	3,586	2,591	41,616	7,827	8,775	11,142	29,011	14,860	6,485
Commissions	2,301	8,188	3,669	4,519	38,039	8,650	12,059	8,915	8,415	3,162	37,676	18,541	7,504	(*)
Amortization	(*)	1,412	995	417	203	37	(*)	(*)	(*)	(*)	(*)	1,924	(*)	(*)
Pension and profit-sharing plans	(*)	1,967	1,308	659	2,161	583	(*)	1,495	(*)	413	521	691	(*)	897
Employee benefit programs	448	5,828	4,205	1,623	5,449	3,076	(*)	1,600	558	797	1,222	4,707	647	707
Interest	12,192	54,678	44,628	10,050	114,998	29,352	13,321	44,781	27,544	20,737	32,292	59,234	25,309	10,768
Bad debts	2,001	8,768	8,141	627	50,053	6,745	6,965	28,211	8,132	3,030	16,510	2,338	2,333	3,650
Depletion	(*)	(*)	(*)	(*)	752	—	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Other business deductions	91,954	678,002	534,820	143,182	1,173,298	133,686	113,275	750,839	175,498	221,621	368,323	635,416	280,581	91,472
Net profit	179,168	1,010,124	772,017	238,107	1,909,313	144,108	126,813	1,387,954	250,438	409,837	566,290	910,474	439,432	239,815

Footnote at end of table.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade—Continued							Finance, insurance, and real estate						
	Retail trade—Continued						Wholesale and retail trade not allocable	Total	Finance			Insurance agents, brokers, and service	Real estate	
	Liquor stores	Used merchandise stores	Sporting goods and bicycle shops	Gift, novelty, and souvenir shops	Direct selling organizations	Other retail trade			Total	Security, commodity brokers, and services	Other finance		Total	Operators and lessors of buildings
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
BUSINESSES WITH AND WITHOUT NET PROFIT														
Number of businesses	25,870	57,122	31,585	26,199	417,383	226,050	66,042	738,985	32,127	26,394	5,733	196,009	510,849	29,565
Business receipts	3,177,985	865,774	1,341,284	517,162	2,128,026	7,626,900	2,506,559	11,301,426	767,351	643,693	123,658	3,669,784	6,864,291	592,172
Income from sales and operations	3,171,901	850,429	1,306,299	516,181	2,102,496	7,573,606	2,486,586	11,130,575	743,714	621,635	122,079	3,642,219	6,744,642	582,347
Other business income	6,084	5,345	34,985	981	25,530	53,294	19,973	170,851	23,637	22,058	1,579	27,565	119,649	9,825
Business deductions, total	3,006,339	799,204	1,212,905	492,473	1,874,982	6,867,235	2,235,858	7,343,342	599,209	499,996	99,213	2,056,944	4,687,189	599,472
Cost of sales and operations, total	2,576,585	539,576	902,052	321,698	1,166,051	4,785,055	1,663,601	1,627,982	318,562	304,086	14,476	377,517	931,903	42,137
Inventory, beginning-of-year	320,743	216,965	240,722	107,217	87,691	934,503	211,944	113,335	18,102	10,713	(*)	(*)	95,156	9,987
Merchandise purchased	2,496,978	521,121	882,441	325,747	934,849	4,391,392	1,543,759	668,461	208,750	195,936	(*)	115,990	343,721	25,968
Cost of labor	11,314	11,775	22,712	4,412	19,780	147,671	39,718	62,387	4,517	(*)	(*)	11,279	46,591	1,406
Material and supplies	11,244	10,674	6,043	8,067	46,685	160,564	38,462	105,534	359	359	—	3,676	101,499	2,277
Other costs	77,087	53,655	36,143	8,319	177,362	280,880	75,228	814,877	106,269	105,142	(*)	246,575	462,033	9,106
Less: Inventory, end-of-year	340,781	274,614	286,009	132,064	100,316	1,129,955	245,510	136,612	19,435	11,185	(*)	(*)	117,097	6,607
Depreciation	27,812	24,381	24,142	12,102	41,527	182,603	41,543	449,027	14,252	11,499	2,753	74,487	360,288	118,406
Taxes	81,432	16,005	26,022	11,982	17,031	159,018	38,305	236,857	6,163	4,112	2,051	32,777	197,917	60,251
Rent	46,075	33,746	34,017	34,095	41,953	209,726	41,866	277,466	17,894	14,706	3,188	107,727	151,845	13,931
Repairs	11,120	12,887	7,058	3,731	16,684	64,384	15,673	112,845	2,151	1,441	710	17,030	93,664	32,967
Salaries and wages	124,224	27,662	84,476	38,216	25,300	523,375	117,399	531,018	26,578	10,072	16,506	292,823	211,617	37,696
Insurance	15,214	10,902	10,926	4,878	16,635	77,685	19,396	102,928	3,773	2,253	1,520	31,403	67,752	14,817
Legal and professional fees	7,040	2,299	3,942	2,255	3,917	22,073	4,807	86,270	9,467	5,890	3,577	20,006	56,797	5,070
Commissions	457	4,293	1,208	1,538	42,134	77,095	21,341	899,732	15,535	9,355	6,180	219,734	664,463	6,405
Amortization	(*)	(*)	(*)	(*)	(*)	952	301	14,837	(*)	(*)	(*)	7,430	6,660	1,132
Pension and profit-sharing plans	(*)	(*)	(*)	(*)	(*)	2,015	(*)	5,771	222	92	(*)	3,641	1,908	(*)
Employee benefit programs	270	(*)	(*)	(*)	(*)	2,484	508	3,870	367	251	(*)	1,848	1,655	129
Interest	19,718	8,233	11,319	6,150	10,115	59,146	19,811	453,621	34,603	19,973	14,630	36,732	382,286	137,803
Bad debts	1,692	1,169	946	417	5,864	23,007	5,099	54,358	14,158	4,781	9,377	22,001	18,199	4,441
Depletion	(*)	—	(*)	(*)	(*)	(*)	(*)	1,396	547	542	(*)	79	770	(*)
Other business deductions	94,049	117,818	105,773	55,116	487,184	698,375	245,977	2,485,364	134,190	110,203	23,987	811,709	1,539,465	124,139
Net profit (less loss)	171,646	66,570	128,379	24,689	253,044	739,665	270,701	3,958,084	168,142	143,697	24,445	1,612,840	2,177,102	—7,300
Net profit	189,878	112,243	148,324	47,609	384,733	890,988	311,690	4,482,337	233,546	189,927	43,619	1,671,906	2,576,885	91,843
Net loss	18,232	45,673	19,945	22,920	131,689	151,323	40,989	524,253	65,404	46,230	19,174	59,066	399,783	99,143
BUSINESSES WITH NET PROFIT														
Number of businesses	20,953	31,526	19,991	12,867	234,176	142,790	46,894	554,531	21,892	17,988	3,904	168,419	364,220	15,453
Business receipts	2,851,158	731,660	1,190,712	394,078	1,770,593	6,691,979	2,254,972	10,043,971	550,098	442,418	107,680	3,560,548	5,933,325	346,183
Income from sales and operations	2,845,500	727,199	1,165,936	393,484	1,751,342	6,646,106	2,237,654	9,914,831	532,255	425,402	106,853	3,537,701	5,844,875	341,136
Other business income	5,658	4,461	24,776	594	19,251	45,873	17,318	129,140	17,843	17,016	827	22,847	88,450	5,047
Business deductions, total	2,661,280	619,417	1,042,388	346,469	1,385,860	5,800,991	1,943,282	5,561,634	316,552	252,491	64,061	1,888,642	3,356,440	254,340
Cost of sales and operations, total	2,291,356	438,837	792,108	236,780	913,496	4,108,845	1,471,945	1,180,381	135,852	123,176	(*)	347,576	696,953	32,132
Inventory, beginning-of-year	275,536	132,194	198,665	68,139	44,307	776,798	178,379	76,809	11,470	4,081	(*)	—	65,339	9,378
Merchandise purchased	2,215,890	417,219	782,249	244,206	715,189	3,754,735	1,370,122	477,771	114,697	102,567	(*)	112,533	250,541	21,007
Cost of labor	10,499	8,053	20,425	2,509	17,842	136,970	32,482	45,298	(*)	(*)	(*)	10,518	30,376	1,214
Material and supplies	10,679	7,112	4,956	4,067	34,144	144,819	32,771	90,365	(*)	(*)	—	2,688	87,322	1,342
Other costs	74,367	41,462	32,033	3,690	152,915	224,609	65,011	579,136	17,502	17,501	(*)	221,837	339,797	5,310
Less: Inventory, end-of-year	295,615	167,203	246,220	85,831	50,901	929,086	206,820	88,998	12,576	4,336	(*)	—	76,422	6,119
Depreciation	24,482	14,718	16,632	5,746	26,233	139,370	32,100	285,890	10,039	7,881	2,158	67,837	208,014	48,813
Taxes	72,457	11,089	21,894	8,869	12,319	132,154	33,142	144,959	3,557	2,233	1,324	30,885	110,517	25,497
Rent	39,745	21,233	28,247	20,781	23,488	156,651	33,061	219,446	13,376	10,770	2,606	97,109	108,961	6,935
Repairs	8,929	9,387	5,684	1,933	13,616	52,827	12,461	69,187	1,278	850	428	15,975	51,934	13,620
Salaries and wages	104,860	24,212	75,364	28,161	18,312	443,376	102,984	452,809	18,562	6,470	12,092	282,269	151,978	17,810
Insurance	13,156	7,931	8,915	3,379	12,966	66,299	16,816	76,594	2,778	1,631	1,147	28,626	45,190	7,419
Legal and professional fees	6,072	1,377	3,390	1,455	2,519	17,485	3,933	60,279	4,316	2,624	1,692	18,215	37,748	1,605
Commissions	(*)	3,885	1,012	(*)	27,820	68,892	17,195	826,556	12,627	7,127	5,500	205,172	608,757	4,451
Amortization	(*)	(*)	(*)	(*)	(*)	643	300	9,584	(*)	(*)	(*)	7,404	1,433	182
Pension and profit-sharing plans	(*)	(*)	(*)	(*)	(*)	1,926	(*)	5,565	207	88	(*)	3,641	1,717	(*)
Employee benefit programs	235	(*)	(*)	(*)	(*)	2,333	345	3,172	(*)	(*)	(*)	1,689	1,281	49
Interest	15,667	5,255	8,583	3,099	5,614	44,976	16,303	192,989	12,271	4,559	7,712	31,130	149,588	33,889
Bad debts	1,528	499	817	306	3,661	17,971	3,745	31,785	1,364	392	972	20,621	9,800	471
Depletion	(*)	—	(*)	—	(*)	(*)	(*)	829	536	536	—	(*)	214	(*)
Other business deductions	81,841	80,919	78,980	35,041	325,330	547,001	198,751	2,001,609	98,840	83,244	15,596	730,414	1,172,355	61,434
Net profit	189,878	112,243	148,324	47,609	384,733	890,988	311,690	4,482,337	233,546	189,927	43,619	1,671,906	2,576,885	91,843

Footnote at end of table.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Finance, insurance, and real estate—Continued				Services									
	Real estate—Continued				Total	Hotels and other lodging places			Personal services					
	Lessors, other than buildings	Real estate agents, brokers, and managers	Subdividers and developers, except cemeteries	Other real estate	Total	Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Coin-operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Photographic studios, portrait	Beauty shops	Barber shops
	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
BUSINESSES WITH AND WITHOUT NET PROFIT														
Number of businesses	62,221	384,365	10,676	24,022	2,820,552	79,354	37,349	42,005	591,423	31,897	59,435	28,163	217,805	114,549
Business receipts	150,592	4,902,931	635,715	582,881	48,806,311	1,843,662	1,124,007	719,655	6,365,982	526,807	1,245,206	285,355	2,109,714	828,050
Income from sales and operations	140,895	4,826,496	617,996	576,908	48,490,213	1,817,416	1,116,314	701,102	6,344,913	525,560	1,241,418	284,479	2,105,305	823,670
Other business income	9,697	76,435	17,719	5,973	316,098	26,246	7,693	18,553	21,069	1,247	3,788	876	4,409	4,380
Business deductions, total	166,765	2,946,564	601,128	373,260	31,838,090	1,755,392	1,060,253	695,139	4,753,559	488,443	1,060,226	237,060	1,554,952	403,086
Cost of sales and operations, total	2,634	416,149	388,300	82,683	8,810,864	293,458	139,507	153,951	1,338,434	69,746	311,564	91,954	434,972	50,614
Inventory, beginning-of-year	(*)	48,578	34,863	(*)	538,691	19,479	8,864	10,615	91,074	1,388	13,592	12,086	16,709	2,531
Merchandise purchased	(*)	152,459	150,983	14,310	4,241,013	190,694	95,810	94,884	501,024	37,830	88,985	40,363	85,396	12,661
Cost of labor	537	21,377	18,394	4,877	1,773,093	39,197	23,389	15,808	407,000	9,821	92,893	7,774	222,051	21,618
Material and supplies	344	58,664	25,243	14,971	1,323,388	23,866	12,890	10,976	253,738	15,279	62,694	21,164	110,885	12,512
Other costs	(*)	186,667	216,784	47,724	1,531,874	42,795	10,354	32,441	179,884	6,433	67,282	22,617	18,168	3,791
Less: Inventory, end-of-year	(*)	51,596	57,967	(*)	597,195	22,573	11,800	10,773	94,286	1,005	13,882	12,050	18,237	2,499
Depreciation	42,845	167,654	14,488	16,895	2,118,715	266,130	170,908	95,222	343,844	85,700	76,936	18,594	70,498	21,459
Taxes	38,224	76,860	13,644	8,938	1,075,403	131,436	84,048	47,388	183,564	15,170	38,670	7,404	69,236	17,241
Rent	1,781	120,210	3,877	12,046	2,260,536	79,711	41,913	37,798	471,181	61,820	83,972	15,815	153,460	93,394
Repairs	9,998	40,736	4,835	5,128	554,137	80,971	49,710	31,261	98,822	23,729	21,947	2,996	21,884	6,702
Salaries and wages	3,650	122,180	10,376	37,715	5,411,369	207,069	138,013	69,056	880,987	37,477	200,895	21,547	423,751	88,823
Insurance	6,351	37,464	3,159	5,961	766,835	51,380	32,074	19,306	99,031	12,243	29,090	3,295	26,113	6,605
Legal and professional fees	400	39,806	6,479	5,042	402,733	11,041	6,793	4,248	31,129	2,292	8,233	1,375	10,195	2,144
Commissions	(*)	592,422	11,782	52,798	282,410	1,790	1,103	687	34,934	2,040	4,461	1,078	5,723	12,370
Amortization	(*)	2,038	3,013	(*)	14,252	533	239	294	1,109	(*)	(*)	(*)	(*)	(*)
Pension and profit-sharing plans	(*)	1,371	(*)	396	40,868	(*)	(*)	(*)	2,359	(*)	1,132	(*)	—	(*)
Employee benefit programs	(*)	1,120	210	195	30,245	738	343	395	3,248	(*)	1,911	(*)	425	(*)
Interest	17,039	145,449	61,797	20,198	607,336	152,777	104,452	48,325	79,556	16,954	20,154	3,280	14,596	3,385
Bad debts	(*)	8,511	724	4,522	62,073	2,232	1,109	1,123	6,968	254	548	616	350	168
Depletion	(*)	(*)	—	—	8,312	—	—	—	(*)	—	(*)	(*)	(*)	(*)
Other business deductions	42,690	1,173,957	78,413	120,266	9,392,002	475,861	289,825	186,036	1,178,196	160,864	260,057	69,053	323,523	99,802
Net profit (less loss)	—16,173	1,956,367	34,587	209,621	16,968,221	88,270	63,754	24,516	1,612,423	38,364	184,980	48,295	554,762	424,964
Net profit	45,938	2,134,864	79,000	225,240	18,261,981	236,675	142,991	93,684	1,741,516	69,825	215,994	67,004	579,846	429,181
Net loss	62,111	178,497	44,413	15,619	1,293,760	148,405	79,237	69,168	129,093	31,461	31,014	18,709	25,084	4,217
BUSINESSES WITH NET PROFIT														
Number of businesses	26,880	296,132	6,447	19,308	2,210,278	43,519	20,352	23,167	502,148	19,808	46,228	14,949	192,039	109,246
Business receipts	107,833	4,484,207	440,099	555,003	45,082,516	1,269,360	790,649	478,711	5,794,161	406,655	1,059,245	232,253	1,978,096	812,545
Income from sales and operations	100,181	4,426,691	427,301	549,566	44,826,350	1,251,955	785,339	466,616	5,777,043	405,606	1,056,893	231,754	1,974,045	808,168
Other business income	7,652	57,516	12,798	5,437	256,166	17,405	5,310	12,095	17,118	1,049	2,352	499	4,051	4,377
Business deductions, total	61,895	2,349,343	361,099	329,763	26,820,535	1,032,685	647,658	385,027	4,052,645	336,830	843,251	165,249	1,398,250	383,364
Cost of sales and operations, total	1,882	339,207	248,790	74,942	7,692,410	175,648	87,716	87,932	1,194,751	53,033	253,585	71,618	402,632	49,334
Inventory, beginning-of-year	(*)	29,986	24,380	(*)	427,526	7,891	4,661	3,230	76,257	979	9,348	6,402	13,743	2,331
Merchandise purchased	(*)	131,381	84,365	(*)	3,653,509	118,697	60,439	58,258	452,322	32,774	63,651	34,796	78,127	12,219
Cost of labor	107	7,961	(*)	4,877	1,561,921	23,663	14,904	8,759	369,791	4,975	74,547	6,431	211,655	21,205
Material and supplies	25	53,526	17,458	14,971	1,172,030	15,054	7,387	7,667	222,656	11,951	55,197	15,146	99,927	12,300
Other costs	(*)	152,838	139,391	40,509	1,357,544	19,575	5,884	13,691	154,643	3,307	60,882	16,131	14,179	3,778
Less: Inventory, end-of-year	(*)	36,485	33,021	(*)	480,120	9,232	5,559	3,673	80,918	953	10,040	7,288	14,999	2,499
Depreciation	15,213	122,803	7,068	14,117	1,521,083	141,673	97,412	44,261	261,680	51,891	54,969	10,434	60,987	20,723
Taxes	19,493	51,186	6,784	7,557	902,629	78,985	51,854	27,131	158,774	10,631	31,102	5,774	61,850	16,187
Rent	1,085	88,042	1,861	11,038	1,919,233	52,739	22,947	29,792	398,484	41,398	66,393	10,479	136,193	89,410
Repairs	3,024	29,695	2,013	3,582	394,276	48,465	31,268	17,197	79,416	17,243	16,999	1,814	19,240	6,305
Salaries and wages	871	94,189	4,729	34,379	4,852,264	124,787	85,094	39,693	769,465	25,892	169,979	16,670	376,699	82,374
Insurance	3,457	27,679	1,666	4,969	651,813	30,679	19,917	10,762	85,832	8,806	24,602	2,402	23,698	6,257
Legal and professional fees	128	29,647	2,186	4,182	352,321	5,789	3,469	2,320	24,277	1,249	5,305	1,119	8,748	2,017
Commissions	(*)	543,287	8,672	51,541	253,449	942	751	191	31,115	(*)	3,264	768	5,277	12,213
Amortization	—	760	(*)	(*)	9,745	138	(*)	(*)	946	(*)	(*)	—	(*)	(*)
Pension and profit-sharing plans	—	1,293	(*)	395	39,430	(*)	(*)	(*)	2,329	(*)	(*)	(*)	—	(*)
Employee benefit programs	—	1,011	(*)	172	26,606	303	(*)	(*)	2,993	(*)	1,727	—	379	(*)
Interest	2,591	75,074	23,374	14,660	416,459	79,174	58,141	21,033	61,046	10,792	13,911	2,330	11,738	3,061
Bad debts	(*)	5,587	(*)	3,558	40,015	1,136	554	582	5,793	(*)	466	447	321	118
Depletion	(*)	(*)	—	—	7,810	—	—	—	(*)	—	(*)	—	(*)	(*)
Other business deductions	13,250	939,796	53,681	104,194	7,740,992	292,036	188,141	103,895	975,547	114,865	199,201	41,366	290,309	94,986
Net profit	45,938	2,134,864	79,000	225,240	18,261,981	236,675	142,991	93,684	1,741,516	69,825	215,994	67,004	579,846	429,181

Footnote at end of table.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Services—Continued												
	Personal services—Continued	Business services					Automobile repair and services					Miscellaneous repair services	Amusement and recreation services, including motion pictures
	Other personal services	Total	Advertising	Services to buildings	Management and public relations	Other business services	Total	Automobile repair shops			Automobile parking and other services		Total
								Total	General automobile repair shops	Other automobile repair			
	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
BUSINESSES WITH AND WITHOUT NET PROFIT													
Number of businesses	139,574	495,971	19,682	77,885	115,991	282,413	173,073	143,231	87,947	55,284	29,842	227,825	229,007
Business receipts	1,370,850	5,940,931	651,598	853,166	1,263,716	3,172,451	4,897,070	4,226,545	2,281,880	1,944,665	670,525	2,792,009	2,466,629
Income from sales and operations	1,364,481	5,902,929	648,471	851,081	1,251,587	3,151,790	4,879,499	4,216,387	2,275,956	1,940,431	663,112	2,779,567	2,403,691
Other business income	6,369	38,002	3,127	2,085	12,129	20,661	17,571	10,158	5,924	4,234	7,413	12,442	62,938
Business deductions, total	1,009,792	4,223,445	558,133	613,077	686,422	2,365,813	4,203,263	3,594,156	1,944,884	1,649,272	609,107	2,163,593	2,271,595
Cost of sales and operations, total	379,584	1,406,976	344,293	178,220	101,770	782,693	2,487,467	2,252,028	1,248,342	1,003,686	235,439	1,164,346	444,592
Inventory, beginning-of-year	44,768	44,984	3,135	3,273	2,516	36,060	141,484	135,112	84,130	50,982	6,372	155,511	35,042
Merchandise purchased	235,789	514,759	118,965	16,813	24,947	354,034	1,658,604	1,512,986	928,836	584,150	145,618	740,148	239,892
Cost of labor	52,843	281,608	6,249	98,513	6,523	170,323	384,089	342,770	142,410	200,360	41,319	173,813	67,299
Material and supplies	31,204	145,278	7,215	32,030	9,310	96,723	262,178	254,592	93,606	160,986	7,586	192,580	45,720
Other costs	61,593	467,916	211,339	31,361	60,263	164,953	200,254	160,305	93,294	67,011	39,949	81,321	97,272
Less: Inventory, end-of-year	46,613	47,569	2,610	3,770	1,789	39,400	159,142	153,737	93,934	59,803	5,405	179,027	40,633
Depreciation	70,657	272,904	9,681	30,333	39,028	193,862	195,737	111,036	63,566	47,470	84,701	105,893	233,378
Taxes	35,843	100,974	5,342	26,085	9,502	60,045	143,493	118,226	63,526	54,700	25,267	62,400	56,114
Rent	62,720	232,080	12,967	15,320	52,371	151,422	152,510	114,844	58,478	56,366	37,666	74,485	142,277
Repairs	21,564	64,738	1,986	10,555	5,630	46,567	60,428	32,399	19,029	13,370	28,029	33,539	77,493
Salaries and wages	108,494	519,229	34,579	147,435	66,732	270,483	474,395	421,051	220,491	200,560	53,344	187,709	185,897
Insurance	21,685	81,044	3,029	21,900	7,146	48,969	94,906	75,033	37,617	37,416	19,873	46,668	42,817
Legal and professional fees	6,890	51,280	2,287	3,811	24,559	20,623	17,689	14,121	7,412	6,709	3,568	9,453	19,401
Commissions	9,262	119,637	16,766	4,710	23,132	75,029	6,549	4,012	1,246	2,766	2,537	11,810	38,547
Amortization	(*)	5,141	(*)	(*)	915	2,676	633	(*)	(*)	(*)	362	(*)	1,874
Pension and profit-sharing plans	1,038	3,006	(*)	(*)	671	1,595	606	601	(*)	478	(*)	(*)	985
Employee benefit programs	673	4,905	(*)	845	270	3,767	1,712	1,693	656	1,037	(*)	941	888
Interest	21,187	69,829	2,266	7,613	17,108	42,842	54,458	34,608	17,670	16,938	19,850	23,567	37,670
Bad debts	5,032	13,412	813	1,514	5,865	5,220	10,742	10,212	7,690	2,522	530	6,175	3,512
Depletion	—	503	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)
Other business deductions	264,897	1,277,787	123,716	162,783	331,417	659,871	501,920	404,014	198,999	205,015	97,906	436,252	986,033
Net profit (less loss)	361,058	1,717,486	93,465	240,089	577,294	806,638	693,807	632,389	336,996	295,393	61,418	628,416	195,034
Net profit	379,666	1,948,032	103,971	252,715	653,696	937,650	776,603	690,013	370,077	319,936	86,590	677,494	555,161
Net loss	18,608	230,546	10,506	12,626	76,402	131,012	82,796	57,624	33,081	24,543	25,172	49,078	360,127
BUSINESSES WITH NET PROFIT													
Number of businesses	119,878	377,240	14,597	67,838	86,551	208,254	134,488	116,079	69,635	46,444	18,409	174,930	123,176
Business receipts	1,305,367	5,437,491	619,501	793,901	1,170,514	2,853,575	4,341,400	3,865,960	2,074,619	1,791,341	475,440	2,554,689	1,882,365
Income from sales and operations	1,300,577	5,411,048	617,322	792,489	1,161,667	2,839,570	4,329,033	3,856,998	2,069,204	1,787,794	472,035	2,544,541	1,839,441
Other business income	4,790	26,443	2,179	1,412	8,847	14,005	12,367	8,962	5,415	3,547	3,405	10,148	42,924
Business deductions, total	925,701	3,489,459	515,530	541,186	516,818	1,915,925	3,564,797	3,175,947	1,704,542	1,471,405	388,850	1,877,195	1,327,204
Cost of sales and operations, total	364,549	1,244,907	330,406	157,359	85,176	671,966	2,162,845	2,018,476	1,108,991	909,485	144,369	1,049,718	321,460
Inventory, beginning-of-year	43,454	30,896	(*)	3,078	1,605	23,345	114,554	109,975	71,908	38,067	4,579	135,044	19,050
Merchandise purchased	230,755	452,549	114,677	12,281	17,151	308,440	1,433,051	1,349,454	833,631	515,823	83,597	670,990	172,713
Cost of labor	50,978	241,886	4,617	86,803	5,501	144,965	345,227	310,856	120,759	190,097	34,371	153,699	51,466
Material and supplies	28,135	119,214	5,151	28,814	6,233	79,016	240,835	234,741	84,619	150,122	6,094	167,627	31,186
Other costs	56,366	432,554	205,451	29,698	55,392	142,013	164,329	144,141	79,363	64,778	20,188	77,817	71,548
Less: Inventory, end-of-year	45,139	32,192	(*)	3,315	(*)	25,813	135,151	130,691	81,289	49,402	4,460	155,459	24,503
Depreciation	62,676	181,289	6,737	24,897	25,636	124,019	144,146	92,988	53,187	39,801	51,158	82,758	100,806
Taxes	33,230	83,252	4,476	22,451	6,585	49,740	122,543	105,642	56,516	49,126	16,901	54,416	37,068
Rent	54,611	179,275	10,687	12,597	35,732	120,259	123,111	94,927	46,794	48,133	28,184	61,451	100,031
Repairs	17,815	44,054	1,286	8,745	3,701	30,322	43,209	27,984	17,402	10,582	15,225	25,906	31,737
Salaries and wages	97,851	455,944	31,768	135,272	56,327	232,577	413,471	370,972	195,398	175,574	42,499	166,329	125,804
Insurance	20,067	65,263	2,136	19,100	5,328	38,699	79,044	66,085	32,713	33,372	12,959	38,377	22,086
Legal and professional fees	5,839	39,753	1,878	3,117	19,433	15,325	14,818	12,385	6,260	6,125	2,433	8,077	12,336
Commissions	8,877	109,652	15,064	3,449	18,641	72,498	5,997	3,598	948	2,650	2,399	10,859	31,977
Amortization	(*)	3,191	(*)	(*)	(*)	974	478	(*)	(*)	(*)	(*)	—	(*)
Pension and profit-sharing plans	1,038	2,772	(*)	(*)	583	1,449	605	600	(*)	478	(*)	(*)	806
Employee benefit programs	669	4,148	(*)	(*)	185	3,426	1,652	1,638	639	999	(*)	737	708
Interest	19,214	43,402	1,507	6,565	9,549	25,781	39,635	27,632	14,821	12,811	12,003	19,105	20,528
Bad debts	4,228	6,445	671	803	757	4,214	7,444	6,965	4,901	2,064	479	5,141	1,468
Depletion	—	(*)	—	(*)	(*)	(*)	(*)	—	—	—	(*)	(*)	(*)
Other business deductions	234,820	1,025,897	108,557	144,427	248,264	524,649	405,788	345,848	165,818	180,030	59,940	354,036	519,535
Net profit	379,666	1,948,032	103,971	252,715	653,696	937,650	776,603	690,013	370,077	319,936	86,590	677,494	555,161

Footnote at end of table.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Services—Continued													
	Amusement and recreation services, including motion pictures—Continued		Medical and health services				Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	Nature of business not allocable
	Producers, orchestras, and entertainers	Other amusement and recreation services	Total	Offices of physicians	Offices of dentists	Other medical and health services				Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)
BUSINESSES WITH AND WITHOUT NET PROFIT														
Number of businesses	86,327	142,680	396,358	151,549	86,407	158,402	148,377	116,994	68,466	137,021	25,700	111,321	156,683	43,531
Business receipts	693,115	1,773,514	15,937,677	7,857,906	4,619,503	3,460,268	4,058,237	565,898	1,541,776	1,359,870	604,802	755,068	1,036,570	580,396
Income from sales and operations	678,997	1,724,694	15,869,782	7,818,847	4,607,869	3,443,066	4,038,440	561,940	1,539,268	1,348,322	596,858	751,464	1,004,446	570,907
Other business income	14,118	48,820	67,895	39,059	11,634	17,202	19,797	3,958	2,508	11,548	7,944	3,604	32,124	9,489
Business deductions, total	471,493	1,800,102	7,841,097	3,292,259	2,416,684	2,132,154	1,890,185	400,369	1,020,593	695,092	306,180	388,912	619,907	456,585
Cost of sales and operations, total	64,353	380,239	1,148,376	189,169	373,692	585,515	99,635	61,412	204,357	35,920	17,581	18,339	125,891	251,065
Inventory, beginning-of-year	(*)	33,514	23,893	2,460	830	20,603	(*)	7,719	3,357	(*)	—	(*)	16,102	27,299
Merchandise purchased	1,421	238,471	268,393	32,458	25,504	210,431	(*)	21,397	36,615	(*)	—	(*)	68,757	174,864
Cost of labor	39,009	28,290	250,457	37,727	60,481	152,249	23,750	19,071	93,268	21,680	14,529	7,151	11,861	11,519
Material and supplies	4,829	40,891	324,844	65,644	128,662	130,538	6,037	12,139	19,291	3,828	(*)	2,970	33,889	18,498
Other costs	18,122	79,150	301,870	53,271	159,759	88,840	69,662	10,777	56,313	10,206	2,194	8,012	13,604	48,413
Less: Inventory, end-of-year	556	40,077	21,081	2,391	1,544	17,146	(*)	9,691	4,487	(*)	—	(*)	18,322	29,528
Depreciation	32,857	200,521	436,865	196,265	129,382	111,218	91,318	32,600	55,764	47,357	16,142	31,215	36,925	21,126
Taxes	4,833	51,281	270,463	109,917	84,625	75,921	51,612	14,869	28,981	22,394	10,153	12,241	9,103	11,317
Rent	18,719	123,558	708,210	333,905	201,527	172,778	200,282	32,915	49,444	63,721	27,655	36,066	53,720	19,777
Repairs	6,545	70,948	88,011	33,929	26,676	27,406	12,381	10,433	11,023	8,870	2,433	6,437	7,428	9,892
Salaries and wages	37,279	148,618	1,915,045	881,994	630,673	402,378	467,911	76,464	260,205	207,362	107,059	100,303	29,096	39,689
Insurance	3,730	39,087	263,497	179,358	43,423	40,716	34,543	7,534	23,719	14,619	6,388	8,231	7,077	8,215
Legal and professional fees	7,867	11,534	136,029	72,924	38,323	24,782	58,045	2,464	43,226	12,326	7,781	4,545	10,650	4,264
Commissions	23,692	14,855	29,528	15,756	8,566	5,206	7,834	3,409	8,623	4,148	(*)	3,347	15,601	3,304
Amortization	(*)	1,681	2,712	991	1,250	471	169	(*)	(*)	939	(*)	(*)	565	(*)
Pension and profit-sharing plans	(*)	832	26,398	15,621	7,236	3,541	3,574	(*)	1,365	1,392	906	486	643	(*)
Employee benefit programs	(*)	769	12,439	5,393	1,992	5,054	2,160	(*)	1,658	1,244	870	374	124	(*)
Interest	2,700	34,970	120,721	34,891	40,441	45,389	24,879	10,552	12,694	10,489	3,793	6,696	10,144	7,083
Bad debts	1,017	2,495	7,454	1,316	2,688	3,450	6,057	314	2,484	1,405	502	903	1,318	1,688
Depletion	(*)	(*)	(*)	(*)	(*)	—	(*)	—	—	(*)	(*)	—	6,363	(*)
Other business deductions	267,430	718,603	2,674,861	1,220,802	825,730	628,329	829,302	146,949	316,742	262,840	103,360	159,480	305,259	78,625
Net profit (less loss)	221,622	—26,588	8,096,580	4,565,647	2,202,819	1,328,114	2,168,052	165,529	521,183	664,778	298,622	366,156	416,663	123,811
Net profit	261,808	293,353	8,179,549	4,599,170	2,218,576	1,361,803	2,208,111	194,974	567,783	679,632	302,837	376,795	496,451	150,984
Net loss	40,186	319,941	82,969	33,523	15,757	33,689	40,059	29,445	46,600	14,854	4,215	10,639	79,788	27,173
BUSINESSES WITH NET PROFIT														
Number of businesses	61,180	61,996	365,763	138,257	82,117	145,389	127,067	93,488	52,317	120,599	22,172	98,427	95,543	31,335
Business receipts	611,578	1,270,787	15,563,841	7,787,263	4,568,240	3,208,338	3,984,856	470,802	1,503,942	1,339,587	601,047	738,540	940,022	495,486
Income from sales and operations	598,170	1,241,271	15,499,487	7,749,618	4,556,629	3,193,240	3,966,408	468,014	1,501,608	1,328,600	593,106	735,494	909,172	486,712
Other business income	13,408	29,516	64,354	37,645	11,611	15,098	18,448	2,788	2,334	10,987	7,941	3,046	30,850	8,774
Business deductions, total	349,770	977,434	7,384,292	3,188,093	2,349,664	1,846,535	1,776,745	275,828	936,159	659,955	298,210	361,745	443,571	344,502
Cost of sales and operations, total	58,473	262,987	1,079,478	188,745	365,745	524,988	92,957	47,156	197,424	35,438	17,581	17,857	90,628	204,221
Inventory, beginning-of-year	(*)	19,043	22,990	2,460	575	19,955	(*)	7,091	1,979	(*)	—	(*)	11,735	20,202
Merchandise purchased	(*)	172,140	255,352	32,458	24,881	198,013	(*)	17,347	33,482	(*)	—	(*)	46,834	139,383
Cost of labor	37,563	13,903	215,188	37,636	58,522	119,030	23,425	16,691	92,404	21,604	14,529	7,075	6,877	10,353
Material and supplies	4,551	26,635	313,900	65,392	124,627	123,881	5,407	7,992	17,819	3,626	(*)	2,768	26,714	15,070
Other costs	15,784	55,764	290,995	53,190	158,274	79,531	64,076	6,285	54,633	10,089	2,194	7,895	11,000	39,712
Less: Inventory, end-of-year	(*)	24,498	18,947	2,391	1,134	15,422	(*)	8,250	2,893	(*)	—	(*)	12,532	20,499
Depreciation	21,052	79,754	404,392	184,634	123,040	96,718	82,482	23,616	31,447	42,673	15,123	27,550	24,121	14,294
Taxes	3,885	33,183	252,174	107,480	82,797	61,897	49,341	9,868	27,381	21,653	9,926	11,727	7,174	7,992
Rent	11,565	88,466	661,545	323,388	195,097	143,060	184,478	20,719	44,703	60,099	26,767	33,332	32,598	14,669
Repairs	4,124	27,613	79,553	32,516	23,956	23,081	11,517	7,372	9,941	8,294	2,262	6,032	4,812	8,269
Salaries and wages	29,448	96,356	1,813,316	866,560	619,349	327,407	450,927	50,737	252,280	204,424	106,246	98,178	24,780	20,374
Insurance	2,333	19,753	251,306	173,716	41,770	35,820	32,734	5,236	22,363	13,873	6,184	7,689	5,020	6,597
Legal and professional fees	6,198	6,138	128,886	69,634	37,514	21,738	54,033	1,792	41,783	12,097	7,665	4,432	8,680	2,083
Commissions	22,026	9,951	28,785	15,221	8,500	5,064	7,448	588	8,314	3,563	(*)	2,762	14,209	2,173
Amortization	(*)	(*)	2,615	991	1,250	374	148	(*)	(*)	799	(*)	(*)	(*)	—
Pension and profit-sharing plans	(*)	653	25,555	15,566	7,221	2,768	3,561	(*)	1,364	1,392	906	486	643	(*)
Employee benefit programs	(*)	596	10,942	5,391	1,892	3,659	2,107	(*)	1,622	1,244	870	374	(*)	(*)
Interest	1,768	18,760	101,888	32,872	36,734	32,282	19,877	5,954	9,679	9,226	3,312	5,914	6,945	2,992
Bad debts	407	1,061	4,988	1,263	1,071	2,654	4,400	273	1,553	1,174	(*)	672	200	107
Depletion	(*)	(*)	(*)	(*)	(*)	—	(*)	—	—	(*)	(*)	—	(*)	(*)
Other business deductions	188,072	331,463	2,538,381	1,170,088	803,268	565,025	780,258	102,339	286,302	243,995	99,365	144,630	216,878	60,567
Net profit	261,808	293,353	8,179,549	4,599,170	2,218,576	1,361,803	2,208,111	194,974	567,783	679,632	302,837	376,795	496,451	150,984

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIES												
Total	**10,648,202**	**311,374,523**	**171,766,520**	**13,335,852**	**30,009,053**	**46,673,063**	**7,592,689**	**55,249,539**	**0.6**	**(2)**	**0.1**	**0.8**
Under $2,500, total	3,242,470	3,096,487	1,583,476	789,196	157,177	—1,739,870	1,499,233	969,873	1.3	1.7	2.3	2.6
No receipts reported	308,908	—	202,219	156,740	27,845	—722,976	(*)	(*)	3.8	—	(*)	4.5
$1 under $2,500	2,933,562	3,096,487	1,381,257	632,456	129,332	—1,016,894	1,499,178	967,549	1.4	1.7	2.3	3.1
$2,500 under $5,000	1,418,091	5,168,366	1,556,683	612,063	147,973	849,813	1,015,134	1,736,245	2.4	1.7	3.5	5.3
$5,000 under $10,000	1,504,388	10,799,153	3,251,161	886,478	420,591	2,769,218	1,187,904	3,758,479	2.2	0.6	0.5	6.9
$10,000 under $25,000	1,842,224	29,709,229	9,699,149	2,216,018	1,803,406	8,209,915	1,523,502	9,487,814	1.6	0.2	0.5	6.0
$25,000 under $50,000	1,170,876	41,679,732	16,284,010	2,607,515	3,676,441	10,282,853	1,030,129	11,034,211	1.5	0.2	0.6	6.3
$50,000 under $100,000	800,113	56,014,240	25,925,614	2,537,769	6,200,980	12,165,346	726,932	12,813,361	1.4	0.1	0.7	6.2
$100,000 under $200,000	431,920	59,417,842	34,857,172	1,855,199	7,172,467	8,190,003	395,118	8,710,747	1.5	0.1	1.1	10.8
$200,000 under $500,000	192,500	55,707,754	38,416,102	1,166,591	6,342,544	4,345,447	173,991	4,769,100	2.1	0.1	1.9	8.1
$500,000 under $1,000,000	32,073	21,607,018	16,364,645	374,414	2,293,670	1,013,505	29,036	1,170,316	2.2	0.2	2.2	5.1
$1,000,000 under $5,000,000	12,882	21,747,079	17,904,591	256,089	1,623,005	546,509	11,205	724,915	2.3	0.3	1.8	3.0
$5,000,000 or more	665	6,427,623	5,923,917	34,520	170,799	40,324	505	74,478	5.2	1.4	4.3	8.2
ALL NONFARM INDUSTRIES												
Total	**7,445,153**	**248,785,404**	**134,817,075**	**6,862,388**	**26,924,663**	**38,058,018**	**5,636,236**	**42,527,915**	**0.2**	**(2)**	**0.1**	**1.7**
Under $2,500, total	2,215,841	2,170,736	415,254	353,775	52,227	—528,548	1,180,786	771,486	0.9	1.1	1.7	2.1
No receipts reported	161,509	—	15,700	55,503	7,775	—339,339	—	—	3.3	—	—	4.3
$1 under $2,500	2,054,332	2,170,736	399,554	298,272	44,452	—189,209	1,180,786	771,486	0.9	1.1	1.7	2.4
$2,500 under $5,000	919,196	3,336,367	581,305	265,232	81,984	857,599	708,835	1,257,967	1.3	1.4	1.8	3.6
$5,000 under $10,000	1,025,968	7,392,460	1,499,325	416,533	281,775	2,367,885	845,965	2,818,543	1.2	1.2	1.5	4.7
$10,000 under $25,000	1,261,199	20,326,781	5,209,177	998,841	1,407,738	6,348,055	1,077,184	6,942,461	1.0	0.3	0.1	3.5
$25,000 under $50,000	832,432	29,679,073	10,544,825	1,182,728	3,185,449	7,538,763	735,465	7,974,812	1.3	0.2	0.6	6.0
$50,000 under $100,000	616,317	43,433,402	19,454,157	1,232,822	5,558,455	9,420,033	559,877	9,845,623	1.2	0.2	0.7	5.1
$100,000 under $200,000	364,341	50,264,333	29,413,045	1,078,365	6,589,366	6,713,486	336,029	7,054,031	1.4	0.1	1.4	14.1
$200,000 under $500,000	169,188	49,143,161	33,649,906	805,324	5,959,749	3,829,879	155,126	4,089,362	1.9	0.1	1.9	7.3
$500,000 under $1,000,000	28,885	19,429,024	14,544,740	289,596	2,132,413	940,557	26,460	1,055,147	2.3	0.3	2.3	5.7
$1,000,000 under $5,000,000	11,289	18,911,966	15,287,998	211,475	1,516,326	524,576	10,100	652,911	2.5	0.3	1.8	2.9
$5,000,000 or more	497	4,698,101	4,217,343	27,697	159,181	45,733	409	65,572	4.1	1.0	3.7	8.9
AGRICULTURE, FORESTRY, AND FISHING												
Total	**3,415,111**	**65,994,132**	**37,942,192**	**6,713,087**	**3,711,678**	**9,237,503**	**2,094,757**	**13,523,707**	**1.8**	**0.1**	**0.5**	**0.5**
Under $2,500, total	1,118,864	1,009,969	1,175,877	468,486	109,038	—1,277,032	356,931	225,708	3.4	4.9	8.2	4.4
No receipts reported	160,872	—	186,916	107,537	20,501	—413,013	(*)	(*)	6.6	—	(*)	7.1
$1 under $2,500	957,992	1,009,969	988,961	360,949	88,537	—864,019	356,876	223,384	3.8	4.9	8.2	5.4
$2,500 under $5,000	528,568	1,942,735	984,907	358,876	68,468	21,465	329,067	520,698	6.1	4.0	11.0	9.0
$5,000 under $10,000	511,476	3,645,266	1,783,313	488,989	145,365	475,090	367,877	1,035,568	6.2	2.4	9.0	11.7
$10,000 under $25,000	609,009	9,829,701	4,566,110	1,256,081	442,194	1,995,117	470,827	2,690,508	4.3	0.6	2.0	10.6
$25,000 under $50,000	351,500	12,489,643	5,839,778	1,467,545	560,181	2,842,580	306,227	3,183,168	4.1	0.7	1.3	12.7
$50,000 under $100,000	193,140	13,211,605	6,606,774	1,346,434	772,342	2,928,987	176,040	3,155,007	4.3	0.4	2.0	15.0
$100,000 under $200,000	72,772	9,822,932	5,689,314	808,829	744,372	1,598,044	63,797	1,781,966	5.8	0.9	5.3	16.1
$200,000 under $500,000	24,387	6,892,824	4,891,540	373,785	477,679	553,939	19,866	721,597	10.3	1.4	6.7	17.0
$500,000 under $1,000,000	3,549	2,423,486	1,960,174	89,543	241,694	79,180	2,858	123,686	6.9	2.5	7.2	10.7
$1,000,000 under $5,000,000	1,677	2,990,191	2,732,734	47,549	138,432	25,470	1,170	76,823	4.1	2.1	6.2	7.7
$5,000,000 or more	169	1,735,780	1,711,671	6,950	11,914	—5,337	97	8,978	16.4	4.3	23.2	15.1
Farms												
Total	**3,203,049**	**62,589,119**	**36,949,445**	**6,473,464**	**3,084,390**	**8,615,045**	**1,956,453**	**12,721,624**	**1.9**	**0.1**	**0.4**	**2.4**
Under $2,500, total	1,026,629	925,751	1,168,222	435,421	104,950	—1,211,322	318,447	198,387	3.7	5.2	9.1	4.6
No receipts reported	147,399	—	186,519	101,237	20,070	—383,637	(*)	(*)	7.1	—	(*)	7.5
$1 under $2,500	879,230	925,751	981,703	334,184	84,880	—827,685	318,392	196,063	4.1	5.2	9.2	5.6
$2,500 under $5,000	498,895	1,831,999	975,378	346,831	65,989	—7,786	306,299	478,278	6.4	4.1	11.9	9.3
$5,000 under $10,000	478,420	3,406,693	1,751,836	469,945	138,816	401,333	341,939	939,936	6.6	2.5	9.9	12.0
$10,000 under $25,000	581,025	9,382,448	4,489,972	1,217,177	395,668	1,861,860	446,318	2,545,353	4.5	0.5	2.0	10.8
$25,000 under $50,000	338,444	12,000,659	5,739,185	1,424,787	490,992	2,744,090	294,664	3,059,399	4.2	0.6	1.2	12.5
$50,000 under $100,000	183,796	12,580,838	6,471,457	1,304,947	642,525	2,745,313	167,055	2,967,738	4.5	0.8	2.1	15.2
$100,000 under $200,000	67,579	9,153,509	5,444,127	776,834	583,101	1,476,517	59,089	1,656,716	6.2	0.4	5.7	16.4
$200,000 under $500,000	23,312	6,564,593	4,766,196	361,267	382,795	515,568	18,865	679,738	10.8	1.0	7.0	17.3
$500,000 under $1,000,000	3,188	2,177,994	1,819,905	84,818	161,257	72,948	2,576	115,169	7.0	4.4	7.5	11.1
$1,000,000 under $5,000,000	1,593	2,835,113	2,616,593	44,614	106,679	21,933	1,105	72,004	4.3	2.0	6.5	7.7
$5,000,000 or more	168	1,729,522	1,706,574	6,823	11,618	—5,409	96	8,906	16.5	4.3	23.4	15.1
Field crop												
Total	**1,265,435**	**21,643,634**	**8,614,219**	**2,641,670**	**1,007,219**	**5,928,431**	**937,717**	**6,794,089**	**3.5**	**0.4**	**1.2**	**7.4**
Under $2,500, total	317,215	368,787	251,546	103,056	25,319	—137,341	145,932	104,192	7.4	9.2	12.9	10.3
No receipts reported	3,963	—	2,756	2,862	470	—8,608	—	—	28.7	—	—	27.8
$1 under $2,500	313,252	368,787	248,790	100,194	24,849	—128,733	145,932	104,192	7.4	9.2	12.9	10.6
$2,500 under $5,000	221,996	850,774	339,893	142,812	22,900	118,353	156,416	275,366	11.2	3.0	18.4	16.7
$5,000 under $10,000	220,935	1,570,507	631,607	196,475	49,235	394,797	182,487	543,662	11.2	5.9	14.2	21.0
$10,000 under $25,000	266,138	4,254,001	1,528,795	548,556	157,951	1,372,013	226,412	1,536,428	6.9	2.2	5.5	19.8
$25,000 under $50,000	133,428	4,733,351	1,733,538	575,678	162,379	1,491,372	124,919	1,592,658	6.9	2.0	3.7	26.4
$50,000 under $100,000	79,040	5,290,650	2,036,843	603,488	246,557	1,662,832	75,626	1,684,871	7.1	1.8	4.9	23.0
$100,000 under $200,000	21,496	2,917,458	1,215,856	330,393	201,051	737,697	20,950	755,578	10.3	2.2	8.0	26.4
$200,000 under $500,000	4,891	1,358,589	661,455	122,654	114,323	272,565	4,731	280,590	16.9	7.0	8.9	33.8
$500,000 under $1,000,000	223	151,541	93,483	11,502	16,271	15,568	200	17,036	15.7	15.2	15.8	38.8
$1,000,000 under $5,000,000 $5,000,000 or more	73	147,976	121,203	7,056	11,233	575	44	3,708	18.5	15.9	15.4	36.2

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
AGRICULTURE, FORESTRY, AND FISHING—Continued												
Farms—Continued.												
Fruit, tree nut, and vegetable												
Total	**165,721**	**3,757,820**	**2,244,448**	**303,189**	**663,368**	**554,424**	**99,458**	**773,219**	**8.3**	**2.0**	**9.2**	**11.8**
Under $2,500, total	59,330	45,144	54,623	34,606	14,296	—78,405	13,727	11,370	13.6	23.2	44.6	17.0
No receipts reported	7,382	—	8,750	11,997	5,247	—30,692	(*)	(*)	23.8	—	(*)	32.8
$1 under $2,500	51,948	45,144	45,873	22,609	9,049	—47,713	13,687	9,070	15.1	23.2	50.1	18.9
$2,500 under $5,000	24,167	80,087	42,831	13,624	6,535	—5,933	13,877	23,634	25.7	26.6	39.1	43.3
$5,000 under $10,000	28,729	216,948	95,260	25,445	22,415	58,499	24,532	75,849	24.0	25.2	35.2	56.2
$10,000 under $25,000	22,611	366,133	173,096	39,584	51,052	92,242	19,357	117,122	19.7	21.2	22.5	30.8
$25,000 under $50,000	14,598	534,404	294,112	40,069	109,061	129,823	13,201	142,337	22.6	14.6	24.7	36.4
$50,000 under $100,000	7,769	541,149	293,245	41,991	96,682	115,125	6,777	128,267	24.8	16.3	26.3	38.7
$100,000 under $200,000	5,051	689,447	409,666	46,265	118,810	124,825	4,722	138,971	27.9	12.5	20.4	54.5
$200,000 under $500,000	3,035	887,658	594,974	40,798	133,720	93,350	2,883	104,356	34.2	5.6	18.8	28.7
$500,000 under $1,000,000	320	211,767	144,047	15,021	63,733	16,429	297	19,002	24.0	22.0	18.8	(*)
$1,000,000 under $5,000,000	111	185,083	142,594	5,786	47,064	8,469	85	12,311	14.7	14.1	12.4	26.0
$5,000,000 or more												
Livestock												
Total	**1,472,562**	**35,589,296**	**24,817,646**	**3,285,745**	**1,243,325**	**2,419,249**	**822,263**	**4,897,430**	**2.7**	**0.2**	**1.4**	**2.4**
Under $2,500, total	406,078	414,911	636,202	196,359	46,115	—649,174	99,868	57,597	5.6	7.3	16.1	7.0
No receipts reported	46,395	—	90,301	40,506	8,169	—162,537	(*)	(*)	12.7	—	(*)	12.0
$1 under $2,500	359,683	414,911	545,901	155,853	37,946	—486,637	99,853	57,573	6.1	7.3	16.1	8.4
$2,500 under $5,000	230,678	821,792	552,269	175,716	34,246	—126,123	120,664	143,672	8.5	8.5	14.8	12.4
$5,000 under $10,000	218,633	1,542,871	977,028	234,910	62,312	—38,119	129,031	298,926	8.2	5.0	15.1	16.2
$10,000 under $25,000	284,187	4,609,696	2,698,215	611,626	177,538	371,663	193,812	844,112	6.3	2.1	8.2	13.7
$25,000 under $50,000	181,058	6,417,180	3,501,628	779,998	202,660	1,105,591	149,047	1,280,751	5.6	1.2	6.5	13.7
$50,000 under $100,000	93,759	6,524,686	3,966,190	644,227	277,542	955,161	83,161	1,126,517	6.1	1.0	7.0	19.1
$100,000 under $200,000	39,632	5,346,417	3,706,310	372,979	216,586	593,456	32,664	734,316	8.2	0.9	8.9	19.9
$200,000 under $500,000	14,505	4,049,543	3,286,730	180,085	120,981	163,513	11,024	278,523	14.1	2.4	12.7	15.8
$500,000 under $1,000,000	2,511	1,722,098	1,510,549	54,118	57,279	36,276	1,960	71,746	7.9	4.2	9.3	12.8
$1,000,000 under $5,000,000	1,359	2,464,917	2,327,296	29,446	40,516	11,950	937	53,503	4.7	1.7	8.0	8.2
$5,000,000 or more	162	1,675,185	1,655,229	6,281	7,550	—4,945	95	7,767	17.1	4.4	26.8	17.0
Animal specialty												
Total	**70,062**	**354,022**	**353,762**	**58,022**	**31,021**	**—119,735**	**20,410**	**58,411**	**11.0**	**23.3**	**35.2**	**10.6**
Under $2,500, total	55,898	34,836	90,972	23,539	5,383	—100,258	11,706	7,056	12.8	22.6	52.1	13.9
No receipts reported	13,672	—	20,832	7,950	1,448	—34,395	—	—	21.2	—	—	22.8
$1 under $2,500	42,226	34,836	70,140	15,589	3,935	—65,863	11,706	7,056	15.5	22.6	52.1	17.4
$2,500 under $5,000	3,663	11,752	15,685	3,583	724	—11,107	1,425	540	25.2	22.7	42.0	25.4
$5,000 under $10,000	2,532	17,812	21,229	4,468	1,214	—12,541	695	1,153	20.8	21.0	47.3	36.9
$10,000 under $25,000	3,103	53,877	47,459	5,325	3,009	—5,884	2,139	11,212	46.0	50.4	61.6	53.8
$25,000 under $50,000	4,235	146,421	105,850	8,166	8,786	18,862	3,994	26,742	51.1	51.3	70.1	27.1
$50,000 under $100,000	405	32,959	29,626	4,864	5,074	—6,220	265	4,614	42.9	45.4	55.8	27.7
$100,000 under $200,000	145	22,066	17,137	3,197	2,323	—915	124	3,067	37.8	40.0	40.4	24.2
$200,000 under $500,000	76	23,855	16,783	4,511	2,589	—1,088	62	4,027	27.2	24.3	33.7	8.4
$500,000 under $1,000,000												
$1,000,000 under $5,000,000	5	10,444	9,021	369	1,919	—584	—	—	28.3	28.9	—	—
$5,000,000 or more	—	—	—	—	—	—						
Other farms												
Total	**229,269**	**1,244,347**	**919,370**	**184,838**	**139,457**	**—167,324**	**76,605**	**198,475**	**7.9**	**4.6**	**15.7**	**10.7**
Under $2,500, total	188,108	62,073	134,879	77,861	13,837	—246,144	47,214	18,172	8.9	18.6	28.7	9.7
No receipts reported	75,987	—	63,880	37,922	4,736	—147,405	—	—	10.3	—	—	11.0
$1 under $2,500	112,121	62,073	70,999	39,939	9,101	—98,739	47,214	18,172	13.3	18.6	28.7	17.0
$2,500 under $5,000	18,391	67,594	24,700	11,096	1,584	17,024	13,917	35,066	26.9	27.4	38.8	42.3
$5,000 under $10,000	7,591	58,555	26,712	8,647	3,640	—1,303	5,194	20,346	37.8	41.3	58.4	42.1
$10,000 under $25,000	4,986	98,741	42,407	12,086	6,118	31,826	4,598	36,479	33.8	39.1	39.5	59.0
$25,000 under $50,000	5,125	169,303	104,057	20,876	8,106	—1,558	3,503	16,911	43.3	43.5	41.1	84.9
$50,000 under $100,000	2,823	191,394	145,553	10,377	16,670	18,415	1,226	23,469	44.5	45.0	48.8	(*)
$100,000 under $200,000	1,255	178,121	95,158	24,000	44,331	21,454	629	24,784	53.7	7.6	57.5	58.5
$200,000 under $500,000	809	247,429	208,828	14,291	11,630	—14,345	168	12,591	74.4	31.4	26.2	(*)
$500,000 under $1,000,000	130	90,107	69,252	3,105	23,526	6,248	119	7,385	42.2	40.3	44.8	(*)
$1,000,000 under $5,000,000	51	81,030	67,824	2,499	10,015	1,059	37	3,272	22.1	20.5	32.9	48.5
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Animal Services, Except Veterinary												
Total	**54,263**	**433,526**	**132,059**	**39,724**	**74,524**	**—39,704**	**19,918**	**62,977**	**7.8**	**17.0**	**13.1**	**20.2**
Under $2,500, total	34,668	24,225	3,374	16,105	1,948	—57,592	6,686	4,193	11.0	17.2	22.8	18.2
No receipts reported	8,531	—	(*)	4,013	(*)	—20,795	—	—	24.4	—	—	27.4
$1 under $2,500	26,137	24,225	3,187	12,092	1,859	—36,797	6,686	4,193	12.3	17.2	22.8	23.6
$2,500 under $5,000	6,329	21,957	2,766	2,716	(*)	—1,272	3,630	5,044	13.7	13.9	23.1	25.2
$5,000 under $10,000	5,773	43,268	2,983	3,742	779	9,647	3,951	14,129	20.1	19.5	23.4	37.6
$10,000 under $25,000	4,155	64,245	8,698	4,271	6,744	10,354	3,299	14,908	17.4	18.2	26.4	24.1
$25,000 under $50,000	1,743	66,288	5,026	6,921	11,648	—9,633	1,081	10,870	40.7	46.9	36.4	84.0
$50,000 under $100,000	867	50,199	(*)	2,250	16,019	6,334	(*)	(*)	51.0	50.8	(*)	(*)
$100,000 under $200,000	518	58,850	(*)	1,272	23,989	228	(*)	(*)	47.5	47.3	(*)	(*)
$200,000 under $500,000												
$500,000 under $1,000,000	210	104,494	67,081	2,447	13,104	2,230	198	3,952	47.7	50.2	46.4	47.2
$1,000,000 under $5,000,000												
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
AGRICULTURE, FORESTRY, AND FISHING—Continued												
Landscape and Horticultural Services												
Total	**70,954**	**1,043,977**	**344,358**	**64,605**	**212,421**	**242,802**	**59,136**	**258,113**	**5.6**	**8.6**	**7.4**	**16.4**
Under $2,500, total	23,415	27,461	2,230	4,820	643	6,534	16,329	11,325	7.8	8.7	10.8	23.1
No receipts reported	706	—	—	(*)	(*)	—292	—	—	44.2	—	—	47.4
$1 under $2,500	22,709	27,461	2,230	4,612	640	6,826	16,329	11,325	7.9	8.7	10.8	24.4
$2,500 under $5,000	12,797	49,615	3,844	3,534	929	21,256	11,212	21,970	22.3	25.6	33.5	31.0
$5,000 under $10,000	14,592	109,684	11,620	7,585	3,388	50,856	13,266	52,873	9.6	9.7	11.2	46.9
$10,000 under $25,000	11,898	188,199	37,958	12,959	27,024	66,250	10,719	68,348	10.8	11.4	13.3	39.1
$25,000 under $50,000	4,205	158,731	51,299	13,365	24,057	29,611	3,840	31,910	19.3	19.9	22.7	62.3
$50,000 under $100,000	2,019	129,715	41,009	9,026	32,212	31,078	1,943	31,818	25.2	25.1	26.0	66.5
$100,000 under $200,000	1,668	206,621	102,667	8,002	64,493	31,170	1,576	31,687	25.0	25.3	25.7	98.3
$200,000 under $500,000												
$500,000 under $1,000,000	360	173,951	93,731	5,314	59,675	6,047	251	8,182	34.0	28.0	37.5	(*)
$1,000,000 under $5,000,000												
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Other Agricultural Services, Forestry, and Fishing												
Total	**86,845**	**1,927,510**	**516,330**	**135,274**	**340,344**	**419,360**	**59,252**	**480,993**	**6.6**	**2.8**	**5.6**	**18.3**
Under $2,500, total	34,152	32,532	2,051	12,140	1,497	—14,652	15,469	11,803	13.4	23.3	27.3	11.4
No receipts reported	4,236	—	(*)	2,079	339	—8,289	—	—	22.0	—	—	22.7
$1 under $2,500	29,916	32,532	1,841	10,061	1,158	—6,363	15,469	11,803	15.0	23.3	27.3	12.9
$2,500 under $5,000	10,547	39,164	2,919	5,795	1,257	9,267	7,926	15,406	10.5	10.8	13.7	27.9
$5,000 under $10,000	12,691	85,621	16,874	7,717	2,382	13,254	8,721	28,630	21.8	20.0	12.4	66.6
$10,000 under $25,000	11,931	194,809	29,482	21,674	12,758	56,653	10,491	61,899	9.9	10.6	12.7	36.8
$25,000 under $50,000	7,108	263,965	44,268	22,472	33,484	78,512	6,642	80,989	13.1	13.5	13.8	62.4
$50,000 under $100,000	6,458	450,853	72,916	30,211	81,586	146,262	6,232	148,059	11.5	11.6	11.6	(*)
$100,000 under $200,000	3,007	403,952	121,781	22,721	72,789	90,129	2,871	91,074	14.7	14.9	13.7	(*)
$200,000 under $500,000	693	199,210	74,263	7,646	55,669	31,336	675	33,121	26.8	26.0	25.6	(*)
$500,000 under $1,000,000	184	128,153	56,645	2,227	55,299	4,364	160	5,125	33.0	29.5	32.9	(*)
$1,000,000 under $5,000,000	74	129,251	95,131	2,671	23,623	4,235	65	4,887	11.3	15.6	14.8	(*)
$5,000,000 or more												
MINING												
Total	**57,696**	**1,914,516**	**382,923**	**152,857**	**197,034**	**—37,036**	**30,836**	**252,842**	**6.9**	**3.6**	**6.1**	**9.6**
Under $2,500, total	25,481	16,707	1,548	6,959	856	—40,731	10,929	4,383	7.5	9.9	14.2	9.6
No receipts reported	5,774	—	485	2,121	305	—25,478	—	—	11.6	—	—	12.6
$1 under $2,500	19,707	16,707	1,063	4,838	551	—15,253	10,929	4,383	9.1	9.9	14.2	14.8
$2,500 under $5,000	5,134	18,520	991	2,315	1,145	—6,672	3,221	4,507	13.8	14.0	22.3	20.0
$5,000 under $10,000	6,688	49,859	9,073	5,649	920	—8,830	4,326	12,393	16.2	18.2	23.2	21.2
$10,000 under $25,000	6,273	98,652	11,961	9,675	4,712	—1,340	4,814	23,145	12.7	13.0	18.1	13.7
$25,000 under $50,000	7,692	279,593	26,343	18,429	12,750	17,065	3,534	38,405	40.2	27.6	21.2	17.4
$50,000 under $100,000	2,515	188,004	29,688	13,395	26,559	—40	1,325	27,352	18.1	18.5	21.9	14.8
$100,000 under $200,000	2,075	280,204	67,754	21,930	44,023	—14,963	1,422	39,621	18.0	17.7	16.1	47.5
$200,000 under $500,000	1,394	418,948	112,959	34,470	44,952	14,155	956	50,105	15.8	14.9	14.5	13.9
$500,000 under $1,000,000	272	199,784	39,335	14,202	24,858	10,068	208	25,603	13.9	14.5	14.5	6.3
$1,000,000 under $5,000,000	162	288,438	63,919	22,041	31,935	—10,738	94	21,294	6.3	6.0	5.2	3.7
$5,000,000 or more	10	75,807	19,352	3,792	4,324	4,990	7	6,034	14.1	10.9	0.7	(2)
Oil and Gas Extraction												
Total	**49,878**	**1,570,567**	**284,880**	**115,318**	**124,201**	**—45,524**	**28,705**	**218,972**	**7.7**	**2.9**	**6.3**	**10.5**
Under $2,500, total	20,789	15,337	1,390	4,445	579	—28,605	10,609	4,218	8.3	10.0	14.6	10.7
No receipts reported	2,524	—	334	809	(*)	—16,407	—	—	15.7	—	—	16.3
$1 under $2,500	18,265	15,337	1,056	3,636	551	—12,198	10,609	4,218	9.2	10.0	14.6	14.0
$2,500 under $5,000	4,743	17,041	887	2,009	890	—4,405	3,187	4,471	14.4	14.6	22.5	22.6
$5,000 under $10,000	6,274	47,227	8,898	4,566	891	—7,098	4,155	11,543	17.0	19.1	24.7	20.8
$10,000 under $25,000	5,612	88,646	10,974	8,111	3,808	—1,194	4,416	21,361	13.4	13.7	19.0	14.1
$25,000 under $50,000	7,055	256,967	18,934	17,215	7,161	15,043	3,235	35,753	43.6	29.7	22.0	17.8
$50,000 under $100,000	2,299	174,719	29,495	12,280	23,168	—1,212	1,152	26,108	18.6	19.2	22.8	14.8
$100,000 under $200,000	1,828	239,054	61,930	18,215	33,562	—20,022	1,179	34,399	18.8	18.0	16.8	47.6
$200,000 under $500,000	930	285,460	80,830	20,463	15,630	1,838	535	34,945	18.2	16.7	15.4	14.5
$500,000 under $1,000,000	213	152,024	24,665	9,293	15,722	6,110	159	20,559	16.1	16.5	13.2	6.6
$1,000,000 under $5,000,000	135	294,092	46,877	18,721	22,790	—5,979	78	25,615	5.8	5.1	4.2	3.0
$5,000,000 or more												
Other Mining												
Total	**7,818**	**343,949**	**98,043**	**37,539**	**72,833**	**8,488**	**2,131**	**33,870**	**12.7**	**15.4**	**19.6**	**16.1**
Under $2,500, total	4,692	1,370	(*)	2,514	277	—12,126	320	165	17.6	43.3	50.9	20.4
No receipts reported	3,250	—	(*)	1,312	277	—9,071	—	—	16.6	—	—	19.7
$1 under $2,500	1,442	1,370	(*)	1,202	—	—3,055	320	165	43.2	43.3	50.9	54.9
$2,500 under $5,000	391	1,479		306		—2,267			49.7	49.2		51.2
$5,000 under $10,000	414	2,632	1,266	(*)	1,188	—1,732	205	886	47.6	41.3	42.2	
$10,000 under $25,000	661	10,006		1,564		—146	398	1,784	41.1	40.5	57.4	(*)
$25,000 under $50,000	637	22,626	(*)	1,214	(*)	2,022	(*)	(*)	47.2	47.7	(*)	(*)
$50,000 under $100,000												(*)
$100,000 under $200,000	463	54,435	(*)	4,830	13,852	6,231	416	6,466	46.3	48.0	43.7	
$200,000 under $500,000	464	133,488	32,129	14,007	29,322	12,317	421	15,160	30.4	30.2	32.3	(*)
$500,000 under $1,000,000	59	47,760	14,670	4,909	9,136	3,958	49	5,044	27.6	31.1	51.4	(*)
$1,000,000 under $5,000,000	37	70,153	36,394	7,112	13,469	231	23	1,713	17.8	17.0	11.7	(*)
$5,000,000 or more												

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
CONSTRUCTION												
Total	**856,756**	**30,837,376**	**17,537,534**	**882,857**	**6,009,229**	**4,600,508**	**752,277**	**4,981,237**	**1.3**	**0.3**	**1.6**	**10.8**
Under $2,500, total	170,826	214,427	29,218	23,756	4,676	68,177	132,948	118,584	3.7	4.4	6.6	10.5
No receipts reported	6,986	—	1,316	3,602	220	—14,816	—	—	13.2	—	—	22.3
$1 under $2,500	163,840	214,427	27,902	20,154	4,456	82,993	132,948	118,584	3.8	4.4	6.6	11.6
$2,500 under $5,000	111,339	409,768	66,673	23,541	14,090	179,991	96,336	199,996	3.4	3.4	4.1	14.4
$5,000 under $10,000	143,954	1,037,668	228,847	50,482	57,733	433,298	128,502	464,678	3.3	3.3	3.7	15.1
$10,000 under $25,000	169,897	2,712,895	809,502	133,299	297,216	914,255	155,655	955,297	2.8	2.9	3.5	13.9
$25,000 under $50,000	111,397	4,016,067	1,792,577	149,347	712,807	882,950	103,346	918,785	3.6	1.1	4.2	17.3
$50,000 under $100,000	78,112	5,450,276	2,947,111	170,934	1,205,883	825,885	71,646	873,167	4.0	1.7	4.5	15.3
$100,000 under $200,000	45,553	6,301,187	3,905,891	156,561	1,402,896	633,313	40,925	711,180	4.7	1.6	5.1	48.9
$200,000 under $500,000	20,966	6,314,831	4,464,369	99,038	1,404,607	482,108	18,894	516,616	5.2	1.1	5.3	17.6
$500,000 under $1,000,000	3,589	2,345,689	1,724,798	42,989	530,682	124,532	3,114	144,956	6.4	4.2	7.3	16.9
$1,000,000 under $5,000,000	1,093	1,834,901	1,415,997	30,457	353,983	54,864	892	75,090	2.7	3.1	3.6	8.3
$5,000,000 or more	30	199,667	152,551	2,453	24,656	1,135	19	2,888	14.9	14.1	23.9	23.2
General Contractors and Operative Builders												
Total	**164,454**	**13,104,024**	**9,006,873**	**285,511**	**2,171,813**	**1,105,162**	**135,078**	**1,329,787**	**2.7**	**0.5**	**3.2**	**17.6**
Under $2,500, total	15,934	17,288	6,544	4,259	733	—11,045	8,173	7,575	9.1	10.8	14.5	20.2
No receipts reported	2,963	—	1,234	1,492	191	—9,033	—	—	19.6	—	—	34.0
$1 under $2,500	12,971	17,288	5,310	2,767	542	—2,012	8,173	7,575	10.3	10.8	14.5	22.9
$2,5000 under $5,000	12,799	47,696	10,652	4,349	3,321	12,686	9,581	17,998	9.9	10.1	13.3	25.3
$5,000 under $10,000	17,042	123,401	24,221	8,307	7,623	42,458	14,050	52,450	8.7	8.8	11.4	33.6
$10,000 under $25,000	26,311	432,559	144,853	24,358	53,825	101,140	22,130	121,441	7.1	7.5	9.5	23.6
$25,000 under $50,000	28,714	1,049,402	539,977	37,267	180,825	189,047	25,726	205,959	7.1	7.3	8.6	23.3
$50,000 under $100,000	27,982	1,946,171	1,206,662	47,870	367,683	224,419	24,528	253,994	6.7	4.5	7.8	18.9
$100,000 under $200,000	21,418	3,044,955	2,109,159	68,875	530,105	215,670	18,358	284,240	6.9	2.7	7.8	55.3
$200,000 under $500,000	11,223	3,425,450	2,624,211	42,248	579,296	220,737	9,993	242,454	7.2	2.8	7.6	22.4
$500,000 under $1,000,000	2,217	1,458,547	1,110,938	25,035	225,146	72,429	1,896	87,089	7.9	2.7	9.1	18.2
$1,000,000 under $5,000,000	787	1,375,245	1,090,402	20,599	202,812	36,440	626	53,738	3.2	3.6	4.0	8.1
$5,000,000 or more	27	183,310	139,254	2,344	20,444	1,181	17	2,849	15.7	14.8	24.2	24.4
Special Trade Contractors												
Total	**644,321**	**16,513,243**	**7,937,660**	**545,352**	**3,600,652**	**3,294,680**	**576,607**	**3,430,797**	**1.5**	**0.3**	**2.0**	**7.1**
Under $2,500, total	144,806	184,965	20,081	16,792	3,349	79,364	117,650	104,125	4.2	4.9	7.4	10.5
No receipts reported	3,034	—	82	1,599	—	—3,643	—	—	20.8	—	—	27.3
$1 under $2,500	141,772	184,965	19,999	15,193	3,349	83,007	117,650	104,125	4.3	4.9	7.4	11.3
$2,500 under $5,000	92,488	338,996	53,527	17,836	10,221	155,797	81,333	169,702	3.7	3.7	4.3	18.1
$5,000 under $10,000	116,918	843,319	187,434	39,892	43,744	362,844	105,876	381,878	3.8	3.8	4.1	16.4
$10,000 under $25,000	133,224	2,114,621	624,591	96,842	223,344	762,503	124,051	781,663	3.2	3.3	3.9	15.8
$25,000 under $50,000	77,040	2,774,025	1,174,986	103,394	501,514	658,946	72,636	677,152	4.4	2.7	5.0	26.2
$50,000 under $100,000	47,102	3,294,720	1,627,401	115,648	783,211	575,817	44,558	589,076	5.2	0.5	5.7	28.1
$100,000 under $200,000	21,978	2,951,885	1,646,510	75,148	790,574	387,342	20,766	394,366	6.8	0.4	7.0	36.3
$200,000 under $500,000	9,174	2,730,459	1,713,973	55,134	802,116	245,013	8,335	257,389	7.9	2.5	7.8	29.3
$500,000 under $1,000,000	1,306	848,597	581,616	17,376	297,609	50,359	1,154	55,970	11.2	10.5	12.5	38.9
$1,000,000 under $5,000,000 $5,000,000 or more	285	431,656	307,541	7,290	144,970	16,695	248	19,476	5.6	6.0	7.5	31.8
Plumbing, heating, and air conditioning												
Total	**74,375**	**3,024,424**	**1,771,871**	**71,208**	**509,546**	**490,120**	**62,551**	**512,241**	**4.4**	**3.2**	**5.5**	**16.3**
Under $2,500, total	7,583	9,562	2,962	1,127	(*)	903	4,940	2,836	12.9	14.6	22.6	34.4
No receipts reported	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	7,325	9,562	2,962	843	(*)	1,209	4,940	2,836	13.1	14.6	22.6	37.3
$2,500 under $5,000	7,246	26,299	9,275	1,144	1,111	4,238	4,863	7,183	14.7	14.3	17.8	35.2
$5,000 under $10,000	11,500	83,909	37,587	3,940	2,747	16,103	8,435	21,252	12.2	12.3	14.9	33.8
$10,000 under $25,000	16,292	266,765	116,558	8,804	16,161	70,280	14,499	72,578	9.1	9.5	11.9	42.0
$25,000 under $50,000	13,780	491,072	259,200	12,188	43,680	107,330	12,651	111,331	10.6	10.8	12.0	(*)
$50,000 under $100,000	10,934	771,250	437,197	19,235	133,798	143,230	10,544	144,502	11.2	11.2	11.9	(*)
$100,000 under $200,000	5,156	685,158	432,445	14,563	144,654	85,727	4,904	87,400	15.3	3.5	15.0	(*)
$200,000 under $500,000	1,607	461,126	308,278	6,716	102,229	45,913	1,473	48,235	17.7	17.8	16.1	(*)
$500,000 under $1,000,000	222	143,725	105,569	2,649	40,342	12,043	191	12,487	25.3	23.5	27.5	(*)
$1,000,000 under $5,000,000	55	85,558	62,800	842	24,651	4,353	51	4,437	12.0	13.8	14.7	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Painting, paper hanging, and decorating												
Total	**107,279**	**1,561,904**	**601,379**	**36,385**	**426,729**	**445,545**	**100,110**	**454,366**	**4.3**	**1.0**	**5.2**	**21.5**
Under $2,500, total	33,969	45,179	3,462	2,034	443	27,562	30,142	30,198	10.3	12.4	17.3	29.4
No receipts reported	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	33,658	45,179	3,462	1,977	443	27,746	30,142	30,198	10.3	12.4	17.3	31.3
$2,500 under $5,000	18,050	66,528	8,987	1,929	2,292	35,371	17,032	37,524	8.2	8.4	9.3	(*)
$5,000 under $10,000	19,764	140,891	26,473	4,331	6,747	72,305	18,952	73,393	7.9	8.0	8.8	(*)
$10,000 under $25,000	20,503	309,944	76,630	10,233	40,055	129,188	19,482	130,118	8.1	8.5	9.4	(*)
$25,000 under $50,000	9,620	343,905	130,632	7,673	89,215	103,477	9,620	103,477	12.5	12.8	13.4	(*)
$50,000 under $100,000	2,826	195,488	95,269	5,041	76,237	29,012	2,502	29,909	21.0	21.1	22.6	(*)
$100,000 under $200,000	1,848	231,632	114,047	2,582	100,102	31,519	1,783	31,613	23.8	23.8	25.4	(*)
$200,000 under $500,000	615	165,276	102,056	2,042	76,882	14,297	518	15,275	30.4	29.5	35.3	(*)
$500,000 under $1,000,000 $1,000,000 under $5,000,000	84	63,061	43,823	520	34,756	2,814	79	2,859	37.8	28.0	29.6	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
CONSTRUCTION—Continued												
Special Trade Contractors—Continued												
Electrical work												
Total	**53,248**	**2,033,759**	**1,142,742**	**45,229**	**447,448**	**309,302**	**45,363**	**326,477**	**6.2**	**1.5**	**7.0**	**21.6**
Under $2,500, total	8,753	9,677	2,823	655	512	953	6,189	3,267	12.2	14.3	19.4	28.8
No receipts reported	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	8,550	9,677	2,823	651	512	1,496	6,189	3,267	12.3	14.3	19.4	30.8
$2,500 under $5,000	6,888	24,749	10,035	1,690	389	4,834	5,235	6,827	13.9	14.0	19.4	40.6
$5,000 under $10,000	10,212	72,891	37,962	2,278	1,980	15,934	8,786	17,547	22.9	21.9	27.4	46.2
$10,000 under $25,000	10,136	173,282	72,706	5,669	10,615	48,597	9,050	51,728	11.4	12.0	14.6	(*)
$25,000 under $50,000	6,133	232,315	123,654	7,579	33,123	45,655	5,462	48,836	15.6	16.0	18.4	(*)
$50,000 under $100,000	6,844	471,901	242,492	10,900	85,069	94,835	6,671	96,369	13.6	13.7	14.5	(*)
$100,000 under $200,000	2,354	300,785	159,458	5,489	75,342	45,336	2,349	45,352	19.8	19.6	19.6	(*)
$200,000 under $500,000	1,674	543,259	338,845	8,603	169,887	42,667	1,382	44,087	17.9	18.0	19.1	(*)
$500,000 under $1,000,000	201	132,119	102,721	1,225	42,342	8,147	194	8,975	30.3	29.3	32.0	(*)
$1,000,000 under $5,000,000	53	72,781	52,046	1,141	28,189	2,344	45	3,489	14.8	14.3	20.1	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Masonry, stonework, and plastering												
Total	**66,283**	**2,407,735**	**1,150,830**	**53,111**	**748,881**	**441,407**	**60,526**	**454,500**	**4.4**	**2.1**	**5.7**	**25.7**
Under $2,500, total	9,523	12,951	1,923	1,357	(*)	5,164	7,397	7,020	11.7	12.7	15.4	42.0
No receipts reported	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	9,305	12,951	1,923	896	(*)	5,888	7,397	7,020	11.8	12.7	15.4	32.2
$2,500 under $5,000	7,479	27,727	2,518	962	1,603	15,379	6,676	16,031	12.9	13.2	14.9	(*)
$5,000 under $10,000	10,852	79,935	14,411	2,655	8,594	37,378	10,048	38,357	10.7	11.0	12.4	(*)
$10,000 under $25,000	16,643	260,056	75,045	7,998	48,065	91,708	16,008	92,937	9.0	9.5	11.0	60.2
$25,000 under $50,000	9,618	350,586	120,148	9,816	91,639	84,594	9,095	86,091	12.8	13.0	13.9	(*)
$50,000 under $100,000	6,434	450,369	209,267	9,773	144,052	82,014	5,994	85,458	14.2	14.4	15.8	(*)
$100,000 under $200,000	4,112	563,352	290,365	11,485	212,350	70,406	3,738	72,084	15.6	15.5	16.4	(*)
$200,000 under $500,000	1,255	397,334	242,024	5,911	141,460	42,011	1,253	42,161	18.9	19.1	18.9	(*)
$500,000 under $1,000,000	313	195,060	141,846	2,494	72,419	10,244	274	11,243	24.2	23.4	29.3	(*)
$1,000,000 under $5,000,000	54	70,365	53,283	660	27,971	2,509	43	3,118	12.3	12.6	21.8	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Carpentering and flooring												
Total	**196,493**	**2,761,058**	**1,179,325**	**61,298**	**504,852**	**817,628**	**182,476**	**837,529**	**2.8**	**3.3**	**3.8**	**16.7**
Under $2,500, total	57,936	74,606	5,361	5,184	741	38,917	50,571	44,227	6.2	5.8	6.0	17.0
No receipts reported	(*)	—	(*)	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	56,938	74,606	5,355	4,812	741	39,928	50,571	44,227	6.2	5.8	6.0	18.5
$2,500 under $5,000	33,126	119,749	11,050	4,329	2,780	68,436	30,922	70,574	6.0	6.1	6.9	38.9
$5,000 under $10,000	40,616	287,224	34,453	10,788	12,219	164,013	39,038	166,895	5.7	5.8	6.3	40.2
$10,000 under $25,000	37,853	588,149	156,676	18,002	55,715	266,292	36,611	268,700	6.2	6.4	7.3	39.6
$25,000 under $50,000	17,284	622,663	278,927	12,300	136,155	142,279	16,010	145,400	9.5	9.6	10.9	45.3
$50,000 under $100,000	7,200	492,767	275,332	6,055	135,451	94,374	6,994	95,501	13.4	13.5	14.1	(*)
$100,000 under $200,000	1,498	217,989	156,725	1,853	58,230	23,557	1,420	23,876	27.0	27.1	31.3	(*)
$200,000 under $500,000	869	262,642	200,008	2,197	63,940	16,069	805	18,280	25.9	25.6	24.9	(*)
$500,000 under $1,000,000	89	60,713	(*)	339	24,409	2,673	89	2,673	41.8	39.0	53.6	—
$1,000,000 under $5,000,000	22	34,556	22,995	251	15,212	1,018	(*)	(*)	21.3	22.8	(*)	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous special trade contractors												
Total	**146,643**	**4,724,363**	**2,091,513**	**278,121**	**963,196**	**780,678**	**125,581**	**845,684**	**3.4**	**1.5**	**4.2**	**11.6**
Under $2,500, total	27,042	32,990	3,550	6,435	752	5,865	18,411	16,577	11.3	15.9	29.1	18.2
No receipts reported	1,046	—	(*)	(*)	—	—875	—	—	34.7	—	—	36.7
$1 under $2,500	25,996	32,990	3,474	6,014	752	6,740	18,411	16,577	11.6	15.9	29.1	19.6
$2,500 under $5,000	19,699	73,944	11,662	7,782	2,046	27,539	16,605	31,563	8.1	8.3	10.1	33.6
$5,000 under $10,000	23,974	178,469	36,548	15,900	11,457	57,111	20,617	64,434	7.2	7.4	9.1	27.7
$10,000 under $25,000	31,797	516,425	126,976	46,136	52,733	156,438	28,401	165,602	6.4	6.7	8.2	23.5
$25,000 under $50,000	20,605	733,484	262,425	53,838	107,702	175,611	19,798	182,017	8.7	8.8	9.9	48.2
$50,000 under $100,000	12,864	912,945	367,844	64,644	208,604	132,352	11,853	137,337	10.1	10.3	11.4	41.4
$100,000 under $200,000	7,010	952,969	493,470	39,176	199,896	130,797	6,572	134,041	11.5	5.2	12.0	52.0
$200,000 under $500,000	3,154	900,822	522,762	29,665	247,718	84,056	2,904	89,351	14.7	8.7	14.0	(*)
$500,000 under $1,000,000	410	274,777	165,274	10,343	92,650	15,451	340	18,746	19.4	17.6	21.0	(*)
$1,000,000 under $5,000,000 $5,000,000 or more	88	147,538	101,002	4,202	39,638	5,458	80	6,016	9.5	11.0	11.0	(*)
Contractors not Allocable												
Total	**47,981**	**1,220,109**	**593,001**	**51,994**	**236,764**	**200,666**	**40,592**	**220,653**	**5.2**	**1.4**	**7.3**	**21.9**
Under $2,500, total	10,086	12,174	2,593	2,705	594	—142	7,125	6,884	11.0	12.9	15.4	37.9
No receipts reported	989	—	—	(*)	(*)	—2,140	—	—	33.9	—	—	33.1
$1 under $2,500	9,097	12,174	2,593	2,194	(*)	1,998	7,125	6,884	11.6	12.9	15.4	52.5
$2,500 under $5,000	6,052	23,076	2,494	1,356	(*)	11,508	5,422	12,296	16.3	17.5	21.4	49.3
$5,000 under $10,000	9,994	70,948	17,192	2,283	6,366	27,996	8,576	30,350	11.1	11.4	13.4	52.1
$10,000 under $25,000	10,362	165,715	40,058	12,099	20,047	50,612	9,474	52,193	11.4	12.2	14.5	(*)
$25,000 under $50,000	5,643	192,640	77,614	8,686	30,468	34,957	4,984	35,674	16.6	16.9	19.0	(*)
$50,000 under $100,000	3,028	209,385	113,048	7,416	54,989	25,649	2,560	30,097	20.3	20.6	23.8	(*)
$100,000 under $200,000	2,157	304,347	150,222	12,538	82,217	30,301	1,801	32,574	20.6	20.9	23.0	(*)
$200,000 under $500,000	569	158,922	126,185	1,656	23,195	16,358	566	16,773	32.8	31.2	27.2	(*)
$500,000 under $1,000,000	66	38,545	32,244	578	(*)	1,744	64	1,897	47.1	42.4	43.9	(*)
$1,000,000 under $5,000,000	24	44,357	31,351	2,677	10,413	1,683	20	1,915	22.3	26.0	34.8	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING												
Total	**210,315**	**8,461,112**	**4,505,860**	**369,661**	**1,588,003**	**1,002,559**	**145,521**	**1,184,688**	**2.8**	**1.0**	**3.4**	**7.7**
Under $2,500, total	57,140	52,247	18,996	13,525	3,331	—34,093	23,489	13,002	5.8	9.4	15.7	9.7
No receipts reported	6,945	—	1,012	2,402	(*)	—16,321	—	—	13.4	—	—	16.4
$1 under $2,500	50,195	52,247	17,984	11,123	2,905	—17,772	23,489	13,002	6.3	9.4	15.7	12.1
$2,500 under $5,000	23,511	86,350	26,153	9,077	3,209	8,050	15,348	22,981	7.3	7.4	10.5	16.4
$5,000 under $10,000	28,336	206,764	63,092	15,398	20,495	29,762	20,471	55,865	10.0	10.5	9.3	32.4
$10,000 under $25,000	38,731	624,295	207,369	38,733	58,496	152,901	32,139	176,773	5.8	6.1	7.9	18.2
$25,000 under $50,000	23,925	868,245	352,901	44,961	132,127	157,845	19,768	177,054	8.3	8.4	9.9	26.4
$50,000 under $100,000	18,654	1,290,754	565,249	67,614	239,126	217,499	16,193	233,136	8.0	2.2	8.7	29.0
$100,000 under $200,000	12,030	1,646,831	833,377	76,196	409,706	213,158	11,129	222,282	8.8	2.3	9.1	28.7
$200,000 under $500,000	6,416	1,899,628	1,143,510	63,541	422,275	163,838	5,539	183,271	9.5	5.1	8.8	26.9
$500,000 under $1,000,000	1,095	747,690	514,548	22,313	151,872	57,212	1,016	59,794	10.4	9.4	9.7	33.9
$1,000,000 under $5,000,000	447	773,376	578,539	15,217	118,836	33,328	403	37,203	4.4	5.2	5.6	25.6
$5,000,000 or more	30	264,932	202,126	3,286	28,530	3,059	26	3,527	20.5	19.3	22.0	24.0
Lumber and Wood Products, Except Furniture												
Total	**54,203**	**2,099,977**	**830,891**	**169,617**	**363,338**	**249,791**	**40,254**	**287,596**	**4.8**	**4.0**	**6.4**	**13.9**
Under $2,500, total	12,450	12,614	1,969	3,484	476	—2,152	6,060	3,945	9.9	11.9	17.1	20.7
No receipts reported	1,167	—	(*)	(*)	—	—1,918	—	—	33.1	—	—	39.9
$1 under $2,500	11,283	12,614	1,966	3,311	476	—234	6,060	3,945	10.3	11.9	17.1	24.1
$2,500 under $5,000	8,199	30,115	4,479	3,005	927	6,357	5,931	10,303	11.9	12.0	15.8	33.4
$5,000 under $10,000	8,261	61,252	11,191	6,338	2,256	19,898	7,388	22,276	11.8	12.0	14.3	43.3
$10,000 under $25,000	9,661	151,929	36,811	15,431	15,770	38,744	7,927	43,017	11.1	11.7	14.3	42.2
$25,000 under $50,000	5,797	207,878	76,325	18,956	27,173	26,786	4,191	32,616	19.7	20.1	22.1	39.2
$50,000 under $100,000	4,827	324,892	101,189	32,512	60,147	37,699	4,068	42,210	16.1	16.5	19.4	(*)
$100,000 under $200,000	3,216	424,530	122,479	40,943	99,009	49,399	3,108	52,683	17.0	17.1	19.3	33.7
$200,000 under $500,000	1,351	432,913	201,590	29,017	87,785	37,164	1,189	42,962	17.7	17.5	16.6	53.4
$500,000 under $1,000,000	307	218,391	119,006	12,029	35,950	22,175	269	22,687	14.7	12.9	13.3	(*)
$1,000,000 under $5,000,000	130	209,391	143,272	7,360	31,481	12,951	123	14,897	6.9	7.4	8.1	(*)
$5,000,000 or more	4	26,072	12,580	542	2,364	770			35.3	28.4	23.9	(*)
Printing, Publishing, and Allied Industries												
Total	**38,463**	**1,132,871**	**523,054**	**44,110**	**251,989**	**172,009**	**25,711**	**209,097**	**5.8**	**1.2**	**8.7**	**17.2**
Under $2,500, total	11,364	9,269	4,741	2,699	914	—10,725	3,941	1,146	10.7	14.6	27.0	22.0
No receipts reported	1,605	—	—	795	(*)	—3,535	—	—	28.2	—	—	33.9
$1 under $2,500	9,759	9,269	4,741	1,904	906	—7,190	3,941	1,146	11.5	14.6	27.0	27.9
$2,500 under $5,000	3,724	13,684	6,054	1,682	1,198	—3,387	1,651	1,732	18.5	18.9	39.2	31.2
$5,000 under $10,000	3,942	27,034	7,938	1,973		6,003	3,121	8,334	18.1	18.4	25.8	45.3
$10,000 under $25,000	7,852	124,692	41,187	6,028	11,987	29,150	6,926	31,890	13.1	14.0	18.9	47.5
$25,000 under $50,000	4,982	182,284	71,828	8,269	26,947	41,678	4,392	46,332	17.1	17.7	20.3	(*)
$50,000 under $100,000	4,271	296,603	119,686	12,298	72,284	48,232	3,504	55,450	16.7	17.0	18.4	(*)
$100,000 under $200,000	1,421	194,411	114,497	4,831	51,344	30,842	1,292	32,865	24.5	24.4	22.9	(*)
$200,000 under $500,000	850	237,796	127,979	5,374	76,072	25,638	837	26,414	27.6	25.8	23.7	(*)
$500,000 under $1,000,000	57	47,098	29,144	956	11,243	4,578	47	4,934	46.5	34.0	42.8	(*)
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more												
Machinery, Except Electrical												
Total	**24,720**	**906,713**	**429,111**	**39,337**	**203,742**	**165,791**	**17,662**	**190,262**	**11.2**	**9.3**	**9.2**	**33.3**
Under $2,500, total	4,474	4,111	1,063	2,112		—3,423	1,830	1,304	17.5	23.5	37.1	35.0
No receipts reported	(*)	—	(*)	(*)		(*)	—	—	(*)	—	—	(*)
$1 under $2,500	3,694	4,111	1,062	1,612	10,543	—1,674	1,830	1,304	19.2	23.5	37.1	47.3
$2,500 under $5,000	1,842	6,112	(*)	556		1,858	1,506	2,216	26.5	26.7	31.7	(*)
$5,000 under $10,000	4,970	38,415	15,627	2,229		—6,298	1,899	6,206	45.4	46.5	30.0	(*)
$10,000 under $25,000	5,017	80,100	24,427	5,237	5,954	26,131	4,507	28,266	16.8	17.6	21.2	(*)
$25,000 under $50,000	3,273	112,225	38,478	6,155	16,396	33,900	3,012	34,998	20.5	20.4	23.2	(*)
$50,000 under $100,000	2,901	209,080	112,085	7,795	43,218	43,734	2,723	44,542	19.8	19.9	19.7	(*)
$100,000 under $200,000	1,729	243,960	109,644	8,568	67,675	44,666	1,704	44,849	22.7	22.5	20.3	(*)
$200,000 under $500,000	448	130,155	75,427	5,170	38,594	22,091	428	23,113	26.5	26.3	26.1	(*)
$500,000 under $1,000,000	50	37,978	22,683	902	11,243	2,176	40	3,349	27.0	27.4	33.3	(*)
$1,000,000 under $5,000,000	16	44,577	28,359	(*)	10,119	956	(*)	(*)	21.6	14.0	(*)	(*)
$5,000,000 or more												
Other Manufacturing Industries												
Total	**92,929**	**4,321,551**	**2,722,804**	**116,797**	**768,934**	**414,968**	**61,894**	**497,933**	**4.2**	**1.4**	**5.3**	**9.7**
Under $2,500, total	28,852	26,253	11,223	5,230	1,693	—17,793	11,658	6,607	9.4	16.7	27.9	12.8
No receipts reported	3,393	—	1,008	934	(*)	—9,119	—	—	18.8	—	—	23.1
$1 under $2,500	25,459	26,253	10,215	4,296	1,306	—8,674	11,658	6,607	10.3	16.7	27.9	15.2
$2,500 under $5,000	9,746	36,439	14,302	3,834	1,363	3,222	6,260	8,730	11.6	11.8	17.3	23.5
$5,000 under $10,000	11,163	80,063	28,336	4,858	7,665	10,159	8,063	19,049	10.8	11.1	15.7	34.5
$10,000 under $25,000	16,201	267,574	104,944	12,037	24,785	58,876	12,779	73,600	9.0	9.6	12.7	24.2
$25,000 under $50,000	9,873	365,858	166,270	11,581	61,611	55,481	8,173	63,108	12.3	12.5	15.8	37.6
$50,000 under $100,000	6,655	460,179	232,289	15,009	63,477	87,834	5,898	90,934	13.3	13.3	14.3	34.8
$100,000 under $200,000	5,664	783,930	486,757	21,854	191,678	88,251	5,025	91,885	13.2	4.0	14.1	53.6
$200,000 under $500,000	3,767	1,098,764	738,514	23,980	219,824	78,945	3,085	90,782	13.1	8.5	12.7	34.5
$500,000 under $1,000,000	693	460,782	352,459	8,880	97,297	30,375	672	30,916	14.4	13.4	14.1	(*)
$1,000,000 under $5,000,000	315	741,709	587,710	9,534	99,541	19,618	281	22,322	5.8	8.4	7.8	34.8
$5,000,000 or more												

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
Total	**341,396**	**9,417,737**	**1,993,348**	**903,961**	**1,164,533**	**1,244,138**	**258,996**	**1,478,843**	**2.1**	**0.7**	**3.0**	**5.9**
Under $2,500, total	56,873	66,396	3,411	17,099	1,344	—16,095	28,919	20,396	4.7	5.7	8.6	11.2
No receipts reported	3,293	—	(*)	1,596	(*)	—6,605	—	—	18.8	—	—	25.3
$1 under $2,500	53,580	66,396	3,014	15,503	1,343	—9,490	28,919	20,396	4.9	5.7	8.6	12.5
$2,500 under $5,000	43,135	158,117	6,418	21,592	5,029	27,960	32,663	50,313	6.0	6.4	8.3	16.7
$5,000 under $10,000	60,181	433,671	16,099	59,125	12,016	105,712	47,878	132,941	5.8	5.8	8.5	16.9
$10,000 under $25,000	89,124	1,466,568	78,238	182,440	60,720	315,145	70,200	372,526	4.0	4.1	5.4	10.9
$25,000 under $50,000	58,111	1,992,656	139,227	233,111	158,982	414,405	51,691	439,425	5.0	0.7	6.1	18.3
$50,000 under $100,000	18,061	1,231,883	199,817	132,806	187,806	139,519	13,825	171,491	8.3	2.2	10.3	22.3
$100,000 under $200,000	10,076	1,354,728	300,132	111,835	287,364	145,134	9,035	154,225	10.1	6.9	10.4	27.5
$200,000 under $500,000	4,559	1,400,684	524,826	97,467	239,263	73,598	3,669	90,566	11.1	4.4	12.5	25.8
$500,000 under $1,000,000	931	617,546	295,809	29,920	131,586	24,035	826	28,712	12.2	11.4	13.8	33.1
$1,000,000 under $5,000,000	330	541,284	301,203	17,085	76,207	14,485	278	17,483	4.7	5.1	6.8	26.4
$5,000,000 or more	15	154,204	128,168	1,481	4,216	240	12	765	23.0	28.3	42.7	20.7
Local and Interurban Passenger Transit												
Total	**49,924**	**598,035**	**58,821**	**59,675**	**112,938**	**129,866**	**40,907**	**143,824**	**6.3**	**13.0**	**9.3**	**19.7**
Under $2,500, total	9,613	13,092	(*)	1,888	(*)	1,265	5,686	4,112	11.1	12.4	18.8	25.0
No receipts reported	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	9,454	13,092	(*)	1,878	(*)	1,445	5,686	4,112	11.2	12.4	18.8	26.0
$2,500 under $5,000	9,423	33,884	(*)	4,481	442	10,411	7,807	12,984	11.7	11.7	14.3	55.9
$5,000 under $10,000	18,332	130,370	1,345	14,715	4,428	45,365	16,335	48,634	13.1	12.6	19.3	35.6
$10,000 under $25,000	9,536	127,519	(*)	9,727	6,007	48,842	8,683	50,726	11.8	12.1	13.6	(*)
$25,000 under $50,000	1,120	37,723	29,024	4,780	5,788	1,685	1,069	9,354	34.8	35.8	34.0	(*)
$50,000 under $100,000	486	33,728		4,919	(*)	6,368			42.5	41.5		
$100,000 under $200,000	1,242	166,989		14,459	66,415	13,486	1,242	13,486	39.7	40.4	34.8	—
$200,000 under $500,000												
$500,000 under $1,000,000	172	54,730	24,500	4,706	22,267	2,444	85	4,528	52.1	43.0	60.3	(*)
$1,000,000 under $5,000,000												
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Trucking and Warehousing												
Total	**238,118**	**7,235,598**	**1,242,795**	**753,189**	**871,698**	**933,075**	**182,960**	**1,102,157**	**2.4**	**1.0**	**3.4**	**7.1**
Under $2,500, total	26,958	34,022	2,182	7,959	1,111	—9,737	13,593	10,907	7.0	8.3	12.1	17.2
No receipts reported	1,772	—	(*)	942	—	—3,974	—	—	26.5	—	—	37.5
$1 under $2,500	25,186	34,022	1,985	7,017	1,111	—5,763	13,593	10,907	7.2	8.3	12.1	19.3
$2,500 under $5,000	27,230	100,699	3,786	13,537	2,386	16,814	20,423	30,869	8.0	8.6	11.4	20.0
$5,000 under $10,000	35,757	260,029	10,611	37,650	6,644	48,363	26,559	68,732	6.7	6.9	8.2	21.3
$10,000 under $25,000	71,431	1,207,604	50,021	160,184	43,562	236,369	55,724	283,102	4.5	4.6	6.2	12.2
$25,000 under $50,000	51,051	1,741,042	104,490	211,519	120,509	352,559	45,813	374,211	5.4	5.5	6.5	20.5
$50,000 under $100,000	14,468	979,610	138,804	112,980	142,459	101,239	11,038	123,298	9.4	9.5	11.8	25.8
$100,000 under $200,000	6,771	909,334	186,866	79,885	174,985	98,635	6,055	104,952	11.6	3.5	12.6	34.6
$200,000 under $500,000	3,541	1,062,008	298,511	85,258	198,116	59,052	2,948	71,671	12.8	8.2	14.5	30.8
$500,000 under $1,000,000	659	437,703	155,101	26,646	109,860	18,889	598	20,650	14.4	13.3	16.4	77.8
$1,000,000 under $5,000,000	252	503,547	292,423	17,571	72,066	10,892	209	13,765	5.3	8.9	9.0	31.5
$5,000,000 or more												
Other Transportation												
Total	**26,169**	**1,059,395**	**601,790**	**39,530**	**90,400**	**68,130**	**15,255**	**109,613**	**6.7**	**2.1**	**11.2**	**14.1**
Under $2,500, total	8,984	8,706	544	3,714	39	—6,121	3,923	2,242	11.6	14.7	24.1	20.3
No receipts reported	1,109	—	(*)	603	(*)	—2,351	—	—	31.3	—	—	31.6
$1 under $2,500	7,875	8,706	344	3,111	(*)	—3,770	3,923	2,242	12.5	14.7	24.1	25.3
$2,500 under $5,000	2,945	11,098	(*)	1,970	1,289	—1,486	1,824	3,253	20.5	21.2	31.0	39.6
$5,000 under $10,000	3,523	25,276	2,530	4,173		5,500	2,547	8,463	18.3	18.7	24.9	28.5
$10,000 under $25,000	4,231	70,632	19,985	6,322	8,378	7,356	2,259	14,824	17.7	18.8	31.9	31.6
$25,000 under $50,000	2,441	92,427	21,709	4,023	13,061	29,965	2,004	30,975	21.8	22.0	25.7	34.9
$50,000 under $100,000	1,892	132,482	39,178	7,872	20,587	10,410	1,124	20,100	24.1	24.4	27.7	44.1
$100,000 under $200,000	1,169	159,331	70,031	5,612	20,427	12,841	847	15,014	25.8	26.4	30.5	54.6
$200,000 under $500,000	716	259,007	210,984	4,505	13,459	5,339	483	8,062	27.1	28.3	33.3	(*)
$500,000 under $1,000,000	185	123,533	105,191	918	7,333	1,827	171	3,717	28.3	26.2	29.0	(*)
$1,000,000 under $5,000,000	83	176,903	130,553	421	5,827	2,499	73	2,963	10.7	14.0	9.0	(*)
$5,000,000 or more												
Communication, Electric, Gas, and Sanitary Services												
Total	**27,185**	**524,709**	**89,942**	**51,567**	**89,497**	**113,067**	**19,874**	**123,249**	**6.9**	**11.7**	**11.3**	**17.3**
Under $2,500, total	11,318	10,576	(*)	3,538	(*)	—1,502	5,717	3,135	11.0	13.7	21.1	20.3
No receipts reported	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	11,065	10,576	(*)	3,497	(*)	—1,402	5,717	3,135	11.1	13.7	21.1	20.7
$2,500 under $5,000	3,537	12,436	2,347	1,604	988	2,221	2,609	3,207	19.3	19.7	27.0	63.7
$5,000 under $10,000	2,569	17,996		2,587	868	6,484	2,437	7,112	22.4	22.6	27.4	(*)
$10,000 under $25,000	3,926	60,813	5,282	6,207	2,773	22,578	3,534	23,874	18.2	19.1	22.0	(*)
$25,000 under $50,000	3,499	121,464	10,704	12,789	19,624	30,196	3,259	31,306	19.7	20.3	22.6	(*)
$50,000 under $100,000	1,215	86,063	(*)	7,035	17,201	21,502	1,209	21,672	33.1	33.3	36.1	(*)
$100,000 under $200,000	894	119,074	24,610	11,879	25,537	20,172	891	20,773	32.3	32.1	30.7	(*)
$200,000 under $500,000	169	49,511	(*)	4,060	15,588	7,435	167	7,534	40.9	40.4	33.4	(*)
$500,000 under $1,000,000	58	46,776	(*)	1,868	6,756	3,981	51	4,636	45.0	37.0	34.9	(*)
$1,000,000 under $5,000,000												
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE												
Total	**2,163,860**	**134,061,517**	**98,714,752**	**1,724,381**	**9,509,500**	**9,575,275**	**1,514,158**	**10,932,720**	**0.7**	**(2)**	**0.6**	**2.5**
Under $2,500, total	532,551	480,563	252,363	44,408	8,584	—201,830	214,675	86,170	1.9	2.7	4.6	3.9
No receipts reported	31,318	—	8,560	6,986	1,588	—55,430	—	—	8.2	—	—	11.5
$1 under $2,500	501,233	480,563	243,803	37,422	6,996	—146,400	214,675	86,170	1.9	2.7	4.6	4.0
$2,500 under $5,000	171,510	618,117	300,539	29,149	10,588	16,180	101,304	118,553	2.7	2.7	4.6	7.1
$5,000 under $10,000	207,075	1,508,610	765,855	48,393	47,132	149,175	140,174	289,927	2.5	2.5	4.0	6.4
$10,000 under $25,000	325,614	5,407,120	2,907,176	139,435	241,303	801,587	242,283	1,001,394	2.2	1.4	4.7	5.7
$25,000 under $50,000	292,257	10,424,383	6,419,536	216,871	665,323	1,344,081	240,742	1,518,676	2.4	0.4	3.2	7.3
$50,000 under $100,000	273,088	19,628,683	13,250,084	323,449	1,491,988	2,014,811	240,867	2,197,493	2.0	0.2	2.6	8.0
$100,000 under $200,000	213,909	30,072,464	21,776,704	381,034	2,459,986	2,362,448	196,761	2,481,367	2.0	0.3	2.4	9.8
$200,000 under $500,000	118,254	34,092,039	25,926,410	337,679	2,822,194	2,100,681	109,682	2,195,468	2.4	0.1	2.8	15.7
$500,000 under $1,000,000	20,665	13,983,354	11,340,943	118,452	1,006,929	578,769	19,386	605,619	2.9	0.6	3.1	15.8
$1,000,000 under $5,000,000	8,565	14,237,159	12,337,704	79,505	704,606	377,317	7,961	401,121	3.3	0.6	2.8	7.1
$5,000,000 or more	372	3,609,025	3,437,438	6,006	50,867	32,056	323	36,932	4.7	0.7	5.7	22.1
Wholesale Trade												
Total	**316,261**	**30,815,781**	**23,934,931**	**323,310**	**1,286,080**	**2,536,985**	**244,004**	**2,759,369**	**1.9**	**0.3**	**2.4**	**5.8**
Under $2,500, total	54,825	53,107	25,606	7,842	1,293	—40,992	20,052	11,970	4.9	6.6	10.6	9.9
No receipts reported	6,529	—	4,170	1,920	(*)	—17,770	—	—	13.8	—	—	20.7
$1 under $2,500	48,296	53,107	21,436	5,922	863	—23,222	20,052	11,970	5.3	6.6	10.6	10.5
$2,500 under $5,000	25,674	93,520	24,557	4,732	1,226	13,856	17,619	28,808	6.9	7.0	10.0	17.5
$5,000 under $10,000	38,907	290,199	79,055	10,284	5,934	75,074	30,418	95,619	5.8	5.9	8.2	16.1
$10,000 under $25,000	60,147	1,001,005	299,416	26,962	26,070	323,508	51,206	351,881	4.6	4.8	6.2	16.3
$25,000 under $50,000	42,709	1,500,292	603,462	31,257	46,545	467,382	38,815	486,541	6.2	6.5	7.0	23.2
$50,000 under $100,000	36,613	2,588,514	1,529,220	40,848	130,353	493,332	33,391	515,822	5.5	1.5	5.8	24.4
$100,000 under $200,000	25,797	3,706,387	2,740,767	48,805	197,600	359,471	23,102	383,960	6.0	1.0	6.3	22.4
$200,000 under $500,000	19,849	5,903,185	4,659,607	66,976	351,213	403,957	18,439	417,842	6.3	1.2	8.0	21.4
$500,000 under $1,000,000	7,046	4,891,262	4,109,018	43,463	256,738	213,560	6,576	224,919	5.7	1.7	5.7	28.9
$1,000,000 under $5,000,000	4,403	7,774,575	6,950,763	38,614	248,512	203,576	4,127	214,949	6.2	1.0	4.9	11.6
$5,000,000 or more	291	3,013,735	2,913,460	3,527	20,596	24,261	259	27,058	5.0	2.4	6.6	28.6
Motor vehicles and automotive equipment												
Total	**18,015**	**1,607,573**	**1,209,657**	**15,410**	**110,457**	**104,737**	**11,922**	**126,915**	**8.3**	**5.1**	**10.2**	**21.1**
Under $2,500, total	2,278	1,163	1,834	(*)	(*)	—4,282	(*)	(*)	25.7	32.1	83.5	35.9
No receipts reported	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	1,958	1,163	1,834	(*)	(*)	—3,440	(*)	(*)	27.6	32.1	83.5	39.0
$2,500 under $5,000	1,639	6,539	1,748	321	(*)	—46	1,444	2,871	28.7	29.4	36.0	(*)
$5,000 under $10,000	1,904	15,375	10,990			—645			27.8	27.7		(*)
$10,000 under $25,000	2,861	46,628	23,322	1,073	2,178	3,792	2,003	6,457	21.6	22.9	38.8	56.2
$25,000 under $50,000	2,380	83,164	40,870	1,276		20,155	2,177	21,681	23.9	24.2	29.2	(*)
$50,000 under $100,000	2,905	197,951	143,539	2,864	16,931	18,805	2,414	22,371	21.3	21.3	27.9	(*)
$100,000 under $200,000	2,145	318,039	241,105	2,368	21,204	21,801	1,727	24,644	20.3	20.4	22.6	55.8
$200,000 under $500,000	1,370	417,006	305,962	4,170	41,731	29,563	1,368	29,734	22.0	20.8	21.5	(*)
$500,000 under $1,000,000	342	219,046	177,553	1,693	14,279	8,626	331	10,456	22.6	20.8	25.9	(*)
$1,000,000 under $5,000,000	191	302,662	262,734	1,474	14,076	6,968	156	8,510	9.1	8.4	20.2	51.3
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Lumber and construction materials												
Total	**8,850**	**1,046,665**	**754,643**	**19,007**	**50,252**	**104,208**	**7,904**	**110,409**	**11.0**	**9.0**	**10.7**	**38.3**
Under $2,500, total	903					—115			36.6			
No receipts reported	(*)					(*)			(*)			
$1 under $2,500	(*)		7,022	(*)	960	(*)			(*)		35.7	46.5
$2,500 under $5,000							1,172	2,198				
$5,000 under $10,000	924					126			35.6			
$10,000 under $25,000	2,401	42,814	23,122	1,301	(*)	20,762	2,394	20,831	23.9	25.1	27.9	(*)
$25,000 under $50,000	1,153	42,386		1,347	(*)	13,597	978	15,726	30.5	30.3	34.8	(*)
$50,000 under $100,000	1,097	75,889	42,091	2,135	3,937	13,108	1,097	13,108	31.9	32.7	30.4	—
$100,000 under $200,000	985	123,671	72,725	3,747	10,614	17,828	985	17,828	29.8	28.3	29.2	—
$200,000 under $500,000	999	293,459	215,844	5,512	14,918	20,638	929	21,009	25.4	24.0	25.7	(*)
$500,000 under $1,000,000	236	158,567	128,670	2,832	8,329	6,486	201	7,889	23.9	21.4	22.9	(*)
$1,000,000 under $5,000,000	147	261,989	232,209	1,160	7,220	10,424	143	10,466	7.4	8.2	8.8	(*)
$5,000,000 or more	5	40,868	37,837	13	741	1,354	5	1,354	28.2	31.9	9.1	—
Farm machinery and equipment												
Total	**7,455**	**2,111,776**	**1,775,484**	**16,719**	**132,925**	**110,003**	**6,172**	**116,403**	**11.0**	**4.5**	**10.4**	**46.6**
Under $2,500, total	949	(*)	1,049	(*)	—	—833	(*)	(*)	39.5	(*)	(*)	(*)
No receipts reported	(*)	—	(*)	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,500 under $5,000												
$5,000 under $10,000	1,562	31,343	17,429	1,222	(*)	7,256	1,397	7,468	29.0	30.8	41.1	(*)
$10,000 under $25,000												
$25,000 under $50,000	737	54,773	41,548	267	1,517	6,419	584	7,559	36.4	35.7	47.2	(*)
$50,000 under $100,000	1,100	151,605	116,906	2,258	8,751	10,891	1,034	13,882	28.8	28.5	30.2	(*)
$100,000 under $200,000	1,531	437,855	357,844	3,760	25,754	24,871	1,464	25,306	21.8	20.5	21.6	(*)
$200,000 under $500,000	1,179	829,594	713,517	5,827	64,865	33,686	1,138	33,964	17.1	7.8	12.1	(*)
$500,000 under $1,000,000	397	605,742	527,191	3,380	31,892	27,713	386	28,174	20.0	11.0	27.4	(*)
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more												

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Wholesale Trade—Continued												
Other machinery, equipment, and supplies												
Total	**28,839**	**1,923,226**	**1,194,972**	**26,317**	**148,511**	**293,173**	**23,103**	**308,003**	**6.4**	**3.0**	**7.5**	**20.2**
Under $2,500, total	4,319	4,978	1,891	703	(*)	—2,267	1,170	801	17.1	20.7	39.4	29.8
No receipts reported	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	3,844	4,978	1,891	629	(*)	—1,923	1,170	801	18.2	20.7	39.4	33.2
$2,500 under $5,000	1,718	6,077	2,008	(*)	(*)	471	1,153	2,194	30.2	28.5	48.8	(*)
$5,000 under $10,000	3,830	28,663	7,605	1,477	(*)	9,290	3,253	11,631	17.9	18.2	23.5	(*)
$10,000 under $25,000	6,413	107,333	39,232	1,713	1,710	32,279	5,280	36,281	14.2	14.7	19.5	50.0
$25,000 under $50,000	4,620	166,117	63,369	2,816	6,078	48,069	4,438	48,636	17.0	17.4	19.6	(*)
$50,000 under $100,000	3,390	230,204	90,921	3,956	14,716	71,412	3,305	72,378	18.0	18.5	17.7	(*)
$100,000 under $200,000	1,993	300,911	188,248	5,782	23,593	45,785	1,989	46,494	20.5	20.2	19.6	(*)
$200,000 under $500,000	1,949	529,591	376,783	3,894	52,208	53,560	1,918	54,522	18.9	18.0	17.2	(*)
$500,000 under $1,000,000	466	335,790	254,095	3,821	33,148	24,064	459	24,366	22.8	24.1	29.8	(*)
$1,000,000 under $5,000,000	141	213,562	170,820	1,572	16,751	10,510	138	10,700	20.5	16.8	20.8	(*)
$5,000,000 or more												
Groceries and related products												
Total	**38,478**	**5,423,295**	**4,598,624**	**45,025**	**193,726**	**289,648**	**32,209**	**308,503**	**5.6**	**0.8**	**5.9**	**16.2**
Under $2,500, total	3,160	2,405	968	1,513		—3,633	(*)	(*)	20.5	27.6	(*)	29.3
No receipts reported	(*)	—	(*)	(*)		(*)	—	—	(*)	—	—	(*)
$1 under $2,500	2,637	2,405	812	1,186	875	—2,525	(*)	(*)	22.8	27.6	(*)	36.4
$2,500 under $5,000	2,040	6,862	(*)	(*)		2,594	1,787	2,994	24.8	25.0	30.0	(*)
$5,000 under $10,000	3,837	28,584	10,713	897		3,909	2,559	7,324	19.0	18.9	30.7	43.7
$10,000 under $25,000	6,388	108,973	36,866	4,284	4,016	37,287	5,491	39,479	14.9	15.6	19.4	(*)
$25,000 under $50,000	5,273	180,027	116,354	2,938	4,708	31,515	4,729	33,157	16.6	16.8	21.6	(*)
$50,000 under $100,000	6,571	496,599	394,846	3,963	15,025	46,100	6,237	46,847	14.3	14.6	15.9	(*)
$100,000 under $200,000	5,373	760,740	641,658	6,154	21,871	53,552	4,946	56,028	14.0	5.3	15.6	63.3
$200,000 under $500,000	3,276	1,016,965	880,247	9,478	37,639	44,280	2,976	45,633	13.9	9.2	15.6	35.8
$500,000 under $1,000,000	1,707	1,130,770	984,441	7,968	46,962	39,846	1,613	40,722	13.9	2.8	12.5	48.0
$1,000,000 under $5,000,000	820	1,457,902	1,313,904	6,714	55,927	30,208	785	31,548	3.2	3.7	4.5	41.3
$5,000,000 or more	33	233,468	217,774	604	6,703	3,990	32	4,194	14.8	15.4	21.3	(2)
Farm product raw materials												
Total	**13,158**	**6,420,160**	**6,013,734**	**29,388**	**66,603**	**103,011**	**9,538**	**132,015**	**8.1**	**1.1**	**6.9**	**17.1**
Under $2,500, total	2,071	2,820				—360	1,059	1,166	23.0	27.6	37.5	49.0
No receipts reported	(*)	—				(*)	—	—	(*)	—	—	(*)
$1 under $2,500	1,979	2,820	1,446	351	(*)	—242	1,059	1,166	23.7	27.6	37.5	52.9
$2,500 under $5,000	746	2,769				—721	(*)	(*)	41.7	42.0	(*)	(*)
$5,000 under $10,000	1,747	12,225	(*)	884	(*)	3,230	1,434	4,419	25.6	26.5	36.2	(*)
$10,000 under $25,000	1,293	19,997	5,119	791	882	7,531	1,192	7,980	30.3	30.6	44.9	(*)
$25,000 under $50,000	1,121	38,021	13,416	1,458	(*)	12,783	883	14,220	26.9	26.4	33.3	(*)
$50,000 under $100,000	1,246	85,382	45,479	3,330	2,475	13,705	931	14,856	29.8	29.1	30.2	(*)
$100,000 under $200,000	1,211	185,704	156,968	3,273	6,342	1,859	511	6,854	27.3	28.3	31.2	55.1
$200,000 under $500,000	1,426	456,149	400,681	4,775	11,146	10,700	1,219	14,263	20.6	19.6	20.1	49.1
$500,000 under $1,000,000	802	609,227	564,105	3,227	13,944	8,860	612	13,806	15.3	2.9	14.2	55.3
$1,000,000 under $5,000,000	1,288	2,566,327	2,429,201	9,625	23,335	37,977	1,155	43,725	11.5	1.4	5.5	14.1
$5,000,000 or more	207	2,441,559	2,395,854	1,674	5,998	7,447	177	9,719	6.0	2.0	12.2	35.2
Other wholesale trade												
Total	**201,466**	**12,283,066**	**8,387,817**	**171,444**	**583,606**	**1,532,205**	**153,156**	**1,657,121**	**2.5**	**0.6**	**3.4**	**7.5**
Under $2,500, total	41,145	39,894	19,421	5,157	1,119	—29,502	15,656	8,615	5.7	7.8	12.2	12.1
No receipts reported	4,673	—	3,410	1,426	(*)	—14,376	—	—	16.1	—	—	24.4
$1 under $2,500	36,472	39,894	16,011	3,731	702	—15,126	15,656	8,615	6.1	7.8	12.2	12.6
$2,500 under $5,000	18,999	69,049	18,045	3,309	431	11,538	13,373	20,164	7.9	8.0	11.0	19.0
$5,000 under $10,000	26,793	198,913	46,512	5,985	4,152	57,976	21,735	68,987	7.1	7.2	9.8	19.7
$10,000 under $25,000	40,306	668,182	186,639	17,385	17,735	219,700	34,499	238,502	5.6	5.9	7.4	19.9
$25,000 under $50,000	27,489	968,936	337,665	20,645	29,699	337,372	24,964	349,212	8.2	8.7	8.7	29.1
$50,000 under $100,000	20,667	1,447,716	770,796	24,333	75,752	323,783	18,823	338,703	7.2	2.5	7.2	29.2
$100,000 under $200,000	12,990	1,865,717	1,323,157	25,223	105,225	207,755	11,910	218,230	8.6	4.4	8.6	29.9
$200,000 under $500,000	9,298	2,752,160	2,122,246	35,387	167,817	220,345	8,565	227,375	10.0	0.4	13.1	32.6
$500,000 under $1,000,000	2,314	1,608,268	1,286,637	18,095	75,211	91,992	2,222	93,716	7.6	3.1	8.1	32.1
$1,000,000 under $5,000,000	1,465	2,664,231	2,276,699	15,925	106,465	91,246	1,409	93,617	14.4	3.4	6.6	15.8
$5,000,000 or more												
Retail Trade												
Total	**1,781,557**	**100,739,177**	**73,116,220**	**1,359,528**	**8,066,303**	**6,767,589**	**1,223,260**	**7,861,661**	**0.8**	**0.1**	**0.2**	**2.8**
Under $2,500, total	459,718	409,036	218,180	34,783	7,056	—152,474	186,879	69,381	2.1	3.0	5.3	4.4
No receipts reported	23,767	—	4,190	4,618	1,158	—35,742	—	—	10.1	—	—	14.4
$1 under $2,500	435,951	409,036	213,990	30,165	5,898	—116,732	186,879	69,381	2.1	3.0	5.3	4.4
$2,500 under $5,000	136,660	491,250	265,538	21,558	8,799	157	78,019	80,230	3.0	3.1	5.4	7.9
$5,000 under $10,000	158,629	1,147,329	663,148	35,958	40,488	55,069	101,732	172,134	2.8	2.9	4.7	7.1
$10,000 under $25,000	254,109	4,223,938	2,549,126	108,586	208,962	415,924	181,506	583,314	2.6	1.3	6.9	6.2
$25,000 under $50,000	241,962	8,655,198	5,680,105	181,904	600,897	815,327	195,028	968,604	2.6	0.6	3.6	7.8
$50,000 under $100,000	231,046	16,634,649	11,436,240	274,872	1,341,072	1,477,616	203,163	1,631,206	2.2	0.3	2.9	8.7
$100,000 under $200,000	185,502	26,023,599	18,821,746	325,241	2,231,173	1,972,094	171,198	2,065,936	2.2	0.3	2.6	11.0
$200,000 under $500,000	96,776	27,711,275	20,927,933	264,203	2,435,275	1,661,913	89,694	1,739,568	2.7	0.3	3.0	18.6
$500,000 under $1,000,000	13,084	8,732,905	6,949,853	70,852	721,082	348,467	12,303	363,615	3.3	0.6	3.8	17.6
$1,000,000 under $5,000,000	3,999	6,200,046	5,161,031	39,351	443,601	166,074	3,680	178,361	2.1	1.2	2.7	8.7
$5,000,000 or more	72	509,952	443,320	2,220	27,898	7,422	58	9,312	13.1	13.2	11.5	38.3

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Retail Trade—Continued												
Building materials and garden supplies												
Total	**53,938**	**5,006,889**	**3,603,219**	**75,989**	**410,919**	**380,665**	**40,288**	**423,433**	**5.2**	**1.9**	**6.7**	**15.2**
Under $2,500, total	7,662	5,345	3,209	1,451	(*)	—8,402	2,166	917	19.7	18.6	33.7	43.1
No receipts reported	1,725	—	—	(*)	(*)	—5,310	—	—	71.0	—	—	73.2
$1 under $2,500	5,937	5,345	3,209	1,323	(*)	—3,092	2,166	917	14.9	18.6	33.7	25.1
$2,500 under $5,000	2,521	9,006	4,701	225	580	281	1,404	1,528	22.4	22.6	33.9	39.5
$5,000 under $10,000	4,528	31,768	14,216	2,396	1,208	1,838	2,800	6,035	16.9	16.8	26.9	41.3
$10,000 under $25,000	7,390	124,173	64,294	5,453	5,312	18,749	5,739	23,806	14.3	15.6	21.6	39.3
$25,000 under $50,000	7,237	263,015	177,122	5,234	14,972	26,872	5,827	30,949	14.4	14.7	18.5	48.3
$50,000 under $100,000	8,742	644,372	419,665	10,366	51,845	75,814	8,194	77,955	12.1	12.4	13.7	44.3
$100,000 under $200,000	9,354	1,325,814	918,119	19,740	122,879	119,332	8,273	124,551	10.0	6.8	11.4	31.6
$200,000 under $500,000	5,320	1,614,474	1,213,226	19,683	136,640	104,781	4,793	112,403	14.1	5.5	18.1	33.6
$500,000 under $1,000,000	941	631,167	499,962	8,013	44,941	24,953	861	28,422	11.6	10.6	12.9	62.3
$1,000,000 under $5,000,000	243	357,755	288,705	3,428	32,231	16,447	231	16,867	7.4	7.5	9.1	(*)
$5,000,000 or more												
Building materials dealers, total	**18,439**	**1,684,241**	**1,180,665**	**27,256**	**178,475**	**137,208**	**13,829**	**147,216**	**8.1**	**5.3**	**9.0**	**23.6**
Under $2,500, total	1,836	1,401	(*)	389		—996			27.3	40.1		
No receipts reported	(*)	—	—	(*)		(*)			(*)	—		
$1 under $2,500	1,602	1,401	(*)	356		—789	2,257	3,289	30.0	40.1	32.8	35.4
$2,500 under $5,000	1,041	3,226	1,693	1,044	2,254	—408			34.7	33.1		
$5,000 under $10,000	1,897	13,816	7,131			1,054			25.9	25.9		
$10,000 under $25,000	3,097	46,505	23,060	1,684		9,886	2,491	10,727	21.5	22.4	31.8	(*)
$25,000 under $50,000	2,776	96,157	65,197	2,180	8,238	9,544	2,130	10,135	23.5	24.0	29.6	(*)
$50,000 under $100,000	2,726	194,231	107,288	4,159	19,964	24,241	2,483	24,775	21.5	22.0	24.6	(*)
$100,000 under $200,000	3,161	456,728	312,531	6,708	53,895	40,541	2,687	41,646	17.2	17.2	19.2	35.5
$200,000 under $500,000	1,462	450,154	333,950	6,782	50,179	29,381	1,344	32,450	19.7	19.2	20.9	(*)
$500,000 under $1,000,000	309	214,436	166,630	1,952	18,266	12,133	305	12,236	17.8	16.4	17.9	(*)
$1,000,000 under $5,000,000	134	207,587	162,574	2,358	25,679	11,832	132	11,958	11.9	11.6	12.1	(*)
$5,000,000 or more												
Hardware stores, total	**17,422**	**1,989,235**	**1,427,436**	**23,758**	**155,780**	**177,417**	**14,624**	**184,695**	**8.6**	**4.6**	**12.4**	**31.2**
Under $2,500, total	1,383	1,030	1,154	(*)	(*)	—1,693			31.7	37.6		
No receipts reported	(*)	—	—	—	—	(*)			(*)	—		
$1 under $2,500	1,319	1,030	1,154	(*)	(*)	—1,244	1,065	1,602	32.9	37.6	48.3	54.8
$2,500 under $5,000	1,430	7,872	3,600	268	(*)	901			29.4	30.4		
$5,000 under $10,000												
$10,000 under $25,000	1,845	32,248	20,489	521	(*)	3,553	1,422	4,914	31.2	35.9	49.4	(*)
$25,000 under $50,000	2,208	82,207	60,916	1,568	1,496	7,020	1,775	8,775	26.1	26.5	32.4	(*)
$50,000 under $100,000	3,311	252,745	177,809	2,450	12,281	31,328	3,228	31,687	19.6	20.0	22.3	(*)
$100,000 under $200,000	4,482	652,044	455,617	8,127	50,913	66,277	4,448	67,097	14.8	15.1	15.9	(*)
$200,000 under $500,000	2,513	796,274	582,146	9,030	72,939	59,795	2,437	60,301	25.0	8.5	30.7	(*)
$500,000 under $1,000,000	235	147,236	111,319	1,208	14,467	9,147	234	9,230	27.1	25.6	28.2	(*)
$1,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Retail nurseries, garden stores, and mobile home dealers, total	**18,077**	**1,333,413**	**995,118**	**24,975**	**76,664**	**66,040**	**11,835**	**91,522**	**10.3**	**3.9**	**11.1**	**22.0**
Under $2,500, total	4,443	2,914	1,444	578		—5,713	1,305	350	30.5	24.8	30.1	64.1
No receipts reported	(*)	—	—	(*)		(*)	—	—	(*)	—	—	(*)
$1 under $2,500	3,016	2,914	1,444	483	750	—1,059	1,305	350	20.1	24.8	30.1	31.2
$2,500 under $5,000	791	3,149	(*)	(*)		228	(*)	(*)	40.0	41.4	(*)	(*)
$5,000 under $10,000	1,890	12,711	4,978	1,182		344	1,206	2,609	26.6	26.6	40.4	(*)
$10,000 under $25,000	2,448	45,420	20,745	3,248	2,004	5,310	1,826	8,165	24.0	25.4	36.4	(*)
$25,000 under $50,000	2,253	84,651	51,009	1,486	5,238	10,308	1,922	12,039	25.4	25.9	32.9	(*)
$50,000 under $100,000	2,705	197,396	134,568	3,757	19,600	20,245	2,483	21,493	22.3	22.8	24.5	(*)
$100,000 under $200,000	1,711	217,042	149,971	4,905	18,071	12,514	1,138	15,808	22.7	22.3	31.8	45.2
$200,000 under $500,000	1,345	368,046	297,130	3,871	13,522	15,605	1,012	19,652	22.0	20.6	24.0	41.5
$500,000 under $1,000,000	397	269,495	222,013	4,853	12,208	3,673	322	6,956	17.7	16.0	20.1	65.8
$1,000,000 under $5,000,000	94	132,589	111,745	968	5,271	3,526	84	3,820	8.6	8.9	10.6	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
General merchandise stores												
Total	**34,227**	**2,679,020**	**2,126,204**	**29,363**	**141,564**	**161,891**	**26,677**	**179,168**	**6.0**	**2.1**	**7.9**	**19.7**
Under $2,500, total	2,512	1,794	1,445	487	(*)	—2,043			23.3	27.8		
No receipts reported	(*)	—	—	—	—	(*)			(*)	—		
$1 under $2,500	2,286	1,794	1,445	487	(*)	—1,794	1,176	710	24.6	27.8	38.4	33.0
$2,500 under $5,000	1,219	4,743	2,816	466	(*)	184			30.2	30.4		
$5,000 under $10,000	2,520	19,201	14,612			697	1,347	1,713	22.2	22.5	41.7	34.7
$10,000 under $25,000	4,542	75,331	54,734	1,885	1,904	1,832	2,939	5,221	16.7	17.9	27.1	35.0
$25,000 under $50,000	6,771	238,793	189,419	3,815	6,545	16,369	5,736	20,251	15.0	15.2	20.6	61.3
$50,000 under $100,000	7,947	586,047	480,257	6,190	18,928	37,103	6,997	39,200	12.5	12.7	15.8	47.5
$100,000 under $200,000	6,261	887,305	693,704	8,757	49,384	61,521	6,128	63,645	13.5	7.6	15.0	50.8
$200,000 under $500,000	2,132	608,997	490,870	6,156	36,878	33,890	2,059	35,083	16.3	16.0	18.0	(*)
$500,000 under $1,000,000	272	166,354	128,442	1,121	15,970	8,529	246	9,410	29.8	26.3	32.1	(*)
$1,000,000 under $5,000,000	51	90,455	69,905	486	11,371	3,809	49	3,935	12.0	15.0	21.7	(*)
$5,000,000 or more												

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Retail Trade—Continued												
Food stores												
Total	**194,005**	**19,459,116**	**15,837,609**	**196,699**	**1,051,603**	**891,923**	**151,205**	**1,010,124**	**2.7**	**0.2**	**3.4**	**8.3**
Under $2,500, total	12,078	13,435	8,770	1,341	(*)	—5,783	6,874	3,155	19.7	16.1	29.6	31.3
No receipts reported	882	—	—	(*)	(*)	—4,018	—	—	40.4	—	—	48.0
$1 under $2,500	11,196	13,435	8,770	1,098	(*)	—1,765	6,874	3,155	21.0	16.1	29.6	41.2
$2,500 under $5,000	7,898	28,477	20,987	1,309	228	—1,326	3,860	3,160	12.4	12.5	25.4	26.4
$5,000 under $10,000	11,733	83,179	60,131	2,172	973	2,994	6,613	10,259	10.1	10.2	19.6	25.0
$10,000 under $25,000	30,219	514,613	394,856	9,963	16,317	23,832	19,393	43,268	6.9	7.2	11.9	17.6
$25,000 under $50,000	38,572	1,423,568	1,124,400	19,945	47,368	90,273	30,468	109,613	6.3	6.4	9.2	20.4
$50,000 under $100,000	40,144	2,885,467	2,292,295	34,895	114,022	188,959	35,607	211,351	6.0	0.6	7.9	21.2
$100,000 under $200,000	30,810	4,374,231	3,513,195	47,028	202,008	250,372	28,001	264,537	5.9	2.3	7.2	32.3
$200,000 under $500,000	17,195	5,202,357	4,319,694	43,940	305,606	209,987	15,412	224,410	6.8	1.8	8.5	25.4
$500,000 under $1,000,000	3,979	2,694,271	2,234,494	20,304	202,516	83,811	3,738	87,505	6.0	1.5	6.6	22.5
$1,000,000 under $5,000,000	1,354	2,084,683	1,735,403	14,866	150,703	49,187	1,224	52,174	2.3	2.4	2.9	10.5
$5,000,000 or more	23	154,835	133,584	936	11,523	—383	15	692	19.3	19.9	29.5	7.3
Grocery stores, total	**143,219**	**16,608,559**	**13,822,522**	**150,524**	**766,445**	**678,453**	**112,412**	**772,017**	**2.9**	**0.4**	**3.7**	**9.6**
Under $2,500, total	4,012	6,248	5,325	496	(*)	—4,278	2,021	1,060	17.4	20.0	42.3	47.7
No receipts reported	(*)	—	—	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	3,842	6,248	5,325	496	(*)	—1,915	2,021	1,060	17.9	20.0	42.3	65.3
$2,500 under $5,000	4,785	17,054	14,060	(*)	(*)	—1,024	2,232	1,714	16.2	16.4	38.9	31.1
$5,000 under $10,000	7,630	55,987	44,407	1,413	459	—1,773	3,661	4,103	12.3	12.5	25.2	29.5
$10,000 under $25,000	21,095	364,350	301,959	6,372	6,945	9,003	13,026	22,558	8.1	8.5	14.9	20.3
$25,000 under $50,000	27,506	1,015,094	845,165	10,715	17,205	55,330	21,244	70,818	7.4	7.5	11.5	22.7
$50,000 under $100,000	32,685	2,344,759	1,972,486	24,981	42,599	126,560	28,778	146,328	6.5	2.6	8.0	23.2
$100,000 under $200,000	25,100	3,577,107	2,952,050	35,428	128,706	187,350	23,046	198,103	6.6	2.5	8.0	37.1
$200,000 under $500,000	15,526	4,664,425	3,879,097	37,798	248,253	187,874	13,895	200,357	7.0	1.5	9.1	28.5
$500,000 under $1,000,000	3,567	2,432,854	2,033,129	17,697	166,399	73,186	3,330	76,793	6.2	3.9	6.9	23.1
$1,000,000 under $5,000,000	1,292	1,991,523	1,656,756	14,136	144,481	46,567	1,164	49,491	2.3	2.5	3.0	10.7
$5,000,000 or more	21	139,158	118,088	882	11,338	—342	15	692	20.1	20.7	29.5	7.1
Other food stores, total	**50,786**	**2,850,557**	**2,015,287**	**46,175**	**285,158**	**213,470**	**38,793**	**238,107**	**6.6**	**3.4**	**7.8**	**16.6**
Under $2,500, total	8,066	7,187	3,445	845		—1,505	4,853	2,095	28.3	24.5	39.2	32.3
No receipts reported	(*)	—	—	(*)		(*)	—	—	(*)	—	—	(*)
$1 under $2,500	7,354	7,187	3,445	602	1,021	150	4,853	2,095	30.7	24.5	39.2	30.3
$2,500 under $5,000	3,113	11,423	6,927	703		—302	1,628	1,445	19.1	19.3	30.8	46.9
$5,000 under $10,000	4,103	27,192	15,724	759		4,767	2,952	6,156	17.6	17.8	28.0	38.6
$10,000 under $25,000	9,124	150,263	92,897	3,591	9,372	14,829	6,367	20,710	13.4	13.5	18.8	34.4
$25,000 under $50,000	11,066	408,474	279,235	9,230	30,163	34,943	9,224	38,795	11.9	12.0	15.5	46.2
$50,000 under $100,000	7,459	540,708	319,809	9,914	71,423	62,399	6,829	65,023	15.0	15.1	18.3	45.0
$100,000 under $200,000	5,710	797,124	561,145	11,600	73,302	63,022	4,955	66,434	13.9	6.5	15.8	65.5
$200,000 under $500,000	1,669	537,932	440,597	6,142	57,353	22,113	1,517	24,053	24.9	12.3	24.8	(*)
$500,000 under $1,000,000	476	370,254	295,508	3,391	42,524	13,204	468	13,395	18.0	14.3	18.8	29.2
$1,000,000 under $5,000,000												
$5,000,000 or more												
Automotive dealers and service stations												
Total	**264,084**	**33,341,219**	**26,425,208**	**256,059**	**2,158,999**	**1,719,041**	**212,875**	**1,909,313**	**2.1**	**0.2**	**2.5**	**9.2**
Under $2,500, total	14,197	14,624	11,599	2,095	371	—11,355	4,157	2,315	10.6	17.0	27.0	14.8
No receipts reported	2,832	—	(*)	183	(*)	—4,399	—	—	20.7	—	—	24.3
$1 under $2,500	11,365	14,624	10,952	1,912	274	—6,956	4,157	2,315	12.2	17.0	27.0	18.6
$2,500 under $5,000	8,532	31,499	22,079	1,642	1,352	—5,615	3,911	5,482	12.1	12.3	22.7	30.5
$5,000 under $10,000	12,885	94,593	68,999	2,012	2,157	—1,764	7,318	12,727	9.7	9.8	17.7	21.2
$10,000 under $25,000	28,229	475,477	355,592	6,340	17,876	27,263	19,271	48,735	6.9	7.2	13.0	18.7
$25,000 under $50,000	35,622	1,300,639	998,355	18,731	59,169	69,829	27,427	100,737	6.4	6.6	9.4	19.7
$50,000 under $100,000	51,281	3,801,501	2,965,923	37,236	176,957	238,264	44,960	269,346	5.0	2.2	6.6	19.2
$100,000 under $200,000	63,990	9,195,545	7,161,737	73,774	610,645	566,458	59,556	594,645	4.0	0.9	4.7	19.2
$200,000 under $500,000	42,756	12,071,414	9,436,184	84,885	920,191	651,100	40,109	681,110	4.3	0.4	4.6	42.3
$500,000 under $1,000,000	4,757	3,197,609	2,678,242	15,678	189,217	109,976	4,466	113,351	5.5	2.5	6.3	19.8
$1,000,000 under $5,000,000	1,797	2,887,635	2,487,922	12,602	168,048	70,591	1,667	75,766	2.4	3.2	5.1	16.4
$5,000,000 or more	38	270,683	238,576	1,064	13,016	4,294	33	5,099	20.9	21.1	15.6	89.4
New and used car dealers, total	**13,615**	**4,410,551**	**3,808,346**	**20,078**	**215,678**	**123,911**	**10,500**	**144,108**	**8.3**	**0.2**	**8.9**	**19.8**
Under $2,500, total	1,219	1,191				—788			30.7	36.1		
No receipts reported	(*)	—				(*)			(*)	—		
$1 under $2,500	909	1,191	3,390	(*)	(*)	—184	1,176	1,893	35.3	36.1	37.3	33.9
$2,500 under $5,000	(*)	(*)				1,239			(*)	(*)		
$5,000 under $10,000	456	3,396							39.8	40.5		
$10,000 under $25,000	1,810	28,325	15,574	550	(*)	3,770	1,448	5,171	26.9	26.9	39.8	(*)
$25,000 under $50,000	862	31,255	21,095			3,050	1,667	7,404	39.7	39.7	37.1	38.0
$50,000 under $100,000	1,632	120,316	96,751	821	6,007	—114			27.7	28.4		
$100,000 under $200,000	1,755	249,661	207,565	1,376	12,024	9,373	1,382	14,779	23.4	23.5	33.5	(*)
$200,000 under $500,000	2,629	779,054	670,378	4,167	33,454	33,327	2,278	37,173	20.3	1.0	28.0	64.5
$500,000 under $1,000,000	1,490	1,061,282	925,190	4,776	48,688	28,764	1,426	29,615	8.9	7.9	8.8	39.9
$1,000,000 under $5,000,000	1,186	1,989,111	1,740,591	7,545	105,762	42,929	1,100	45,712	3.0	4.2	7.1	27.9
$5,000,000 or more	23	144,891	127,812	739	7,386	2,361	23	2,361	25.8	25.3	19.2	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Retail Trade—Continued												
Automotive dealers and service stations—Continued												
Used car dealers, total	**30,069**	**2,716,774**	**2,251,448**	**9,945**	**94,187**	**80,323**	**19,589**	**126,813**	**6.5**	**3.0**	**9.2**	**28.8**
Under $2,500, total	2,649	2,511	2,643	115	—	—2,984	(*)	(*)	22.1	30.0	(*)	36.0
No receipts reported	(*)	—	(*)	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	2,282	2,511	2,616	(*)	—	—2,074	(*)	(*)	24.0	29.9	(*)	46.4
$2,500 under $5,000	2,353	7,838	5,701	501	(*)	—515	1,300	1,915	23.4	23.9	37.8	66.5
$5,000 under $10,000	2,583	18,790	12,123			—231	1,483	2,577	22.5	22.8	39.0	46.3
$10,000 under $25,000	5,468	90,708	68,073	740	2,366	6,313	3,583	9,578	15.9	16.6	32.0	36.1
$25,000 under $50,000	5,353	180,828	138,147	2,123	1,866	5,852	3,303	13,328	17.1	17.3	25.3	42.2
$50,000 under $100,000	4,505	304,698	216,601	1,298	6,634	21,671	3,685	26,780	16.9	17.2	24.0	53.6
$100,000 under $200,000	3,409	490,904	402,268	1,367	20,691	18,596	2,595	25,481	17.8	18.1	22.2	(*)
$200,000 under $500,000	2,861	897,323	768,258	2,329	38,415	16,940	2,222	30,571	18.9	10.7	19.7	(*)
$500,000 under $1,000,000	740	497,084	433,830	990	16,229	11,037	633	12,138	15.1	14.3	17.8	44.1
$1,000,000 under $5,000,000	148	226,090	203,804	(*)	7,605	3,644	137	4,085	7.3	7.7	10.6	(*)
$5,000,000 or more												
Gasoline service stations, total	**181,063**	**22,660,207**	**17,716,343**	**179,287**	**1,583,512**	**1,314,228**	**157,980**	**1,387,954**	**2.5**	**0.2**	**2.9**	**11.1**
Under $2,500, total	4,667	4,941	2,917	425		—1,956	2,477	1,232	22.5	41.3	37.6	30.2
No receipts reported	1,350	—	(*)	(*)	915	—2,019	—	—	31.0	—	—	39.9
$1 under $2,500	3,317	4,941	2,401	(*)		63	2,477	1,232	29.0	41.3	37.6	(*)
$2,500 under $5,000	2,969	11,784	6,171	(*)		1,062	1,755	2,305	19.6	20.0	35.5	61.0
$5,000 under $10,000	5,732	43,171	31,025	901	2,089	1,455	3,693	6,801	14.5	14.7	25.8	40.5
$10,000 under $25,000	16,521	285,427	222,798	3,772	13,283	11,441	11,467	24,397	9.0	9.6	16.8	26.8
$25,000 under $50,000	24,131	904,000	716,627	10,475	41,515	55,694	19,381	69,183	7.9	8.0	11.2	25.4
$50,000 under 100,000	38,909	2,927,898	2,327,720	29,417	138,005	187,768	35,219	205,202	5.8	3.4	7.4	27.5
$100,000 under $200,000	53,136	7,610,610	5,937,415	60,772	514,969	474,077	50,410	485,235	4.4	1.0	5.2	22.5
$200,000 under $500,000	32,682	9,050,772	7,001,366	63,039	741,586	510,415	31,343	517,669	4.9	0.7	5.1	36.8
$500,000 under 1,000,000	1,983	1,287,597	1,034,883	6,738	96,236	54,424	1,918	55,007	8.8	2.7	9.5	32.3
$1,000,000 under $5,000,000	327	472,186	380,552	3,090	32,688	17,429	311	18,504	6.3	6.5	9.5	12.7
$5,000,000	6	61,821	54,869	161	2,226	2,419	6	2,419	33.2	40.1	26.1	—
Other automotive dealers, total	**39,337**	**3,553,687**	**2,649,071**	**46,749**	**265,624**	**200,579**	**24,806**	**250,438**	**5.4**	**2.2**	**7.2**	**13.3**
Under $2,500, total	5,662	5,981	5,459	1,485		—5,627			14.6	18.9		
No receipts reported	805	—	(*)	(*)		—866	1,007	838	36.7	—	60.2	23.5
$1 under $2,500	4,857	5,981	5,355	1,374	492	—4,761			15.9	18.9		
$2,500 under $5,000	2,657	9,808	9,089	1,075		—6,842			22.5	22.9		
$5,000 under $10,000	4,114	29,236	24,159	646		—3,547	1,847	2,603	17.1	17.6	32.0	28.3
$10,000 under $25,000	4,430	71,017	49,147	1,535	2,093	5,739	2,773	9,589	16.6	17.3	32.8	32.6
$25,000 under $50,000	5,276	184,556	122,486	5,876	13,570	5,233	4,041	14,387	16.3	16.5	24.7	42.2
$50,000 under $100,000	6,235	448,589	324,851	5,700	26,311	28,939	5,091	33,799	14.1	14.4	19.0	33.1
$100,000 under $200,000	5,690	844,370	614,489	10,259	62,961	64,412	5,169	69,150	13.2	6.3	14.7	42.2
$200,000 under $500,000	4,584	1,344,265	996,182	15,350	106,736	90,418	4,266	95,697	11.9	4.3	12.4	(*)
$500,000 under $1,000,000	689	615,865	503,209	4,823	53,461	21,854	612	24,375	13.9	11.7	15.4	32.5
$1,000,000 under $5,000,000												
$5,000,000 or more												
Apparel and accessory stores												
Total	**63,379**	**3,732,507**	**2,453,272**	**40,382**	**327,280**	**352,465**	**44,052**	**409,837**	**4.4**	**1.7**	**6.0**	**12.1**
Under $2,500, total	9,285	10,006	7,807	442	374	—7,306	2,821	955	11.5	14.0	29.9	19.7
No receipts reported	(*)	—	(*)	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	8,795	10,006	7,771	417	374	—6,745	2,821	955	11.9	14.0	29.9	20.9
$2,500 under $5,000	3,301	12,190	6,303	431	(*)	142	1,561	2,022	19.0	19.5	32.3	35.3
$5,000 under $10,000	7,186	53,344	34,048	1,519	2,792	—4,874	3,954	6,602	13.2	13.4	23.4	24.0
$10,000 under $25,000	9,475	161,544	93,020	3,154	10,932	10,717	6,573	18,555	11.8	12.4	17.6	29.5
$25,000 under $50,000	10,131	348,611	230,095	5,153	22,186	32,328	7,599	38,148	11.7	11.8	15.3	33.9
$50,000 under $100,000	11,955	896,788	591,257	10,388	78,110	81,234	10,137	98,828	10.1	10.3	12.3	27.9
$100,000 under $200,000	8,771	1,201,242	807,573	10,552	90,247	133,598	8,202	136,967	11.1	7.7	11.7	55.1
$200,000 under $500,000	3,096	894,112	581,000	7,373	102,746	92,824	3,032	93,784	13.6	7.4	13.1	(*)
$500,000 under $1,000,000	143	105,240	69,065	935	13,021	10,809	143	10,809	18.2	17.3	18.3	—
$1,000,000 under $5,000,000	36	49,430	33,104	435	6,791	2,993	30	3,167	15.2	16.1	19.5	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Furniture and home furnishings stores												
Total	**90,232**	**5,479,923**	**3,649,060**	**83,129**	**523,214**	**502,107**	**64,895**	**566,290**	**3.7**	**1.2**	**5.1**	**11.5**
Under $2,500, total	12,270	14,022	8,355	1,522	155	—6,838	4,381	1,680	10.2	12.2	26.5	23.4
No receipts reported	767	—	(*)	(*)	—	—607	—	—	39.3	—	—	38.2
$1 under $2,500	11,503	14,022	8,242	1,516	155	—6,231	4,381	1,680	10.6	12.2	26.5	25.0
$2,500 under $5,000	7,120	25,296	13,554	1,031	360	—1,668	3,278	3,810	13.4	13.6	22.7	24.0
$5,000 under $10,000	10,298	74,975	38,815	3,371	2,405	7,597	6,688	15,610	11.0	11.1	16.4	27.8
$10,000 under $25,000	16,423	269,610	150,915	7,040	9,560	40,440	12,239	48,949	8.9	9.3	14.1	24.7
$25,000 under $50,000	13,860	479,510	274,400	11,477	30,048	69,418	11,222	84,319	10.5	10.6	13.3	30.4
$50,000 under $100,000	14,048	1,015,827	643,585	18,736	89,774	123,042	12,385	131,620	9.8	1.8	11.8	37.5
$100,000 under $200,000	9,364	1,300,230	867,789	17,911	146,313	122,124	8,368	126,456	10.1	6.7	11.5	31.3
$200,000 under $500,000	5,987	1,663,709	1,189,953	16,643	172,507	114,253	5,519	118,821	10.6	5.6	11.0	54.8
$500,000 under $1,000,000	753	480,683	343,188	4,374	55,718	28,097	716	28,976	14.9	14.3	15.8	(*)
$1,000,000 under $5,000,000	109	156,061	118,506	1,024	16,374	5,642	99	6,049	8.8	9.4	13.1	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Retail Trade—Continued												
Eating places												
Total	**189,549**	**9,284,493**	**5,091,280**	**240,316**	**1,687,795**	**773,329**	**138,158**	**910,474**	**3.2**	**0.6**	**5.3**	**7.2**
Under $2,500, total	16,866	17,201	9,926	3,262	1,037	—10,058	6,701	2,913	14.2	11.6	18.7	17.6
No receipts reported	2,381	—	(*)	1,865	(*)	—5,774	—	—	22.9	—	—	26.8
$1 under $2,500	14,485	17,201	9,555	1,397	774	—4,284	6,701	2,913	16.1	11.6	18.7	23.4
$2,500 under $5,000	9,724	34,418	19,080	2,272	3,131	—2,346	4,416	4,623	11.3	11.4	23.5	25.6
$5,000 under $10,000	19,179	141,478	84,941	5,799	12,354	—6,016	10,053	13,156	8.8	9.0	16.2	21.5
$10,000 under $25,000	40,567	693,144	374,453	21,246	76,529	72,691	27,419	104,253	7.3	7.7	33.3	14.2
$25,000 under $50,000	46,709	1,666,234	949,552	45,851	210,921	157,166	39,649	178,624	7.9	4.9	8.7	16.9
$50,000 under $100,000	33,028	2,360,216	1,291,032	60,523	425,773	233,547	28,798	255,799	6.3	2.1	7.9	20.0
$100,000 under $200,000	17,267	2,348,185	1,267,981	59,390	502,304	193,202	15,462	205,858	7.5	1.7	8.8	26.1
$200,000 under $500,000	5,513	1,516,553	811,181	33,494	333,193	109,712	5,014	117,252	10.6	4.1	11.1	36.1
$500,000 under $1,000,000	633	420,213	237,424	6,529	101,084	22,651	588	23,923	19.3	19.1	19.8	(*)
$1,000,000 under $5,000,000	63	86,851	45,710	1,950	21,469	2,780	58	4,073	13.0	12.0	14.9	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Drinking places												
Total	**91,221**	**3,807,010**	**2,079,221**	**100,948**	**473,046**	**379,789**	**68,964**	**439,432**	**4.0**	**1.8**	**5.9**	**11.0**
Under $2,500, total	3,138	2,926	1,418	(*)	412	—2,822	(*)	(*)	20.1	27.2	(*)	30.7
No receipts reported	(*)	—	—	—		(*)	—	—	(*)	—	—	(*)
$1 under $2,500	2,604	2,926	1,418	(*)		—1,725	(*)	(*)	22.3	27.2	(*)	38.1
$2,500 under $5,000	3,126	11,351	6,899	719		—1,673	1,509	1,507	20.0	20.2	32.7	43.9
$5,000 under $10,000	7,524	57,019	36,557	1,329	3,502	—728	4,084	6,200	13.2	13.4	24.4	28.1
$10,000 under $25,000	23,787	414,198	240,693	13,824	30,586	24,183	17,052	39,594	7.7	8.1	11.6	21.1
$25,000 under $50,000	29,784	1,062,091	584,612	29,545	97,834	121,331	24,257	137,223	7.6	7.6	10.5	20.9
$50,000 under $100,000	16,688	1,156,312	630,345	30,600	151,569	130,764	14,401	142,361	9.1	3.0	10.6	30.6
$100,000 under $200,000	6,619	911,882	466,480	22,074	158,321	89,290	6,267	92,665	12.7	6.8	14.8	(*)
$200,000 under $500,000	509	153,842	89,850	2,054	24,732	16,577	508	16,652	30.7	30.4	32.3	(*)
$500,000 under $1,000,000	46	37,389	22,367	495	6,090	2,867	46	2,867	29.8	26.3	28.8	—
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Drug stores and proprietary stores												
Total	**16,713**	**2,291,869**	**1,559,930**	**24,076**	**250,966**	**222,386**	**13,843**	**239,815**	**8.0**	**1.8**	**8.3**	**26.6**
Under $2,500, total												
No receipts reported												
$1 under $2,500	968	3,479	(*)	(*)	(*)	—481	(*)	(*)	38.4	43.1	(*)	(*)
$2,500 under $5,000												
$5,000 under $10,000												
$10,000 under $25,000	1,209	22,035	16,219	(*)	(*)	—91	1,768	7,857	33.7	34.5	39.9	46.0
$25,000 under $50,000	1,801	64,524	47,697	1,203	4,264	2,480			28.4	28.6		
$50,000 under $100,000	3,299	257,228	178,789	3,200	20,512	27,188	3,073	28,401	20.3	20.4	23.5	(*)
$100,000 under $200,000	5,514	768,137	509,720	6,878	80,708	83,853	4,815	91,410	13.0	2.3	13.9	(*)
$200,000 under $500,000	3,586	948,297	639,553	10,361	114,758	96,645	3,448	98,783	13.6	7.9	13.2	(*)
$500,000 under $1,000,000	322	201,945	145,509	1,516	25,314	12,272	288	12,492	25.5	25.0	26.9	(*)
$1,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Liquor stores												
Total	**25,870**	**3,177,985**	**2,576,585**	**27,812**	**135,538**	**171,646**	**20,953**	**189,878**	**6.8**	**3.0**	**8.1**	**22.4**
Under $2,500, total	652					—898	(*)	(*)	41.1		(*)	(*)
No receipts reported	(*)	4,119	8,064	286	(*)	(*)	—	—	(*)	35.5	—	(*)
$1 under $2,500	(*)					(*)	(*)	(*)	(*)		(*)	(*)
$2,500 under $5,000	(*)					(*)	(*)	(*)	(*)		(*)	(*)
$5,000 under $10,000	1,069	7,463				—651	(*)	(*)	36.2	36.6	(*)	(*)
$10,000 under $25,000	2,300	40,300	31,169	822	886	1,910	1,313	3,305	23.7	25.2	45.8	43.3
$25,000 under $50,000	3,513	125,088	98,301	1,583	7,946	6,133	2,739	7,506	20.7	20.9	27.9	49.9
$50,000 under $100,000	5,288	382,769	306,651	3,616	13,397	18,088	4,635	23,406	15.3	15.4	19.6	54.7
$100,000 under $200,000	8,020	1,096,640	883,731	11,622	38,425	68,698	7,651	69,457	12.7	8.6	13.9	(*)
$200,000 under $500,000	3,822	1,113,858	908,995	7,441	51,668	63,873	3,357	69,445	13.3	1.5	14.8	42.6
$500,000 under $1,000,000	301	205,440	172,166	1,194	10,222	10,002	291	10,225	22.1	20.2	24.4	(*)
$1,000,000 under $5,000,000	135	202,308	167,508	1,248	11,938	5,289	126	5,990	45.1	31.0	26.9	(*)
$5,000,000 or more												
Used merchandise stores												
Total	**57,122**	**865,774**	**539,576**	**24,381**	**39,437**	**66,570**	**31,526**	**112,243**	**4.6**	**9.3**	**10.0**	**11.1**
Under $2,500, total	19,763	20,777	14,186	2,522	942	—15,333	5,720	2,033	7.9	9.4	21.1	14.7
No receipts reported	764	—	(*)	168	(*)	—1,322	—	—	31.0	—	—	34.4
$1 under $2,500	18,999	20,777	13,845	2,354	940	—14,011	5,720	2,033	8.1	9.4	21.1	15.6
$2,500 under $5,000	10,762	40,195	22,597	3,048	318	—2,789	5,506	5,396	10.8	10.9	21.0	25.4
$5,000 under $10,000	7,736	55,793	30,854	3,591	1,627	—555	5,079	6,792	12.1	12.2	19.3	25.9
$10,000 under $25,000	9,724	149,336	83,985	5,363	4,079	16,080	7,481	24,124	11.3	11.8	15.8	37.6
$25,000 under $50,000	6,328	219,498	137,989	4,801	10,584	31,077	4,982	34,502	15.4	15.8	20.6	41.5
$50,000 under $100,000	1,475	105,322	64,899	2,087	6,692	13,807	1,435	14,656	28.0	28.0	32.9	(*)
$100,000 under $200,000	792	109,125	77,002	1,221	4,724	13,765	785	13,934	35.1	35.1	37.4	(*)
$200,000 under $500,000	497	129,783	80,486	1,442	8,345	9,159	497	9,159	39.8	37.9	30.1	—
$500,000 under $1,000,000	45	35,945	27,578	306	2,126	1,359	41	1,647	53.0	40.9	41.0	(*)
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more												

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Retail Trade—Continued												
Sporting goods and bicycle shops												
Total	**31,585**	**1,341,284**	**902,052**	**24,142**	**107,188**	**128,379**	**19,991**	**148,324**	**6.3**	**5.4**	**10.4**	**17.8**
Under $2,500, total	7,813	7,686	5,701	931		—2,498	2,658	859	13.1	16.1	38.8	22.8
No receipts reported	(*)	—	(*)	(*)		(*)	—	—	(*)	—	—	(*)
$1 under $2,500	7,319	7,686	5,698	914	388	—2,416	2,658	859	13.5	16.1	38.8	23.4
$2,500 under $5,000	3,155	9,919	8,030	404		—1,094	1,104	518	20.2	20.5	39.3	34.1
$5,000 under $10,000	2,654	19,413	12,215	692		2,327	1,899	3,303	22.4	23.1	35.9	53.4
$10,000 under $25,000	5,378	89,002	58,769	3,017	1,292	6,073	3,534	11,818	15.7	16.4	32.6	36.8
$25,000 under $50,000	4,210	150,921	97,810	3,731	6,360	16,400	3,310	19,069	18.5	18.9	26.0	57.2
$50,000 under $100,000	4,446	331,758	219,809	7,179	22,174	32,709	3,689	35,531	16.7	17.0	20.6	(*)
$100,000 under $200,000	2,993	418,479	282,240	4,833	36,621	48,319	2,928	49,126	18.4	18.8	19.2	(*)
$200,000 under $500,000	890	273,446	187,302	3,036	36,403	23,136	827	24,897	25.9	25.4	29.4	(*)
$500,000 under $1,000,000	30	20,266	14,237	223	2,388	1,799	42	3,203	32.2	33.6	24.5	(*)
$1,000,000 under $5,000,000	16	20,394	15,939	96	1,562	1,208	—	—	21.6	21.7	—	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Gift, novelty, and souvenir shops												
Total	**26,199**	**517,162**	**321,698**	**12,102**	**42,628**	**24,689**	**12,867**	**47,609**	**7.0**	**13.0**	**14.3**	**14.2**
Under $2,500, total	8,771	8,628	5,888	1,005	353	—5,516	2,304	731	12.2	14.3	36.4	20.2
No receipts reported	(*)	—	—	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	8,651	8,628	5,888	1,005	353	—5,508	2,304	731	12.3	14.3	36.4	20.2
$2,500 under $5,000	3,800	14,252	8,881	1,385	(*)	—1,641	1,888	2,128	18.4	18.7	33.7	31.8
$5,000 under $10,000	4,005	30,059	19,039	1,235	667	—1,371	1,755	2,828	17.6	18.1	32.5	33.0
$10,000 under $25,000	4,849	84,441	50,466	1,826	2,447	5,589	3,238	9,793	16.6	17.3	28.6	34.4
$25,000 under $50,000	2,529	85,580	51,910	2,072	4,075	8,126	1,970	9,103	23.0	23.6	31.1	58.1
$50,000 under $100,000	1,316	79,756	50,023	1,996	9,691	2,857	914	5,531	30.7	29.7	39.0	62.3
$100,000 under $200,000	399	44,491	26,656	1,071	6,217	2,536	270	3,212	48.6	46.6	55.6	92.3
$200,000 under $500,000	488	137,619	91,239	1,118	15,189	11,120	488	11,120	39.4	37.2	37.2	—
$500,000 under $1,000,000	42	32,336	17,596	(*)	3,829	2,989	(*)	(*)	60.9	51.7	(*)	(*)
$1,000,000 under $5,000,000												
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Direct selling organizations												
Total	**417,383**	**2,128,026**	**1,166,051**	**41,527**	**45,080**	**253,044**	**234,176**	**384,733**	**2.1**	**1.8**	**5.1**	**5.5**
Under $2,500, total	275,618	229,034	102,111	10,861	1,509	—40,560	124,745	44,269	2.7	3.7	7.0	5.2
No receipts reported	7,082	—	2,064	(*)	(*)	—6,692	—	—	21.9	—	—	23.2
$1 under $2,500	268,536	229,034	100,047	9,573	1,149	—33,868	124,745	44,269	2.7	3.7	7.0	5.3
$2,500 under $5,000	51,818	184,309	85,633	2,988	541	17,866	34,753	34,376	5.1	5.2	8.0	14.3
$5,000 under $10,000	42,569	298,581	146,121	6,085	5,510	46,584	33,417	60,636	5.5	5.6	8.2	19.1
$10,000 under $25,000	32,927	512,717	231,581	9,718	7,852	100,345	27,668	110,324	8.6	10.7	9.8	21.1
$25,000 under $50,000	7,152	252,289	151,697	3,744	7,121	45,771	6,621	47,569	14.8	15.2	19.1	(*)
$50,000 under $100,000	5,569	354,469	220,997	5,841	13,361	66,669	5,509	66,838	15.2	15.1	15.8	(*)
$100,000 under $200,000	1,498	191,525	159,966	1,287	5,245	7,801	1,233	11,923	27.5	28.0	39.4	(*)
$200,000 under $500,000												
$500,000 under $1,000,000	232	105,102	67,945	1,003	3,941	8,568	230	8,798	35.5	29.0	36.6	(*)
$1,000,000 under $5,000,000												
$5,000,000 or more												
Other retail trade												
Total	**226,050**	**7,626,900**	**4,785,055**	**182,603**	**671,046**	**739,665**	**142,790**	**890,988**	**2.8**	**1.0**	**4.0**	**7.3**
Under $2,500, total	68,721	62,096	37,017	8,496	1,033	—33,044	22,722	8,776	6.2	12.4	17.5	11.9
No receipts reported	5,371	—	615	674	(*)	—5,521	—	—	15.8	—	—	19.1
$1 under $2,500	63,350	62,096	36,402	7,822	976	—27,523	22,722	8,776	6.6	12.4	17.5	13.3
$2,500 under $5,000	22,664	81,813	41,328	5,663	1,505	572	13,629	14,930	7.5	7.6	13.5	19.9
$5,000 under $10,000	24,397	178,109	95,494	5,412	5,946	9,516	16,257	26,057	7.1	7.3	11.4	16.0
$10,000 under $25,000	37,090	598,017	348,380	18,265	22,412	66,311	26,801	89,487	8.0	7.5	10.4	15.0
$25,000 under $50,000	27,743	974,837	566,746	25,019	71,504	121,754	22,299	145,216	7.4	7.5	9.6	20.9
$50,000 under $100,000	25,820	1,776,817	1,080,713	42,019	148,267	207,571	22,429	230,383	7.2	4.6	8.7	27.2
$100,000 under $200,000	13,850	1,850,768	1,185,853	39,103	177,132	211,225	13,259	217,550	8.4	3.7	8.9	44.1
$200,000 under $500,000	4,843	1,337,392	863,348	26,078	173,391	118,798	4,489	120,591	11.5	3.5	11.7	35.9
$500,000 under $1,000,000	765	491,860	347,368	9,557	51,926	27,453	756	28,023	14.7	13.6	14.3	(*)
$1,000,000 under $5,000,000	153	232,469	179,077	2,908	17,227	8,171	149	9,975	8.2	9.3	8.7	(*)
$5,000,000 or more	4	42,722	39,731	83	703	1,338			35.3	31.1		
Wholesale and Retail Trade not Allocable												
Total	**66,042**	**2,508,559**	**1,663,601**	**41,543**	**157,117**	**270,701**	**46,894**	**311,690**	**4.4**	**2.6**	**6.7**	**12.2**
Under $2,500, total	18,008	18,420	8,577	1,783	235	—8,364	7,744	4,819	8.3	10.4	16.8	17.7
No receipts reported	1,022	—	(*)	(*)	—	—1,918	—	—	31.9	—	—	48.0
$1 under $2,500	16,986	18,420	8,377	1,335	235	—6,446	7,744	4,819	8.6	10.4	16.8	19.0
$2,500 under $5,000	9,176	33,347	10,444	2,859	563	2,167	5,666	9,515	12.1	12.2	19.1	30.9
$5,000 under $10,000	9,539	71,082	23,652	2,151	710	19,032	8,024	22,174	11.3	11.5	14.9	30.6
$10,000 under $25,000	11,358	182,177	58,634	3,887	6,271	62,155	9,571	66,199	10.8	11.4	15.2	31.1
$25,000 under $50,000	7,586	268,893	135,969	3,710	17,881	61,372	6,899	63,531	13.7	13.9	16.5	54.8
$50,000 under $100,000	5,429	405,520	284,624	7,729	20,563	43,863	4,313	50,465	15.4	15.7	17.4	41.7
$100,000 under $200,000	2,610	342,478	214,191	6,988	31,213	30,883	2,461	31,471	23.1	22.9	27.0	(*)
$200,000 under $500,000	1,629	477,579	338,870	6,500	35,706	34,811	1,549	38,058	19.3	18.4	19.2	(*)
$500,000 under $1,000,000	535	359,187	282,072	4,137	29,109	16,742	507	17,085	16.9	15.7	15.6	(*)
$1,000,000 under $5,000,000	163	262,538	225,910	1,540	12,493	7,667	154	7,811	7.0	7.8	9.4	(*)
$5,000,000 or more	9	85,338	80,658	259	2,373	373	6	562	31.4	35.8	48.3	17.5

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
FINANCE, INSURANCE, AND REAL ESTATE												
Total	**738,985**	**11,301,426**	**1,627,982**	**449,027**	**593,405**	**3,958,084**	**554,531**	**4,482,337**	**1.8**	**0.7**	**1.9**	**3**
Under $2,500, total	250,489	222,032	4,519	44,697	5,626	—148,821	112,339	70,253	3.6	4.1	4.9	6
No receipts reported	31,846	—	798	4,547	1,688	—69,456	—	—	7.6	—	—	10
$1 under $2,500	218,643	222,032	3,721	40,150	3,938	—79,365	112,339	70,253	4.0	4.2	4.9	7
$2,500 under $5,000	111,744	400,188	6,405	34,915	3,549	115,502	91,615	165,423	5.6	5.7	6.4	11
$5,000 under $10,000	118,100	849,577	11,518	43,396	7,894	399,585	106,620	435,739	3.9	3.8	4.6	14
$10,000 under $25,000	157,401	2,426,306	47,677	82,713	47,514	1,367,575	148,445	1,412,240	3.7	3.4	3.8	13
$25,000 under $50,000	61,782	2,194,940	120,302	79,235	122,288	1,089,904	58,805	1,123,471	4.1	4.2	4.1	18
$50,000 under $100,000	25,997	1,773,626	210,912	53,719	142,928	680,084	24,597	715,027	5.3	5.3	4.7	12
$100,000 under $200,000	8,622	1,180,479	255,333	32,954	86,556	288,402	8,106	312,499	8.2	8.2	6.4	13
$200,000 under $500,000	4,041	1,198,722	376,283	34,901	116,013	165,626	3,464	190,676	9.9	5.3	7.8	15
$500,000 under $1,000,000	545	358,758	167,687	12,503	29,602	14,013	387	33,786	14.5	13.0	9.1	10
$1,000,000 under $5,000,000	242	457,120	244,232	22,486	25,992	—5,025	143	22,755	6.8	8.1	7.1	6
$5,000,000 or more	22	239,678	183,114	7,508	5,443	—8,761	10	468	24.8	31.6	22.4	11
Finance												
Total	**32,127**	**767,351**	**318,562**	**14,252**	**31,095**	**168,142**	**21,892**	**233,546**	**5.9**	**11.3**	**7.5**	**10**
Under $2,500, total	11,572	9,094		1,597	873	—28,140	3,908	2,183	10.1	14.6	23.3	17
No receipts reported	2,796	—	1,463	359	202	—18,501	—	—	20.8	—	—	24
$1 under $2,500	8,776	9,094		1,238	671	—9,639	3,908	2,183	11.5	14.6	23.3	20.
$2,500 under $5,000	3,986	14,304		754	599	—1,010	2,996	5,939	18.2	18.8	24.7	33.
$5,000 under $10,000	4,609	32,396	2,918	1,181	12,332	3,911	15,855	15.8	16.0	19.5	29.
$10,000 under $25,000	6,477	105,430		4,700	3,714	52,061	5,968	57,758	13.7	14.3	15.2	23.
$25,000 under $50,000	3,405	118,961	18,458	2,529	3,003	67,887	3,310	72,303	16.3	16.1	16.5	30.
$50,000 under $100,000	1,509	97,989		2,039	6,483	36,097	1,334	40,738	22.1	22.0	19.0	25.
$100,000 under $200,000	231	32,529	16,310	757	1,418	10,478	191	15,242	18.8	21.3	15.2	38.
$200,000 under $500,000	227	61,302		575	12,509	17,306	193	17,992	33.8	33.9	19.2	(*)
$500,000 under $1,000,000	49	30,595	24,285	50	(*)	1,251	(*)	(*)	53.3	44.6	(*)	(*)
$1,000,000 under $5,000,000	49	100,865	91,128	62	886	1,272	35	3,361	12.2	13.0	8.1	(*)
$5,000,000 or more	13	163,886	164,000	8	206	—1,392	5	101	39.1	45.4	50.3	71.
Security, commodity brokers, and services												
Total	**26,394**	**643,693**	**304,086**	**11,499**	**13,193**	**143,697**	**17,988**	**189,927**	**6.6**	**12.8**	**8.6**	**12.**
Under $2,500, total	9,625	7,841		1,344	560	—19,443	3,192	1,789	11.1	16.1	27.0	22.
No receipts reported	2,054	—		357	202	—15,459	—	—	23.2	—	—	28.
$1 under $2,500	7,571	7,841	2,510	987	358	—3,984	3,192	1,789	12.7	16.1	27.0	25.
$2,500 under $5,000	3,176	11,556		707	486	1,364	2,476	4,929	20.9	21.7	28.5	40.
$5,000 under $10,000	3,862	26,633		1,089		9,843	3,196	13,064	17.7	18.0	21.7	31.
$10,000 under $25,000	5,320	87,375		3,932	1,511	42,931	5,012	47,936	15.3	16.0	17.1	26.
$25,000 under $50,000	2,642	93,538	24,155	1,823	1,141	55,919	2,570	58,908	19.0	18.6	18.8	43.
$50,000 under $100,000	1,443	93,261		2,009	6,427	36,427	1,283	38,936	23.1	23.0	19.8	(*)
$100,000 under $200,000	156	21,227		350	1,223	7,946	124	11,138	21.9	24.5	17.2	(*)
$200,000 under $500,000	91	25,717	22,293	179	1,639	10,338	84	10,730	31.5	33.4	18.8	(*)
$500,000 under $1,000,000	20	15,549		(*)		482	(*)	(*)	30.7	30.9	(*)	(*)
$1,000,000 under $5,000,000	46	97,110	91,128	41		—718	33	1,287	13.0	13.5	21.2	(*)
$5,000,000 or more	13	163,886	164,000	8	206	—1,392	5	101	39.1	45.4	50.3	71.5
Other finance												
Total	**5,733**	**123,658**	**14,476**	**2,753**	**17,902**	**24,445**	**3,904**	**43,619**	**12.9**	**20.5**	**14.8**	**16.1**
Under $2,500, total	1,947	1,253	—	253		—8,697	716	394	23.3	32.3	39.9	24.1
No receipts reported	742	—	—	(*)		—3,042	—	—	44.7	—	—	30.9
$1 under $2,500	1,205	1,253	—	251	2,629	—5,655	716	394	25.7	32.3	39.9	32.7
$2,500 under $5,000	810	2,748	(*)	139		—2,374	520	1,010	36.6	35.9	42.5	(*)
$5,000 under $10,000	747	5,763	(*)	768		2,489	715	2,791	34.4	34.4	44.1	(*)
$10,000 under $25,000	1,157	18,055	(*)			9,130	956	9,822	29.9	30.4	32.7	21.3
$25,000 under $50,000	763	25,423	—	706	1,862	11,968	740	13,395	31.6	31.0	32.7	(*)
$50,000 under $100,000	66	4,728	(*)	(*)	251	—330	51	1,802	28.9	31.1	38.7	(*)
$100,000 under $200,000	75	11,302	(*)	407		2,532	67	4,104	35.8	40.4	31.7	(*)
$200,000 under $500,000	136	35,585	(*)	396	11,693	6,968	109	7,262	52.4	53.2	38.7	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $5,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Insurance Agents, Brokers, and Service												
Total	**196,009**	**3,669,784**	**377,517**	**74,487**	**304,102**	**1,612,840**	**168,419**	**1,671,906**	**3.1**	**2.5**	**3.5**	**9.7**
Under $2,500, total	49,694	49,314	514	3,755	701	—9,475	30,481	18,873	5.3	6.1	8.2	11.6
No receipts reported	1,685	—	—	180	(*)	—3,436	—	—	27.9	—	—	34.4
$1 under $2,500	48,009	49,314	514	3,575	656	—6,039	30,481	18,873	5.4	6.1	8.2	12.3
$2,500 under $5,000	21,046	76,409	997	2,588	994	28,301	17,475	35,595	7.6	7.7	9.4	21.9
$5,000 under $10,000	27,742	205,314	2,518	4,927	3,826	93,322	25,218	101,292	6.8	6.9	8.2	31.9
$10,000 under $25,000	56,497	856,746	9,363	20,341	26,898	498,778	54,845	507,738	7.9	6.7	7.8	32.9
$25,000 under $50,000	26,415	952,805	40,035	20,652	82,170	518,780	26,065	520,515	6.4	6.5	6.3	45.9
$50,000 under $100,000	10,961	749,519	94,169	14,478	92,006	322,779	10,749	324,573	8.2	8.2	7.3	(*)
$100,000 under $200,000	2,535	349,432	83,593	5,068	48,677	102,449	2,494	104,369	15.4	15.3	12.0	(*)
$200,000 under $500,000	940	290,788	92,494	1,897	31,412	46,748	939	46,781	21.8	21.0	15.5	(*)
$500,000 under $1,000,000	142	90,227	53,834	489	9,903	7,614	116	8,626	31.6	27.8	21.0	(*)
$1,000,000 under $5,000,000	37	49,230		292	7,515	3,544	37	3,544	16.6	18.5	21.4	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
FINANCE, INSURANCE, AND REAL ESTATE—Continued												
Real Estate												
Total	**510,849**	**6,884,291**	**931,903**	**360,288**	**258,208**	**2,177,102**	**364,220**	**2,576,885**	**2.3**	**0.7**	**2.3**	**4.3**
Under $2,500, total	189,223	163,624	3,487	39,345	4,052	—111,206	77,950	49,197	4.5	5.3	6.2	7.6
No receipts reported	27,365	—	(*)	4,008	1,441	—47,519	—	—	8.4	—	—	11.2
$1 under $2,500	161,858	163,624	3,196	35,337	2,611	—63,687	77,950	49,197	5.1	5.3	6.2	9.7
$2,500 under $5,000	86,712	309,475	4,463	31,573	2,195	88,211	71,144	123,889	6.9	7.0	8.0	13.6
$5,000 under $10,000	85,749	611,867	8,249	37,288	3,829	293,931	77,491	318,592	4.9	4.6	5.6	17.2
$10,000 under $25,000	94,427	1,464,130	36,147	57,672	16,902	816,736	87,632	846,744	3.9	3.9	4.2	16.3
$25,000 under $50,000	31,962	1,123,174	75,715	56,054	37,115	503,237	29,430	530,653	5.8	5.9	5.8	21.8
$50,000 under $100,000	13,527	926,118	102,837	37,202	44,439	321,208	12,514	349,716	7.2	7.2	6.6	13.9
$100,000 under $200,000	5,856	798,518	165,602	27,129	36,461	175,475	5,421	192,888	10.1	10.1	8.0	13.0
$200,000 under $500,000	2,874	846,632	273,617	32,429	72,092	101,572	2,332	125,903	11.7	11.8	9.9	15.6
$500,000 under $1,000,000	354	237,936	100,468	11,964	18,295	5,148	230	23,086	16.8	15.4	10.4	10.0
$1,000,000 under $5,000,000	156	307,025	142,204	22,132	17,591	—9,841	71	15,850	8.9	10.9	8.8	6.4
$5,000,000 or more	9	75,792	19,114	7,500	5,237	—7,369	5	367	22.2	19.2	25.0	[2]
Operators and lessors of buildings												
Total	**29,565**	**592,172**	**42,137**	**118,406**	**39,102**	**—7,300**	**15,453**	**91,843**	**6.4**	**6.9**	**10.3**	**8.2**
Under $2,500, total	10,538	10,129		5,206	898	—14,995	3,644	2,076	11.7	13.6	24.8	25.2
No receipts reported	1,583	—		895	(*)	—6,270	—	—	42.9	—	—	41.2
$1 under $2,500	8,955	10,129	2,417	4,311	807	—8,725	3,644	2,076	11.5	13.6	24.8	31.8
$2,500 under $5,000	4,392	15,443		5,088	361	—4,626	1,694	1,799	16.0	16.2	32.9	30.9
$5,000 under $10,000	4,473	33,706		5,928		4,652	2,899	9,700	15.9	16.6	26.4	28.6
$10,000 under $25,000	6,050	96,136	6,670	16,463	2,346	17,900	4,420	24,153	13.9	14.4	21.7	28.6
$25,000 under $50,000	2,506	92,699	(*)	23,017	4,767	7,899	1,745	18,491	24.4	25.0	28.7	45.9
$50,000 under $100,000	713	53,297	5,399	10,404	3,577	—921	524	10,052	26.1	24.2	34.7	21.4
$100,000 under $200,000	443	60,596	5,612	9,697	5,448	3,388	326	10,597	21.2	20.4	26.5	14.0
$200,000 under $500,000	334	94,414		19,891	9,066	—2,816	154	9,436	23.3	20.4	25.3	21.0
$500,000 under $1,000,000	64	46,581	21,127	8,052	4,065	—8,135	29	2,567	17.8	19.0	29.6	9.9
$1,000,000 under $5,000,000	52	89,171		14,660	8,574	—9,646	18	2,972	15.1	12.1	14.1	9.3
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Lessors, other than buildings												
Total	**62,221**	**150,592**	**2,634**	**42,845**	**4,187**	**—16,173**	**26,880**	**45,938**	**14.3**	**17.3**	**24.9**	**16.4**
Under $2,500, total	41,437	31,288	291	18,135	1,317	—39,121	10,989	6,207	17.3	22.4	31.1	20.7
No receipts reported	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	41,225	31,288	291	18,108	1,317	—38,902	10,989	6,207	17.4	22.4	31.1	20.7
$2,500 under $5,000	14,271	50,401		13,781	751	4,199	11,073	13,522	33.6	34.7	48.1	30.5
$5,000 under $10,000	4,416	28,238	528	7,820	898	3,312	2,870	8,159	37.4	37.7	46.0	56.9
$10,000 under $25,000	1,790	21,763		1,124	674	10,369	1,671	11,575	73.1	61.9	70.4	77.8
$25,000 under $50,000	210	7,440	(*)	885	(*)	3,084	188	3,263	37.8	38.9	48.1	(*)
$50,000 under $100,000												
$100,000 under $200,000	97	11,462	(*)	1,100	501	1,984	89	3,212	61.1	39.3	39.4	(*)
$200,000 under $500,000												
$500,000 under $1,000,000												
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Real estate agents, brokers, and managers												
Total	**384,365**	**4,902,931**	**416,149**	**167,654**	**143,557**	**1,956,367**	**296,132**	**2,134,864**	**2.0**	**0.7**	**2.5**	**5.4**
Under $2,500, total	129,346	116,685	1,059	14,571	1,277	—41,889	60,812	39,244	3.3	4.1	5.9	6.8
No receipts reported	23,105	—	(*)	2,273	902	—30,621	—	—	9.2	—	—	11.7
$1 under $2,500	106,241	116,685	794	12,298	375	—11,268	60,812	39,244	3.6	4.1	5.9	8.4
$2,500 under $5,000	64,400	230,588	2,248	11,316	589	89,285	55,856	103,435	5.4	5.5	7.2	20.4
$5,000 under $10,000	71,266	510,349	5,007	22,014	1,056	270,460	66,520	283,507	5.2	4.9	6.0	21.2
$10,000 under $25,000	78,580	1,210,251	15,635	35,891	9,364	723,767	74,455	741,893	4.1	4.2	4.4	23.8
$25,000 under $50,000	24,529	854,961	41,791	26,967	21,265	435,257	23,224	446,081	6.5	6.6	6.4	28.4
$50,000 under $100,000	10,213	688,490	56,654	21,514	28,514	265,475	9,595	277,041	8.6	8.5	7.5	26.0
$100,000 under $200,000	4,278	565,057	94,676	13,580	23,235	143,782	4,146	147,934	12.2	11.9	9.3	28.4
$200,000 under $500,000	1,545	472,915	99,846	9,016	37,115	67,878	1,387	75,676	15.7	16.2	13.1	30.1
$500,000 under $1,000,000	157	105,533	36,327	2,524	13,294	9,849	111	14,127	27.5	26.4	13.8	27.8
$1,000,000 under $5,000,000	45	89,948	62,906	4,537	3,750	—206	26	5,926	17.2	20.5	12.4	3.0
$5,000,000 or more	6	58,154		5,724	4,098	—7,291			23.5	21.0		
Subdividers and developers, except cemeteries												
Total	**10,676**	**635,715**	**388,300**	**14,488**	**28,770**	**34,587**	**6,447**	**79,000**	**9.1**	**11.9**	**10.3**	**10.1**
Under $2,500, total	3,182	1,419	477	868	543	—10,602	718	609	18.0	31.2	38.9	25.6
No receipts reported	1,787	—	(*)	617	448	—8,560	—	—	24.3	—	—	32.2
$1 under $2,500	1,395	1,419	460	251	(*)	—2,042	718	609	26.7	31.2	38.9	30.6
$2,500 under $5,000	1,310	4,731	938	890	536	—2,100	862	1,291	27.8	27.9	39.2	45.6
$5,000 under $10,000	1,256	8,622	2,739	111		2,448	1,198	3,072	25.3	25.2	29.8	53.3
$10,000 under $25,000	1,523	25,435	12,932	1,077		4,604	1,059	7,106	24.8	26.5	31.7	34.0
$25,000 under $50,000	1,279	42,782	20,148	1,025	798	9,640	1,059	13,216	25.5	26.6	27.0	33.9
$50,000 under $100,000	665	48,035	18,793	1,003	1,369	6,823	533	10,684	31.1	31.1	25.4	22.9
$100,000 under $200,000	637	105,585	57,411	2,001	1,827	5,549	464	10,744	34.8	36.7	29.3	29.0
$200,000 under $500,000	647	181,169	135,063	2,195	16,803	18,148	448	22,270	28.8	28.3	23.9	37.2
$500,000 under $1,000,000	117	75,485	53,223	680	643	899	76	3,444	33.1	29.4	23.3	(*)
$1,000,000 under $5,000,000	60	142,452	86,576	4,638	6,251	—822	30	6,564	14.5	19.0	16.9	14.5
$5,000,000 or more												

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
FINANCE, INSURANCE, AND REAL ESTATE—Continued												
Real Estate—Continued												
Other real estate												
Total	**24,022**	**582,881**	**82,683**	**16,895**	**42,592**	**209,621**	**19,308**	**225,240**	**7.1**	**9.5**	**8.4**	**16.5**
Under $2,500, total	4,720	4,103		565		—4,599	1,787	1,061	16.0	21.5	28.5	30.2
No receipts reported	(*)	—		(*)		(*)	—	—	(*)	—	—	(*)
$1 under $2,500	4,042	4,103	1,405	369	2,095	—2,750	1,787	1,061	17.3	21.5	28.5	36.1
$2,500 under $5,000	2,339	8,312		498		1,453	1,659	3,842	21.3	21.4	27.1	37.4
$5,000 under $10,000	4,338	30,952		1,415		13,059	4,004	14,154	16.5	16.8	19.5	(*)
$10,000 under $25,000	6,484	110,545		3,117	4,273	60,096	6,027	62,017	15.8	17.5	18.8	34.8
$25,000 under $50,000	3,438	125,292	12,822	4,160	10,239	47,357	3,214	49,602	18.2	18.5	18.3	(*)
$50,000 under $100,000	1,855	130,381	20,310	4,105	10,891	48,686	1,784	50,231	18.5	19.1	16.8	(*)
$100,000 under $200,000	490	66,136	7,811	1,618	5,858	22,197	478	22,933	27.4	27.6	24.8	(*)
$200,000 under $500,000	344	96,712	(*)	1,223	9,006	18,209	341	18,237	33.6	34.9	27.1	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
SERVICES												
Total	**2,820,552**	**48,806,311**	**8,810,864**	**2,118,715**	**7,184,462**	**16,968,221**	**2,210,278**	**18,261,981**	**0.6**	**0.2**	**0.2**	**2.1**
Under $2,500, total	1,009,788	1,017,783	95,502	166,451	23,366	—84,536	607,591	422,809	1.2	1.5	2.1	2.9
No receipts reported	57,864	—	2,643	26,211	3,097	—115,523	—	—	4.4	—	—	6.4
$1 under $2,500	951,924	1,017,783	92,859	140,240	20,269	30,987	607,591	422,809	1.3	1.5	2.1	3.2
$2,500 under $5,000	416,816	1,512,370	161,041	132,213	40,193	475,812	340,035	640,670	2.0	2.0	2.4	5.6
$5,000 under $10,000	423,441	3,032,862	367,542	173,601	128,838	1,170,009	367,283	1,314,744	1.9	1.9	2.2	7.0
$10,000 under $25,000	439,981	7,042,119	1,040,356	369,006	644,852	2,635,395	394,100	2,823,677	1.7	1.1	2.2	6.8
$25,000 under $50,000	261,347	9,313,108	1,560,501	395,422	1,294,311	3,507,449	243,689	3,604,696	2.1	1.0	2.2	9.3
$50,000 under $100,000	189,114	13,138,389	2,076,873	423,725	2,126,234	5,337,401	181,126	5,418,901	2.0	0.2	1.8	12.4
$100,000 under $200,000	65,980	8,635,310	1,942,668	264,324	1,727,968	2,949,387	63,221	2,991,737	2.9	0.6	2.2	12.2
$200,000 under $500,000	12,307	3,439,144	945,122	124,904	810,462	784,339	11,746	813,620	5.7	2.3	3.4	11.8
$500,000 under $1,000,000	1,399	909,277	306,213	44,352	175,421	123,251	1,216	143,131	9.9	9.0	6.3	10.1
$1,000,000 under $5,000,000	362	617,419	225,549	21,673	171,968	56,772	260	73,110	4.8	5.3	2.8	8.4
$5,000,000 or more	17	148,530	89,497	3,044	40,849	12,942	11	14,886	16.6	18.5	2.6	39.4
Hotels and Other Lodging Places												
Total	**79,354**	**1,843,662**	**293,458**	**266,130**	**246,266**	**88,270**	**43,519**	**236,675**	**3.9**	**5.4**	**6.9**	**7.4**
Under $2,500, total	15,792	16,524	1,429	10,235	1,142	—22,367	4,291	1,765	9.0	10.6	23.3	13.7
No receipts reported	2,281	—	(*)	1,171	(*)	—7,126	—	—	21.6	—	—	24.0
$1 under $2,500	13,511	16,524	1,345	9,064	802	—15,241	4,291	1,765	9.9	10.6	23.3	16.7
$2,500 under $5,000	9,936	37,079	2,674	11,199	1,595	—10,962	4,262	4,293	11.0	11.1	19.7	19.0
$5,000 under $10,000	13,535	99,275	8,674	26,144	4,447	—12,656	6,699	11,717	9.4	9.5	16.2	19.6
$10,000 under $25,000	18,428	306,474	34,444	51,015	24,159	20,527	12,073	46,072	8.2	8.5	13.0	22.4
$25,000 under $50,000	14,594	500,398	66,488	74,773	43,995	64,216	10,940	81,979	10.0	10.1	13.2	20.2
$50,000 under $100,000	4,658	322,677	51,343	39,970	50,337	38,213	3,445	52,159	13.7	13.9	16.8	31.4
$100,000 under $200,000	1,712	222,083	46,578	26,661	38,583	11,857	1,290	20,439	21.8	21.0	22.9	31.7
$200,000 under $500,000	502	143,425	35,037	10,691	33,100	4,113	415	10,964	26.2	27.0	29.7	26.9
$500,000 under $1,000,000	146	103,100	21,027	8,437	26,096	—2,483	85	4,865	27.0	24.6	31.3	24.4
$1,000,000 under $5,000,000	51	92,627	25,764	7,005	22,812	—2,188	19	2,422	16.1	13.8	34.2	19.7
$5,000,000 or more												
Motels, motor hotels, and tourist courts												
Total	**37,349**	**1,124,007**	**139,507**	**170,908**	**161,402**	**63,754**	**20,352**	**142,991**	**5.6**	**7.1**	**9.3**	**9.0**
Under $2,500, total	4,226	3,995	(*)	3,024	473	—10,122	(*)	(*)	16.1	21.3	(*)	20.8
No receipts reported	1,092	—	—	(*)	(*)	—4,960	—	—	31.4	—	—	31.0
$1 under $2,500	3,134	3,995	(*)	2,235	135	—5,162	(*)	(*)	18.7	21.3	(*)	27.9
$2,500 under $5,000	3,862	14,904	879	4,938	991	—6,296	1,224	1,325	17.1	17.3	37.0	25.5
$5,000 under $10,000	5,829	42,844	3,193	12,084	2,226	—8,806	2,380	3,966	14.1	14.4	25.3	26.7
$10,000 under $25,000	10,251	169,038	14,157	29,895	13,982	7,819	6,587	22,688	11.0	11.5	17.4	23.8
$25,000 under $50,000	8,167	291,387	18,693	51,377	26,601	39,751	5,925	48,940	13.0	13.3	18.1	25.4
$50,000 under $100,000	3,223	230,006	22,448	32,051	37,106	29,646	2,433	36,673	16.4	16.7	19.8	24.1
$100,000 under $200,000	1,332	169,455	28,919	21,260	31,521	10,398	1,023	16,911	25.7	24.9	26.7	40.5
$200,000 under $500,000	340	91,479	28,601	8,263	21,813	1,481	259	6,837	29.7	29.8	37.8	32.1
$500,000 under $1,000,000	91	65,306	11,835	4,433	14,113	900	68	3,990	32.5	30.1	36.2	23.3
$1,000,000 under $5,000,000	28	45,593	10,727	3,583	12,576	—1,017	10	1,574	22.0	20.6	48.9	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Other lodging places												
Total	**42,005**	**719,655**	**153,951**	**95,222**	**84,864**	**24,516**	**23,167**	**93,684**	**5.5**	**8.1**	**10.2**	**12.1**
Under $2,500, total	11,566	12,529	1,374	7,211	669	—12,245	3,848	1,678	10.8	12.3	24.3	18.3
No receipts reported	1,189	—	(*)	382	(*)	—2,166	—	—	29.8	—	—	34.6
$1 under $2,500	10,377	12,529	1,290	6,829	667	—10,079	3,848	1,678	11.6	12.3	24.3	20.7
$2,500 under $5,000	6,074	22,175	1,795	6,261	604	—4,666	3,038	2,968	14.2	14.4	23.2	28.1
$5,000 under $10,000	7,706	56,431	5,481	14,060	2,221	—3,850	4,319	7,751	12.5	12.7	20.8	28.8
$10,000 under $25,000	8,177	137,436	20,287	21,120	10,177	12,708	5,486	23,384	12.3	12.8	19.4	42.1
$25,000 under $50,000	6,427	209,011	47,795	23,396	17,394	24,465	5,015	33,039	15.7	15.5	18.7	31.8
$50,000 under $100,000	1,435	92,671	28,895	7,919	13,231	8,567	1,012	15,486	25.3	24.8	31.9	58.4
$100,000 under $200,000	380	52,628	17,659	5,401	7,062	1,459	267	3,528	39.1	37.7	33.4	32.9
$200,000 under $500,000	162	51,946	(*)	2,428	11,287	2,632	156	4,127	52.1	52.9	48.1	(*)
$500,000 under $1,000,000	55	37,794	9,192	4,004	(*)	—3,383	(*)	(*)	47.5	42.4	(*)	(*)
$1,000,000 under $5,000,000	23	47,034	15,037	3,422	10,236	—1,171	(*)	(*)	23.8	18.3	(*)	(*)
$5,000,000 or more												

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES—Continued												
Personal Services												
Total	**591,423**	**6,365,982**	**1,338,434**	**343,844**	**1,287,987**	**1,612,423**	**502,148**	**1,741,516**	**1.5**	**0.8**	**2.5**	**6.9**
Under $2,500, total	196,287	220,424	21,731	22,063	5,368	56,542	146,037	92,602	2.7	3.0	3.8	9.1
No receipts reported	3,364	—	(*)	878	—	—3,640	—	—	18.6	—	—	26.0
$1 under $2,500	192,923	220,424	21,587	21,185	5,368	60,182	146,037	92,602	2.7	3.0	3.8	9.7
$2,500 under $5,000	117,036	429,166	46,288	20,206	11,213	180,059	104,597	194,681	3.9	4.2	5.2	14.4
$5,000 under $10,000	127,434	901,154	107,399	42,028	56,911	383,209	115,612	408,861	3.5	3.5	4.3	16.3
$10,000 under $25,000	90,477	1,408,315	213,063	83,345	254,410	387,832	80,136	418,177	3.8	4.1	4.8	14.8
$25,000 under $50,000	37,325	1,301,109	306,952	60,807	393,946	260,484	34,475	272,002	6.2	6.3	7.5	28.2
$50,000 under $100,000	16,722	1,119,234	316,386	60,100	324,839	190,160	15,405	199,577	8.6	8.6	9.5	43.0
$100,000 under $200,000	5,145	688,071	244,629	35,199	159,928	116,407	4,898	117,321	12.8	12.9	12.6	(*)
$200,000 under $500,000	924	242,290	58,121	16,698	67,382	34,090	922	34,162	27.6	25.2	21.6	(*)
$500,000 under $1,000,000	73	56,219	23,865	3,398	13,990	3,640	66	4,133	47.2	41.0	54.0	(*)
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more												
Coin-operated laundries and dry cleaning												
Total	**31,897**	**526,807**	**69,746**	**85,700**	**47,298**	**38,364**	**19,808**	**69,825**	**6.7**	**10.5**	**12.1**	**17.1**
Under $2,500, total	4,230	5,438	460	3,702	640	—4,468	1,461	719	16.5	19.4	35.1	29.7
No receipts reported	(*)	—	—	(*)		(*)	—	—	(*)	—	—	(*)
$1 under $2,500	4,067	5,438	460	3,400		—3,666	1,461	719	17.0	19.4	35.1	32.5
$2,500 under $5,000	3,269	12,149	1,048	2,938		—1,781	1,012	967	19.4	19.4	37.2	27.6
$5,000 under $10,000	7,821	59,091	4,338	11,317	3,014	1,116	4,985	9,064	15.4	16.0	20.4	29.4
$10,000 under $25,000	11,306	187,316	20,409	30,178	13,685	13,939	7,936	24,484	10.9	11.6	16.7	26.9
$25,000 under $50,000	4,120	142,617	20,709	16,013	15,998	21,090	3,396	22,515	18.0	18.2	24.4	40.0
$50,000 under $100,000	772	52,072	(*)	11,900	(*)	635			39.8	39.5		
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	1,018	12,076	(*)	(*)	37.5	(*)
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)			(*)	(*)		
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Other laundry, cleaning, and garment services												
Total	**59,435**	**1,245,206**	**311,564**	**76,936**	**293,788**	**184,980**	**46,228**	**215,994**	**4.7**	**1.0**	**7.8**	**15.7**
Under $2,500, total	13,188	13,552	1,863	2,187	675	—1,183	7,056	4,141	9.7	11.7	17.2	18.1
No receipts reported	(*)	—	(*)	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	12,677	13,552	1,745	2,060	675	—332	7,056	4,141	10.0	11.7	17.2	19.6
$2,500 under $5,000	6,642	23,662	2,746	1,285	1,181	5,747	5,771	6,868	13.9	14.1	18.6	(*)
$5,000 under $10,000	10,398	74,947	14,236	4,272	5,696	13,563	8,522	18,852	11.1	11.3	13.7	42.1
$10,000 under $25,000	15,364	255,601	43,317	17,067	34,352	56,905	12,942	65,089	9.5	10.0	12.4	29.0
$25,000 under $50,000	7,108	238,161	55,310	15,914	51,112	42,153	6,143	48,341	14.5	14.8	18.4	46.0
$50,000 under $100,000	5,054	349,882	106,243	17,984	109,699	43,075	4,349	47,059	16.2	16.4	19.2	45.3
$100,000 under $200,000	1,261	165,090	(*)	11,587	46,178	15,410	1,027	16,289	29.1	29.6	33.7	(*)
$200,000 under $500,000	420	124,311	(*)	(*)	(*)	9,310	(*)	(*)	46.7	40.0	(*)	(*)
$500,000 under $1,000,000												
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more												
Photographic studios, portrait												
Total	**28,163**	**285,355**	**91,954**	**18,594**	**29,321**	**48,295**	**14,949**	**67,004**	**6.8**	**11.6**	**14.5**	**15.2**
Under $2,500, total	12,692	11,176	4,455	3,618	539	—6,334	4,637	1,808	10.0	12.5	25.0	19.7
No receipts reported	741	—	(*)	152	—	—519	—	—	40.2	—	—	43.3
$1 under $2,500	11,951	11,176	4,430	3,466	539	—5,815	4,637	1,808	10.4	12.5	25.0	20.8
$2,500 under $5,000	3,917	14,312	4,809	1,786	(*)	—1,190	1,843	1,895	18.3	18.5	32.1	37.5
$5,000 under $10,000	4,218	30,251	8,288	2,293	1,336	821	2,280	4,985	17.6	17.9	28.0	37.2
$10,000 under $25,000	4,188	68,840	18,610	5,056	3,837	15,231	3,426	17,084	18.3	19.2	26.0	49.9
$25,000 under $50,000	2,079	76,381	26,358	2,985	10,374	20,487	1,720	21,859	26.9	27.4	31.2	(*)
$50,000 under $100,000	849	53,516	18,906	1,746	5,856	14,598	823	14,691	33.6	33.2	33.1	(*)
$100,000 under $200,000												
$200,000 under $500,000												
$500,000 under $1,000,000	220	30,879	(*)	1,110	7,056	4,682	220	4,682	41.8	37.0	34.1	—
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more												
Beauty shops												
Total	**217,805**	**2,109,714**	**434,972**	**70,498**	**645,802**	**554,762**	**192,039**	**579,846**	**2.5**	**4.3**	**3.8**	**12.3**
Under $2,500, total	60,573	80,801	10,609	5,955	1,615	24,727	46,346	31,504	5.1	5.2	6.6	17.3
No receipts reported	815	—	(*)	(*)	—	—468	—	—	38.1	—	—	70.1
$1 under $2,500	59,758	80,801	10,608	5,705	1,615	25,195	46,346	31,504	5.1	5.2	6.6	17.8
$2,500 under $5,000	52,642	191,706	26,860	8,473	6,822	73,188	47,639	78,560	5.0	5.1	6.0	23.6
$5,000 under $10,000	52,067	361,029	56,939	12,856	36,068	143,681	48,051	149,942	5.0	5.1	5.7	30.6
$10,000 under $25,000	31,006	485,615	83,880	16,400	141,335	136,887	29,366	140,395	6.6	6.9	7.8	33.0
$25,000 under $50,000	15,579	551,504	133,134	15,634	241,493	106,129	15,142	107,592	9.7	9.9	11.2	(*)
$50,000 under $100,000	5,123	325,544	88,464	8,016	160,520	55,155	4,688	56,831	15.5	15.6	18.1	(*)
$100,000 under $200,000	772	99,535	33,841	3,089	50,019	13,179	764	13,206	35.4	35.4	37.0	(*)
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$500,000 under $1,000,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES—Continued												
Personal Services—Continued												
Barber shops												
Total	**114,549**	**828,050**	**50,614**	**21,459**	**110,441**	**424,864**	**109,246**	**429,181**	**4.2**	**5.2**	**5.0**	**29.9**
Under $2,500, total	22,866	30,746	647	1,285	(*)	12,799	18,998	14,332	7.3	8.0	9.5	25.6
No receipts reported	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	22,694	30,746	647	1,273	(*)	12,923	18,998	14,332	7.4	8.0	9.5	26.7
$2,500 under $5,000	30,344	115,347	4,200	2,182	1,016	70,047	29,525	70,587	10.3	11.4	11.7	(*)
$5,000 under $10,000	40,508	287,280	6,973	7,197	5,051	192,049	40,350	192,527	7.2	6.7	7.4	(*)
$10,000 under $25,000	16,531	233,514	14,296	7,224	45,079	109,353	16,073	111,019	9.0	9.5	9.9	(*)
$25,000 under $50,000	3,646	116,151	17,857	2,036	41,775	34,855	3,646	34,855	19.9	20.1	21.6	—
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$100,000 under $200,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$200,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Other personal services												
Total	**139,574**	**1,370,850**	**379,584**	**70,657**	**161,337**	**361,058**	**119,878**	**379,666**	**3.1**	**6.7**	**5.8**	**15.4**
Under $2,500, total	82,738	78,711	3,697	5,316	2,032	31,001	67,539	40,098	4.2	4.9	5.7	20.3
No receipts reported	962	—	—	(*)	—	—876	—	—	37.5	—	—	53.2
$1 under $2,500	81,776	78,711	3,697	5,281	2,032	31,877	67,539	40,098	4.3	4.9	5.7	21.7
$2,500 under $5,000	20,222	71,990	6,625	3,542	1,549	34,048	18,807	35,804	8.1	8.3	9.2	42.1
$5,000 under $10,000	12,422	88,556	16,625	4,093	5,746	31,979	11,424	33,491	10.0	10.2	12.6	55.9
$10,000 under $25,000	12,082	177,429	32,551	7,420	16,122	55,517	10,393	60,106	10.5	10.9	13.7	38.4
$25,000 under $50,000	4,793	176,295	53,584	8,225	33,194	35,770	4,428	36,840	17.3	17.5	20.2	(*)
$50,000 under $100,000	4,326	301,392	90,919	18,989	29,632	71,372	4,306	71,500	16.3	16.4	16.3	(*)
$100,000 under $200,000	2,620	352,773	143,305	16,322	46,174	79,457	2,615	79,465	16.9	16.7	15.6	(*)
$200,000 under $500,000	336	99,030	27,271	3,656	19,188	19,096	336	19,096	28.9	27.3	27.1	—
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Business Services												
Total	**495,971**	**5,940,931**	**1,406,976**	**272,904**	**800,837**	**1,717,486**	**377,240**	**1,948,032**	**1.9**	**1.3**	**2.5**	**4.9**
Under $2,500, total	219,440	217,391	14,397	30,760	4,978	—6,052	134,253	104,695	3.1	3.7	5.5	6.1
No receipts reported	14,117	—	770	8,114	934	—33,877	—	—	9.2	—	—	12.3
$1 under $2,500	205,323	217,391	13,627	22,646	4,044	27,825	134,253	104,695	3.3	3.7	5.5	7.0
$2,500 under $5,000	78,126	280,162	20,507	22,702	7,668	99,800	62,669	126,351	5.3	5.2	5.3	13.6
$5,000 under $10,000	71,914	509,776	48,590	25,836	21,951	221,291	63,225	241,105	4.1	4.2	5.0	15.7
$10,000 under $25,000	74,103	1,163,108	141,082	50,954	95,661	520,053	68,423	552,113	4.1	4.3	4.8	16.6
$25,000 under $50,000	30,091	1,057,050	192,503	36,215	125,650	382,559	27,844	394,524	6.4	6.5	6.6	23.9
$50,000 under $100,000	13,291	881,592	216,754	31,470	153,977	231,122	12,205	244,499	8.7	8.8	8.1	33.6
$100,000 under $200,000	6,613	888,166	317,228	37,789	214,638	158,928	6,308	164,861	11.5	2.7	10.1	21.2
$200,000 under $500,000	2,038	598,563	235,813	27,774	132,085	83,395	1,993	86,765	16.3	16.3	12.5	30.7
$500,000 under $1,000,000	275	182,517	108,458	5,905	14,439	13,382	252	16,583	22.9	22.0	19.6	(*)
$1,000,000 under $5,000,000	76	124,157	81,683	3,421	28,051	6,429	64	9,957	10.6	11.5	6.6	(*)
$5,000,000 or more	4	38,449	29,961	78	1,739	6,579	4	6,579	35.3	49.8	4.4	—
Advertising												
Total	**19,682**	**651,598**	**344,293**	**9,681**	**40,828**	**93,465**	**14,597**	**103,971**	**7.7**	**13.2**	**11.3**	**26.9**
Under $2,500, total	6,338	6,559	742	600		—1,415	3,359	2,038	13.8	16.9	24.7	30.4
No receipts reported	(*)	—	—	(*)		(*)	—	—	(*)	—	—	(*)
$1 under $2,500	5,963	6,559	742	595		—644	3,359	2,038	14.2	16.9	24.7	34.3
$2,500 under $5,000	3,119	11,017	901	711	3,277	3,717	2,465	4,176	19.4	19.5	24.3	42.5
$5,000 under $10,000	3,739	27,278	6,121	1,122		4,974	2,924	6,847	18.8	19.2	24.6	(*)
$10,000 under $25,000	2,152	30,036	4,550	2,293		8,044	1,814	11,167	23.4	23.7	31.6	(*)
$25,000 under $50,000	1,664	64,344	8,905	958	4,747	14,744	1,461	15,569	26.9	27.6	32.5	(*)
$50,000 under $100,000	907	57,757	23,444	781	5,721	15,553	814	15,936	28.4	27.8	29.2	(*)
$100,000 under $200,000	884	136,959	90,020	1,317	7,200	19,703	884	19,703	33.6	33.8	31.5	—
$200,000 under $500,000	703	185,295	115,907	1,201	10,017	19,735	702	19,815	32.0	31.3	26.6	(*)
$500,000 under $1,000,000	154	97,903	(*)	482	(*)	6,823	154	6,823	36.4	35.7	42.5	—
$1,000,000 under $5,000,000	22	34,450	27,802	216	2,589	1,587	20	1,897	22.1	24.5	29.0	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Services to buildings												
Total	**77,885**	**853,166**	**178,220**	**30,333**	**245,948**	**240,089**	**67,838**	**252,715**	**5.0**	**8.7**	**6.8**	**19.2**
Under $2,500, total	33,975	42,853	1,782	2,510	1,125	20,833	27,267	26,271	8.9	11.9	16.2	24.8
No receipts reported	(*)	—	—	(*)	(*)	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	33,256	42,853	1,782	2,031	1,097	22,018	27,267	26,271	9.1	11.9	16.2	26.2
$2,500 under $5,000	11,535	41,903	3,839	1,990	3,340	18,367	10,194	19,585	10.5	10.8	12.1	35.8
$5,000 under $10,000	13,425	93,660	9,102	4,019	10,157	40,904	12,653	42,715	9.8	10.1	11.3	64.2
$10,000 under $25,000	11,206	175,744	24,384	7,229	35,466	69,581	10,496	72,038	10.9	11.6	13.4	(*)
$25,000 under $50,000	4,264	140,466	25,457	5,915	38,297	38,666	4,089	39,273	18.6	19.0	20.3	(*)
$50,000 under $100,000	1,991	128,268	27,102	4,292	48,683	24,340	1,710	25,176	24.6	24.7	25.9	(*)
$100,000 under $200,000	1,342	176,034	65,292	3,523	79,039	21,533	1,284	21,787	28.0	28.1	29.3	(*)
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES—Continued												
Business Services—Continued												
Management and public relations												
Total	**115,991**	**1,263,716**	**101,770**	**39,028**	**73,255**	**577,294**	**86,551**	**653,696**	**3.1**	**5.3**	**4.3**	**8.1**
Under $2,500, total	46,614	47,714	1,541	6,501	1,253	—17,922	24,087	21,381	5.3	7.3	12.2	10.8
No receipts reported	4,952	—	(*)	1,039	557	—10,786	—	—	15.0	—	—	16.1
$1 under $2,500	41,662	47,714	1,484	5,462	696	—7,136	24,087	21,381	5.6	7.3	12.2	13.6
$2,500 under $5,000	18,543	67,015	3,018	4,759	1,436	23,269	15,036	33,509	8.0	8.2	10.0	21.5
$5,000 under $10,000	18,091	130,275	3,397	3,934	1,374	71,993	16,272	76,483	7.7	7.9	8.9	30.0
$10,000 under $25,000	20,377	318,292	10,762	8,490	7,582	181,721	19,308	191,563	7.3	7.5	8.0	24.8
$25,000 under $50,000	8,604	289,897	20,633	4,906	14,337	159,887	8,204	164,939	10.8	10.8	10.1	50.5
$50,000 under $100,000	2,535	171,092	22,191	2,240	11,534	85,132	2,498	86,206	16.4	17.4	13.3	37.0
$100,000 under $200,000	922	117,800	(*)	4,822	18,088	39,187	860	41,573	27.1	27.8	19.7	29.0
$200,000 under $500,000	275	84,337	(*)	2,622	13,095	22,113	264	23,339	29.5	33.0	20.4	(*)
$500,000 under $1,000,000	21	15,398	(*)	(*)	(*)	3,372	(*)	(*)	32.2	37.3	(*)	(*)
$1,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Other business services												
Total	**282,413**	**3,172,451**	**782,693**	**193,862**	**440,806**	**806,638**	**208,254**	**937,650**	**2.7**	**2.9**	**3.6**	**6.7**
Under $2,500, total	132,513	120,265	10,332	21,149	2,546	—7,548	79,540	55,005	4.3	4.2	5.3	8.1
No receipts reported	8,071	—	713	6,591	349	—21,135	—	—	12.4	—	—	17.4
$1 under $2,500	124,442	120,265	9,619	14,558	2,197	13,587	79,540	55,005	4.5	4.2	5.3	8.4
$2,500 under $5,000	44,929	160,227	12,749	15,242	2,418	54,447	34,974	69,081	8.2	7.8	7.6	19.3
$5,000 under $10,000	36,659	258,563	29,970	16,761	9,632	103,420	31,376	115,060	5.9	6.0	7.4	19.7
$10,000 under $25,000	40,368	639,036	101,386	32,942	50,652	260,707	36,805	277,345	5.7	5.9	6.8	23.6
$25,000 under $50,000	15,559	562,343	137,508	24,436	68,269	169,262	14,090	174,743	9.1	9.3	10.1	19.0
$50,000 under $100,000	7,858	524,475	144,017	24,157	88,039	106,097	7,183	117,181	11.9	12.0	12.0	40.0
$100,000 under $200,000	3,465	457,373	140,022	28,127	110,311	78,505	3,280	81,798	15.5	15.4	13.9	31.0
$200,000 under $500,000	928	286,659	94,891	23,161	84,807	36,444	895	38,508	23.0	23.5	19.3	(*)
$500,000 under $1,000,000	88	61,096	35,474	4,849	3,174	2,553	74	5,176	31.0	30.1	21.4	(*)
$1,000,000 under $5,000,000	46	102,414	76,344	3,038	20,958	2,751	37	3,753	13.0	21.0	11.7	(*)
$5,000,000 or more												
Automobile Repair and Services												
Total	**173,073**	**4,897,070**	**2,487,467**	**195,737**	**858,484**	**693,807**	**134,488**	**776,603**	**2.9**	**1.5**	**4.2**	**10.0**
Under $2,500, total	34,184	39,132	11,763	9,202	654	—9,153	15,679	9,777	7.0	7.4	11.8	11.5
No receipts reported	1,419	—	(*)	747	(*)	—2,412	—	—	26.9	—	—	32.6
$1 under $2,500	32,765	39,132	11,587	8,455	612	—6,741	15,679	9,777	7.3	7.4	11.8	12.3
$2,500 under $5,000	19,515	71,745	24,106	6,661	1,877	13,927	14,758	20,390	7.8	8.0	10.9	20.3
$5,000 under $10,000	25,169	190,299	63,689	11,671	7,004	48,345	20,185	58,246	7.9	8.3	10.8	31.1
$10,000 under $25,000	40,954	661,273	272,576	29,615	57,150	157,438	36,408	169,849	6.3	6.4	8.1	21.2
$25,000 under $50,000	26,500	930,999	443,112	37,720	135,138	157,106	23,218	172,213	7.7	7.8	9.2	28.2
$50,000 under $100,000	16,116	1,137,445	572,705	37,137	221,973	158,109	14,751	169,840	8.9	2.2	10.2	39.2
$100,000 under $200,000	8,213	1,089,438	613,710	30,167	265,044	110,831	7,221	115,310	11.2	6.6	12.2	42.9
$200,000 under $500,000	2,186	617,841	383,342	17,772	151,610	50,650	2,066	53,529	17.1	2.5	17.3	(*)
$500,000 under $1,000,000	214	127,234	81,877	12,675	14,670	6,151	184	6,869	40.9	37.8	59.0	(*)
$1,000,000 under $5,000,000	22	31,664	20,587	3,117	3,364	403	18	580	18.1	18.3	25.4	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Automobile repair shops												
Total	**143,231**	**4,226,545**	**2,252,028**	**111,036**	**763,821**	**632,389**	**116,079**	**690,013**	**3.2**	**2.3**	**4.5**	**12.9**
Under $2,500, total	24,473	28,450	11,377	4,034	339	—5,051	11,884	7,155	8.8	8.9	13.5	14.7
No receipts reported	(*)	—	(*)	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	23,785	28,450	11,201	3,750	339	—3,881	11,884	7,155	9.0	8.9	13.5	15.3
$2,500 under $5,000	15,599	57,359	23,085	3,442	1,503	11,914	12,148	16,992	8.9	9.0	12.1	24.0
$5,000 under $10,000	19,558	149,603	58,846	5,475	5,780	38,947	16,016	46,518	9.3	9.8	12.5	39.0
$10,000 under $25,000	36,070	581,946	258,194	18,605	48,818	146,698	32,837	153,917	6.8	6.8	8.6	25.9
$25,000 under $50,000	24,024	840,379	416,257	28,714	116,977	144,964	21,302	157,609	8.1	8.2	9.7	32.8
$50,000 under $100,000	14,360	1,009,448	534,730	21,432	205,058	144,166	13,335	152,187	9.5	9.6	10.8	49.1
$100,000 under $200,000	7,021	910,702	522,987	17,813	234,630	100,171	6,540	102,573	12.2	5.5	13.2	(*)
$200,000 under $500,000	1,992	557,275	353,874	9,868	142,975	44,748	1,889	46,969	18.4	17.7	19.0	(*)
$500,000 under $1,000,000	134	91,383	72,678	1,653	7,741	5,832	128	6,093	57.6	46.5	66.0	(*)
$1,000,000 under $5,000,000												
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
General automobile repair shops, total	**87,947**	**2,281,880**	**1,248,342**	**63,566**	**362,991**	**336,996**	**69,635**	**370,077**	**4.2**	**1.1**	**6.2**	**16.1**
Under $2,500, total	17,682	20,469	8,502	2,809	(*)	—3,546	9,021	4,819	10.6	10.7	15.9	17.3
No receipts reported	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	17,331	20,469	8,502	2,656	(*)	—3,168	9,021	4,819	10.8	10.7	15.9	17.9
$2,500 under $5,000	9,663	34,918	14,813	2,277	1,338	7,558	7,532	10,615	11.2	11.3	15.1	28.8
$5,000 under $10,000	12,678	97,095	43,649	3,702	4,158	23,240	10,375	28,309	11.1	11.6	13.1	53.3
$10,000 under $25,000	22,272	349,747	163,852	11,050	28,995	83,306	19,691	87,476	8.8	8.7	12.0	30.6
$25,000 under $50,000	13,519	477,288	253,890	16,892	59,914	76,813	11,680	87,399	10.8	11.0	12.9	37.9
$50,000 under $100,000	7,865	542,640	283,060	11,860	101,793	82,929	7,426	84,057	12.9	13.1	15.0	(*)
$100,000 under $200,000	3,271	436,976	253,194	8,879	100,071	39,849	2,916	40,515	17.4	17.4	19.8	(*)
$200,000 under $500,000	888	251,099	168,880	4,806	60,576	21,518	886	21,552	27.6	26.0	27.9	(*)
$500,000 under $1,000,000	109	71,648	58,502	1,291	5,884	5,329	108	5,335	69.6	57.4	24.5	(*)
$1,000,000 under $5,000,000												
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES—Continued												
Automobile Repair and Services—Continued												
Automobile repair shops—Continued												
Other automobile repair, total	**55,284**	**1,944,665**	**1,003,686**	**47,470**	**400,920**	**295,393**	**46,444**	**319,936**	**5.2**	**5.0**	**6.8**	**21.1**
Under $2,500, total	6,791	7,981	2,875	1,225		—1,505	2,863	2,336	15.3	16.0	25.4	27.5
No receipts reported	(*)	—	(*)	(*)	332	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	6,454	7,981	2,699	1,094		—713	2,863	2,336	15.8	16.0	25.4	29.0
$2,500 under $5,000	5,936	22,441	8,272	1,165		4,356	4,616	6,377	14.5	14.8	20.3	41.8
$5,000 under $10,000	6,880	52,508	15,197	1,773	1,622	15,707	5,641	18,209	16.6	18.0	24.5	47.5
$10,000 under $25,000	13,798	232,199	94,342	7,555	19,823	63,392	13,146	66,441	11.0	11.3	12.2	44.7
$25,000 under $50,000	10,505	363,091	162,367	11,822	57,063	68,151	9,622	70,210	12.3	12.4	14.7	(*)
$50,000 under $100,000	6,495	466,808	251,670	9,572	103,265	61,237	5,909	68,130	14.0	14.2	15.5	(*)
$100,000 under $200,000	3,750	473,726	269,793	8,934	134,559	60,322	3,624	62,058	17.0	17.3	17.6	(*)
$200,000 under $500,000	1,104	306,176	184,994	5,062	82,399	23,230	1,003	25,417	24.7	24.2	26.0	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Automobile parking and other services												
Total	**29,842**	**670,525**	**235,439**	**84,701**	**94,663**	**61,418**	**18,409**	**86,590**	**6.3**	**11.3**	**11.0**	**14.6**
Under $2,500, total	9,711	10,682	386	5,168	315	—4,102	3,795	2,622	11.2	13.1	23.7	18.6
No receipts reported	731	—	—	(*)	(*)	—1,242	—	—	36.7	—	—	40.0
$1 under $2,500	8,980	10,682	386	4,705	(*)	—2,860	3,795	2,622	11.7	13.1	23.7	21.0
$2,500 under $5,000	3,916	14,386	1,021	3,219	(*)	2,013	2,610	3,398	16.8	17.2	24.8	35.2
$5,000 under $10,000	5,611	40,696	4,843	6,196	1,224	9,398	4,169	11,728	14.5	14.6	21.1	37.5
$10,000 under $25,000	4,884	79,327	14,382	11,010	8,332	10,740	3,571	15,932	16.4	17.7	24.6	35.8
$25,000 under $50,000	2,476	90,620	26,855	9,006	18,161	12,142	1,916	14,604	23.3	24.0	27.5	40.1
$50,000 under $100,000	1,756	127,997	37,975	15,705	16,915	13,943	1,416	17,653	26.6	27.1	31.2	(*)
$100,000 under $200,000	1,192	178,736	90,723	12,354	30,414	10,660	681	12,737	28.3	29.4	31.4	36.2
$200,000 under $500,000	194	60,566	29,468	7,904	8,635	5,902	177	6,560	37.3	36.2	36.0	(*)
$500,000 under $1,000,000	93	53,347	(*)	11,104	7,928	710	68	1,173	44.3	42.8	42.9	(*)
$1,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous repair services												
Total	**227,825**	**2,792,009**	**1,164,346**	**105,893**	**361,522**	**628,416**	**174,930**	**677,494**	**2.6**	**2.9**	**4.2**	**8.2**
Under $2,500, total	82,501	86,795	21,911	11,548	1,098	5,347	49,132	29,519	4.1	4.8	6.8	9.5
No receipts reported	2,054	—	(*)	243	—	—1,803	—	—	25.1	—	—	36.2
$1 under $2,500	80,447	86,795	21,797	11,305	1,098	7,150	49,132	29,519	4.1	4.8	6.8	9.9
$2,500 under $5,000	35,899	133,314	40,681	9,490	2,214	28,011	25,220	38,120	7.9	8.6	8.4	22.8
$5,000 under $10,000	39,416	284,034	84,839	14,462	5,278	89,218	35,459	94,745	6.7	6.6	7.6	23.5
$10,000 under $25,000	41,816	669,659	216,701	28,139	31,060	218,109	38,957	223,219	5.8	6.0	6.9	30.5
$25,000 under $50,000	17,170	594,707	253,338	18,853	90,688	137,088	15,932	138,956	9.4	9.6	10.8	39.7
$50,000 under $100,000	7,730	535,200	275,495	13,190	114,592	82,341	7,090	84,284	13.1	13.4	14.7	(*)
$100,000 under $200,000	2,993	385,398	211,828	7,832	84,782	59,595	2,844	59,891	18.5	18.9	18.3	(*)
$200,000 under $500,000	272	80,340	45,021	2,035	26,256	6,264	272	6,264	40.2	40.0	32.1	—
$500,000 under $1,000,000	28	22,562	14,532	344	5,554	2,443	24	2,496	36.3	28.0	35.6	(*)
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Amusement and Recreation Services, including Motion Pictures												
Total	**229,007**	**2,466,629**	**444,592**	**233,378**	**253,196**	**195,034**	**123,176**	**555,161**	**3.0**	**1.5**	**4.4**	**4.5**
Under $2,500, total	114,128	95,557	8,037	42,993	3,023	—121,296	40,937	23,462	4.9	5.7	7.5	6.7
No receipts reported	12,266	—	(*)	10,407	758	—34,539	—	—	9.9	—	—	14.5
$1 under $2,500	101,862	95,557	7,334	32,586	2,265	—86,757	40,937	23,462	5.4	5.7	7.5	7.6
$2,500 under $5,000	33,405	121,483	11,065	17,179	7,000	—3,637	23,017	36,726	6.0	6.1	8.8	15.1
$5,000 under $10,000	31,125	221,180	20,219	18,881	8,696	25,463	21,110	62,139	6.8	7.0	9.3	15.7
$10,000 under $25,000	28,219	438,967	54,165	36,087	28,853	58,055	20,635	108,680	6.8	7.2	9.7	14.8
$25,000 under $50,000	12,038	407,620	58,983	32,208	38,457	62,537	9,525	90,385	10.3	10.3	13.1	17.7
$50,000 under $100,000	7,342	499,006	106,916	36,161	61,528	67,175	5,681	88,247	12.7	12.7	14.3	18.4
$100,000 under $200,000	1,904	273,912	97,099	14,054	52,642	40,802	1,571	56,369	17.1	17.2	15.9	12.2
$200,000 under $500,000	671	212,101	28,735	22,242	31,671	32,633	560	43,065	18.5	18.8	16.6	12.6
$500,000 under $1,000,000	132	85,453	23,045	8,432	8,877	13,709	108	21,182	24.6	23.4	19.3	6.6
$1,000,000 under $5,000,000	43	111,350	36,328	5,141	12,449	19,593	32	24,906	10.4	8.3	1.2	(*)
$5,000,000 or more												
Producers, orchestras, and entertainers												
Total	**88,327**	**693,115**	**64,353**	**32,857**	**76,288**	**221,622**	**61,160**	**261,808**	**3.8**	**6.9**	**6.1**	**13.7**
Under $2,500, total	43,492	44,871	1,087	8,999	1,006	—8,194	24,930	15,989	5.5	6.7	9.0	16.0
No receipts reported	1,767	—	—	789	(*)	—6,543	—	—	27.3	—	—	43.1
$1 under $2,500	41,725	44,871	1,087	8,210	1,003	—1,651	24,930	15,989	5.7	6.7	9.0	15.1
$2,500 under $5,000	16,720	61,365	2,519	5,217	2,594	21,867	13,734	24,721	8.6	8.8	11.1	29.6
$5,000 under $10,000	13,247	94,226	2,445	4,002	2,917	31,795	11,231	35,168	9.5	9.7	12.3	45.3
$10,000 under $25,000	8,324	122,512		5,807	7,350	39,893	7,245	47,297	12.6	13.2	15.8	46.0
$25,000 under $50,000	2,474	85,859	14,912	2,708	10,373	27,599	2,303	29,036	22.1	21.8	24.3	(*)
$50,000 under $100,000	1,342	88,417		1,934	(*)	24,713	1,018	25,424	28.2	28.4	26.8	(*)
$100,000 under $200,000	504	80,438		1,075	23,662	22,534	500	22,583	30.1	31.8	25.5	(*)
$200,000 under $500,000	172	57,472	41,665	1,095	7,067	24,748	167	24,923	23.9	25.8	22.6	(*)
$500,000 under $1,000,000	37	23,771		1,698	1,967	14,028	37	14,028	34.3	31.8	25.7	—
$1,000,000 under $5,000,000	15	34,184	(*)	322	2,869	22,639	15	22,639	[2]	[2]	[2]	—
$5,000,000 or more												

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES—Continued												
Amusement and Recreation Services, Including Motion Pictures—Continued												
Other amusement and recreation services												
Total	**142,680**	**1,773,514**	**380,239**	**200,521**	**176,908**	**—26,588**	**61,996**	**293,353**	**4.2**	**5.4**	**6.3**	**4.8**
Under $2,500, total	70,636	50,686	6,950	33,994	2,017	—113,102	16,007	7,473	7.2	8.9	13.7	7.4
No receipts reported	10,499	—	(*)	9,618	755	—27,996	—	—	10.6	—	—	14.7
$1 under $2,500	60,137	50,686	6,247	24,376	1,262	—85,106	16,007	7,473	8.3	8.9	13.7	8.5
$2,500 under $5,000	16,685	60,118	8,546	11,962	4,406	—25,504	9,283	12,005	8.4	8.5	14.1	16.1
$5,000 under $10,000	17,878	126,954	17,774	14,879	5,779	—6,332	9,879	26,971	9.6	9.9	14.2	16.7
$10,000 under $25,000	19,895	316,455	53,118	30,280	21,503	18,162	13,390	61,383	8.1	8.5	12.1	15.4
$25,000 under $50,000	9,564	321,761	52,317	29,500	28,084	34,938	7,222	61,349	11.6	11.7	15.4	18.4
$50,000 under $100,000	6,000	410,589	99,717	34,227	45,045	42,462	4,663	62,823	14.2	14.2	17.0	18.9
$100,000 under $200,000	1,400	193,474	60,960	12,979	28,980	18,268	1,071	33,786	20.6	20.4	20.4	12.2
$200,000 under $500,000	499	154,629	23,473	21,147	24,604	7,885	393	18,142	23.5	23.9	24.1	12.8
$500,000 under $1,000,000	95	61,682	22,781	6,734	6,910	—319	71	7,154	31.5	30.0	27.1	6.6
$1,000,000 under $5,000,000	28	77,166	34,603	4,819	9,580	—3,046	17	2,267	15.9	12.0	13.3	(*)
$5,000,000 or more												
Medical and Health Services												
Total	**396,358**	**15,937,677**	**1,148,376**	**436,865**	**2,165,502**	**8,096,580**	**365,763**	**8,179,549**	**1.8**	**0.5**	**0.6**	**7.7**
Under $2,500, total	56,518	69,041	1,128	5,629	1,452	13,668	40,877	40,061	4.5	5.3	6.5	10.9
No receipts reported	2,310	—	(*)	1,178	(*)	—5,276	—	—	19.3	—	—	22.2
$1 under $2,500	54,208	69,041	1,020	4,451	829	18,944	40,877	40,061	4.6	5.3	6.5	12.4
$2,500 under $5,000	37,476	135,379	2,632	6,209	1,916	66,213	32,560	77,469	5.6	5.7	6.8	19.6
$5,000 under $10,000	43,884	317,250	15,222	11,500	5,803	171,506	40,108	180,503	7.5	6.9	6.4	22.0
$10,000 under $25,000	60,713	991,657	51,666	44,503	57,661	506,336	56,638	522,716	4.4	4.6	5.1	18.4
$25,000 under $50,000	68,897	2,594,987	158,667	84,698	234,954	1,413,400	67,414	1,420,568	3.7	3.7	3.6	33.8
$50,000 under $100,000	95,687	6,762,886	443,969	169,950	899,351	3,603,701	95,259	3,607,932	2.5	1.3	2.3	62.3
$100,000 under $200,000	29,760	3,827,294	298,170	89,902	620,063	1,934,296	29,605	1,935,571	3.2	1.8	2.8	(*)
$200,000 under $500,000	3,021	806,316	80,014	16,145	170,423	337,262	2,978	339,536	6.7	6.9	4.6	37.4
$500,000 under $1,000,000	301	200,193	22,800	4,017	65,927	39,858	263	40,827	14.4	12.8	10.0	40.2
$1,000,000 under $5,000,000	94	178,391	44,035	2,713	78,301	11,720	61	14,366	10.0	12.2	7.8	24.8
$5,000,000 or more	7	54,283	30,073	1,599	29,651	—1,380			34.8	36.2		
Offices of physicians												
Total	**151,549**	**7,857,906**	**189,169**	**196,265**	**919,721**	**4,565,647**	**138,257**	**4,599,170**	**2.0**	**0.2**	**1.7**	**10.3**
Under $2,500, total	12,934	14,101	92	3,430	1,057	—11,910	5,799	4,176	8.0	11.1	17.2	13.9
No receipts reported	1,443	—	(*)	822	(*)	—3,854	—	—	22.0	—	—	26.1
$1 under $2,500	11,491	14,101	89	2,608	457	—8,056	5,799	4,176	8.6	11.1	17.2	16.3
$2,500 under $5,000	10,085	36,624	91	2,814	393	11,196	7,546	15,663	10.4	10.5	14.1	25.2
$5,000 under $10,000	11,263	83,434	1,131	4,507	2,058	35,808	9,547	40,217	9.0	9.3	11.7	26.7
$10,000 under $25,000	21,069	356,971	6,008	15,609	23,788	188,809	19,720	194,025	6.6	6.9	7.5	28.9
$25,000 under $50,000	29,199	1,103,670	18,371	33,501	87,464	677,792	28,723	680,214	5.0	4.9	4.8	46.7
$50,000 under $100,000	47,774	3,415,656	77,825	78,377	392,988	2,071,642	47,705	2,072,468	3.0	2.9	2.8	(*)
$100,000 under $200,000	17,107	2,219,184	59,408	48,549	298,489	1,295,953	17,100	1,295,977	3.7	3.6	3.4	(*)
$200,000 under $500,000	2,000	525,998	19,513	8,539	94,745	260,525	2,000	260,525	7.1	7.6	4.8	—
$500,000 under $1,000,000	96	64,790	4,502	667	8,927	26,242	96	26,242	13.5	14.2	10.7	—
$1,000,000 under $5,000,000	22	37,478	(*)	272	9,812	9,590	21	9,663	15.7	18.2	9.9	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Offices of dentists												
Total	**88,407**	**4,619,503**	**373,692**	**129,382**	**691,154**	**2,202,819**	**82,117**	**2,218,576**	**3.2**	**2.1**	**2.9**	**20.5**
Under $2,500, total	2,323	2,461	(*)	332	(*)	—1,496	1,014	795	21.9	28.6	44.4	42.5
No receipts reported	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	1,997	2,461	(*)	164	(*)	—964	1,014	795	23.2	28.6	44.4	48.2
$2,500 under $5,000	2,827	9,822	1,235	557	564	—50	2,092	3,106	20.7	20.8	30.3	43.0
$5,000 under $10,000	4,619	35,588	4,315	1,179	1,531	15,402	4,062	16,951	16.2	16.6	18.7	(*)
$10,000 under $25,000	12,618	213,214	17,367	8,184	18,659	96,585	11,304	102,439	10.1	10.5	12.2	30.9
$25,000 under $50,000	22,483	863,535	62,189	26,663	93,264	441,008	22,120	443,351	7.0	7.0	6.9	(*)
$50,000 under $100,000	32,763	2,304,512	163,622	64,673	357,723	1,123,864	32,761	1,123,866	4.6	1.1	4.3	(*)
$100,000 under $200,000	8,242	1,025,143	91,622	24,448	177,591	478,869	8,242	478,869	6.3	6.1	5.8	—
$200,000 under $500,000	494	125,106	19,947	2,922	25,425	44,201	490	44,224	19.3	20.6	14.9	(*)
$500,000 under $1,000,000	38	40,122	(*)	424	16,331	4,436	32	4,975	26.7	22.0	23.8	(*)
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more												
Other medical and health services												
Total	**158,402**	**3,460,268**	**585,515**	**111,218**	**554,627**	**1,328,114**	**145,389**	**1,361,803**	**3.2**	**2.9**	**3.8**	**13.1**
Under $2,500, total	41,261	52,479	688	1,867	329	27,074	34,064	35,090	5.5	6.2	7.1	18.8
No receipts reported	541	—	(*)	(*)	(*)	—890	—	—	42.5	—	—	41.6
$1 under $2,500	40,720	52,479	583	1,679	306	27,964	34,064	35,090	5.5	6.2	7.1	20.5
$2,500 under $5,000	24,564	88,933	1,306	2,838	959	55,067	22,922	58,700	7.1	7.2	8.0	36.6
$5,000 under $10,000	28,002	198,228	9,776	5,814	2,214	120,296	26,499	123,335	10.9	9.9	8.2	46.0
$10,000 under $25,000	27,026	421,472	28,291	20,710	15,214	220,942	25,614	226,252	7.0	7.3	8.1	35.5
$25,000 under $50,000	17,215	627,782	78,107	24,534	54,226	294,600	16,571	297,003	8.4	8.5	8.5	38.8
$50,000 under $100,000	15,150	1,042,718	202,522	26,900	148,640	408,195	14,793	411,598	8.9	9.0	8.5	(*)
$100,000 under $200,000	4,411	582,967	147,140	16,905	143,983	159,474	4,263	160,725	12.0	12.0	10.1	(*)
$200,000 under $500,000	527	155,212	40,554	4,684	50,253	32,536	488	34,787	20.4	18.6	19.2	37.8
$500,000 under $1,000,000	175	114,908	11,887	3,182	49,694	9,358	137	10,327	23.0	20.0	26.1	40.2
$1,000,000 under $5,000,000	64	121,286	35,171	2,185	59,464	1,952	38	3,986	13.2	16.2	14.9	27.6
$5,000,000 or more	7	54,283	30,073	1,599	29,651	—1,380			34.8	36.2		

Footnotes at end of table.

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES—Continued												
Legal Services												
Total	**148,377**	**4,058,237**	**99,635**	**91,318**	**491,661**	**2,168,052**	**127,067**	**2,208,111**	**2.9**	**1.1**	**2.6**	**9.2**
Under $2,500, total	32,049	32,037	875	4,781	2,104	—9,542	16,656	11,105	8.6	15.0	15.3	11.3
No receipts reported	2,930	—	—	1,031	57	—5,019	—	—	16.3	—	—	18.9
$1 under $2,500	29,119	32,037	875	3,750	2,047	—4,523	16,656	11,105	9.4	15.0	15.3	13.6
$2,500 under $5,000	13,556	49,089	1,076	2,649	1,732	17,992	10,725	22,116	9.2	9.3	11.3	21.5
$5,000 under $10,000	16,185	117,297	1,020	4,983	4,149	54,484	14,509	58,972	8.3	8.4	10.0	29.3
$10,000 under $25,000	32,167	542,262	8,123	16,927	45,622	303,595	31,233	308,430	6.0	6.2	6.6	31.0
$25,000 under $50,000	30,313	1,082,945	24,355	25,823	121,216	597,620	29,949	600,217	5.8	5.7	5.5	44.6
$50,000 under $100,000	18,072	1,229,161	22,556	20,924	147,165	708,793	17,995	710,554	5.3	5.3	4.9	(*)
$100,000 under $200,000	4,869	636,196	31,500	10,835	98,976	322,498	4,842	323,196	7.4	7.4	6.1	(*)
$200,000 under $500,000	1,069	287,878	6,017	3,789	56,179	136,578	1,062	137,451	10.5	9.2	7.1	(*)
$500,000 under $1,000,000	75	48,451	4,113	484	8,594	21,689	74	21,725	13.4	13.2	11.4	(*)
$1,000,000 under $5,000,000	22	32,921		123	5,924	14,345	22	14,345	15.7	15.7	6.8	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Educational Services												
Total	**116,994**	**565,898**	**61,412**	**32,600**	**95,535**	**165,529**	**93,488**	**194,974**	**3.4**	**7.6**	**6.2**	**13.6**
Under $2,500, total	73,368	79,471	4,149	9,086	605	24,131	54,804	39,208	4.4	4.8	6.0	13.1
No receipts reported	1,576	—	(*)	(*)	—	—1,697	—	—	27.6	—	—	36.9
$1 under $2,500	71,792	79,471	4,028	8,995	605	25,828	54,804	39,208	4.5	4.8	6.0	14.0
$2,500 under $5,000	21,006	74,038	3,375	5,734	1,337	33,875	19,502	36,676	7.7	7.8	9.0	48.8
$5,000 under $10,000	11,291	77,054	4,194	3,826	4,078	31,821	9,933	34,265	10.4	10.5	12.6	42.0
$10,000 under $25,000	8,054	116,250	14,145	6,248	19,259	36,218	6,259	41,109	12.6	12.9	15.6	40.2
$25,000 under $50,000	2,041	72,242	13,455	3,248	19,155	22,757	2,039	22,765	23.6	23.8	26.2	(*)
$50,000 under $100,000	794	55,243		2,443	20,923	7,992	(*)	(*)	38.9	39.8	(*)	(*)
$100,000 under $200,000												
$200,000 under $500,000	440	91,600	(*)	2,015	30,178	8,735	313	12,599	31.2	29.0	35.0	(*)
$500,000 under $1,000,000												
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more												
Engineering and Architectural Services												
Total	**68,466**	**1,541,776**	**204,357**	**55,764**	**353,473**	**521,183**	**52,317**	**567,783**	**4.1**	**6.1**	**5.1**	**6.9**
Under $2,500, total	24,197	22,628	2,326	3,999	1,128	—9,199	11,566	8,757	7.1	9.3	12.8	13.3
No receipts reported	3,580	—	(*)	972	(*)	—5,460	—	—	17.9	—	—	20.6
$1 under $2,500	20,617	22,628	2,273	3,027	1,087	—3,739	11,566	8,757	7.7	9.3	12.8	16.8
$2,500 under $5,000	9,422	34,188	2,434	20,912	1,440	—8,230	7,119	13,528	11.4	11.6	14.4	5.9
$5,000 under $10,000	9,368	69,696	3,437	3,170	3,513	34,994	8,838	38,095	11.2	11.5	12.8	48.1
$10,000 under $25,000	11,746	198,973	12,288	4,486	8,258	116,761	11,129	118,953	10.8	11.5	11.9	36.5
$25,000 under $50,000	6,164	206,993	18,558	4,657	23,078	103,773	6,154	104,114	13.2	13.0	13.0	(*)
$50,000 under $100,000	3,864	266,537	33,559	5,997	61,912	101,573	3,833	102,544	14.7	14.8	13.2	(*)
$100,000 under $200,000	2,523	327,592	47,937	6,049	105,481	97,791	2,497	98,072	14.5	14.2	12.7	(*)
$200,000 under $500,000	1,059	298,279	52,544	5,161	107,580	61,193	1,059	61,193	21.3	19.9	13.4	—
$500,000 under $1,000,000	90	58,632	10,627	568	19,700	15,665	90	15,665	18.8	18.9	15.9	—
$1,000,000 under $5,000,000	33	58,258	(*)	765	21,383	6,862	32	6,862	15.2	13.7	12.7	(*)
$5,000,000 or more												
Accounting, Auditing, and Bookkeeping Services												
Total	**137,021**	**1,359,870**	**35,920**	**47,357**	**229,042**	**664,778**	**120,599**	**679,632**	**3.3**	**5.0**	**4.7**	**13.3**
Under $2,500, total	66,947	67,549	658	5,854	682	27,189	52,904	35,944	4.3	5.3	6.2	14.5
No receipts reported	503	—	—	(*)	(*)	—328	—	—	41.8	—	—	40.0
$1 under $2,500	66,444	67,549	658	5,844	618	27,517	52,904	35,944	4.4	5.3	6.2	15.0
$2,500 under $5,000	20,255	73,135	705	5,402	952	34,532	18,606	38,476	8.0	8.1	9.5	37.3
$5,000 under $10,000	16,460	116,088	(*)	5,936	4,590	63,140	15,805	63,859	14.3	12.7	12.6	(*)
$10,000 under $25,000	17,411	283,182	3,579	10,568	19,023	168,443	17,343	168,598	8.7	9.0	9.5	(*)
$25,000 under $50,000	11,043	381,811	10,265	11,386	65,817	199,004	11,043	199,004	9.9	9.8	9.8	—
$50,000 under $100,000	3,381	230,727	10,972	4,541	66,447	97,376	3,377	98,612	14.7	15.0	13.6	(*)
$100,000 under $200,000	1,459	185,050	9,255	3,356	62,214	66,167	1,459	66,167	17.6	17.7	15.6	—
$200,000 under $500,000	61	20,242		305	7,905	8,375	60	8,399	21.7	22.1	20.3	(*)
$500,000 under $1,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Certified public accountants												
Total	**25,700**	**604,802**	**17,581**	**16,142**	**121,588**	**298,622**	**22,172**	**302,837**	**6.4**	**8.0**	**7.5**	**30.0**
Under $2,500, total	7,681	6,908	(*)	775	(*)	319	4,574	2,899	12.6	15.7	21.2	32.8
No receipts reported	(*)	—	—	(*)	(*)	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	7,543	6,908	(*)	773	(*)	564	4,574	2,899	12.8	15.7	21.2	35.9
$2,500 under $5,000	2,500	9,201	—	1,086	—	3,821	2,202	5,251	20.8	21.8	24.8	(*)
$5,000 under $10,000	2,225	15,990	—	681	(*)	8,339	2,152	8,377	21.9	22.5	23.1	(*)
$10,000 under $25,000	4,565	81,390	7,912	2,435	6,398	49,426	4,517	49,560	16.5	17.3	17.9	(*)
$25,000 under $50,000	5,209	187,798		5,334	25,162	106,388	5,209	106,388	13.9	13.8	13.7	—
$50,000 under $100,000	2,597	180,316	9,663	3,680	47,999	81,015	2,595	81,048	16.6	17.1	15.3	(*)
$100,000 under $200,000	880	109,238		1,867	35,991	43,477	880	43,477	20.4	19.8	18.8	—
$200,000 under $500,000	41	12,954		275	5,114	5,264	41	5,264	27.5	28.0	27.0	—
$500,000 under $1,000,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table

Table 1.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[1]			
							Number of businesses	Amount	Number of businesses	Business receipts	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
SERVICES—Continued												
Accounting, Auditing, and Bookkeeping Services—Continued												
Other accounting, auditing, and bookkeeping services												
Total	**111,321**	**755,068**	**18,339**	**31,215**	**107,454**	**366,156**	**98,427**	**376,795**	**3.8**	**6.3**	**5.9**	**14.3**
Under $2,500, total	59,266	60,641	652	5,079	273	26,870	48,330	33,045	4.6	5.6	6.5	15.4
No receipts reported	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $2,500	58,901	60,641	652	5,071	273	26,953	48,330	33,045	4.7	5.6	6.5	15.6
$2,500 under $5,000	17,755	63,934	705	4,316	952	30,711	16,404	33,225	8.6	8.7	10.3	45.2
$5,000 under $10,000	14,235	100,098	(*)	5,255	4,405	54,801	13,653	55,482	16.1	14.3	14.1	(*)
$10,000 under $25,000	12,846	201,792	2,519	8,133	12,625	119,017	12,826	119,038	10.2	10.6	11.3	(*)
$25,000 under $50,000	5,834	194,013	13,977	6,052	40,655	92,616	5,834	92,616	14.0	14.0	14.1	—
$50,000 under $100,000	784	50,411		861	18,448	16,361	782	17,564	31.8	31.2	29.5	(*)
$100,000 under $200,000	579	75,812		(*)	26,223	22,690	579	22,690	31.5	32.6	28.0	—
$200,000 under $500,000	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	—	—	(*)	(*)	—	—	(*)	(*)	—	(*)
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Other Services												
Total	**156,683**	**1,036,570**	**125,891**	**36,925**	**40,957**	**416,663**	**95,543**	**496,451**	**3.0**	**7.1**	**6.9**	**6.6**
Under $2,500, total	94,377	71,234	7,098	10,301	1,132	—33,804	40,455	25,914	3.7	4.9	7.7	6.7
No receipts reported	11,464	—	370	1,369	(*)	—14,346	—	—	10.1	—	—	12.6
$1 under $2,500	82,913	71,234	6,728	8,932	894	—19,458	40,455	25,914	3.9	4.9	7.7	7.9
$2,500 under $5,000	21,184	73,592	5,498	3,870	1,249	24,232	17,000	31,844	7.4	7.5	9.5	23.5
$5,000 under $10,000	17,660	129,759	9,773	5,164	2,418	59,194	15,800	62,237	8.0	8.2	9.6	27.9
$10,000 under $25,000	15,893	261,999	18,524	7,119	3,736	142,028	14,866	145,761	14.5	17.0	19.2	36.4
$25,000 under $50,000	5,171	182,247	19,493	5,034	2,217	106,905	5,156	107,969	13.4	13.5	12.7	47.7
$50,000 under $100,000	1,457	98,681	20,550	1,842	3,190	50,846	1,447	52,301	21.8	23.5	18.1	(*)
$100,000 under $200,000	517	74,390	(*)	1,478	13,910	25,391	457	27,821	32.2	33.1	19.6	(*)
$200,000 under $500,000	363	92,725	17,410	1,506	10,406	26,712	302	27,249	39.0	36.5	16.7	(*)
$500,000 under $1,000,000	53	33,161	(*)	423	(*)	9,153	53	9,153	52.5	51.3	8.9	—
$1,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
NATURE OF BUSINESS NOT ALLOCABLE												
Total	**43,531**	**580,396**	**251,065**	**21,126**	**51,208**	**123,811**	**31,335**	**150,984**	**6.6**	**10.9**	**8.8**	**12.8**
Under $2,500, total	20,458	16,363	2,042	3,815		—4,909	11,412	8,568	11.2	10.6	13.2	17.3
No receipts reported	4,010	—	(*)	1,738		—6,334	—	—	34.0	—	—	27.4
$1 under $2,500	16,448	16,363	1,950	2,077	2,256	1,425	11,412	8,568	11.3	10.6	13.2	21.7
$2,500 under $5,000	6,334	22,201	3,556	385		11,525	5,545	13,104	16.0	15.6	20.6	(*)
$5,000 under $10,000	5,137	34,876	5,822	1,445		15,417	4,773	16,624	15.3	15.6	18.6	(*)
$10,000 under $25,000	6,194	101,573	30,760	4,636	6,399	29,280	5,039	32,254	14.7	15.3	19.0	38.6
$25,000 under $50,000	2,865	101,097	32,845	2,594	17,672	26,574	2,327	30,531	21.2	21.3	23.8	(*)
$50,000 under $100,000	1,432	101,020	39,106	5,693	8,114	21,200	1,313	21,787	28.3	28.9	26.0	(*)
$100,000 under $200,000	903	123,707	85,999	1,536	9,596	15,080	722	15,870	32.3	32.3	29.7	(*)
$200,000 under $500,000	208	79,559	50,935	1,022	7,171	9,644	204	12,246	38.3	37.4	29.5	(*)
$500,000 under $1,000,000												
$1,000,000 under $5,000,000												
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This 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 in columns 1 through 8 to which it refers, gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]Less than 0.05 percent.

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries

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

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	United States, total[1]					13 States, total				
All industries	**10,648,202**	**311,374,523**	**30,009,053**	**13,335,852**	**46,673,063**	**5,894,727**	**176,545,069**	**18,103,555**	**6,820,177**	**26,751,284**
All nonfarm industries	**7,445,153**	**248,785,404**	**26,924,663**	**6,862,388**	**38,058,018**	**4,439,271**	**149,152,084**	**16,559,937**	**4,056,320**	**23,581,567**
Agriculture, forestry, and fishing	**3,415,111**	**65,994,132**	**3,711,679**	**6,713,067**	**9,237,503**	**1,574,829**	**29,341,899**	**1,936,160**	**2,889,986**	**3,516,918**
Farms	3,203,049	62,589,119	3,084,390	6,473,464	8,615,045	1,455,456	27,392,985	1,543,618	2,763,857	3,169,717
Field crop	1,265,435	21,643,634	1,007,219	2,641,670	5,928,431	540,156	8,847,608	336,625	1,097,610	2,445,590
Fruit, tree nut, and vegetable	165,721	3,757,820	663,368	303,189	554,424	118,747	2,700,481	500,263	201,539	382,095
Livestock	1,472,562	35,589,296	1,243,325	3,285,745	2,419,249	660,021	14,955,080	598,351	1,346,834	511,827
Animal specialty	70,062	354,022	31,021	58,022	—119,735	27,036	95,330	11,532	25,240	—70,444
Other farms	229,269	1,244,347	139,457	184,838	—167,324	109,496	794,486	96,847	92,634	—99,351
Animal services, except veterinary	54,263	433,526	74,524	39,724	—39,704	34,692	292,494	40,091	28,557	—40,733
Landscape and horticultural services	70,954	1,043,977	212,421	64,605	242,802	49,935	729,144	134,712	41,421	179,979
Other agricultural services, forestry, and fishing	86,845	1,927,510	340,344	135,274	419,360	34,746	927,276	217,739	56,151	207,955
Mining	**57,696**	**1,914,516**	**197,034**	**152,857**	**—37,036**	**32,756**	**1,070,862**	**117,270**	**88,025**	**—7,208**
Oil and gas extraction	49,878	1,570,567	124,201	115,318	—45,524	29,324	902,938	84,019	69,664	—8,181
Other mining	7,818	343,949	72,833	37,539	8,488	3,432	167,924	33,251	18,361	973
Construction	**856,756**	**30,837,376**	**6,009,229**	**882,857**	**4,600,508**	**484,078**	**18,127,985**	**3,544,155**	**497,961**	**2,711,940**
General contractors and operative builders	164,454	13,104,024	2,171,813	285,511	1,105,162	89,336	7,327,813	1,195,745	137,392	627,891
Special trade contractors	644,321	16,513,243	3,600,652	545,352	3,294,680	366,168	10,079,916	2,210,964	332,047	1,961,780
Plumbing, heating, and air conditioning	74,375	3,024,424	509,546	71,208	490,120	42,224	1,758,845	291,299	39,034	299,808
Painting, paper hanging, and decorating	107,279	1,561,904	426,729	36,385	445,545	62,500	939,930	244,302	22,480	271,111
Electrical work	53,248	2,033,759	447,448	45,229	309,302	26,958	1,176,196	263,169	26,151	165,079
Masonry, stonework, and plastering	66,283	2,407,735	748,881	53,111	441,407	38,065	1,513,020	476,429	31,717	268,656
Carpentering and flooring	196,493	2,761,058	504,852	61,298	817,628	104,446	1,594,672	293,813	36,346	463,106
Miscellaneous special trade contractors	146,643	4,724,363	963,196	278,121	790,678	91,975	3,097,253	641,952	176,319	494,020
Contractors not allocable	47,981	1,220,109	236,764	51,994	200,666	28,574	720,256	137,446	28,522	122,269
Manufacturing	**210,315**	**8,461,112**	**1,588,003**	**369,861**	**1,002,559**	**121,386**	**4,934,086**	**959,008**	**195,669**	**598,851**
Lumber and wood products, except furniture	54,203	2,099,977	363,338	169,617	249,791	21,889	881,550	161,917	70,102	95,774
Printing, publishing, and allied industries	38,463	1,132,871	251,989	44,110	172,009	25,684	809,582	179,439	30,773	109,598
Machinery, except electrical	24,720	906,713	203,742	39,337	165,791	15,178	598,121	130,192	28,031	114,362
Other manufacturing industries	92,929	4,321,551	768,934	116,797	414,968	58,635	2,644,833	487,460	66,763	279,117
Transportation, communication, electric, gas, and sanitary services	**341,396**	**9,417,737**	**1,164,533**	**903,961**	**1,244,138**	**194,920**	**5,262,057**	**671,980**	**505,135**	**685,095**
Local and interurban passenger transit	49,924	598,035	112,938	59,675	129,866	25,736	322,901	57,505	30,819	71,517
Trucking and warehousing	238,118	7,235,598	871,698	753,189	933,075	139,127	3,879,840	500,063	419,539	503,544
Other transportation	26,169	1,059,395	90,400	39,530	68,130	14,912	702,408	54,618	20,892	36,338
Communication, electric, gas, and sanitary services	27,185	524,709	89,497	51,567	113,067	15,145	356,908	59,794	33,885	73,696
Wholesale and retail trade	**2,163,860**	**134,061,517**	**9,509,500**	**1,724,381**	**9,575,275**	**1,264,360**	**78,997,134**	**5,861,216**	**1,018,940**	**5,854,007**
Wholesale trade	316,261	30,815,781	1,286,080	323,310	2,536,985	180,393	17,877,123	837,820	189,091	1,594,496
Motor vehicles and automotive equipment	18,015	1,607,573	110,457	15,410	104,737	12,607	1,034,906	67,139	10,312	55,736
Lumber and construction materials	8,850	1,046,665	50,252	19,007	104,208	4,715	617,642	31,013	11,352	61,749
Farm machinery and equipment	7,455	2,111,776	132,925	16,719	110,003	3,922	1,057,478	80,016	8,209	51,389
Other machinery, equipment, and supplies	28,839	1,923,226	148,511	26,317	293,173	15,488	1,131,033	98,920	16,024	177,454
Groceries and related products	38,478	5,423,295	193,726	45,025	289,648	23,356	3,703,378	135,329	27,732	203,529
Farm product raw materials	13,158	6,420,180	66,603	29,388	103,011	7,017	2,623,009	36,455	14,810	47,370
Other wholesale trade	201,466	12,283,066	583,606	171,444	1,532,205	113,288	7,709,677	388,948	100,652	997,269
Retail trade	1,781,557	100,739,177	8,066,303	1,359,528	6,767,589	1,044,229	59,564,864	4,922,251	801,087	4,085,881
Building materials and garden supplies	53,938	5,006,889	410,919	75,989	380,665	31,907	2,914,689	244,159	42,680	224,584
Building materials dealers	18,439	1,684,241	178,475	27,256	137,208	10,871	990,906	106,770	14,575	76,949
Hardware stores	17,422	1,989,235	155,780	23,758	177,417	9,789	1,077,825	92,867	11,975	108,253
Retail nurseries, garden stores, and mobile home dealers	18,077	1,333,413	76,664	24,975	66,040	11,247	845,958	44,522	16,130	39,382
General merchandise stores	34,227	2,679,020	141,564	29,363	161,891	14,027	1,076,789	71,225	12,632	66,595
Food stores	194,005	19,459,116	1,051,603	196,699	891,923	111,605	11,277,624	651,254	115,646	543,566
Grocery stores	143,219	16,608,559	766,445	150,524	678,453	77,082	9,351,905	457,608	84,070	383,101
Other food stores	50,786	2,850,557	285,158	46,175	213,470	34,523	1,925,719	193,646	31,576	160,465
Automotive dealers and service stations	264,084	33,341,219	2,158,999	256,059	1,719,041	148,235	19,322,938	1,257,130	139,119	1,000,200
New and used car dealers	13,615	4,410,551	215,676	20,078	123,911	6,372	2,395,042	115,013	11,185	62,051
Used car dealers	30,069	2,716,774	94,187	9,945	80,323	18,364	1,611,503	52,840	6,092	58,666
Gasoline service stations	181,063	22,660,207	1,583,512	179,287	1,314,228	100,376	13,235,424	927,221	95,931	765,151
Other automotive dealers	39,337	3,553,687	265,624	46,749	200,579	23,123	2,080,969	162,056	25,911	114,332
Apparel and accessory stores	63,379	3,732,507	327,280	40,382	352,465	41,816	2,433,373	215,924	27,658	236,077
Furniture and home furnishings stores	90,232	5,479,923	523,214	83,129	502,107	55,421	3,351,733	324,791	50,534	296,758
Eating places	189,549	9,284,493	1,687,795	240,316	773,329	111,965	5,509,616	1,014,108	144,843	456,963
Drinking places	91,221	3,807,010	473,046	100,948	379,789	55,146	2,348,647	319,400	61,150	252,964
Drug stores and proprietary stores	16,713	2,291,869	250,966	24,076	222,386	10,039	1,525,608	169,853	16,478	142,893
Liquor stores	25,870	3,177,985	135,538	27,812	171,646	15,063	2,036,185	92,581	17,360	106,086
Used merchandise stores	57,122	865,774	39,437	24,381	66,570	32,685	543,468	25,347	14,212	39,157
Sporting goods and bicycle shops	31,585	1,341,284	107,188	24,142	128,379	18,415	803,475	67,804	11,783	83,206
Gift, novelty, and souvenir shops	26,199	517,162	42,628	12,102	24,689	16,060	323,252	25,799	7,938	14,300
Direct selling organizations	417,383	2,128,026	45,080	41,527	253,044	247,726	1,343,545	28,378	28,112	166,691
Other retail trade	226,050	7,626,900	671,046	182,603	739,665	134,119	4,753,922	414,498	110,942	455,841
Wholesale and retail trade not allocable	66,042	2,506,559	157,117	41,543	270,701	39,738	1,555,147	101,145	28,762	173,630
Finance, insurance, and real estate	**738,985**	**11,301,426**	**593,405**	**449,027**	**3,958,084**	**460,198**	**7,205,021**	**403,753**	**298,767**	**2,471,812**
Finance	32,127	767,351	31,095	14,252	168,142	20,352	524,201	24,176	9,344	120,088
Security, commodity brokers, and services	26,394	643,693	13,193	11,499	143,697	16,727	427,768	8,102	6,977	101,353
Other finance	5,733	123,658	17,902	2,753	24,445	3,625	96,433	16,074	2,367	18,735
Insurance agents, brokers, and service	196,009	3,669,784	304,102	74,487	1,612,840	118,361	2,216,621	197,066	47,244	976,042
Real estate	510,849	6,864,291	258,208	360,288	2,177,102	321,485	4,464,199	182,511	242,179	1,375,682
Operators and lessors of buildings	29,565	592,172	39,102	118,406	—7,300	18,628	411,546	28,343	84,048	—2,176
Lessors, other than buildings	62,221	150,592	4,187	42,845	—16,173	37,565	103,166	2,793	27,309	—1,85
Real estate agents, brokers, and managers	384,365	4,902,931	143,557	167,654	1,956,367	245,397	3,147,395	95,787	109,699	1,232,31
Subdividers and developers, except cemeteries	10,676	635,715	28,770	14,488	34,587	6,067	411,722	25,362	10,758	18,38
Other real estate	24,022	582,881	42,592	16,895	209,621	13,828	390,370	30,226	10,365	129,01

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	United States, total [1]					13 States, total				
Services	**2,820,552**	**48,806,311**	**7,184,462**	**2,118,715**	**16,968,221**	**1,738,221**	**31,209,335**	**4,574,645**	**1,312,233**	**10,840,185**
Hotels and other lodging places	79,354	1,843,662	246,266	266,130	88,270	39,549	989,319	136,759	137,709	28,724
Motels, motor hotels, and tourist courts	37,349	1,124,007	161,402	170,908	63,754	20,109	612,804	88,122	87,414	32,045
Other lodging places	42,005	719,655	84,864	95,222	24,516	19,440	376,515	48,637	50,295	—3,321
Personal services	591,423	6,365,982	1,287,987	343,844	1,612,423	356,320	3,857,877	759,963	205,605	972,434
Coin-operated laundries and dry cleaning	31,897	526,807	47,298	85,700	38,364	17,091	306,698	22,940	52,044	22,529
Other laundry, cleaning, and garment services	59,435	1,245,206	293,788	76,936	184,980	39,579	832,930	192,459	46,954	119,086
Photographic studios, portrait	28,163	285,355	29,321	18,594	48,295	17,315	158,944	12,116	10,205	27,491
Beauty shops	217,805	2,109,714	645,802	70,498	554,762	131,983	1,235,426	370,905	40,148	333,833
Barber shops	114,549	828,050	110,441	21,459	424,964	70,040	473,669	57,108	13,518	245,817
Other personal services	139,574	1,370,850	161,337	70,657	361,058	80,312	850,210	104,435	42,736	223,678
Business services	495,971	5,940,931	800,837	272,904	1,717,486	322,738	4,118,068	564,570	186,093	1,149,992
Advertising	19,682	651,598	40,828	9,681	93,465	12,340	465,110	29,180	6,097	58,730
Services to buildings	77,885	853,166	245,948	30,333	240,089	48,258	623,512	185,735	21,923	164,120
Management and public relations	115,991	1,263,716	73,255	39,028	577,294	72,845	771,579	43,797	22,666	357,476
Other business services	282,413	3,172,451	440,806	193,862	806,638	189,295	2,257,867	305,858	135,407	569,666
Automobile repair and services	173,073	4,897,070	858,484	195,737	693,807	99,350	2,989,507	543,484	119,954	411,280
Automobile repair shops	143,231	4,226,545	763,821	111,036	632,389	81,273	2,559,353	482,195	65,547	377,483
General automobile repair shops	87,947	2,281,880	362,901	63,566	336,996	48,525	1,307,952	215,422	37,182	188,917
Other automobile repair	55,284	1,944,665	400,920	47,470	295,393	32,748	1,251,401	266,773	28,365	188,566
Automobile parking and other services	29,842	670,525	94,663	84,701	61,418	18,077	430,154	61,289	54,407	33,797
Miscellaneous repair services	227,825	2,792,009	361,522	105,893	628,416	125,966	1,565,312	206,210	59,222	339,682
Amusement and recreation services, including motion pictures	229,007	2,466,629	253,196	233,378	195,034	144,678	1,627,386	168,825	153,999	140,559
Producers, orchestras, and entertainers	86,327	693,115	76,288	32,857	221,622	54,045	542,003	58,401	23,034	176,487
Other amusement and recreation services	142,680	1,773,514	176,908	200,521	—26,588	90,633	1,085,383	110,424	130,965	—35,928
Medical and health services	396,358	15,937,677	2,165,502	436,865	8,096,580	261,337	10,459,466	1,429,629	291,346	5,213,986
Offices of physicians	151,549	7,857,906	919,721	196,265	4,565,647	100,989	5,164,264	602,787	131,876	2,952,572
Offices of dentists	86,407	4,619,503	691,154	129,382	2,202,819	53,858	2,858,582	427,146	79,479	1,350,448
Other medical and health services	158,402	3,460,268	554,627	111,218	1,328,114	106,490	2,436,620	399,696	79,991	910,966
Legal services	148,377	4,058,237	491,661	91,318	2,168,052	98,032	2,707,271	313,875	59,775	1,433,845
Educational services	116,994	565,898	95,535	32,600	165,529	63,148	314,223	47,029	18,201	90,693
Engineering and architectural services	68,466	1,541,776	353,473	55,764	521,183	43,746	976,692	224,882	23,910	334,832
Accounting, auditing, and bookkeeping services	137,021	1,359,870	229,042	47,357	664,778	82,515	899,623	152,113	30,815	444,342
Certified public accountants	25,700	604,802	121,588	16,142	298,622	17,494	424,806	83,586	11,246	214,870
Other accounting, auditing, and bookkeeping services	111,321	755,068	107,454	31,215	366,156	65,021	474,817	68,527	19,569	229,472
Other services	156,683	1,036,570	40,957	36,925	416,663	100,842	704,591	27,306	25,604	279,816
Nature of business not allocable	**43,531**	**580,396**	**51,208**	**21,126**	**123,811**	**23,979**	**396,690**	**35,368**	**13,461**	**79,684**

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	California					Florida				
All industries	**1,028,186**	**32,565,855**	**4,200,195**	**1,010,014**	**4,546,559**	**369,423**	**10,505,591**	**1,269,659**	**381,970**	**1,643,798**
All nonfarm industries	**920,557**	**29,388,283**	**3,694,093**	**776,653**	**4,412,534**	**306,104**	**9,794,220**	**1,173,892**	**297,760**	**1,648,115**
Agriculture, forestry, and fishing	**152,102**	**3,761,955**	**647,575**	**259,356**	**240,330**	**73,093**	**914,107**	**158,147**	**105,969**	**24,277**
Farms	107,629	3,177,572	506,102	233,361	134,025	63,319	711,371	95,767	84,210	—4,317
Field crop	12,053	285,562	21,042	30,018	71,286	9,657	59,346	1,972	6,295	11,010
Fruit, tree nut, and vegetable	44,182	1,391,105	343,560	86,757	186,934	19,386	362,892	74,487	33,034	34,375
Livestock	27,990	1,292,120	81,913	78,415	—75,097	23,793	245,191	15,506	34,908	—43,795
Animal specialty	8,470	44,943	2,551	8,756	—18,163	2,878	4,463	1,215	4,156	—9,452
Other farms	14,934	163,842	57,036	29,415	—30,935	7,605	39,479	2,587	5,817	3,545
Animal services, except veterinary	11,934	49,531	2,568	4,632	—15,978	1,750	24,604	5,266	1,184	24
Landscape and horticultural services	25,164	336,750	57,954	12,368	93,988	4,661	36,915	7,558	3,912	10,678
Other agricultural services, forestry, and fishing	7,375	198,102	80,951	8,995	28,295	3,363	141,217	49,556	16,663	17,892
Mining	**2,109**	**43,418**	**6,379**	**2,154**	**—3,503**	**1,265**	**13,251**	(*)	**461**	**3,951**
Oil and gas extraction	1,081	41,031	5,756	1,696	—1,143	1,263	13,213	(*)	461	3,915
Other mining	1,028	2,387	623	(*)	—2,360	(*)	(*)	—	—	(*)
Construction	**62,423**	**3,133,462**	**562,463**	**74,423**	**374,560**	**38,986**	**1,612,844**	**358,794**	**31,152**	**217,822**
General contractors and operative builders	18,012	1,463,352	220,198	27,996	127,079	6,192	567,048	83,443	8,199	35,389
Special trade contractors	44,030	1,666,571	342,265	46,351	245,265	27,903	888,695	248,486	18,900	159,607
Plumbing, heating, and air conditioning	6,876	348,452	56,714	8,156	52,809	1,772	116,624	19,317	926	13,069
Painting, paper hanging, and decorating	9,567	170,408	42,202	3,746	37,181	5,752	108,882	31,506	3,038	31,587
Electrical work	3,953	169,224	30,660	3,092	27,195	1,220	76,385	(*)	(*)	11,579
Masonry, stonework, and plastering	4,291	204,786	57,694	4,323	26,638	5,254	246,493	107,508	3,886	34,118
Carpentering and flooring	10,499	154,295	17,737	4,251	43,949	6,770	160,085	43,827	3,042	35,075
Miscellaneous special trade contractors	8,844	619,406	137,258	22,783	57,493	7,135	180,226	31,642	6,925	34,179
Contractors not allocable	(*)	(*)	—	(*)	(*)	4,891	157,101	26,865	4,053	22,826
Manufacturing	**32,784**	**1,283,440**	**294,835**	**49,663**	**131,024**	**6,289**	**201,169**	**32,004**	**10,559**	**26,581**
Lumber and wood products, except furniture	4,059	192,249	44,290	17,176	14,398	400	27,798	5,879	1,812	3,944
Printing, publishing, and allied industries	5,807	156,369	33,911	6,354	23,336	2,283	51,449	9,088	3,152	8,547
Machinery, except electrical	3,875	146,541	36,308	5,849	24,109	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	19,043	788,281	180,326	20,284	69,181	2,846	94,404	13,949	2,759	9,252
Transportation, communication, electric, gas, and sanitary services	**27,656**	**1,025,109**	**162,810**	**73,666**	**108,709**	**12,980**	**332,390**	**38,499**	**32,342**	**48,154**
Local and interurban passenger transit	1,210	23,237	(*)	(*)	1,001	2,611	22,511	(*)	2,675	4,559
Trucking and warehousing	20,338	755,222	128,631	62,640	91,220	8,748	263,618	34,026	26,992	39,790
Other transportation	3,265	166,228	11,645	2,303	4,410	1,464	44,278	1,880	2,602	3,154
Communication, electric, gas, and sanitary services	2,843	80,422	14,442	6,961	12,078	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**245,720**	**14,240,737**	**1,301,856**	**187,450**	**1,014,677**	**82,669**	**4,607,329**	**351,001**	**58,117**	**343,024**
Wholesale trade	24,569	2,467,929	124,593	25,916	212,939	13,012	946,966	37,705	10,632	99,240
Motor vehicles and automotive equipment	1,967	150,512	5,267	743	11,480	1,079	70,237	(*)	473	4,624
Lumber and construction materials	340	97,817	2,290	490	7,343	(*)	(*)	(*)	(*)	(*)
Farm machinery and equipment	570	50,312	(*)	(*)	4,192	(*)	(*)	(*)	(*)	(*)
Other machinery, equipment, and supplies	2,626	224,463	19,262	1,799	34,026	599	24,028	(*)	(*)	6,073
Groceries and related products	3,126	671,066	25,160	5,467	28,103	1,916	230,745	5,212	2,304	12,330
Farm product raw materials	856	164,319	4,008	1,067	1,526	(*)	(*)	(*)	(*)	(*)
Other wholesale trade	15,084	1,109,440	66,806	15,586	126,269	8,813	446,524	26,718	6,036	68,803
Retail trade	217,304	11,411,439	1,153,907	153,842	777,380	65,644	3,530,235	300,872	45,705	224,404
Building materials and garden supplies	5,186	602,129	65,153	7,134	52,380	2,092	187,105	18,288	3,536	10,553
Building materials dealers	2,013	254,594	28,305	2,958	16,617	987	48,057	(*)	(*)	2,139
Hardware stores	1,122	185,524	22,133	2,558	17,472	(*)	(*)	(*)	(*)	(*)
Retail nurseries, garden stores, and mobile home dealers	2,051	162,011	14,715	1,618	18,291	666	54,095	(*)	(*)	1,842
General merchandise stores	1,278	162,442	16,991	664	10,477	(*)	(*)	(*)	(*)	(*)
Food stores	13,318	1,543,789	106,671	13,984	72,639	8,517	560,845	33,824	8,192	23,493
Grocery stores	7,409	1,174,152	68,163	9,490	49,163	4,261	464,964	23,797	5,743	16,381
Other food stores	5,909	369,637	38,508	4,494	23,476	4,256	95,881	10,027	2,449	7,112
Automotive dealers and service stations	22,165	3,330,077	252,698	24,714	200,622	11,781	1,449,248	90,986	7,286	77,697
New and used car dealers	276	173,279	12,722	1,470	3,802	32	71,709	4,705	250	1,244
Used car dealers	2,662	245,255	10,121	1,098	11,905	1,334	103,716	(*)	357	615
Gasoline service stations	15,439	2,465,132	192,851	17,284	157,706	9,048	1,101,777	73,050	5,228	68,707
Other automotive dealers	3,788	446,411	37,004	4,862	27,209	1,367	172,046	11,628	1,451	7,131
Apparel and accessory stores	8,089	468,305	40,733	6,080	48,706	2,531	117,870	9,784	1,001	10,557
Furniture and home furnishings stores	14,716	880,969	92,462	12,302	61,537	5,854	245,373	40,588	7,281	29,007
Eating places	23,309	1,231,292	265,150	27,996	101,585	5,218	217,897	34,948	4,432	10,510
Drinking places	10,283	488,862	102,084	12,176	40,392	2,469	83,884	8,227	2,862	9,469
Drug stores and proprietary stores	1,584	247,345	27,945	3,881	22,291	(*)	(*)	(*)	(*)	(*)
Liquor stores	3,923	682,737	39,546	5,706	36,938	(*)	(*)	(*)	(*)	(*)
Used merchandise stores	7,587	202,806	5,944	3,547	12,232	2,367	25,371	(*)	747	2,895
Sporting goods and bicycle shops	3,193	242,539	30,027	1,991	22,425	1,850	61,171	(*)	794	9,289
Gift, novelty, and souvenir shops	4,205	92,366	8,283	1,658	2,679	(*)	(*)	(*)	(*)	(*)
Direct selling organizations	69,437	235,576	2,755	6,501	—2,439	11,753	85,466	2,803	651	11,716
Other retail trade	29,031	1,000,205	97,465	25,508	94,916	8,875	300,855	40,943	6,296	19,294
Wholesale and retail trade not allocable	3,847	361,369	23,356	7,692	24,358	4,013	130,128	12,424	1,780	19,380
Finance, insurance, and real estate	**112,142**	**1,731,694**	**90,838**	**55,300**	**521,278**	**42,246**	**727,119**	**36,872**	**38,522**	**278,616**
Finance	7,066	174,344	10,834	2,359	24,073	1,182	12,601	(*)	532	3,961
Security, commodity brokers, and services	5,869	139,541	602	1,648	18,979	1,014	10,560	(*)	499	3,072
Other finance	1,197	34,803	(*)	711	5,094	168	2,041	(*)	(*)	889
Insurance agents, brokers, and service	22,280	419,507	40,175	7,571	176,991	7,607	118,975	8,346	2,253	61,350
Real estate	82,796	1,137,843	39,829	45,370	320,214	33,457	595,543	28,110	35,737	213,305
Operators and lessors of buildings	2,398	60,273	7,815	9,746	931	3,074	77,518	4,657	16,895	5,658
Lessors, other than buildings	3,713	14,428	174	4,724	—1,884	3,083	6,310	(*)	702	—803
Real estate agents, brokers, and managers	73,464	939,936	28,380	27,698	307,591	25,595	371,601	5,915	14,992	186,849
Subdividers and developers, except cemeteries	947	75,685	1,113	2,040	—35	939	86,287	14,059	1,620	6,964
Other real estate	2,274	47,521	2,347	1,162	13,611	766	53,827	(*)	1,528	14,637

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	California					Florida				
Services	**387,122**	**7,215,518**	**1,123,7?9**	**303,874**	**2,137,289**	**110,029**	**2,074,865**	**289,139**	**103,802**	**694,741**
Hotels and other lodging places	8,005	257,260	38,098	31,711	10,391	4,915	137,045	13,052	23,740	9,763
Motels, motor hotels, and tourist courts	4,226	142,918	20,095	18,284	8,838	2,766	92,705	9,857	14,961	11,267
Other lodging places	3,779	114,342	18,003	13,427	1,553	2,149	44,340	3,195	8,779	—1,504
Personal services	62,987	793,164	191,092	42,775	146,562	15,379	216,735	50,194	15,391	42,585
Coin-operated laundries and dry cleaning	2,889	68,794	2,808	12,569	1,453	1,249	29,686	(*)	7,461	—179
Other laundry, cleaning, and garment services	11,661	290,174	70,295	13,832	39,095	911	17,014	(*)	1,395	2,791
Photographic studios, portrait	2,343	13,869	(*)	1,510	—1,869	—	—	—	—	—
Beauty shops	18,608	207,502	74,254	5,588	43,512	5,342	99,699	38,421	3,369	17,883
Barber shops	8,980	90,515	24,392	3,257	30,243	2,449	16,713	(*)	511	7,905
Other personal services	18,506	122,310	15,741	6,019	34,128	5,428	53,623	6,232	2,655	14,185
Business services	92,753	1,259,699	178,811	57,311	300,422	26,516	296,119	17,374	13,829	100,006
Advertising	2,359	149,002	10,350	1,466	20,536	963	11,474	(*)	(*)	1,785
Services to buildings	15,035	232,268	59,857	9,080	45,355	2,856	15,404	(*)	560	4,719
Management and public relations	20,925	222,981	10,449	6,768	91,653	5,288	51,431	914	1,243	30,729
Other business services	54,434	655,448	98,155	39,997	142,878	17,409	217,810	10,706	12,006	62,773
Automobile repair and services	18,851	714,795	138,713	24,734	79,331	6,166	229,066	44,175	6,208	30,356
Automobile repair shops	14,562	597,344	118,503	15,101	74,612	5,467	196,059	41,963	4,529	30,474
General automobile repair shops	8,869	332,781	58,444	8,888	40,664	3,021	84,821	14,739	2,151	14,734
Other automobile repair	5,693	264,563	60,059	6,213	33,948	2,446	111,238	27,224	2,378	15,740
Automobile parking and other services	4,289	117,451	20,210	9,633	4,719	699	33,007	(*)	(*)	—118
Miscellaneous repair services	27,048	318,078	52,814	13,893	54,711	7,437	82,094	7,577	2,806	19,192
Amusement and recreation services, including motion pictures	32,122	356,950	38,289	33,227	21,153	10,611	125,637	13,892	11,146	21,582
Producers, orchestras, and entertainers	10,952	117,726	15,039	5,316	31,020	4,228	51,814	7,343	1,414	22,187
Other amusement and recreation services	21,170	239,224	23,250	27,911	—9,867	6,383	73,823	6,549	9,732	—605
Medical and health services	53,074	2,397,165	347,935	64,712	1,062,970	15,237	594,612	77,217	17,084	288,387
Offices of physicians	20,518	1,131,570	141,096	26,871	596,622	5,087	245,263	31,649	6,401	132,546
Offices of dentists	10,124	676,606	111,809	17,141	283,512	2,572	177,865	26,313	6,167	86,758
Other medical and health services	22,432	588,989	95,030	20,700	182,836	7,578	171,484	19,255	4,516	69,083
Legal services	16,178	507,934	58,032	11,311	254,382	4,867	191,388	26,618	5,207	105,399
Educational services	12,732	69,872	12,552	4,054	14,760	4,868	26,427	(*)	1,576	9,606
Engineering and architectural services	12,569	165,153	26,050	6,694	51,002	3,651	92,281	21,412	2,249	35,427
Accounting, auditing, and bookkeeping services	18,065	194,573	36,973	5,916	82,651	5,732	55,617	8,462	3,236	25,753
Certified public accountants	2,595	75,261	18,335	1,671	32,275	1,354	30,685	(*)	1,474	15,987
Other accounting, auditing, and bookkeeping services	15,470	119,312	18,638	4,245	50,376	4,378	24,932	(*)	1,762	9,766
Other services	32,738	180,875	4,419	7,536	58,954	4,250	27,844	(*)	1,330	6,685
Nature of business not allocable	**6,128**	**130,522**	**9,661**	**4,128**	**22,195**	**1,866**	**22,517**	(*)	(*)	**6,632**

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Georgia					Illinois				
All industries	**217,376**	**7,148,157**	**714,858**	**336,079**	**795,605**	**520,038**	**16,407,356**	**1,515,533**	**731,741**	**2,845,875**
All nonfarm industries	**152,391**	**6,137,282**	**640,593**	**206,716**	**787,247**	**355,257**	**12,674,402**	**1,391,186**	**316,088**	**2,013,710**
Agriculture, forestry, and fishing	**68,984**	**1,075,226**	**85,201**	**134,706**	**21,746**	**170,371**	**3,865,170**	**147,537**	**423,953**	**866,074**
Farms	64,985	1,010,875	74,265	129,363	8,358	164,781	3,732,954	124,347	415,653	832,165
Field crop	20,462	351,212	20,623	47,679	45,989	109,869	2,157,691	70,881	279,212	658,589
Fruit, tree nut, and vegetable	3,687	57,083	5,554	8,127	8,165	1,740	25,776	(*)	1,229	4,596
Livestock	32,086	539,950	44,784	64,577	—30,886	44,435	1,518,894	45,619	129,816	177,004
Animal specialty	(*)	(*)	(*)	(*)	(*)	2,161	10,942	1,530	2,482	—8,744
Other farms	8,444	62,430	3,266	8,840	—14,555	6,576	19,651	1,538	2,914	720
Animal services, except veterinary	1,040	2,255	(*)	(*)	—1,127	850	3,923	(*)	674	—230
Landscape and horticultural services	(*)	(*)	—	(*)	(*)	2,473	62,541	14,083	3,475	8,183
Other agricultural services, forestry, and fishing	2,352	60,076	10,753	4,667	14,118	2,267	65,752	8,658	4,151	25,956
Mining	**554**	**22,794**	(*)	**1,684**	**814**	**3,318**	**97,783**	**8,951**	**7,802**	**—10,901**
Oil and gas extraction	427	513	(*)	122	—1,197	3,186	94,014	7,986	6,653	—10,379
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	**25,175**	**975,978**	**192,902**	**38,889**	**121,987**	**35,712**	**1,335,786**	**315,007**	**33,164**	**200,755**
General contractors and operative builders	5,114	477,687	70,708	13,095	33,250	6,138	511,500	105,399	9,425	48,898
Special trade contractors	17,124	395,817	92,319	16,372	72,046	29,574	824,286	209,608	23,739	151,857
Plumbing, heating, and air conditioning	1,903	88,447	17,423	1,742	8,341	3,209	145,208	29,693	3,218	20,810
Painting, paper hanging, and decorating	3,317	26,761	7,796	(*)	9,618	6,663	59,869	(*)	1,709	22,006
Electrical work	(*)	(*)	(*)	(*)	(*)	1,818	113,608	36,911	2,562	8,779
Masonry, stonework, and plastering	3,349	98,419	33,266	1,517	20,056	2,364	118,773	36,806	1,937	23,837
Carpentering and flooring	4,027	53,179	10,469	1,313	17,279	9,912	147,511	31,389	3,386	39,913
Miscellaneous special trade contractors	3,895	111,865	19,461	10,865	14,588	5,608	239,317	57,425	10,927	36,512
Contractors not allocable	2,937	102,474	29,875	9,422	16,691	—	—	—	—	—
Manufacturing	**4,665**	**267,691**	**44,969**	**20,491**	**17,088**	**9,994**	**374,002**	**74,191**	**14,549**	**63,706**
Lumber and wood products, except furniture	2,546	131,774	24,700	15,897	7,223	889	39,346	(*)	(*)	978
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	2,735	79,157	12,534	3,659	14,762
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	2,722	87,870	19,168	5,285	22,023
Other manufacturing industries	1,753	101,553	13,157	3,497	4,503	3,648	167,629	33,021	3,868	25,943
Transportation, communication, electric, gas, and sanitary services	**6,314**	**155,323**	**13,362**	**25,872**	**13,441**	**13,564**	**375,698**	**56,316**	**35,223**	**42,033**
Local and interurban passenger transit	(*)	(*)	—	(*)	(*)	1,678	11,844	(*)	(*)	3,585
Trucking and warehousing	5,073	138,378	10,106	25,295	10,131	8,064	251,544	44,291	26,189	22,773
Other transportation	(*)	(*)	(*)	(*)	(*)	2,020	62,119	3,881	1,991	4,089
Communication, electric, gas, and sanitary services	(*)	(*)	—	(*)	(*)	1,802	50,191	(*)	5,777	11,586
Wholesale and retail trade	**46,683**	**3,381,742**	**188,724**	**44,125**	**214,486**	**105,940**	**7,160,436**	**527,068**	**89,745**	**541,311**
Wholesale trade	5,066	618,225	24,268	7,868	48,501	20,342	1,936,065	100,156	22,013	196,967
Motor vehicles and automotive equipment	1,103	65,032	(*)	(*)	5,836	1,688	46,324	(*)	975	688
Lumber and construction materials	(*)	(*)	(*)	(*)	(*)	350	62,319	(*)	2,406	4,012
Farm machinery and equipment	(*)	(*)	(*)	(*)	(*)	1,365	213,549	12,368	1,579	15,853
Other machinery, equipment, and supplies	(*)	(*)	(*)	(*)	(*)	2,870	83,962	7,855	1,986	17,455
Groceries and related products	236	114,120	6,002	1,258	4,091	3,260	365,775	16,476	2,208	24,722
Farm product raw materials	30	62,163	(*)	183	568	471	396,304	4,079	2,008	7,944
Other wholesale trade	3,352	325,947	12,465	4,681	34,355	10,338	767,832	53,307	10,851	126,293
Retail trade	39,269	2,677,450	161,739	34,145	156,911	83,913	5,197,249	426,363	67,519	339,619
Building materials and garden supplies	1,738	188,461	11,990	2,055	14,364	2,216	185,215	10,775	2,874	15,671
Building materials dealers	966	113,343	9,133	1,291	9,212	521	80,429	7,915	1,094	6,618
Hardware stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail nurseries, garden stores, and mobile home dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores	2,708	174,026	(*)	2,635	9,052	1,046	110,588	(*)	1,206	7,917
Food stores	5,895	633,135	24,361	6,482	19,235	9,861	1,108,340	90,785	10,804	52,764
Grocery stores	5,587	622,956	24,191	6,405	19,110	6,103	858,754	42,987	5,876	32,157
Other food stores	(*)	(*)	(*)	(*)	(*)	3,758	249,586	47,798	4,928	20,607
Automotive dealers and service stations	6,229	800,897	43,337	5,437	33,024	10,361	1,845,677	136,099	13,758	88,317
New and used car dealers	93	101,023	3,462	399	1,090	699	304,296	15,686	1,274	6,708
Used car dealers	1,770	109,052	(*)	(*)	2,687	1,661	213,534	10,471	660	6,894
Gasoline service stations	3,658	480,417	28,137	3,723	23,100	6,751	1,189,109	98,367	10,416	67,749
Other automotive dealers	708	110,405	(*)	1,174	6,147	1,250	138,738	11,575	1,408	6,966
Apparel and accessory stores	1,058	86,133	10,372	1,110	10,512	3,398	244,427	16,882	2,164	26,345
Furniture and home furnishings stores	2,220	169,116	16,566	2,555	19,278	3,627	246,162	21,934	3,980	26,391
Eating places	2,118	76,529	7,393	2,780	9,478	9,024	435,808	66,302	13,170	28,777
Drinking places	(*)	(*)	(*)	(*)	(*)	7,257	346,916	27,920	8,280	40,277
Drug stores and proprietary stores	(*)	(*)	(*)	(*)	(*)	823	132,812	16,747	1,298	7,362
Liquor stores	1,261	185,710	7,639	1,242	12,516	1,457	154,615	(*)	1,767	9,234
Used merchandise stores	(*)	(*)	(*)	(*)	(*)	1,938	26,953	(*)	661	3,068
Sporting goods and bicycle shops	1,214	39,474	(*)	(*)	2,586	1,040	(*)	(*)	(*)	37
Gift, novelty, and souvenir shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Direct selling organizations	7,660	34,698	(*)	1,746	2,173	23,643	95,323	(*)	1,709	7,709
Other retail trade	4,811	158,576	12,276	5,764	13,468	7,096	234,531	24,925	4,832	26,853
Wholesale and retail trade not allocable	2,348	86,067	(*)	(*)	9,074	1,685	27,122	(*)	(*)	4,725
Finance, insurance, and real estate	**15,493**	**296,495**	**14,092**	**19,892**	**92,063**	**37,223**	**567,667**	**29,940**	**18,608**	**208,598**
Finance	(*)	(*)	(*)	(*)	(*)	1,934	69,260	2,600	1,206	24,900
Security, commodity brokers, and services	(*)	(*)	—	(*)	(*)	1,656	47,889	485	469	21,562
Other finance	(*)	(*)	(*)	(*)	(*)	278	21,371	(*)	(*)	3,338
Insurance agents, brokers, and service	2,231	61,264	6,905	899	22,931	11,500	203,874	12,760	3,711	96,414
Real estate	12,971	232,262	7,180	18,722	67,186	23,789	294,533	14,580	13,691	87,284
Operators and lessors of buildings	811	38,390	2,199	10,347	—7,564	937	9,462	(*)	2,489	—1,974
Lessors, other than buildings	(*)	(*)	(*)	(*)	(*)	6,336	30,750	(*)	4,098	5,875
Real estate agents, brokers, and managers	8,357	113,127	2,641	3,397	64,509	14,482	195,531	12,084	6,096	68,837
Subdividers and developers, except cemeteries	672	47,793	545	1,245	1,798	338	18,941	(*)	(*)	116
Other real estate	(*)	(*)	(*)	(*)	(*)	1,696	39,849	(*)	972	14,430

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Georgia					Illinois				
Services	**48,800**	**970,071**	**170,098**	**50,420**	**312,988**	**143,540**	**2,625,317**	**356,523**	**107,417**	**932,873**
Hotels and other lodging places	1,459	45,177	10,042	5,802	323	2,254	45,824	7,159	4,607	822
Motels, motor hotels, and tourist courts	556	31,948	8,538	4,799	—2,901	1,235	19,200	(*)	2,461	1,300
Other lodging places	(*)	(*)	(*)	(*)	(*)	1,019	26,624	(*)	2,146	—478
Personal services	10,924	80,846	19,323	5,940	19,075	37,597	396,933	69,376	15,276	112,755
Coin-operated laundries and dry cleaning	(*)	(*)	(*)	(*)	(*)	1,120	19,592	(*)	1,951	1,643
Other laundry, cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	3,605	66,339	19,027	2,254	5,900
Photographic studios, portrait	(*)	(*)	(*)	(*)	(*)	1,899	20,798	(*)	459	4,136
Beauty shops	5,270	44,151	14,606	1,329	9,534	17,867	138,571	34,823	4,024	47,200
Barber shops	2,302	14,734	(*)	(*)	7,527	6,498	37,124	(*)	1,539	23,196
Other personal services	1,857	7,696	(*)	(*)	1,921	6,608	114,509	10,193	5,049	30,680
Business services	9,193	108,736	20,102	7,623	27,897	22,833	418,520	37,635	26,946	105,161
Advertising	(*)	(*)	—	—	(*)	1,878	76,412	(*)	1,909	8,197
Services to buildings	(*)	(*)	(*)	(*)	(*)	3,309	49,156	(*)	1,779	15,915
Management and public relations	1,302	9,766	(*)	(*)	7,739	7,045	72,835	1,390	4,003	36,888
Other business services	7,394	69,411	7,093	6,581	15,196	10,601	220,117	23,492	19,255	44,161
Automobile repair and services	4,711	112,961	21,250	11,158	11,721	6,613	165,197	22,417	6,280	27,108
Automobile repair shops	4,228	97,049	21,070	2,192	13,945	5,650	155,673	22,364	3,664	25,681
General automobile repair shops	3,103	52,823	(*)	994	4,445	3,573	70,068	(*)	2,702	14,999
Other automobile repair	1,125	44,226	(*)	(*)	9,500	2,077	85,605	14,770	962	10,682
Automobile parking and other services	483	15,912	(*)	8,966	—2,224	963	9,524	(*)	2,616	1,427
Miscellaneous repair services	5,479	102,044	15,040	3,475	19,004	9,017	103,413	8,177	4,163	26,621
Amusement and recreation services, including motion pictures	2,327	39,642	(*)	2,890	6,879	13,611	147,574	24,785	14,625	12,070
Producers, orchestras, and entertainers	(*)	(*)	(*)	(*)	(*)	5,557	71,528	15,718	1,853	14,507
Other amusement and recreation services	1,527	20,354	(*)	1,203	5,805	8,054	76,046	9,067	12,772	—2,437
Medical and health services	5,855	310,021	47,120	8,404	158,106	19,480	724,366	85,372	21,564	381,073
Offices of physicians	2,333	174,870	23,053	4,357	100,071	7,173	365,071	35,935	8,844	218,053
Offices of dentists	1,764	92,344	13,357	2,715	44,530	3,951	203,850	27,436	5,827	98,967
Other medical and health services	1,758	42,807	(*)	1,332	13,505	8,356	155,445	22,001	6,893	64,053
Legal services	2,404	72,305	10,629	1,778	33,037	8,662	269,298	25,815	4,997	140,185
Educational services	2,265	11,323	(*)	1,041	2,319	4,872	25,338	1,953	1,071	9,364
Engineering and architectural services	1,421	50,202	14,147	960	17,193	4,316	169,557	51,756	3,319	52,734
Accounting, auditing, and bookkeeping services	1,278	27,530	(*)	900	11,747	6,537	84,251	15,055	2,483	41,446
Certified public accountants	(*)	(*)	(*)	(*)	(*)	1,050	36,245	8,296	764	16,148
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	5,487	48,006	(*)	1,719	25,298
Other services	1,484	9,284	(*)	449	5,687	7,748	75,046	7,023	2,086	23,534
Nature of business not allocable	(*)	(*)	(*)	—	(*)	(*)	(*)	—	(*)	(*)

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Indiana					Michigan				
All industries	327,593	7,877,468	634,231	365,234	1,363,515	332,262	10,553,124	1,172,782	429,821	1,675,477
All nonfarm industries	183,962	5,954,247	592,358	150,127	907,419	257,408	9,362,591	1,114,025	274,870	1,542,548
Agriculture, forestry, and fishing	145,780	2,034,814	48,031	217,121	471,403	79,889	1,260,281	73,259	159,630	153,581
Farms	143,631	1,923,221	41,873	215,107	456,096	74,854	1,190,533	58,757	154,951	132,929
Field crop	77,692	1,027,704	15,516	127,872	326,736	20,806	265,795	10,107	38,983	37,752
Fruit, tree nut, and vegetable	5,045	50,289	9,167	2,993	11,541	11,546	244,550	22,736	24,295	62,195
Livestock	50,025	833,550	17,079	79,306	120,493	37,182	670,905	25,164	89,149	39,162
Animal specialty	(*)	(*)	(*)	(*)	(*)	921	1,397	(*)	1,005	—3,175
Other farms	10,236	4,085	(*)	4,666	—6,246	4,399	7,886	605	1,519	—3,005
Animal services, except veterinary	1,121	52,533	(*)	517	1,289	1,255	1,746	(*)	752	—2,252
Landscape and horticultural services	(*)	(*)	—	(*)	(*)	1,975	27,028	(*)	1,909	6,006
Other agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	1,805	40,974	6,907	2,018	16,898
Mining	1,281	15,904	(*)	1,610	1,410	1,196	20,128	(*)	2,596	1,408
Oil and gas extraction	1,076	14,281	(*)	1,588	719	1,107	10,790	(*)	877	6
Other mining	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	22,601	708,366	127,002	20,756	118,951	31,819	1,317,863	250,551	38,796	223,274
General contractors and operative builders	4,777	301,134	46,264	5,488	35,549	6,771	586,028	104,135	8,837	55,095
Special trade contractors	15,325	331,940	75,811	12,985	72,147	23,795	722,321	146,295	29,357	163,099
Plumbing, heating, and air conditioning	1,342	61,638	(*)	(*)	11,852	3,754	110,193	14,918	2,597	22,317
Painting, paper hanging, and decorating	3,002	32,414	(*)	613	11,748	1,656	15,990	(*)	(*)	6,651
Electrical work	1,499	37,602	(*)	652	4,463	1,859	115,072	26,862	2,532	17,623
Masonry, stonework, and plastering	1,098	21,077	(*)	(*)	6,934	3,034	95,103	30,580	2,631	19,041
Carpentering and flooring	3,839	41,659	(*)	1,943	15,648	6,759	127,609	30,193	2,960	41,646
Miscellaneous special trade contractors	4,545	137,550	31,800	8,583	21,502	6,733	258,354	41,877	18,321	55,821
Contractors not allocable	2,499	75,292	(*)	2,283	11,255	1,253	9,514	(*)	(*)	5,080
Manufacturing	4,497	190,178	32,518	9,058	22,690	6,974	469,952	111,014	13,902	61,235
Lumber and wood products, except furniture	1,741	88,820	(*)	3,815	9,752	1,055	35,367	5,768	(*)	8,077
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	1,833	85,209	33,479	2,089	7,928
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	1,753	81,223	23,133	2,965	14,472
Other manufacturing industries	1,666	79,017	(*)	4,389	6,996	2,333	268,153	48,634	6,948	30,758
Transportation, communication, electric, gas, and sanitary services	12,166	250,001	17,465	22,789	29,592	12,005	311,923	37,374	32,635	31,687
Local and interurban passenger transit	2,173	11,678	(*)	1,537	6,952	(*)	(*)	(*)	(*)	(*)
Trucking and warehousing	8,905	199,518	14,010	19,921	20,705	8,145	186,763	21,106	23,389	26,264
Other transportation	(*)	(*)	(*)	(*)	(*)	1,009	69,916	(*)	2,101	—2,332
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	1,770	40,374	(*)	6,104	8,097
Wholesale and retail trade	55,182	3,452,629	246,257	37,604	266,880	74,858	4,967,180	387,590	75,488	404,603
Wholesale trade	6,715	868,628	43,294	7,150	68,382	12,607	893,557	34,344	11,867	131,318
Motor vehicles and automotive equipment	(*)	(*)	(*)	(*)	(*)	1,039	72,722	(*)	(*)	12,321
Lumber and construction materials	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farm machinery and equipment	129	156,934	10,355	986	4,628	(*)	(*)	(*)	(*)	(*)
Other machinery, equipment, and supplies	(*)	(*)	(*)	(*)	(*)	1,703	123,273	5,792	784	17,267
Groceries and related products	1,087	99,951	(*)	978	8,196	1,196	182,461	4,014	1,550	11,925
Farm product raw materials	567	236,121	2,793	1,370	5,461	(*)	(*)	(*)	(*)	(*)
Other wholesale trade	4,157	259,901	16,171	3,023	35,551	7,832	414,750	17,488	7,725	82,483
Retail trade	44,737	2,438,430	193,408	26,515	175,751	59,479	3,985,480	348,308	62,328	261,169
Building materials and garden supplies	1,952	69,180	(*)	843	9,054	1,921	182,070	14,037	4,756	7,867
Building materials dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hardware stores	(*)	(*)	(*)	(*)	(*)	737	82,307	(*)	(*)	4,034
Retail nurseries, garden stores, and mobile home dealers	(*)	(*)	(*)	(*)	(*)	732	67,886	3,433	2,169	872
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	3,355	460,814	28,318	4,060	21,921	5,240	723,341	37,393	8,362	26,311
Grocery stores	2,351	428,628	25,418	3,785	18,764	4,366	693,309	33,107	7,786	22,438
Other food stores	(*)	(*)	(*)	(*)	(*)	874	30,032	(*)	(*)	3,873
Automotive dealers and service stations	7,186	948,943	59,895	6,120	42,298	9,347	1,449,001	99,802	11,130	83,212
New and used car dealers	765	145,986	6,629	637	2,183	398	114,630	9,831	897	1,076
Used car dealers	645	(*)	(*)	(*)	5,600	768	152,106	(*)	929	12,912
Gasoline service stations	4,252	614,015	44,993	3,909	29,351	6,338	1,006,491	72,335	7,834	61,414
Other automotive dealers	1,524	106,808	5,558	1,422	5,164	1,843	175,774	9,394	1,470	7,810
Apparel and accessory stores	2,139	97,310	7,476	1,681	10,622	2,019	128,912	10,974	1,450	9,082
Furniture and home furnishings stores	1,656	80,843	(*)	1,097	4,333	1,582	145,773	15,414	1,363	14,663
Eating places	3,697	223,516	42,616	4,890	18,365	6,394	380,251	74,762	12,986	26,561
Drinking places	1,832	110,604	16,522	(*)	8,498	3,809	281,502	49,404	8,998	29,460
Drug stores and proprietary stores	(*)	(*)	(*)	(*)	(*)	677	143,661	13,199	1,130	16,020
Liquor stores	(*)	(*)	(*)	(*)	(*)	810	101,115	(*)	640	6,266
Used merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Sporting goods and bicycle shops	961	79,472	(*)	(*)	13,187	1,640	78,649	(*)	840	9,091
Gift, novelty, and souvenir shops	(*)	(*)	(*)	(*)	(*)	1,418	45,655	(*)	809	810
Direct selling organizations	11,220	35,994	(*)	246	10,456	16,390	79,383	(*)	1,803	8,214
Other retail trade	7,539	170,782	8,412	2,819	25,759	6,835	187,239	13,594	7,360	19,021
Wholesale and retail trade not allocable	3,730	145,571	9,555	3,939	22,747	2,772	88,143	4,938	1,293	12,116
Finance, insurance, and real estate	15,814	194,422	9,690	11,307	90,602	30,075	466,476	25,915	19,650	188,624
Finance	338	15,122	(*)	(*)	1,807	1,809	36,357	(*)	1,253	16,133
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	1,496	29,553	(*)	904	14,609
Other finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	4,934	78,339	7,728	1,147	43,771	6,841	162,238	13,252	4,645	78,240
Real estate	10,542	100,961	1,735	10,140	45,024	21,425	267,881	9,892	13,752	94,251
Operators and lessors of buildings	584	9,414	(*)	3,847	—1,659	1,258	28,355	2,202	5,250	1,250
Lessors, other than buildings	(*)	(*)	—	(*)	(*)	3,318	5,510	(*)	384	435
Real estate agents, brokers, and managers	5,707	62,491	(*)	2,282	35,469	15,838	195,981	3,537	6,918	80,427
Subdividers and developers, except cemeteries	(*)	(*)	(*)	(*)	(*)	267	12,535	(*)	(*)	3,441
Other real estate	(*)	(*)	(*)	(*)	(*)	744	(*)	(*)	(*)	8,698

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Indiana					Michigan				
Services	**66,779**	**993,513**	**151,200**	**43,995**	**355,320**	**94,254**	**1,723,020**	**281,371**	**85,051**	**602,843**
Hotels and other lodging places	1,089	20,976	1,218	2,454	—322	2,979	78,342	11,313	11,017	—3,470
Motels, motor hotels, and tourist courts	(*)	(*)	(*)	(*)	(*)	1,521	39,537	7,435	6,240	—3,740
Other lodging places	(*)	(*)	(*)	(*)	(*)	1,458	38,805	(*)	4,777	270
Personal services	18,918	166,212	41,817	7,978	48,582	20,634	222,486	45,068	15,276	56,167
Coin-operated laundries and dry cleaning	(*)	(*)	(*)	(*)	(*)	1,405	30,138	(*)	4,480	4,349
Other laundry, cleaning, and garment services	1,436	45,298	(*)	3,987	5,546	1,467	32,446	(*)	(*)	3,629
Photographic studios, portrait	(*)	(*)	(*)	(*)	(*)	1,750	14,677	(*)	1,554	2,017
Beauty shops	9,258	73,666	23,669	1,803	21,706	7,282	74,706	26,405	3,451	16,136
Barber shops	4,515	26,421	(*)	705	17,282	3,700	29,562	(*)	1,022	16,697
Other personal services	2,743	10,832	(*)	879	2,869	5,030	40,957	3,677	2,534	13,339
Business services	10,883	157,640	34,241	9,404	39,687	17,232	209,097	38,864	14,778	65,633
Advertising	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services to buildings	1,662	40,439	(*)	(*)	10,836	4,243	25,780	(*)	1,016	11,002
Management and public relations	1,992	16,666	(*)	180	7,964	2,275	25,086	2,115	724	12,395
Other business services	6,932	94,241	15,809	7,938	18,304	10,377	134,762	26,742	12,936	40,077
Automobile repair and services	5,229	93,020	13,971	3,048	18,828	4,573	106,236	18,008	5,169	15,118
Automobile repair shops	4,289	86,694	13,654	1,910	17,861	3,550	94,588	17,642	2,322	15,367
General automobile repair shops	1,641	26,946	(*)	(*)	5,235	1,854	40,831	(*)	(*)	8,049
Other automobile repair	2,648	59,748	(*)	(*)	12,626	1,696	53,757	(*)	(*)	7,318
Automobile parking and other services	940	6,326	(*)	1,138	967	1,023	11,648	(*)	2,847	—249
Miscellaneous repair services	5,987	60,078	(*)	2,007	16,375	8,110	124,888	19,717	4,048	30,093
Amusement and recreation services, including motion pictures	4,441	57,935	4,331	6,271	261	7,536	119,541	20,070	11,058	18,513
Producers, orchestras, and entertainers	1,260	4,662	—	(*)	1,883	3,057	17,868	(*)	988	10,625
Other amusement and recreation services	3,181	53,273	4,331	5,837	—1,622	4,479	101,673	19,512	10,070	7,888
Medical and health services	6,116	292,660	36,698	7,726	158,501	15,789	639,287	92,084	17,758	317,371
Offices of physicians	2,848	160,986	21,571	4,331	93,312	5,132	250,692	36,021	5,609	145,555
Offices of dentists	1,358	92,174	12,036	2,355	47,272	3,964	192,625	26,952	5,570	93,665
Other medical and health services	1,910	39,500	3,091	(*)	17,917	6,693	195,970	29,111	6,579	78,151
Legal services	5,382	79,286	8,219	1,901	47,775	3,866	99,924	14,687	2,922	52,830
Educational services	2,884	20,303	2,798	(*)	2,811	5,021	13,544	(*)	969	4,188
Engineering and architectural services	1,047	15,225	(*)	(*)	8,573	1,152	45,858	(*)	(*)	11,682
Accounting, auditing, and bookkeeping services	2,813	15,578	(*)	679	7,819	5,094	48,978	6,474	1,302	26,771
Certified public accountants	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other accounting, auditing, and bookkeeping services	2,652	14,681	(*)	638	7,253	4,450	32,982	(*)	969	16,503
Other services	1,990	14,600	—	1,198	6,430	2,268	14,839	(*)	478	7,947
Nature of business not allocable	**3,493**	**37,641**	**(*)**	**994**	**6,667**	**1,192**	**16,301**	**(*)**	**(*)**	**8,222**

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Missouri					New Jersey				
All industries	**329,788**	**8,849,031**	**674,780**	**383,169**	**1,185,664**	**210,496**	**6,511,180**	**694,552**	**219,644**	**1,348,359**
All nonfarm industries	**185,477**	**6,175,655**	**608,386**	**157,844**	**882,935**	**202,714**	**6,219,014**	**673,149**	**186,279**	**1,337,708**
Agriculture, forestry, and fishing	**149,435**	**2,729,767**	**78,988**	**228,449**	**318,438**	**12,692**	**443,146**	**51,083**	**45,467**	**37,390**
Farms	144,311	2,673,376	66,394	225,325	302,729	7,782	292,166	21,403	33,365	10,651
Field crop	40,917	611,084	21,926	81,583	123,519	(*)	(*)	(*)	(*)	(*)
Fruit, tree nut, and vegetable	(*)	(*)	(*)	(*)	(*)	877	5,074	(*)	548	—393
Livestock	94,367	2,042,129	42,699	140,707	185,105	4,451	206,720	16,510	26,682	8,377
Animal specialty	1,573	5,699	(*)	817	—4,938	(*)	(*)	(*)	(*)	(*)
Other farms	4,363	7,379	(*)	2,162	—3,429	509	6,910	2,449	1,319	—1,626
Animal services, except veterinary	(*)	(*)	(*)	(*)	(*)	1,164	42,621	(*)	1,047	452
Landscape and horticultural services	1,185	23,968	(*)	(*)	3,071	3,046	88,481	(*)	9,482	18,164
Other agricultural services, forestry, and fishing	3,291	30,241	(*)	396	12,869	700	19,878	(*)	(*)	8,123
Mining	**769**	**8,378**	**(*)**	**1,667**	**—4,014**	**396**	**7,494**	**(*)**	**438**	**46**
Oil and gas extraction	414	1,884	—	228	—1,223	388	2,771	—	133	—334
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	**24,380**	**578,341**	**92,884**	**25,052**	**91,812**	**25,112**	**837,210**	**143,295**	**18,464**	**175,104**
General contractors and operative builders	3,842	240,906	36,486	6,685	19,748	3,247	230,497	49,407	3,630	27,994
Special trade contractors	20,262	335,152	56,398	18,377	70,982	21,214	600,150	92,699	14,728	145,220
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	2,808	131,009	19,981	1,647	26,799
Painting, paper hanging, and decorating	3,468	43,669	(*)	518	12,458	3,729	39,757	(*)	534	15,015
Electrical work	1,353	20,295	(*)	767	1,978	1,749	82,617	14,058	2,138	18,590
Masonry, stonework, and plastering	(*)	(*)	(*)	(*)	(*)	2,342	84,504	17,584	1,832	18,317
Carpentering and flooring	9,328	87,514	6,190	1,840	34,556	6,521	143,222	20,399	2,567	39,912
Miscellaneous special trade contractors	4,329	127,054	28,619	13,754	17,911	4,065	119,041	13,886	6,010	26,587
Contractors not allocable	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	**5,176**	**112,640**	**15,634**	**4,875**	**14,682**	**4,732**	**142,183**	**29,972**	**4,594**	**23,060**
Lumber and wood products, except furniture	1,568	10,561	(*)	(*)	3,009	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	1,516	29,963	(*)	561	2,769
Machinery, except electrical	(*)	(*)	(*)	1,017	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	1,570	60,211	5,768	1,483	7,400	2,830	96,568	19,145	3,092	17,454
Transportation, communication, electric, gas, and sanitary services	**12,194**	**294,074**	**45,376**	**29,186**	**27,719**	**9,155**	**265,413**	**27,079**	**32,510**	**43,031**
Local and interurban passenger transit	2,112	79,895	(*)	8,333	5,406	1,208	10,288	(*)	(*)	3,807
Trucking and warehousing	9,768	207,402	21,209	20,353	19,116	6,269	191,765	21,483	26,389	30,417
Other transportation	(*)	(*)	(*)	(*)	(*)	1,033	51,919	(*)	3,610	6,909
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Wholesale and retail trade	**60,303**	**3,827,681**	**271,640**	**41,937**	**270,040**	**48,812**	**2,692,188**	**159,491**	**32,873**	**265,469**
Wholesale trade	7,880	978,653	34,925	6,921	61,080	6,593	450,728	20,532	4,247	57,485
Motor vehicles and automotive equipment	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Lumber and construction materials	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farm machinery and equipment	127	65,254	4,394	336	5,344	(*)	(*)	(*)	(*)	(*)
Other machinery, equipment, and supplies	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Groceries and related products	958	177,523	3,546	1,228	8,124	572	134,036	4,391	541	8,197
Farm product raw materials	805	329,327	3,859	1,381	5,989	(*)	(*)	(*)	(*)	(*)
Other wholesale trade	4,789	316,049	16,966	2,932	29,724	5,092	247,532	11,118	2,622	45,467
Retail trade	50,518	2,814,555	231,810	34,157	203,304	40,309	2,162,642	137,948	27,861	192,505
Building materials and garden supplies	1,953	282,712	21,340	2,039	29,022	848	60,258	(*)	1,301	4,607
Building materials dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hardware stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail nurseries, garden stores, and mobile home dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	3,974	401,438	32,042	4,844	20,822	7,172	513,050	20,048	5,469	50,309
Grocery stores	2,203	294,545	14,554	1,799	5,847	3,938	341,821	9,113	2,966	33,043
Other food stores	1,771	106,893	(*)	3,045	14,975	3,234	171,229	10,935	2,503	17,266
Automotive dealers and service stations	9,063	981,740	58,659	7,738	45,476	5,060	629,257	38,032	5,012	39,791
New and used car dealers	613	142,565	4,116	910	5,231	(*)	(*)	(*)	(*)	(*)
Used car dealers	1,869	86,343	(*)	(*)	—454	(*)	(*)	(*)	(*)	(*)
Gasoline service stations	5,110	622,558	42,162	4,754	34,005	3,883	520,072	33,252	3,735	34,921
Other automotive dealers	1,471	130,274	8,782	1,601	6,694	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	1,614	64,423	(*)	288	8,151	1,716	113,899	12,030	1,177	6,337
Furniture and home furnishings stores	2,092	178,892	20,698	2,370	26,808	2,422	118,884	9,899	1,439	9,949
Eating places	5,841	284,486	48,902	6,871	23,159	3,892	131,713	15,057	2,898	13,184
Drinking places	3,027	103,789	10,868	2,295	9,172	1,771	81,542	(*)	1,307	9,562
Drug stores and proprietary stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Used merchandise stores	1,067	17,000	(*)	(*)	1,569	1,293	10,843	(*)	(*)	—336
Sporting goods and bicycle shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Gift, novelty, and souvenir shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Direct selling organizations	14,164	98,155	(*)	2,463	20,799	8,241	117,557	(*)	2,809	21,965
Other retail trade	4,023	134,180	15,480	2,357	10,374	6,048	258,422	13,589	4,251	29,522
Wholesale and retail trade not allocable	1,905	34,473	(*)	859	5,656	1,910	78,818	(*)	765	15,479
Finance, insurance, and real estate	**17,199**	**188,427**	**11,178**	**6,631**	**75,961**	**16,524**	**293,080**	**20,164**	**9,644**	**114,145**
Finance	462	(*)	(*)	(*)	3,550	274	22,741	(*)	(*)	498
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	151	21,145	(*)	(*)	1,897
Other finance	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	5,522	83,307	6,587	1,838	43,449	4,883	115,725	11,193	2,598	42,420
Real estate	11,215	99,620	4,587	4,590	28,962	11,367	154,614	8,759	6,859	71,227
Operators and lessors of buildings	(*)	(*)	(*)	(*)	(*)	2,337	20,616	(*)	1,948	8,356
Lessors, other than buildings	2,625	7,573	(*)	1,239	2,930	(*)	(*)	(*)	(*)	(*)
Real estate agents, brokers, and managers	7,867	55,963	(*)	1,483	24,986	7,761	115,197	6,404	4,631	54,165
Subdividers and developers, except cemeteries	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)
Other real estate	(*)	(*)	(*)	(*)	(*)	1,159	18,492	(*)	(*)	8,653

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Missouri					New Jersey				
Services	**60,080**	**1,089,280**	**157,302**	**45,362**	**389,314**	**90,983**	**1,809,118**	**257,967**	**75,063**	**684,231**
Hotels and other lodging places	1,795	49,233	5,461	9,310	3,451	1,713	37,353	(*)	7,876	—390
Motels, motor hotels, and tourist courts	922	43,200	5,005	8,108	3,617	(*)	(*)	(*)	(*)	(*)
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	18,821	164,279	23,928	11,056	40,742	15,474	250,829	48,140	14,946	55,043
Coin-operated laundries and dry cleaning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other laundry, cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	2,442	33,177	2,176	1,403	9,244
Photographic studios, portrait	1,700	13,721	(*)	1,027	2,969	(*)	(*)	(*)	(*)	(*)
Beauty shops	7,017	40,144	9,427	1,597	12,513	5,115	90,477	27,082	3,680	21,303
Barber shops	2,926	21,440	(*)	610	11,186	3,000	19,434	(*)	566	10,942
Other personal services	5,805	43,171	(*)	1,995	11,247	3,179	83,392	15,208	3,760	15,444
Business services	6,758	95,607	22,810	1,489	33,585	17,687	229,811	31,524	6,484	85,138
Advertising	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services to buildings	(*)	(*)	(*)	(*)	(*)	2,495	38,234	(*)	1,328	16,152
Management and public relations	1,796	28,046	(*)	465	11,395	5,164	56,843	(*)	1,782	26,315
Other business services	3,237	35,219	4,289	786	12,094	9,506	125,547	22,295	3,208	42,498
Automobile repair and services	4,883	142,388	25,410	3,245	21,502	3,635	154,831	26,835	3,380	19,386
Automobile repair shops	3,800	134,244	25,259	2,324	19,994	2,885	113,894	(*)	2,091	15,472
General automobile repair shops	2,083	53,679	(*)	794	9,105	(*)	(*)	(*)	(*)	(*)
Other automobile repair	1,717	80,565	(*)	1,530	10,889	1,608	86,799	(*)	(*)	12,767
Automobile parking and other services	1,083	8,144	(*)	921	1,508	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	3,701	64,202	(*)	3,357	13,525	5,234	84,445	10,693	2,675	19,766
Amusement and recreation services, including motion pictures	4,574	44,395	(*)	2,832	3,534	7,258	70,676	7,258	8,967	—5,621
Producers, orchestras, and entertainers	2,464	15,846	(*)	(*)	2,364	2,144	27,355	(*)	1,387	8,789
Other amusement and recreation services	2,110	28,549	(*)	2,457	1,170	5,114	43,321	6,284	7,580	—14,410
Medical and health services	8,513	368,301	42,678	9,888	191,987	16,810	625,071	75,439	19,223	343,796
Offices of physicians	1,766	117,603	15,297	2,211	72,501	7,256	357,610	33,121	11,555	215,214
Offices of dentists	2,379	113,128	13,896	3,239	58,307	2,468	147,097	23,330	3,820	71,198
Other medical and health services	4,368	137,570	13,485	4,438	61,179	7,086	120,364	18,988	3,848	57,384
Legal services	2,959	83,728	7,694	1,940	46,060	6,520	191,012	31,624	4,883	95,416
Educational services	1,930	8,508	(*)	(*)	1,689	3,308	13,441	(*)	800	3,877
Engineering and architectural services	1,027	18,815	(*)	(*)	10,705	2,657	46,445	8,868	1,096	19,091
Accounting, auditing, and bookkeeping services	2,221	34,819	(*)	1,102	13,978	5,245	53,410	9,728	2,398	25,506
Certified public accountants	(*)	(*)	(*)	(*)	(*)	1,174	20,885	(*)	1,186	10,227
Other accounting, auditing, and bookkeeping services	1,759	12,656	(*)	(*)	6,694	4,071	32,525	(*)	1,212	15,279
Other services	2,898	15,005	(*)	386	8,556	5,442	51,794	(*)	2,335	23,223
Nature of business not allocable	(*)	(*)	(*)	—	(*)	**2,090**	**21,348**	(*)	**591**	**5,883**

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	New York					Ohio				
All industries	583,782	16,644,921	1,553,676	526,977	3,103,940	509,684	12,937,790	1,191,677	549,122	2,212,586
All nonfarm industries	530,728	15,507,159	1,470,303	368,262	3,074,986	332,288	10,627,229	1,113,776	264,018	1,788,465
Agriculture, forestry, and fishing	67,177	1,325,861	111,818	176,409	28,288	183,795	2,452,569	101,817	291,922	462,588
Farms	53,054	1,137,762	83,373	158,715	28,954	177,396	2,310,561	77,901	285,104	426,121
Field crop	9,388	59,354	4,132	8,333	—391	108,341	1,090,167	21,413	161,970	277,116
Fruit, tree nut, and vegetable	9,954	205,462	13,186	14,258	15,376	2,975	11,024	(*)	1,082	—790
Livestock	31,314	856,887	61,765	134,316	17,613	49,019	1,119,960	43,208	115,619	152,081
Animal specialty	(*)	(*)	(*)	(*)	(*)	1,451	2,703	(*)	1,094	—4,072
Other farms	2,382	15,297	3,858	1,502	—2,179	15,610	86,707	9,467	5,339	1,786
Animal services, except veterinary	6,501	72,320	(*)	13,935	—23,502	2,670	14,359	599	1,734	1,087
Landscape and horticultural services	3,515	55,708	6,389	2,162	17,302	2,181	63,962	(*)	2,540	11,351
Other agricultural services, forestry, and fishing	4,107	60,071	8,104	1,597	5,534	1,548	63,687	(*)	2,544	24,029
Mining	820	23,264	(*)	1,763	—4,721	1,600	49,861	7,554	3,140	1,807
Oil and gas extraction	788	16,414	(*)	1,572	—4,747	1,368	16,263	(*)	1,392	1,745
Other mining	(*)	(*)	(*)	(*)	(*)	232	33,598	(*)	1,748	62
Construction	46,346	1,173,871	186,716	33,048	254,166	39,222	1,323,609	228,124	30,869	223,169
General contractors and operative builders	6,989	326,656	52,867	4,539	47,921	9,209	628,054	101,941	11,597	59,153
Special trade contractors	37,439	814,468	130,644	27,465	199,452	27,832	650,850	115,498	18,080	151,493
Plumbing, heating, and air conditioning	4,466	100,802	10,943	4,118	27,154	3,957	152,504	32,050	3,106	30,388
Painting, paper hanging, and decorating	7,336	114,137	18,826	2,625	34,737	3,186	62,294	(*)	(*)	20,924
Electrical work	4,781	123,014	17,365	5,196	22,550	1,576	84,200	(*)	1,384	11,762
Masonry, stonework, and plastering	3,305	105,822	22,872	2,850	24,829	2,378	74,073	(*)	1,321	21,424
Carpentering and flooring	11,030	195,869	18,643	3,757	59,158	7,810	104,459	12,696	1,784	25,464
Miscellaneous special trade contractors	6,521	174,824	41,995	8,919	31,024	8,925	173,320	26,678	9,689	41,531
Contractors not allocable	1,918	32,747	(*)	1,044	6,793	2,181	44,704	(*)	1,192	12,523
Manufacturing	14,924	576,212	74,816	12,615	73,628	7,060	359,816	64,770	13,192	43,758
Lumber and wood products, except furniture	1,217	32,336	(*)	(*)	6,416	1,537	58,056	(*)	3,971	9,874
Printing, publishing, and allied industries	3,672	130,627	11,523	3,599	15,161	1,486	93,051	29,747	3,323	6,819
Machinery, except electrical	1,386	46,563	(*)	2,118	10,021	1,547	87,774	12,715	2,818	13,705
Other manufacturing industries	8,649	366,686	56,983	4,844	42,030	2,490	120,935	18,324	3,080	13,360
Transportation, communication, electric, gas, and sanitary services	23,215	492,426	61,444	37,185	95,414	19,544	452,048	38,244	48,905	65,447
Local and interurban passenger transit	8,678	101,361	(*)	9,284	37,729	(*)	(*)	—	(*)	(*)
Trucking and warehousing	9,379	215,873	33,439	22,780	39,370	16,816	408,224	37,009	44,910	62,775
Other transportation	2,771	122,092	11,086	2,179	7,533	1,064	31,703	(*)	(*)	445
Communication, electric, gas, and sanitary services	2,387	53,100	(*)	2,942	10,782	1,283	10,601	(*)	(*)	1,943
Wholesale and retail trade	141,475	7,773,750	488,544	90,632	663,597	96,571	5,838,925	456,280	69,019	426,113
Wholesale trade	22,554	1,937,219	67,146	13,924	167,448	16,129	1,433,365	78,054	13,664	121,873
Motor vehicles and automotive equipment	(*)	(*)	(*)	(*)	(*)	648	75,670	7,491	1,821	2,686
Lumber and construction materials	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farm machinery and equipment	(*)	(*)	(*)	(*)	(*)	630	286,197	33,906	1,978	4,754
Other machinery, equipment, and supplies	1,264	124,073	15,620	1,735	9,686	1,904	95,744	2,389	623	30,605
Groceries and related products	3,691	512,886	13,309	3,226	31,442	1,774	248,993	7,959	1,438	12,458
Farm product raw materials	(*)	(*)	(*)	(*)	(*)	241	195,508	2,328	883	2,516
Other wholesale trade	15,867	1,107,720	24,991	7,073	121,530	10,563	486,497	22,168	6,661	66,454
Retail trade	111,836	5,647,853	409,624	74,386	468,528	77,847	4,328,450	376,817	53,726	299,183
Building materials and garden supplies	3,925	155,722	14,668	2,250	9,532	2,813	197,019	13,606	2,299	20,127
Building materials dealers	1,211	59,181	(*)	948	5,317	(*)	(*)	(*)	(*)	(*)
Hardware stores	(*)	(*)	(*)	(*)	(*)	905	82,047	(*)	(*)	7,005
Retail nurseries, garden stores, and mobile home dealers	(*)	(*)	(*)	(*)	(*)	1,511	90,858	4,519	1,619	8,580
General merchandise stores	1,758	61,129	(*)	856	6,673	802	61,809	(*)	(*)	3,645
Food stores	14,546	971,325	41,905	11,902	73,731	7,354	973,986	64,860	8,679	48,084
Grocery stores	9,077	632,078	23,329	7,130	39,333	5,620	831,734	47,204	6,549	35,799
Other food stores	5,469	339,247	18,576	4,772	34,398	1,734	142,252	17,656	2,130	12,285
Automotive dealers and service stations	14,475	1,655,904	83,093	12,320	80,972	11,037	1,336,487	98,956	7,626	74,941
New and used car dealers	935	137,668	6,248	638	3,703	156	123,045	5,451	340	3,736
Used car dealers	779	79,510	(*)	(*)	3,451	542	47,427	(*)	(*)	1,461
Gasoline service stations	10,314	1,287,127	65,161	8,893	62,717	8,639	990,571	79,934	5,674	62,755
Other automotive dealers	2,447	151,599	8,808	2,167	11,101	1,700	175,444	11,951	1,545	6,989
Apparel and accessory stores	5,980	227,065	20,366	2,161	29,805	2,215	137,906	11,205	1,313	18,930
Furniture and home furnishings stores	5,026	220,160	14,793	3,100	23,778	4,475	237,558	18,864	2,985	12,542
Eating places	17,124	765,092	128,014	17,215	72,969	7,374	454,974	78,376	12,294	32,553
Drinking places	3,342	140,867	19,534	4,611	16,153	3,968	212,035	33,327	3,773	25,003
Drug stores and proprietary stores	738	101,948	(*)	(*)	13,279	(*)	(*)	(*)	(*)	(*)
Liquor stores	2,114	250,285	7,426	1,513	14,229	(*)	(*)	(*)	(*)	(*)
Used merchandise stores	4,323	58,519	2,470	1,159	7,603	1,619	15,871	(*)	1,022	1,740
Sporting goods and bicycle shops	1,464	47,911	(*)	(*)	4,039	2,193	73,191	(*)	1,457	6,872
Gift, novelty, and souvenir shops	2,643	64,682	(*)	821	5,391	(*)	(*)	(*)	(*)	(*)
Direct selling organizations	13,933	181,811	4,752	2,356	30,687	22,963	102,992	4,078	1,830	11,677
Other retail trade	20,445	745,433	52,069	12,260	79,687	9,258	387,848	37,261	8,419	42,109
Wholesale and retail trade not allocable	7,085	188,678	11,774	2,322	27,621	2,595	77,110	(*)	1,629	5,057
Finance, insurance, and real estate	40,564	613,428	48,455	25,874	192,381	36,416	514,358	19,895	19,847	201,981
Finance	1,451	50,383	1,586	217	9,781	806	5,403	(*)	(*)	2,240
Security, commodity brokers, and services	1,102	47,178	1,014	182	9,252	780	4,527	(*)	(*)	1,831
Other finance	349	3,205	(*)	(*)	529	(*)	(*)	—	(*)	(*)
Insurance agents, brokers, and service	13,039	252,987	27,654	5,390	103,116	8,457	158,821	12,347	3,799	86,543
Real estate	26,074	310,058	19,215	20,267	79,484	27,153	350,134	7,120	15,998	113,198
Operators and lessors of buildings	3,950	37,634	2,942	3,616	8,078	559	26,374	(*)	8,099	2,907
Lessors, other than buildings	4,109	5,813	(*)	2,969	—6,932	1,598	1,742	(*)	1,694	—1,682
Real estate agents, brokers, and managers	15,975	202,629	11,744	12,393	52,094	23,698	273,581	3,636	5,732	111,156
Subdividers and developers, except cemeteries	(*)	(*)	—	(*)	(*)	346	40,818	(*)	(*)	—1,785
Other real estate	1,731	44,260	3,754	1,020	24,751	952	7,619	(*)	(*)	2,602

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	New York					Ohio				
Services	**245,549**	**4,583,823**	**571,471**	**147,382**	**1,789,402**	**124,071**	**1,939,660**	**274,986**	**74,196**	**782,784**
Hotels and other lodging places	4,715	75,798	5,987	9,012	1,500	2,418	42,499	9,142	6,303	—1,105
Motels, motor hotels, and tourist courts	2,179	45,488	(*)	4,820	1,504	1,256	34,944	(*)	(*)	1,416
Other lodging places	2,536	30,310	2,019	4,192	—4	1,162	7,555	(*)	1,655	—2,521
Personal services	40,731	450,267	60,505	20,924	122,845	27,599	273,919	52,112	12,575	91,283
Coin-operated laundries and dry cleaning	1,467	24,823	(*)	2,683	3,486	(*)	(*)	(*)	(*)	(*)
Other laundry, cleaning, and garment services	6,759	125,070	19,508	6,837	19,596	2,327	41,468	(*)	2,470	12,403
Photographic studios, portrait	2,197	31,081	(*)	2,077	6,728	(*)	(*)	(*)	(*)	(*)
Beauty shops	11,569	86,701	20,404	2,466	27,359	11,727	110,045	31,650	3,250	32,232
Barber shops	9,072	51,405	(*)	1,083	28,207	5,768	40,448	(*)	1,155	25,990
Other personal services	9,667	131,187	16,255	5,778	37,469	5,534	52,487	(*)	2,260	17,119
Business services	41,106	548,109	48,170	12,875	165,888	21,839	208,115	36,823	7,557	63,856
Advertising	2,174	102,762	(*)	459	13,211	1,260	27,557	(*)	(*)	1,325
Services to buildings	4,600	47,531	17,767	1,743	13,490	5,035	53,783	19,240	1,656	14,735
Management and public relations	10,661	125,219	3,311	2,386	58,439	4,071	31,675	3,245	1,031	17,043
Other business services	23,671	272,597	25,469	8,287	80,748	11,473	95,100	12,039	4,081	30,753
Automobile repair and services	9,076	257,339	48,037	10,803	37,161	6,859	160,824	24,149	8,067	23,518
Automobile repair shops	6,767	184,631	34,188	3,651	27,419	5,777	121,934	20,558	4,805	23,138
General automobile repair shops	4,003	88,330	8,961	1,137	15,761	3,149	65,631	(*)	3,101	8,504
Other automobile repair	2,764	96,301	(*)	2,514	11,658	2,628	56,303	(*)	1,704	14,634
Automobile parking and other services	2,309	72,708	13,849	7,152	9,742	1,082	38,890	(*)	3,262	380
Miscellaneous repair services	11,037	143,530	11,219	3,791	34,706	10,007	99,931	10,186	5,438	29,059
Amusement and recreation services, including motion pictures	19,994	256,428	15,409	19,749	36,084	13,048	91,271	(*)	10,060	1,533
Producers, orchestras, and entertainers	10,682	104,145	4,504	2,650	42,156	4,631	23,540	1,499	1,175	11,498
Other amusement and recreation services	9,312	152,283	10,905	17,099	—6,072	8,417	67,731	5,958	8,885	—9,965
Medical and health services	48,702	1,787,061	268,414	47,395	859,701	18,900	690,217	86,222	16,248	382,965
Offices of physicians	19,880	877,044	84,366	24,063	503,101	7,156	343,437	37,276	7,701	217,931
Offices of dentists	9,870	479,614	73,510	11,588	229,234	4,787	193,634	27,809	4,245	96,958
Other medical and health services	18,952	430,403	110,538	11,744	127,366	6,957	153,146	21,137	4,302	68,076
Legal services	20,951	564,111	67,682	9,261	293,884	7,473	190,167	13,818	2,846	126,833
Educational services	7,779	44,431	(*)	2,540	13,288	5,840	24,190	(*)	1,401	6,253
Engineering and architectural services	5,472	98,054	19,450	2,934	36,999	2,552	102,800	27,138	1,218	32,671
Accounting, auditing, and bookkeeping services	11,927	166,164	18,004	3,682	100,267	4,340	37,446	5,173	1,513	21,376
Certified public accountants	4,363	105,653	12,642	1,507	64,049	746	19,778	(*)	760	10,662
Other accounting, auditing, and bookkeeping services	7,564	60,511	5,362	2,175	36,218	3,594	17,668	(*)	753	10,714
Other services	24,059	192,531	3,223	4,416	87,079	3,196	18,281	(*)	970	4,542
Nature of business not allocable	**3,712**	**82,286**	**7,001**	**2,069**	**11,785**	**1,405**	(*)	(*)	(*)	**4,939**

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Pennsylvania					Tennessee				
All industries	**393,396**	**14,375,240**	**1,498,345**	**499,693**	**2,070,394**	**268,401**	**6,792,437**	**602,035**	**256,518**	**858,981**
All nonfarm industries	**351,851**	**13,436,737**	**1,453,939**	**371,211**	**2,096,963**	**133,813**	**5,514,713**	**545,375**	**129,075**	**762,258**
Agriculture, forestry, and fishing	**46,862**	**1,011,587**	**55,389**	**133,486**	**—2,580**	**136,849**	**1,294,804**	**57,827**	**128,301**	**100,053**
Farms	41,545	938,503	44,406	128,482	—26,569	134,588	1,277,724	56,660	127,443	96,723
Field crop	1,579	8,268	2,744	2,054	—4,447	51,875	346,725	13,092	49,348	59,910
Fruit, tree nut, and vegetable	811	15,226	2,399	2,133	—704	4,500	43,793	(*)	4,174	15,405
Livestock	33,219	683,450	33,382	106,220	—1,332	71,615	875,807	38,498	70,905	26,431
Animal specialty	829	3,500	(*)	1,863	—4,906	1,301	1,168	(*)	854	—3,088
Other farms	5,107	228,059	5,553	16,212	—15,180	5,297	10,231	1,929	2,162	—1,935
Animal services, except veterinary	2,377	10,589	(*)	1,194	—562	(*)	(*)	(*)	(*)	(*)
Landscape and horticultural services	1,843	24,237	(*)	1,955	8,444	(*)	(*)	—	(*)	(*)
Other agricultural services, forestry, and fishing	1,097	38,258	(*)	1,855	16,107	768	(*)	(*)	(*)	2,636
Mining	**2,706**	**68,106**	**12,910**	**7,323**	**868**	**489**	**24,885**	(*)	**4,834**	**—2,663**
Oil and gas extraction	1,966	40,831	(*)	4,178	2,480	293	2,120	(*)	244	—579
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	**42,263**	**1,823,947**	**386,262**	**52,752**	**280,343**	**20,907**	**642,634**	**109,580**	**22,718**	**102,909**
General contractors and operative builders	7,960	753,126	130,121	15,822	70,749	2,390	237,292	21,734	5,408	18,619
Special trade contractors	33,231	1,044,111	250,257	36,220	205,234	16,762	376,225	81,823	15,585	77,972
Plumbing, heating, and air conditioning	4,081	181,798	32,765	3,306	43,210	1,137	79,784	15,030	2,144	8,415
Painting, paper hanging, and decorating	4,934	97,461	27,675	3,281	28,683	2,697	30,563	(*)	(*)	9,964
Electrical work	3,054	145,673	41,481	2,697	19,607	1,107	49,718	(*)	(*)	4,554
Masonry, stonework, and plastering	2,998	148,890	44,892	3,722	23,942	1,649	29,116	(*)	(*)	6,431
Carpentering and flooring	8,180	164,875	39,167	3,762	33,673	7,054	81,255	18,754	2,713	31,458
Miscellaneous special trade contractors	9,984	305,414	64,277	19,452	56,119	3,118	105,789	21,882	8,904	17,150
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	1,755	29,117	(*)	1,725	6,318
Manufacturing	**8,297**	**357,463**	**67,663**	**14,914**	**54,786**	**3,587**	**139,653**	**28,342**	**8,414**	**21,455**
Lumber and wood products, except furniture	1,253	87,602	13,784	6,396	10,020	1,207	59,725	16,070	4,928	9,541
Printing, publishing, and allied industries	1,709	57,589	(*)	1,900	10,669	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Other manufacturing industries	4,936	174,037	30,113	4,526	25,863	1,738	52,092	(*)	2,041	4,999
Transportation, communication, electric, gas, and sanitary services	**17,715**	**544,524**	**92,487**	**67,273**	**90,737**	**5,814**	**207,103**	**23,427**	**18,059**	**25,094**
Local and interurban passenger transit	1,900	35,323	(*)	3,444	5,804	(*)	(*)	—	(*)	(*)
Trucking and warehousing	13,464	433,682	66,685	56,613	69,884	4,686	157,953	19,559	17,186	17,698
Other transportation	389	19,861	(*)	813	3,639	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	1,962	55,658	(*)	6,403	11,410	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**111,782**	**7,845,417**	**548,140**	**110,780**	**631,479**	**44,796**	**3,357,357**	**210,022**	**37,395**	**230,563**
Wholesale trade	17,673	1,849,552	107,991	19,281	185,584	5,014	805,378	40,853	10,669	61,087
Motor vehicles and automotive equipment	732	137,027	13,812	1,175	4,078	348	36,283	(*)	(*)	1,930
Lumber and construction materials	324	36,117	(*)	513	4,796	408	56,551	(*)	2,050	6,920
Farm machinery and equipment	173	59,044	7,051	639	3,732	262	53,503	2,755	(*)	2,443
Other machinery, equipment, and supplies	861	98,755	8,367	1,273	10,307	(*)	(*)	(*)	(*)	(*)
Groceries and related products	2,504	473,115	24,672	4,136	30,256	573	118,877	4,119	953	7,291
Farm product raw materials	580	59,278	499	356	4,511	814	198,221	3,777	1,344	4,530
Other wholesale trade	12,499	986,216	51,248	11,189	127,904	2,454	310,641	15,217	5,347	31,649
Retail trade	93,637	5,993,672	440,145	91,490	444,439	36,064	2,472,736	162,974	25,563	156,802
Building materials and garden supplies	2,609	300,801	22,278	6,076	16,818	1,436	136,838	6,053	1,370	10,613
Building materials dealers	762	79,925	7,786	1,335	8,231	607	44,731	(*)	527	4,335
Hardware stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail nurseries, garden stores, and mobile home dealers	1,119	141,442	7,956	4,129	—83	(*)	(*)	(*)	(*)	(*)
General merchandise stores	1,098	98,656	7,171	2,054	5,872	(*)	(*)	(*)	(*)	(*)
Food stores	14,165	1,452,088	68,040	13,264	66,594	5,794	518,299	23,455	4,932	22,420
Grocery stores	10,117	1,190,628	52,041	9,643	50,827	5,421	513,413	23,338	4,890	22,132
Other food stores	4,048	261,460	15,999	3,621	15,767	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	12,831	1,856,967	114,355	16,374	100,958	8,177	845,087	41,127	4,514	40,688
New and used car dealers	973	402,266	20,004	1,933	15,025	231	132,748	5,131	716	2,040
Used car dealers	1,383	167,360	3,455	754	1,996	1,024	57,862	(*)	(*)	—545
Gasoline service stations	7,837	1,091,077	68,977	10,121	69,597	5,889	612,913	33,634	3,150	36,757
Other automotive dealers	2,638	196,264	21,919	3,566	14,340	1,033	41,564	1,450	554	2,436
Apparel and accessory stores	3,941	238,045	19,370	3,971	22,233	1,467	70,827	7,697	688	3,497
Furniture and home furnishings stores	5,459	334,909	32,716	6,057	29,721	1,591	135,415	10,375	917	9,554
Eating places	9,512	435,051	78,194	12,384	49,379	4,292	234,375	35,306	5,894	27,297
Drinking places	8,883	335,269	31,061	10,125	48,066	1,170	35,822	(*)	(*)	3,305
Drug stores and proprietary stores	1,216	180,737	14,646	1,848	22,466	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	908	112,315	3,988	406	7,710
Used merchandise stores	3,919	62,042	(*)	2,052	4,178	(*)	(*)	(*)	(*)	(*)
Sporting goods and bicycle shops	1,933	43,038	(*)	(*)	4,058	(*)	(*)	(*)	(*)	(*)
Gift, novelty, and souvenir shops	1,610	22,150	(*)	974	4,112	(*)	(*)	(*)	(*)	(*)
Direct selling organizations	15,942	70,779	(*)	1,926	15,106	5,088	40,691	(*)	(*)	4,003
Other retail trade	10,083	506,315	42,159	11,544	52,076	3,749	176,144	15,966	2,920	12,725
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	3,718	79,243	(*)	1,163	12,674
Finance, insurance, and real estate	**24,112**	**452,251**	**29,332**	**16,695**	**145,565**	**9,523**	**209,839**	**8,915**	**3,749**	**73,535**
Finance	1,161	6,775	(*)	(*)	3,403	332	(*)	(*)	(*)	9
Security, commodity brokers, and services	1,034	3,800	(*)	(*)	955	332	(*)	(*)	(*)	9
Other finance	(*)	(*)	(*)	—	(*)					
Insurance agents, brokers and service	10,331	171,229	10,561	3,245	68,440	2,662	55,048	7,467	911	30,585
Real estate	12,620	274,247	18,527	13,307	73,722	6,529	122,065	1,334	2,832	42,941
Operators and lessors of buildings	450	32,076	(*)	3,536	—1,801	157	1,774	(*)	456	163
Lessors, other than buildings	1,070	4,025	(*)	507	1,080	568	799	(*)	486	—723
Real estate agents, brokers, and managers	9,621	137,990	4,848	3,852	55,945	5,551	109,521	(*)	1,763	39,436
Subdividers and developers, except cemeteries	583	37,220	(*)	(*)	1,822	(*)	(*)	—	(*)	(*)
Other real estate	896	62,936	(*)	2,005	16,676	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation and Net Profit for Selected States and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Pennsylvania					Tennessee				
Services	**139,100**	**2,264,804**	**306,142**	**96,401**	**865,178**	**44,676**	**875,800**	**153,942**	**31,982**	**304,909**
Hotels and other lodging places	3,906	80,681	10,814	11,118	2,563	865	33,136	5,505	2,909	1,469
Motels, motor hotels, and tourist courts	1,946	42,227	(*)	8,066	3,147	416	(*)	(*)	(*)	—1,141
Other lodging places	1,960	38,454	6,144	3,052	—584	(*)	(*)	(*)	(*)	(*)
Personal services	32,276	339,825	59,179	15,265	111,013	13,626	135,958	30,081	6,123	39,489
Coin-operated laundries and dry cleaning	(*)	(*)	(*)	(*)	(*)	1,034	15,475	(*)	1,821	1,073
Other laundry, cleaning, and garment services	2,149	39,482	10,396	1,021	10,357	(*)	(*)	(*)	(*)	(*)
Photographic studios, portrait	2,951	34,376	(*)	1,568	9,908	(*)	(*)	(*)	(*)	(*)
Beauty shops	12,409	111,992	30,503	3,962	39,183	6,690	64,221	19,321	2,307	18,153
Barber shops	9,021	49,937	(*)	1,292	26,570	3,158	18,847	(*)	330	11,115
Other personal services	4,919	89,050	10,895	6,368	20,302	1,789	29,130	(*)	(*)	7,497
Business services	16,758	190,518	30,574	8,659	57,601	5,311	53,304	10,430	2,580	12,451
Advertising	471	18,575	(*)	(*)	3,015	(*)	(*)	(*)	(*)	(*)
Services to buildings	1,782	18,971	(*)	(*)	7,209	(*)	(*)	(*)	(*)	(*)
Management and public relations	4,421	42,142	1,989	786	20,413	662	7,394	(*)	(*)	4,010
Other business services	10,084	110,830	19,596	6,800	26,964	3,697	16,605	(*)	1,882	5,112
Automobile repair and services	10,485	309,826	59,719	13,047	49,974	3,400	113,198	19,501	1,576	15,744
Automobile repair shops	8,339	274,396	51,189	9,302	40,558	3,047	108,528	19,102	1,421	15,026
General automobile repair shops	5,715	163,738	28,876	5,962	21,700	1,336	31,979	(*)	(*)	6,042
Other automobile repair	2,624	110,658	22,313	3,340	18,858	1,711	76,549	(*)	(*)	8,984
Automobile parking and other services	2,146	35,430	8,530	3,745	9,416	353	4,670	399	155	718
Miscellaneous repair services	10,952	129,981	7,699	4,445	35,453	4,525	59,777	(*)	1,519	10,362
Amusement and recreation services, including motion pictures	10,754	74,174	5,617	7,987	—5,357	3,588	86,923	6,856	6,325	26,343
Producers, orchestras, and entertainers	3,264	24,253	(*)	1,225	6,850	1,577	37,349	3,187	2,646	17,396
Other amusement and recreation services	7,490	49,921	4,842	6,762	—12,207	2,011	49,574	(*)	3,679	8,947
Medical and health services	24,814	787,285	85,658	24,099	430,639	5,439	280,755	52,666	7,335	142,526
Office of physicians	10,375	408,899	39,722	11,702	237,652	2,640	186,537	33,744	4,321	102,160
Offices of dentists	5,436	218,453	31,283	7,066	110,905	790	48,005	8,102	2,006	21,171
Other medical and health services	9,003	159,933	14,653	5,331	82,082	2,009	46,213	10,820	1,008	—19,195
Legal services	7,653	195,071	21,594	5,033	112,526	2,456	54,225	4,791	1,254	36,296
Educational services	5,266	15,293	(*)	907	8,835	1,059	2,190	—	(*)	1,630
Engineering and architectural services	2,893	45,829	13,508	1,081	14,645	902	27,010	(*)	766	10,103
Accounting, auditing, and bookkeeping services	6,621	63,427	11,250	3,024	29,157	1,985	22,631	(*)	(*)	9,436
Certified public accountants	1,393	26,170	(*)	881	12,276	(*)	(*)	(*)	(*)	(*)
Other accounting, auditing, and bookkeeping services	5,228	37,257	5,499	2,143	16,881	1,363	9,951	(*)	(*)	3,034
Other services	6,722	32,894	(*)	1,736	18,129	1,520	6,693	(*)	(*)	—940
Nature of business not allocable	**559**	**7,141**	**(*)**	**(*)**	**4,018**	**1,760**	**40,362**	**(*)**	**(*)**	**3,126**

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Texas					All others				
All industries	**804,302**	**25,376,919**	**2,381,232**	**1,130,195**	**3,100,531**	**4,753,475**	**134,829,454**	**11,905,498**	**6,515,675**	**19,921,779**
All nonfarm industries	**526,721**	**18,360,552**	**2,088,862**	**557,417**	**2,328,679**	**3,005,882**	**99,633,320**	**10,364,726**	**2,806,068**	**14,476,451**
Agriculture, forestry, and fishing	**287,800**	**7,172,612**	**319,488**	**585,217**	**795,330**	**1,840,282**	**36,652,233**	**1,775,519**	**3,823,081**	**5,720,585**
Farms	277,581	7,016,367	292,370	572,778	771,852	1,747,593	35,196,134	1,540,772	3,709,607	5,445,328
Field crop	75,595	2,511,379	131,667	259,456	834,084	725,279	12,796,026	670,594	1,544,060	3,482,841
Fruit, tree nut, and vegetable	10,953	281,122	16,965	22,853	42,923	46,974	1,057,339	163,105	101,650	172,329
Livestock	160,525	4,069,517	132,224	276,214	—63,329	812,541	20,634,216	644,974	1,938,911	1,907,422
Animal specialty	6,474	11,819	3,263	3,488	—15,514	43,026	258,692	19,489	32,782	—49,291
Other farms	24,034	142,530	8,251	10,767	—26,312	119,773	449,861	42,610	92,204	—67,973
Animal services, except veterinary	2,486	13,842	(*)	1,815	59	19,571	141,032	34,433	11,167	1,029
Landscape and horticultural services	2,304	5,268	(*)	782	1,370	21,019	314,833	77,709	23,184	62,823
Other agricultural services, forestry, and fishing	5,429	137,135	23,483	9,842	22,049	52,099	1,000,234	122,605	79,123	211,405
Mining	**16,253**	**675,596**	**60,996**	**52,553**	**8,290**	**24,940**	**843,654**	**79,764**	**64,832**	**—29,828**
Oil and gas extraction	15,967	648,813	56,043	50,520	2,556	20,554	667,629	40,182	45,654	—37,343
Other mining	286	26,783	(*)	(*)	5,734	4,386	176,025	39,582	19,178	7,515
Construction	**69,132**	**2,664,075**	**590,575**	**77,868**	**327,088**	**372,678**	**12,709,391**	**2,465,674**	**364,656**	**1,888,568**
General contractors and operative builders	8,695	1,004,533	173,042	16,671	48,447	75,118	5,776,211	976,068	148,119	477,271
Special trade contractors	51,677	1,429,330	368,861	53,888	247,406	278,153	6,433,327	1,389,688	213,305	1,332,900
Plumbing, heating, and air conditioning	5,561	213,583	27,671	6,078	32,251	32,151	1,265,579	218,247	32,174	190,312
Painting, paper hanging, and decorating	7,193	137,725	49,952	4,147	30,539	44,779	621,974	182,427	13,905	174,434
Electrical work	2,356	141,642	33,245	2,710	14,235	26,290	857,563	184,279	19,078	144,223
Masonry, stonework, and plastering	5,577	258,147	94,848	6,738	41,403	28,218	894,715	272,452	21,394	172,751
Carpentering and flooring	12,717	133,140	37,993	3,028	45,375	92,047	1,166,386	211,039	24,952	354,522
Miscellaneous special trade contractors	18,273	545,093	125,152	31,187	83,603	54,668	1,627,110	321,244	101,802	296,658
Contractors not allocable	8,760	230,212	48,672	7,309	31,235	19,407	499,853	99,318	23,472	78,397
Manufacturing	**12,407**	**459,687**	**88,280**	**18,843**	**45,158**	**88,929**	**3,527,026**	**628,995**	**174,192**	**403,708**
Lumber and wood products, except furniture	4,117	114,176	20,921	9,328	13,174	32,314	1,218,427	201,421	99,515	154,017
Printing, publishing, and allied industries	2,298	43,078	(*)	2,311	6,954	12,779	323,289	72,550	13,337	62,411
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	9,542	308,592	73,550	11,306	51,429
Other manufacturing industries	5,133	275,267	49,587	5,952	21,378	34,294	1,676,718	281,474	50,034	135,851
Transportation, communication, electric, gas, and sanitary services	**22,598**	**556,027**	**58,097**	**51,490**	**64,037**	**146,476**	**4,155,680**	**492,553**	**398,826**	**559,043**
Local and interurban passenger transit	1,003	(*)	(*)	(*)	945	24,188	275,134	55,433	28,856	58,349
Trucking and warehousing	19,472	469,898	48,509	46,882	53,401	98,991	3,355,758	371,635	333,650	429,531
Other transportation	1,140	53,213	5,372	2,285	2,425	11,257	356,987	35,782	18,638	31,792
Communication, electric, gas, and sanitary services	983	27,902	(*)	2,010	7,266	12,040	167,801	29,703	17,682	39,371
Wholesale and retail trade	**149,569**	**9,851,763**	**724,603**	**143,775**	**581,765**	**899,500**	**55,064,383**	**3,648,284**	**705,441**	**3,721,268**
Wholesale trade	22,239	2,690,858	123,959	34,939	182,592	135,868	12,938,658	448,260	134,219	942,489
Motor vehicles and automotive equipment	2,078	229,005	9,343	1,615	8,122	5,408	572,667	43,318	5,098	49,001
Lumber and construction materials	940	123,000	10,527	2,993	4,353	4,135	429,023	19,239	7,655	42,459
Farm machinery and equipment	500	93,024	3,450	951	7,914	3,533	1,054,298	52,909	8,510	58,614
Other machinery, equipment, and supplies	2,209	194,314	25,783	5,446	29,586	13,351	792,193	49,591	10,293	115,719
Groceries and related products	2,463	373,830	12,122	2,445	16,394	15,122	1,719,917	58,397	17,293	86,119
Farm product raw materials	1,601	747,057	8,449	4,563	15,436	6,141	3,797,171	30,148	14,578	55,641
Other wholesale trade	12,448	930,628	54,285	16,926	100,787	88,178	4,573,389	194,658	70,792	534,936
Retail trade	123,672	6,904,673	578,336	103,850	385,886	737,328	41,174,313	3,144,052	558,441	2,681,708
Building materials and garden supplies	3,218	367,149	37,188	6,147	23,976	22,031	2,092,200	166,760	33,309	156,081
Building materials dealers	1,297	179,114	26,119	2,469	11,885	7,568	693,335	71,705	12,681	60,259
Hardware stores	789	74,626	4,576	1,086	7,539	7,633	911,410	62,913	11,783	69,164
Retail nurseries, garden stores, and mobile home dealers	1,132	113,409	6,493	2,592	4,552	6,830	487,455	32,142	8,845	26,658
General merchandise stores	1,665	179,477	14,026	2,813	7,415	20,200	1,602,231	70,339	16,731	95,296
Food stores	12,414	1,417,174	79,552	14,672	45,243	82,400	8,181,492	400,349	81,053	348,357
Grocery stores	10,629	1,304,923	70,366	12,008	38,107	66,137	7,256,654	308,837	66,454	295,352
Other food stores	1,785	112,251	9,186	2,664	7,136	16,263	924,838	91,512	14,599	53,005
Automotive dealers and service stations	20,523	2,193,653	140,091	17,090	92,204	115,849	14,018,281	901,869	116,940	718,841
New and used car dealers	1,161	505,707	17,796	1,595	14,778	7,243	2,015,509	100,663	8,893	61,860
Used car dealers	3,466	216,209	4,629	331	9,864	11,705	1,105,271	41,347	3,853	21,657
Gasoline service stations	13,218	1,254,165	94,368	11,210	56,372	80,687	9,424,783	656,291	83,356	549,077
Other automotive dealers	2,678	217,572	23,298	3,954	11,190	16,214	1,472,718	103,568	20,838	86,247
Apparel and accessory stores	5,649	438,251	40,915	4,574	31,300	21,563	1,299,134	111,356	12,724	116,388
Furniture and home furnishings stores	4,701	357,679	25,147	5,088	29,197	34,811	2,128,190	198,423	32,595	205,349
Eating places	14,170	638,632	139,088	21,033	43,146	77,584	3,774,877	673,687	95,473	316,366
Drinking places	6,646	120,539	12,767	3,501	13,886	36,075	1,458,363	153,646	39,798	126,825
Drug stores and proprietary stores	1,643	212,412	24,713	1,800	26,949	6,674	766,261	81,113	7,598	79,493
Liquor stores	1,208	135,206	8,494	1,228	4,519	10,807	1,141,800	42,957	10,452	65,560
Used merchandise stores	5,376	93,592	6,547	2,948	3,972	24,437	322,306	14,090	10,169	27,413
Sporting goods and bicycle shops	1,289	56,189	(*)	2,126	6,409	13,170	537,809	39,384	12,359	45,173
Gift, novelty, and souvenir shops	1,552	36,208	3,710	911	3,008	10,139	193,910	16,829	4,164	10,389
Direct selling organizations	27,292	165,120	2,673	3,307	24,625	169,657	784,481	16,702	13,415	86,353
Other retail trade	16,326	493,392	40,359	16,612	30,037	91,931	2,872,978	256,548	71,661	283,824
Wholesale and retail trade not allocable	3,658	256,232	22,308	4,986	13,287	26,304	951,412	55,972	12,781	97,071
Finance, insurance, and real estate	**62,867**	**949,765**	**58,467**	**53,048**	**288,463**	**278,787**	**4,096,405**	**189,652**	**150,260**	**1,486,272**
Finance	3,246	90,020	4,733	2,897	27,787	11,775	243,150	6,919	4,908	48,054
Security, commodity brokers, and services	2,332	68,902	2,746	2,584	23,152	9,667	215,925	5,091	4,522	42,344
Other finance	914	21,118	1,987	313	4,635	2,108	27,225	1,828	386	5,710
Insurance agents, brokers, and service	18,074	335,307	32,091	9,237	121,792	77,648	1,453,163	107,036	27,243	636,798
Real estate	41,547	524,438	21,643	40,914	138,884	189,364	2,400,092	75,697	118,109	801,420
Operators and lessors of buildings	1,836	62,394	4,137	16,576	—15,495	10,937	180,626	10,759	34,358	—5,124
Lessors, other than buildings	4,710	4,408	343	3,716	—9,519	24,656	47,426	1,394	15,536	—14,322
Real estate agents, brokers, and managers	31,481	373,847	11,578	18,462	150,848	138,968	1,755,536	47,770	57,955	724,055
Subdividers and developers, except cemeteries	1,208	41,847	797	941	1,026	4,609	223,993	3,408	3,730	16,205
Other real estate	2,312	41,942	4,788	1,219	12,024	10,194	192,511	12,366	6,530	80,606

Footnotes at end of table.

Table 1.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Texas					All others				
Services	**183,238**	**3,044,546**	**480,726**	**147,288**	**988,313**	**1,082,331**	**17,596,976**	**2,609,817**	**806,482**	**6,128,036**
Hotels and other lodging places	3,436	85,995	13,367	11,850	3,729	39,805	854,343	109,507	128,421	59,546
Motels, motor hotels, and tourist courts	1,819	60,833	11,348	7,107	4,643	17,240	511,203	73,280	83,494	31,709
Other lodging places	1,617	25,162	2,019	4,743	—914	22,565	343,140	36,227	44,927	27,837
Personal services	41,354	366,424	69,148	22,080	86,293	235,103	2,508,105	528,024	138,239	639,989
Coin-operated laundries and dry cleaning	3,504	37,741	1,061	6,073	4,176	14,806	220,109	24,358	33,656	15,835
Other laundry, cleaning, and garment services	4,783	95,748	23,884	6,988	7,530	19,856	412,276	101,329	29,982	65,894
Photographic studios, portrait	1,340	10,429	(*)	(*)	1,033	10,848	126,411	17,205	8,389	20,804
Beauty shops	13,829	93,551	20,340	3,322	27,119	85,822	874,288	274,897	30,350	220,929
Barber shops	8,651	57,089	(*)	1,170	28,957	44,509	354,381	53,333	7,941	179,147
Other personal services	9,247	71,866	12,723	3,682	17,478	59,262	520,640	56,902	27,921	137,380
Business services	33,869	342,793	57,212	16,558	92,667	173,233	1,822,863	236,267	86,811	567,494
Advertising	1,520	18,894	(*)	(*)	2,638	7,342	186,488	11,648	3,584	34,735
Services to buildings	4,626	32,224	3,992	1,742	9,428	29,627	229,654	60,213	8,410	75,969
Management and public relations	7,243	81,495	11,934	2,481	32,493	43,146	492,137	29,458	16,362	219,818
Other business services	20,480	210,180	38,799	11,650	48,108	93,118	914,584	134,948	58,455	236,972
Automobile repair and services	14,869	429,826	81,299	23,239	61,533	73,723	1,907,563	315,000	75,783	282,527
Automobile repair shops	12,912	394,319	78,713	12,235	57,936	61,958	1,667,192	281,626	45,489	254,906
General automobile repair shops	8,901	269,230	51,520	8,805	36,974	39,422	973,928	147,479	26,384	148,079
Other automobile repair	4,011	125,089	27,193	3,430	20,962	22,536	693,264	134,147	19,105	106,827
Automobile parking and other services	1,957	35,507	(*)	11,004	3,597	11,765	240,371	33,374	30,294	27,621
Miscellaneous repair services	17,432	192,851	40,891	7,605	30,815	101,859	1,226,697	155,312	46,671	288,734
Amusement and recreation services, including motion pictures	14,814	156,240	15,091	18,862	3,585	84,329	839,243	84,371	79,379	54,475
Producers, orchestras, and entertainers	3,429	26,629	(*)	1,884	6,138	32,282	151,112	17,887	9,823	45,135
Other amusement and recreation services	11,385	129,611	13,239	16,978	—2,553	52,047	688,131	66,484	69,556	9,340
Medical and health services	22,608	962,665	132,126	29,910	495,964	135,021	5,478,211	735,873	145,519	2,882,594
Offices of physicians	8,825	544,682	69,936	13,910	317,854	50,560	2,693,642	316,934	64,389	1,613,075
Offices of dentists	4,395	223,187	31,313	7,740	107,971	32,549	1,760,921	264,008	49,903	852,371
Other medical and health services	9,388	194,796	30,877	8,260	70,139	51,912	1,023,648	154,931	31,227	417,148
Legal services	8,661	208,822	22,672	6,442	89,222	50,345	1,350,966	177,786	31,543	734,207
Educational services	5,324	39,363	(*)	2,379	12,073	53,846	251,675	48,506	14,399	74,836
Engineering and architectural services	4,087	99,463	18,984	2,554	34,007	24,720	565,084	128,591	31,854	186,351
Accounting, auditing, and bookkeeping services	10,657	95,199	15,810	4,044	48,435	54,506	460,247	76,929	16,542	220,436
Certified public accountants	2,744	46,866	9,111	1,372	23,769	8,206	179,996	38,002	4,896	83,752
Other accounting, auditing, and bookkeeping services	7,913	48,333	6,699	2,672	24,666	46,300	280,251	38,927	11,646	136,684
Other services	6,127	64,905	(*)	1,765	29,990	55,841	331,979	13,651	11,321	136,847
Nature of business not allocable	(*)	(*)	—	(*)	(*)	**19,552**	**183,706**	**15,840**	**7,665**	**44,127**

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]United States totals include Puerto Rico and foreign returns.

Table 1.5—Receipts and Net Profit by State and Selected Industry

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

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	United States, total[1]			Alabama			Alaska			Arizona		
All industries	**10,648,202**	**311,374,523**	**46,673,083**	**165,998**	**4,779,957**	**464,913**	**20,113**	**551,325**	**62,870**	**95,141**	**3,012,236**	**346,850**
All nonfarm industries	**7,445,153**	**248,785,404**	**38,058,018**	**101,589**	**4,121,585**	**478,904**	**19,123**	**532,322**	**64,878**	**84,583**	**2,595,514**	**345,591**
Agriculture, forestry, and fishing	**3,415,111**	**65,994,132**	**9,237,503**	**66,035**	**730,501**	**—8,340**	**5,752**	**84,135**	**12,840**	**13,936**	**475,934**	**6,427**
Farms	3,203,049	62,589,119	8,615,045	64,409	658,372	—13,991	990	19,003	—2,008	10,558	416,722	1,259
Field crop	1,265,435	21,643,634	5,928,431	6,554	139,602	—13,367	308	663	—720	1,643	131,584	22,785
Livestock	1,472,562	35,589,296	2,419,249	41,254	471,598	—18,208	173	15,251	(*)	4,604	189,266	—9,147
Other	465,052	5,356,189	267,365	16,601	47,172	17,584	509	3,089	1,012	4,311	95,872	—12,379
Other agriculture, forestry, and fishing	212,062	3,405,013	622,458	1,626	72,129	4,651	4,762	65,132	14,848	3,378	59,212	5,168
Mining	**57,696**	**1,914,516**	**—37,036**	**3,133**	**134,104**	**—2,925**	**403**	(*)	**—553**	**475**	**9,440**	**—9,561**
Construction	**856,756**	**30,837,376**	**4,600,508**	**14,520**	**504,123**	**63,316**	**1,927**	**107,545**	**6,414**	**7,726**	**435,958**	**49,315**
General building contractors and operative builders	143,531	11,539,793	1,003,405	1,376	187,955	11,737	455	50,028	1,296	1,264	174,014	12,581
Special trade contractors	644,321	16,513,243	3,294,680	10,255	190,460	38,372	1,225	48,588	4,934	5,403	182,954	29,806
Other construction	68,904	2,784,340	302,423	2,889	125,708	13,207	247	8,929	184	1,059	78,990	6,928
Manufacturing	**210,315**	**8,461,112**	**1,002,559**	**4,188**	**174,266**	**22,706**	**351**	**19,438**	**268**	**2,412**	**55,803**	**483**
Transportation, communication, electric, gas, and sanitary services	**341,396**	**9,417,737**	**1,244,138**	**4,624**	**167,635**	**17,143**	**827**	**27,029**	**1,633**	**1,185**	**49,877**	**3,401**
Trucking and warehousing	238,118	7,235,598	933,075	3,897	157,127	16,958	281	11,152	—994	922	30,064	2,449
Other	103,278	2,182,139	311,063	727	10,508	185	546	15,877	2,627	263	19,813	952
Wholesale and retail trade	**2,163,860**	**134,061,517**	**9,575,275**	**35,645**	**2,400,663**	**133,835**	**3,934**	**195,187**	**9,787**	**26,987**	**1,365,240**	**100,568**
Wholesale trade	316,261	30,815,781	2,536,985	3,484	421,821	18,905	553	35,200	2,933	6,353	252,762	29,613
Retail trade	1,781,557	100,739,177	6,767,589	30,799	1,949,239	109,852	3,236	150,740	6,649	19,505	1,084,485	68,332
Food stores	194,005	19,459,116	891,923	4,914	456,027	18,216	374	24,509	1,159	1,082	85,758	3,998
Automotive dealers and service stations	264,084	33,341,219	1,719,041	6,190	616,910	26,793	300	32,631	948	3,043	418,032	22,631
Eating and drinking places	280,770	13,091,503	1,153,118	3,842	165,708	10,619	315	19,942	675	3,526	183,047	13,943
Direct selling organizations	417,383	2,128,026	253,044	4,000	7,369	435	802	1,308	—78	4,614	26,004	1,437
Other retail trade	625,315	32,719,313	2,750,463	11,853	703,225	53,789	1,445	72,350	3,945	7,240	371,644	26,323
Wholesale and retail trade not allocable	66,042	2,506,559	270,701	1,362	29,603	5,078	145	9,247	205	1,129	27,993	2,623
Finance, insurance, and real estate	**738,985**	**11,301,426**	**3,858,084**	**7,120**	**102,459**	**48,640**	**1,077**	**13,871**	**3,780**	**12,034**	**165,158**	**64,163**
Finance	32,127	767,351	168,142	242	7,960	4,688	(*)	(*)	(*)	431	8,594	2,833
Insurance agents, brokers, and service	196,009	3,669,784	1,612,840	2,607	45,781	22,330	174	3,807	1,893	2,014	31,868	14,079
Real estate	510,849	6,864,291	2,177,102	4,271	48,718	21,622	819	9,761	2,081	9,589	124,696	47,251
Services	**2,820,552**	**48,806,311**	**16,968,221**	**29,823**	**560,939**	**188,806**	**5,784**	**103,262**	**28,746**	**29,659**	**441,963**	**130,785**
Hotels and other lodging places	79,354	1,843,662	88,270	508	17,148	1,729	366	9,700	456	1,236	41,721	5,140
Personal services	591,423	6,365,982	1,612,423	8,128	94,711	20,594	826	13,084	1,992	4,870	54,550	12,129
Business services	495,971	5,940,931	1,717,486	4,084	64,737	15,791	1,218	11,426	3,511	6,433	76,037	23,117
Automobile repair and services	173,073	4,897,070	693,807	1,831	40,362	7,525	323	10,376	1,075	1,357	27,143	2,245
Amusement and recreation services, except motion pictures	219,870	2,257,066	184,452	1,253	32,520	2,425	702	3,702	283	2,765	13,915	663
Medical and health services	396,358	15,937,677	8,096,580	3,469	180,791	97,555	385	22,410	10,269	2,868	118,411	57,834
Offices of physicians	151,549	7,857,906	4,565,647	1,215	97,646	58,690	176	11,042	5,643	1,044	51,401	30,546
Offices of dentists	86,407	4,619,503	2,202,819	996	64,960	30,527	139	8,395	3,663	662	44,402	19,794
Other medical services	158,402	3,460,268	1,328,114	1,253	18,185	8,338	(*)	(*)	(*)	1,162	22,608	7,494
Legal services	148,377	4,058,237	2,168,052	901	27,075	15,999	275	10,745	4,783	1,185	30,415	21,159
Other services	716,126	7,505,686	2,407,151	9,649	103,595	27,188	1,689	21,819	6,377	8,945	79,771	8,498
Nature of business not allocable	**43,531**	**580,396**	**123,811**	**910**	**5,267**	**2,732**	(*)	(*)	(*)	**727**	(*)	**1,269**

Footnotes at end of table.

Table 1.5—Receipts and Net Profit by State and Selected Industry—Continued

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

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Arkansas			California			Colorado			Connecticut		
All industries	**142,770**	**4,153,608**	**534,693**	**1,028,186**	**32,565,855**	**4,546,559**	**161,006**	**4,627,035**	**539,012**	**108,305**	**3,202,622**	**616,092**
All nonfarm industries	**87,310**	**3,188,095**	**360,316**	**920,557**	**29,388,283**	**4,412,534**	**120,345**	**3,745,761**	**477,039**	**104,447**	**3,144,665**	**622,482**
Agriculture, forestry, and fishing	**56,859**	**1,003,162**	**181,543**	**152,102**	**3,761,955**	**240,330**	**42,385**	**915,009**	**68,779**	**7,784**	**98,327**	**1,994**
Farms	55,460	965,513	174,377	107,629	3,177,572	134,025	40,661	881,274	61,973	3,858	57,957	—6,390
Field crop	11,195	575,854	176,932	12,053	285,562	71,286	18,919	339,915	103,504	(*)	(*)	(*)
Livestock	34,858	356,725	—4,247	27,990	1,292,120	—75,097	17,482	514,193	—34,483	632	52,908	—494
Other	9,407	32,934	1,692	67,586	1,599,890	137,836	4,260	27,166	—7,048	427	2,815	—3,435
Other agriculture, forestry, and fishing	1,399	37,649	7,166	44,473	584,383	106,305	1,724	33,735	6,806	3,936	38,370	8,384
Mining	**639**	**8,792**	**—293**	**2,109**	**43,418**	**—3,503**	**1,550**	**75,374**	**—6,196**	**479**	**11,110**	**—1,581**
Construction	**12,018**	**361,688**	**47,034**	**62,423**	**3,133,462**	**374,560**	**11,677**	**455,151**	**71,397**	**12,500**	**464,694**	**83,114**
General building contractors and operative builders	960	89,375	5,387	15,780	1,315,096	116,457	2,973	196,733	22,654	2,350	184,660	18,799
Special trade contractors	9,497	211,585	37,179	44,030	1,666,571	245,265	8,276	221,914	43,122	9,543	266,467	62,579
Other construction	1,561	60,728	4,468	2,613	151,795	12,838	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	**3,064**	**121,381**	**13,797**	**32,784**	**1,283,440**	**131,024**	**2,500**	**80,639**	**13,015**	**3,664**	**95,927**	**21,424**
Transportation, communication, electric, gas, and sanitary services	**6,545**	**171,683**	**18,225**	**27,656**	**1,025,109**	**108,709**	**4,302**	**141,767**	**15,456**	**4,120**	**120,513**	**13,725**
Trucking and warehousing	5,234	152,534	15,265	20,338	755,222	91,220	3,561	132,820	13,400	2,102	47,088	11,264
Other	1,311	19,149	2,960	7,318	269,887	17,489	741	8,947	2,056	2,018	73,425	2,461
Wholesale and retail trade	**28,042**	**1,950,316**	**110,570**	**245,720**	**14,240,737**	**1,014,677**	**35,591**	**2,106,286**	**103,618**	**27,495**	**1,492,815**	**137,339**
Wholesale trade	3,022	364,403	20,527	24,569	2,467,929	212,939	6,612	352,604	31,043	4,156	227,058	43,989
Retail trade	24,366	1,547,484	87,749	217,304	11,411,439	777,380	28,292	1,726,694	70,032	22,932	1,262,895	92,578
Food stores	4,135	327,096	10,802	13,318	1,543,789	72,639	1,238	167,185	2,752	1,948	179,162	8,252
Automotive dealers and service stations	3,866	436,217	25,502	22,165	3,330,077	200,622	6,029	897,331	24,390	3,326	472,206	23,301
Eating and drinking places	1,999	89,330	8,162	33,592	1,720,154	141,977	2,617	110,072	2,427	3,266	127,782	12,944
Direct selling organizations	6,206	25,476	3,581	69,437	235,576	—2,439	7,311	31,295	—3,606	3,596	9,407	1,165
Other retail trade	8,160	669,365	39,702	78,792	4,581,843	364,581	11,097	520,811	44,069	10,796	474,338	46,916
Wholesale and retail trade not allocable	654	38,429	2,294	3,847	361,369	24,358	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	**8,028**	**104,194**	**40,732**	**112,142**	**1,731,694**	**521,278**	**15,544**	**216,526**	**71,779**	**9,904**	**185,981**	**56,312**
Finance	(*)	(*)	(*)	7,066	174,344	24,073	1,250	14,814	848	797	19,240	6,137
Insurance agents, brokers, and service	2,302	31,745	14,650	22,280	419,507	176,991	3,052	37,330	20,496	1,196	50,864	12,682
Real estate	5,169	68,243	25,240	82,796	1,137,843	320,214	11,242	164,382	50,435	7,911	115,877	37,493
Services	**27,526**	**432,327**	**123,051**	**387,122**	**7,215,518**	**2,137,289**	**46,736**	**630,905**	**201,439**	**41,797**	**734,502**	**303,699**
Hotels and other lodging places	1,046	29,057	1,868	8,005	257,260	10,391	1,309	46,158	4,867	(*)	(*)	(*)
Personal services	8,634	73,094	17,189	62,987	793,164	146,562	6,716	65,806	11,241	5,452	65,713	21,544
Business services	3,567	27,781	8,429	92,753	1,259,699	300,422	9,664	59,647	23,813	7,413	95,127	30,139
Automobile repair and services	3,196	76,262	13,083	18,851	714,795	79,331	2,818	67,522	7,732	(*)	(*)	(*)
Amusement and recreation services, except motion pictures	775	24,405	211	29,260	308,486	17,121	4,614	23,778	—833	4,005	46,976	2,057
Medical and health services	2,497	107,799	54,464	53,074	2,397,165	1,062,970	5,366	187,134	94,821	8,844	271,022	143,451
Offices of physicians	1,119	55,459	33,446	20,518	1,131,570	596,622	2,555	102,711	59,313	2,690	131,665	80,910
Offices of dentists	256	15,974	8,309	10,124	676,606	283,512	1,251	66,593	27,591	1,788	62,327	35,115
Other medical services	1,122	36,366	12,709	22,432	588,989	182,836	1,560	17,830	7,917	4,366	77,030	27,426
Legal services	595	14,654	7,998	16,178	507,934	254,382	2,343	51,032	24,177	3,865	120,351	63,239
Other services	7,216	79,275	19,809	106,014	977,015	266,110	13,906	129,828	35,621	11,074	108,225	43,292
Nature of business not allocable	(*)	(*)	(*)	**6,128**	**130,522**	**22,195**	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Profit by State and Selected Industry—Continued

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

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Delaware			District of Columbia			Florida			Georgia		
All industries	**20,419**	**647,369**	**96,565**	**17,533**	**319,529**	**81,583**	**369,423**	**10,505,591**	**1,643,798**	**217,376**	**7,148,157**	**795,605**
All nonfarm industries	**15,819**	**538,110**	**84,384**	**17,300**	**316,281**	**83,742**	**306,104**	**9,794,220**	**1,648,115**	**152,391**	**6,137,282**	**787,247**
Agriculture, forestry, and fishing	**5,102**	**119,079**	**12,153**	**295**	**3,471**	**—2,149**	**73,093**	**914,107**	**24,277**	**68,984**	**1,075,226**	**21,746**
Farms	4,600	109,259	12,181	233	3,248	—2,159	63,319	711,371	—4,317	64,985	1,010,875	8,358
Field crop	1,948	44,331	9,393	82	708	18	9,657	59,346	11,010	20,462	351,212	45,989
Livestock	1,430	49,457	2,966	134	2,041	—1,966	23,793	245,191	—43,795	32,086	539,950	—30,886
Other	1,222	15,471	—178	17	499	—211	29,869	406,834	28,468	12,437	119,713	—6,745
Other agriculture, forestry, and fishing	502	9,820	—28	(*)	(*)	(*)	9,774	202,736	28,594	3,999	64,351	13,388
Mining	**68**	(*)	**104**	**102**	**453**	**—47**	**1,265**	**13,251**	**3,951**	**554**	**22,794**	**814**
Construction	**2,165**	**63,101**	**12,907**	**610**	**11,262**	**3,183**	**38,986**	**1,612,844**	**217,822**	**25,175**	**975,978**	**121,987**
General building contractors and operative builders	(*)	(*)	(*)	(*)	(*)	(*)	5,510	520,601	29,441	4,243	335,375	24,510
Special trade contractors	1,882	41,785	9,404	(*)	(*)	(*)	27,903	888,695	159,607	17,124	395,817	72,046
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	5,573	203,548	28,774	3,808	244,786	25,431
Manufacturing	**530**	**17,994**	**2,852**	(*)	(*)	(*)	**6,289**	**201,169**	**26,581**	**4,665**	**267,691**	**17,088**
Transportation, communication, electric, gas, and sanitary services	**743**	**17,605**	**4,117**	**2,653**	**13,760**	**1,832**	**12,980**	**332,390**	**48,154**	**6,314**	**155,323**	**13,441**
Trucking and warehousing	431	(*)	1,888	(*)	(*)	(*)	8,748	263,618	39,790	5,073	138,378	10,131
Other	312	7,914	2,229	2,259	7,690	1,786	4,232	68,772	8,364	1,241	16,945	3,310
Wholesale and retail trade	**4,263**	**294,800**	**17,338**	**2,115**	**101,078**	**5,388**	**82,669**	**4,607,329**	**343,024**	**46,683**	**3,381,742**	**214,486**
Wholesale trade	140	28,618	2,050	(*)	(*)	(*)	13,012	946,966	99,240	5,066	618,225	48,501
Retail trade	4,078	265,984	15,284	1,727	94,887	4,993	65,644	3,530,235	224,404	39,269	2,677,450	156,911
Food stores	406	36,513	593	(*)	(*)	(*)	8,517	560,845	23,493	5,895	633,135	19,235
Automotive dealers and service stations	811	99,359	4,036	(*)	(*)	(*)	11,781	1,449,248	77,697	6,229	800,897	33,024
Eating and drinking places	642	36,231	1,771	641	26,197	1,206	7,687	301,781	19,979	2,807	83,545	9,199
Direct selling organizations	1,031	15,139	2,738	(*)	(*)	(*)	11,753	85,466	11,716	7,660	34,698	2,173
Other retail trade	1,188	78,742	6,146	710	32,314	2,634	25,906	1,132,895	91,519	16,678	1,125,175	93,280
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	4,013	130,128	19,380	2,348	86,067	9,074
Finance, insurance, and real estate	**984**	**15,129**	**140**	**900**	**14,165**	**7,035**	**42,246**	**727,119**	**278,616**	**15,493**	**296,495**	**92,063**
Finance	(*)	(*)	(*)	(*)	(*)	(*)	1,182	12,601	3,961	(*)	(*)	(*)
Insurance agents, brokers, and service	156	3,313	1,443	195	1,723	726	7,607	118,975	61,350	2,231	61,264	22,931
Real estate	759	11,116	224	688	12,202	6,241	33,457	595,543	213,305	12,971	232,262	67,186
Services	**6,505**	**118,795**	**46,920**	**10,341**	**173,041**	**64,660**	**110,029**	**2,074,865**	**694,741**	**48,800**	**970,071**	**312,988**
Hotels and other lodging places	193	(*)	1,054	(*)	(*)	(*)	4,915	137,045	9,763	1,459	45,177	323
Personal services	1,680	21,218	6,174	2,065	12,044	2,508	15,379	216,735	42,585	10,924	80,846	19,075
Business services	637	7,458	3,172	2,348	57,017	15,034	26,516	296,119	100,006	9,193	108,736	27,897
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	6,166	229,066	30,356	4,711	112,961	11,721
Amusement and recreation services, except motion pictures	880	12,268	—646	451	3,081	—1,234	10,404	123,034	23,609	2,196	38,511	6,500
Medical and health services	1,109	39,004	23,479	1,820	53,896	28,336	15,237	594,612	288,387	5,855	310,021	158,106
Offices of physicians	427	18,432	11,971	914	41,233	23,296	5,087	245,263	132,546	2,333	174,870	100,071
Offices of dentists	290	15,861	8,797	225	9,885	3,998	2,572	177,865	86,758	1,764	92,344	44,530
Other medical services	392	4,711	2,711	681	2,778	1,042	7,578	171,484	69,083	1,758	42,807	13,505
Legal services	216	10,758	5,984	762	26,142	13,505	4,867	191,388	105,399	2,404	72,305	33,037
Other services	1,296	18,223	6,339	2,783	19,512	6,424	26,545	286,866	94,636	12,058	201,514	56,329
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	**1,866**	**22,517**	**6,632**	(*)	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Profit by State and Selected Industry—Continued

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

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Hawaii			Idaho			Illinois			Indiana		
All industries	**37,081**	**744,820**	**166,182**	**82,652**	**2,243,461**	**305,999**	**520,038**	**16,407,356**	**2,845,875**	**327,593**	**7,877,468**	**1,363,515**
All nonfarm industries	**32,298**	**678,677**	**151,968**	**41,256**	**1,258,026**	**163,153**	**355,257**	**12,674,402**	**2,013,710**	**183,962**	**5,954,247**	**907,419**
Agriculture, forestry, and fishing	**6,132**	**73,192**	**15,404**	**42,874**	**1,008,709**	**148,036**	**170,371**	**3,865,170**	**866,074**	**145,780**	**2,034,814**	**471,403**
Farms	4,783	66,143	14,214	41,396	985,435	142,846	164,781	3,732,954	832,165	143,631	1,923,221	456,096
Field crop	491	9,568	765	14,061	358,819	99,482	109,869	2,157,691	658,589	77,692	1,027,704	326,736
Livestock	632	21,009	−1,061	20,669	456,835	10,615	44,435	1,518,894	177,004	50,025	833,550	120,493
Other	3,660	35,566	14,510	6,666	169,781	32,749	10,477	56,369	−3,428	15,914	61,967	8,867
Other agriculture, forestry, and fishing	1,349	7,049	1,190	1,478	23,274	5,190	5,590	132,216	33,909	2,149	111,593	15,307
Mining	(*)	(*)	(*)	**358**	(*)	**−1,385**	**3,318**	**97,783**	**−10,901**	**1,281**	**15,904**	**1,410**
Construction	**1,529**	**80,871**	**10,754**	**8,182**	**211,177**	**31,339**	**35,712**	**1,335,786**	**200,755**	**22,601**	**708,366**	**118,951**
General building contractors and operative builders	427	49,643	3,546	969	71,440	5,411	5,181	472,039	43,305	4,536	285,492	33,444
Special trade contractors	1,087	30,164	6,796	6,589	116,836	24,193	29,574	824,286	151,857	15,325	331,940	72,147
Other construction	(*)	(*)	(*)	634	22,901	1,735	(*)	(*)	(*)	2,740	90,934	13,360
Manufacturing	**819**	**5,588**	**1,804**	**1,571**	**69,077**	**7,763**	**9,994**	**374,002**	**63,706**	**4,497**	**190,178**	**22,690**
Transportation, communication, electric, gas, and sanitary services	**1,695**	**17,512**	**3,456**	**1,672**	**44,086**	**7,907**	**13,564**	**375,698**	**42,033**	**12,166**	**250,001**	**29,592**
Trucking and warehousing	(*)	(*)	(*)	1,151	36,778	5,968	8,064	251,544	22,773	8,905	199,518	20,705
Other	1,548	14,112	1,886	521	7,308	1,939	5,500	124,154	19,260	3,261	50,483	8,887
Wholesale and retail trade	**8,682**	**296,080**	**29,639**	**12,125**	**715,764**	**46,242**	**105,940**	**7,160,436**	**541,311**	**55,182**	**3,452,629**	**266,880**
Wholesale trade	1,342	35,240	4,767	2,487	185,751	13,526	20,342	1,936,065	196,967	6,715	868,628	68,382
Retail trade	6,985	241,124	23,215	9,365	524,592	32,876	83,913	5,197,249	339,619	44,737	2,438,430	175,751
Food stores	671	45,304	3,954	721	86,913	1,597	9,861	1,108,340	52,764	3,355	460,814	21,921
Automotive dealers and service stations	386	68,668	4,735	1,727	177,608	10,472	10,361	1,845,677	88,317	7,186	948,943	42,298
Eating and drinking places	492	34,911	2,310	1,802	84,034	4,865	16,281	782,724	69,054	5,529	334,120	26,863
Direct selling organizations	2,871	8,788	1,267	2,266	6,250	635	23,643	95,323	7,709	11,220	35,994	10,456
Other retail trade	2,565	83,453	10,949	2,849	169,787	15,307	23,767	1,365,185	121,775	17,447	658,559	74,213
Wholesale and retail trade not allocable	355	19,716	1,657	(*)	(*)	(*)	1,685	27,122	4,725	3,730	145,571	22,747
Finance, insurance, and real estate	**5,289**	**65,556**	**34,384**	**3,528**	**41,131**	**13,993**	**37,223**	**567,667**	**208,598**	**15,814**	**194,422**	**90,602**
Finance	70	(*)	−192	(*)	(*)	(*)	1,934	69,260	24,900	338	15,122	1,807
Insurance agents, brokers, and service	1,946	15,891	10,014	1,069	16,852	7,363	11,500	203,874	96,414	4,934	78,339	43,771
Real estate	3,273	48,894	24,562	2,360	24,165	6,549	23,789	294,533	87,284	10,542	100,961	45,024
Services	**12,434**	**200,031**	**69,126**	**12,104**	**151,425**	**51,615**	**143,540**	**2,625,317**	**932,873**	**66,779**	**993,513**	**355,320**
Hotels and other lodging places	70	9,600	501	879	9,782	1,718	2,254	45,824	822	1,089	20,976	−322
Personal services	1,649	20,330	3,745	2,124	15,309	2,936	37,597	396,933	112,755	18,918	166,212	48,582
Business services	3,342	32,000	8,415	1,808	14,576	6,404	22,833	418,520	105,161	10,883	157,640	39,687
Automobile repair and services	842	23,385	5,267	1,220	17,555	3,099	6,613	165,197	27,108	5,229	93,020	18,828
Amusement and recreation services, except motion pictures	1,024	11,543	2,931	1,371	4,234	−1,236	13,472	134,431	10,009	4,313	57,895	447
Medical and health services	1,496	60,642	32,472	1,052	51,557	25,356	19,480	724,366	381,073	6,116	292,660	158,501
Offices of physicians	315	21,703	12,181	332	23,621	12,113	7,173	365,071	218,053	2,848	160,986	93,312
Offices of dentists	546	31,940	16,463	345	16,790	9,454	3,951	203,850	98,967	1,358	92,174	47,272
Other medical services	635	6,999	3,828	375	11,146	3,789	8,356	155,445	64,053	1,910	39,500	17,917
Legal services	237	6,819	3,915	410	12,367	3,947	8,662	269,298	140,185	5,382	79,286	47,775
Other services	3,774	35,712	11,880	3,240	26,045	9,391	32,629	470,748	155,760	14,849	125,824	41,822
Nature of business not allocable	**496**	**5,965**	**1,651**	(*)	(*)	(*)	(*)	(*)	(*)	**3,493**	**37,641**	**6,667**

Footnotes at end of table.

Table 1.5—Receipts and Net Profit by State and Selected Industry—Continued

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

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Iowa			Kansas			Kentucky			Louisiana		
All industries	**325,699**	**11,174,214**	**1,780,526**	**226,205**	**6,480,728**	**1,155,711**	**253,408**	**5,161,905**	**745,142**	**147,402**	**4,819,500**	**660,327**
All nonfarm industries	**118,656**	**4,724,823**	**582,519**	**112,364**	**3,512,392**	**515,339**	**114,420**	**4,051,849**	**585,924**	**109,635**	**3,907,751**	**588,418**
Agriculture, forestry, and fishing	**210,658**	**6,542,210**	**1,211,845**	**117,066**	**3,044,314**	**656,034**	**141,604**	**1,171,011**	**172,018**	**41,014**	**940,870**	**79,934**
Farms	207,043	6,449,391	1,198,007	113,841	2,968,336	640,372	138,988	1,110,056	159,218	37,767	911,749	71,909
Field crop	93,003	1,629,270	470,686	63,637	1,274,324	442,706	82,389	537,396	105,693	14,171	603,669	115,422
Livestock	107,055	4,739,004	716,213	41,715	1,632,490	177,485	47,689	539,144	68,488	19,211	290,816	−26,031
Other	6,985	81,117	11,108	8,489	61,522	20,181	8,910	33,516	−14,963	4,385	17,264	−17,482
Other agriculture, forestry, and fishing	3,615	92,819	13,838	3,225	75,978	15,662	2,616	60,955	12,800	3,247	29,121	8,025
Mining	**88**	**8,365**	**951**	**2,943**	**73,370**	**5,225**	**516**	**53,543**	**997**	**2,419**	**84,058**	**5,302**
Construction	**14,949**	**423,995**	**71,815**	**13,610**	**291,604**	**52,533**	**15,616**	**436,871**	**78,258**	**12,104**	**512,670**	**68,068**
General building contractors and operative builders	1,824	129,307	16,112	957	87,947	8,568	2,160	145,133	12,786	858	98,943	5,097
Special trade contractors	12,831	278,653	54,034	10,483	158,487	34,350	12,287	249,053	55,982	10,221	355,212	58,642
Other construction	(*)	(*)	(*)	2,170	45,170	9,615	1,169	42,685	9,490	1,025	58,515	4,329
Manufacturing	**1,992**	**96,317**	**13,833**	**2,607**	**101,529**	**14,615**	**4,108**	**87,365**	**11,267**	**1,874**	**144,930**	**8,926**
Transportation, communication, electric, gas, and sanitary services	**8,890**	**236,292**	**32,350**	**4,057**	**144,709**	**17,556**	**7,887**	**135,975**	**18,231**	**7,018**	**118,831**	**21,960**
Trucking and warehousing	8,602	224,839	31,274	3,583	124,005	17,514	5,776	122,575	15,598	3,072	81,371	6,188
Other	(*)	(*)	(*)	(*)	(*)	(*)	2,111	13,400	2,633	3,946	37,460	15,772
Wholesale and retail trade	**41,072**	**3,184,070**	**202,687**	**34,127**	**1,958,146**	**137,512**	**36,431**	**2,523,872**	**173,574**	**35,205**	**2,094,907**	**125,604**
Wholesale trade	8,043	1,366,014	73,426	3,311	492,115	36,049	2,036	414,316	30,409	4,198	492,283	24,523
Retail trade	32,120	1,783,174	123,827	30,453	1,406,068	98,320	31,206	2,030,010	128,444	30,665	1,563,022	100,788
Food stores	1,927	295,004	12,591	1,392	225,511	9,790	7,343	624,180	20,994	5,094	419,037	12,747
Automotive dealers and service stations	5,333	755,857	40,920	3,900	485,207	29,047	5,753	574,267	29,280	4,923	439,126	26,067
Eating and drinking places	5,222	255,169	13,002	4,044	201,717	15,353	4,955	196,652	22,490	5,751	206,636	14,079
Direct selling organizations	11,246	48,630	7,124	9,060	34,201	5,346	3,614	45,401	8,775	6,237	37,274	4,540
Other retail trade	8,392	428,514	50,190	12,057	459,432	38,784	9,541	589,510	46,905	8,660	460,949	43,355
Wholesale and retail trade not allocable	909	34,882	5,434	363	59,963	3,143	3,189	79,546	14,721	342	39,602	293
Finance, insurance, and real estate	**9,873**	**107,150**	**53,760**	**10,442**	**157,785**	**51,506**	**8,062**	**121,526**	**50,172**	**9,335**	**176,612**	**66,993**
Finance	(*)	(*)	(*)	688	4,238	2,679	(*)	(*)	(*)	680	12,948	6,264
Insurance agents, brokers, and service	4,853	55,452	29,738	4,035	75,697	26,052	2,502	40,315	24,546	3,694	96,887	32,842
Real estate	4,834	50,619	23,939	5,719	77,850	22,775	5,100	79,257	25,352	4,961	66,777	27,887
Services	**36,828**	**575,373**	**192,916**	**41,251**	**709,064**	**220,639**	**37,277**	**609,385**	**236,850**	**38,428**	**746,442**	**283,557**
Hotels and other lodging places	1,919	38,877	8,810	1,217	19,683	3,484	(*)	(*)	(*)	1,162	49,304	564
Personal services	11,612	95,031	26,314	9,596	80,949	23,359	9,901	124,638	35,931	8,813	96,382	20,653
Business services	3,184	47,285	9,473	7,959	69,602	14,485	4,455	36,722	18,645	5,044	70,116	19,434
Automobile repair and services	2,929	108,293	16,112	3,564	132,768	15,364	3,400	82,249	11,748	2,042	46,843	14,893
Amusement and recreation services, except motion pictures	2,056	9,055	1,456	1,365	36,681	1,964	2,704	34,509	3,303	2,583	27,989	6,192
Medical and health services	3,473	150,790	80,527	3,930	164,744	78,844	4,124	177,569	102,143	5,268	244,832	142,275
Offices of physicians	687	54,927	33,020	1,265	87,213	45,876	1,733	97,140	63,096	2,828	159,931	97,591
Offices of dentists	1,116	49,676	26,280	645	37,664	17,446	754	48,997	24,024	1,289	73,004	33,638
Other medical services	1,670	46,187	21,227	2,020	39,867	15,522	1,637	31,432	15,023	(*)	(*)	(*)
Legal services	1,271	30,461	17,231	1,402	37,719	23,733	2,038	56,265	34,694	2,696	97,505	45,652
Other services	10,384	95,581	32,993	12,218	166,918	59,406	10,165	87,037	29,211	10,820	113,471	33,894
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	1,907	22,357	3,775	(*)	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Profit by State and Selected Industry—Continued

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

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Maine			Maryland			Massachusetts			Michigan		
All industries	**55,116**	**1,593,941**	**238,043**	**146,780**	**4,119,617**	**770,198**	**185,858**	**5,364,226**	**1,093,561**	**332,262**	**10,553,124**	**1,675,477**
All nonfarm industries	**48,504**	**1,379,451**	**216,174**	**127,639**	**3,921,755**	**760,006**	**180,591**	**5,268,879**	**1,094,495**	**257,408**	**9,362,591**	**1,542,548**
Agriculture, forestry, and fishing	**11,245**	**274,106**	**39,524**	**23,471**	**294,842**	**26,062**	**9,311**	**153,989**	**15,388**	**79,889**	**1,290,281**	**153,581**
Farms	6,612	214,490	21,869	19,141	197,862	10,192	5,267	95,347	—934	74,854	1,190,533	132,929
Field crop	423	2,100	250	9,640	47,019	6,822	(*)	(*)	(*)	20,806	265,795	37,752
Livestock	2,255	94,253	—2,284	5,782	122,729	—401	829	27,755	—1,835	37,182	670,905	39,162
Other	3,934	118,137	23,903	3,719	28,114	3,771	4,251	64,939	928	16,866	253,833	56,015
Other agriculture, forestry, and fishing	4,633	59,616	17,655	4,330	96,980	15,870	4,044	58,642	16,322	5,035	69,748	20,652
Mining	(*)	(*)	(*)	**116**	(*)	**1,383**	**378**	**1,145**	**—1,053**	**1,196**	**20,128**	**1,408**
Construction	**7,514**	**167,276**	**32,827**	**13,050**	**532,368**	**92,595**	**23,157**	**738,625**	**129,660**	**31,819**	**1,317,863**	**223,274**
General building contractors and operative builders	1,152	71,881	8,592	3,042	255,234	23,807	3,960	235,884	31,333	6,354	530,003	47,370
Special trade contractors	6,012	84,568	22,228	9,272	258,135	65,569	18,597	478,062	92,845	23,795	722,321	163,099
Other construction	(*)	(*)	(*)	736	18,999	3,219	(*)	(*)	(*)	1,670	65,539	12,805
Manufacturing	**3,010**	**85,366**	**13,553**	**1,976**	**166,063**	**17,547**	**5,076**	**147,972**	**15,354**	**6,974**	**469,952**	**61,235**
Transportation, communication, electric, gas, and sanitary services	**2,814**	**46,894**	**7,496**	**7,211**	**135,358**	**23,409**	**6,687**	**165,732**	**46,412**	**12,005**	**311,923**	**31,687**
Trucking and warehousing	1,868	34,711	5,493	2,688	83,841	15,720	2,771	51,293	15,598	8,145	186,763	26,264
Other	946	12,183	2,003	4,523	51,517	7,689	3,916	114,439	30,814	3,860	125,160	5,423
Wholesale and retail trade	**13,403**	**702,848**	**50,691**	**30,874**	**1,660,731**	**132,701**	**42,146**	**2,500,210**	**232,082**	**74,858**	**4,967,180**	**404,603**
Wholesale trade	2,040	98,769	9,491	3,861	251,502	39,563	8,089	440,675	69,732	12,607	893,557	131,318
Retail trade	11,055	602,987	40,721	26,834	1,404,763	90,522	32,720	2,023,381	156,248	59,479	3,985,480	261,169
Food stores	1,633	146,271	8,388	2,684	276,014	18,937	3,470	458,047	23,576	5,240	723,341	26,311
Automotive dealers and service stations	1,445	181,370	10,123	2,441	458,723	25,618	4,736	746,385	43,121	9,347	1,449,001	83,212
Eating and drinking places	1,661	89,661	6,936	2,894	225,093	14,284	4,405	196,119	25,111	10,203	661,753	56,021
Direct selling organizations	1,908	12,343	94	11,163	50,047	3,672	4,322	21,595	2,060	16,390	79,383	8,214
Other retail trade	4,408	173,342	15,180	7,652	394,886	28,011	15,787	601,235	62,380	18,299	1,072,002	87,411
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	1,337	36,154	6,102	2,772	88,143	12,116
Finance, insurance, and real estate	**2,346**	**95,202**	**13,522**	**12,843**	**175,811**	**76,623**	**16,061**	**292,524**	**88,151**	**30,075**	**466,476**	**188,624**
Finance	(*)	(*)	(*)	631	(*)	—3,627	843	12,364	4,131	1,809	36,357	16,133
Insurance agents, brokers, and service	589	17,152	7,321	2,917	74,790	33,298	3,543	95,006	33,954	6,841	162,238	78,240
Real estate	1,727	20,286	5,810	9,295	97,225	46,952	11,675	185,154	50,066	21,425	267,881	94,251
Services	**14,675**	**220,758**	**80,294**	**56,253**	**1,129,236**	**397,331**	**82,630**	**1,354,960**	**566,359**	**94,254**	**1,723,020**	**602,843**
Hotels and other lodging places	1,170	17,747	1,123	1,283	32,933	—1,550	2,208	47,145	3,731	2,979	78,342	—3,470
Personal services	2,880	14,391	5,167	10,759	163,336	28,206	12,982	132,234	42,728	20,634	222,486	56,167
Business services	1,715	13,182	4,954	11,693	189,606	55,861	14,011	174,983	64,748	17,232	209,097	65,633
Automobile repair and services	1,192	27,795	2,865	2,405	93,838	11,661	2,201	43,494	12,263	4,573	106,236	15,118
Amusement and recreation services, except motion pictures	1,279	6,970	—1,215	5,527	32,141	—5,870	5,628	50,371	—154	7,374	111,435	18,133
Medical and health services	2,444	93,409	49,761	8,704	351,489	198,698	14,294	521,898	271,528	15,789	639,287	317,371
Offices of physicians	1,041	56,243	33,339	4,079	206,397	124,757	6,387	277,285	172,716	5,132	250,692	145,555
Offices of dentists	291	16,185	7,921	2,040	115,999	57,949	2,653	139,566	59,243	3,964	192,625	93,665
Other medical services	1,112	20,981	8,501	2,585	29,093	15,992	5,254	105,047	39,569	6,693	195,970	78,151
Legal services	593	15,113	8,206	3,772	93,982	55,027	6,500	176,144	88,659	3,866	99,924	52,830
Other services	3,402	32,151	9,433	12,110	171,911	55,298	24,806	208,691	82,856	21,807	256,213	81,061
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	**1,192**	**16,301**	**8,222**

Footnotes at end of table.

Table 1.5—Receipts and Net Profit by State and Selected Industry—Continued

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

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Minnesota			Mississippi			Missouri			Montana		
All industries	**295,180**	**7,291,336**	**1,125,807**	**106,999**	**4,131,126**	**357,308**	**329,788**	**8,849,031**	**1,185,664**	**85,291**	**2,178,035**	**381,073**
All nonfarm industries	**151,811**	**4,519,449**	**647,680**	**67,527**	**3,454,787**	**314,926**	**185,477**	**6,175,655**	**882,935**	**41,894**	**1,251,637**	**168,902**
Agriculture, forestry, and fishing	**145,610**	**2,815,775**	**485,520**	**42,499**	**716,632**	**52,224**	**149,435**	**2,729,767**	**318,438**	**44,497**	**936,481**	**211,767**
Farms	143,369	2,771,887	478,127	39,472	676,339	42,382	144,311	2,673,376	302,729	43,297	926,398	212,171
Field crop	69,728	1,256,238	294,583	11,571	375,864	59,762	40,917	611,084	123,519	19,604	514,269	155,249
Livestock	61,420	1,404,161	177,924	22,849	280,965	—12,274	94,367	2,042,129	185,105	17,338	393,867	52,042
Other	12,221	111,488	5,620	5,052	19,510	—5,106	9,027	20,163	—5,895	6,355	18,262	4,880
Other agriculture, forestry, and fishing	2,241	43,888	7,393	3,027	40,293	9,842	5,124	56,391	15,709	1,200	10,083	—404
Mining	**253**	**781**	**26**	**1,227**	**17,142**	**—2,409**	**769**	**8,378**	**—4,014**	**334**	**5,285**	**—35**
Construction	**16,485**	**486,278**	**88,100**	**9,154**	**320,927**	**37,546**	**24,380**	**578,341**	**91,812**	**4,136**	**104,558**	**13,107**
General building contractors and operative builders	1,995	94,312	6,904	1,312	109,249	6,639	3,207	230,788	17,312	773	42,526	3,377
Special trade contractors	13,225	305,459	70,234	6,712	160,204	28,526	20,262	335,152	70,982	3,001	46,060	7,479
Other construction	1,265	86,507	10,962	1,130	51,474	2,381	(*)	(*)	(*)	362	15,972	2,251
Manufacturing	**6,435**	**180,456**	**11,238**	**1,971**	**156,819**	**8,385**	**5,176**	**112,640**	**14,682**	**1,127**	**55,029**	**4,041**
Transportation, communication, electric, gas, and sanitary services	**9,218**	**338,809**	**51,007**	**3,244**	**78,303**	**6,799**	**12,194**	**294,074**	**27,719**	**4,668**	**87,971**	**20,569**
Trucking and warehousing	6,709	264,983	42,511	2,904	65,183	5,158	9,768	207,402	19,116	2,003	67,255	8,806
Other	2,509	73,926	8,496	(*)	(*)	(*)	2,426	86,672	8,603	2,665	20,716	11,763
Wholesale and retail trade	**45,120**	**2,577,278**	**193,936**	**24,467**	**2,418,232**	**108,709**	**60,303**	**3,827,681**	**270,040**	**12,552**	**721,660**	**46,449**
Wholesale trade	12,097	699,031	72,090	2,821	923,553	20,051	7,880	978,653	61,080	1,664	174,062	12,868
Retail trade	32,039	1,834,351	120,224	20,830	1,467,541	87,615	50,518	2,814,555	203,304	10,644	538,916	33,229
Food stores	3,033	409,077	15,756	4,784	417,653	17,938	3,974	401,438	20,822	670	108,112	3,782
Automotive dealers and service stations	4,961	647,970	34,706	2,858	336,636	14,210	9,063	981,740	45,476	2,094	198,715	11,440
Eating and drinking places	4,869	225,937	21,805	2,927	115,354	8,724	8,868	388,275	32,331	1,817	97,994	8,190
Direct selling organizations	8,159	40,862	2,200	2,304	8,487	1,875	14,164	98,155	20,799	1,371	2,259	147
Other retail trade	11,017	510,505	45,757	7,957	589,411	44,868	14,449	944,947	83,876	4,692	131,836	9,670
Wholesale and retail trade not allocable	984	43,896	1,622	816	27,138	1,043	1,905	34,473	5,656	(*)	(*)	(*)
Finance, insurance, and real estate	**17,440**	**158,035**	**62,833**	**3,937**	**72,473**	**28,422**	**17,199**	**188,427**	**75,961**	**4,726**	**76,412**	**31,694**
Finance	(*)	(*)	(*)	(*)	(*)	(*)	462	(*)	3,550	(*)	(*)	(*)
Insurance agents, brokers, and service	4,547	59,300	34,151	1,337	25,959	11,701	5,522	83,307	43,449	1,044	15,866	5,883
Real estate	12,601	95,713	25,934	2,430	34,981	14,560	11,215	99,620	28,962	3,511	51,364	23,637
Services	**53,281**	**716,559**	**230,732**	**19,675**	**341,808**	**115,495**	**60,080**	**1,089,280**	**389,314**	**12,842**	**189,513**	**52,964**
Hotels and other lodging places	3,914	58,947	1,201	705	14,511	—2,507	1,795	49,233	3,451	1,293	38,981	5,299
Personal services	10,587	96,916	28,380	5,904	59,462	14,923	18,821	164,279	40,742	2,265	27,312	6,226
Business services	7,591	70,286	19,531	2,171	15,970	5,896	6,758	95,607	33,585	2,128	16,964	5,865
Automobile repair and services	4,005	85,240	11,819	1,831	48,169	5,551	4,883	142,388	21,502	906	14,266	2,501
Amusement and recreation services, except motion pictures	4,631	41,816	3,711	462	3,644	1,969	4,574	44,395	3,534	1,627	14,641	64
Medical and health services	6,045	225,342	113,550	2,470	112,793	60,482	8,513	368,301	191,987	914	40,385	22,331
Offices of physicians	1,557	71,001	46,898	1,108	72,561	44,155	1,766	117,603	72,501	360	22,615	13,059
Offices of dentists	2,142	93,740	46,812	432	27,546	12,944	2,379	113,128	58,307	281	12,166	6,407
Other medical services	2,346	60,601	19,840	930	12,686	3,383	4,368	137,570	61,179	273	5,604	2,865
Legal services	2,410	50,310	25,509	1,192	19,757	10,310	2,959	83,728	46,060	396	11,629	3,779
Other services	14,098	87,702	27,031	4,940	67,502	18,871	11,777	141,349	48,453	3,313	25,335	6,899
Nature of business not allocable	**1,338**	**7,265**	**2,415**	**825**	**8,790**	**2,137**	(*)	(*)	(*)	**409**	(*)	**517**

Footnotes at end of table.

Table 1.5—Receipts and Net Profit by State and Selected Industry—Continued

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

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Nebraska			Nevada			New Hampshire			New Jersey		
All industries	**175,451**	**5,911,635**	**894,784**	**29,710**	**923,916**	**108,852**	**35,121**	**1,062,928**	**155,422**	**210,496**	**6,511,180**	**1,348,359**
All nonfarm industries	**69,991**	**2,775,867**	**339,648**	**25,187**	**873,254**	**115,204**	**33,872**	**1,018,309**	**154,265**	**202,714**	**6,219,014**	**1,337,708**
Agriculture, forestry, and fishing	**107,204**	**3,160,519**	**559,394**	**5,184**	**55,253**	**—4,907**	**2,202**	**52,194**	**3,975**	**12,692**	**443,146**	**37,390**
Farms	105,460	3,135,768	555,136	4,523	50,662	—6,352	1,249	44,620	1,157	7,782	292,166	10,651
Field crop	51,073	882,578	292,024	2,089	28,145	1,748	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	40,371	2,200,358	252,025	1,665	18,284	—6,524	705	35,366	—413	4,451	206,720	8,377
Other	14,016	52,832	11,087	769	4,233	—1,576	461	8,774	1,542	1,409	12,125	—2,163
Other agriculture, forestry, and fishing	1,744	24,751	4,258	661	4,591	1,445	953	7,574	2,818	4,910	150,980	26,739
Mining	**70**	**17,762**	**3,246**	**783**	**5,093**	**—1,324**	(*)	(*)	(*)	**396**	**7,494**	**46**
Construction	**12,263**	**262,714**	**46,081**	**2,176**	**121,874**	**8,963**	**4,728**	**132,925**	**23,149**	**25,112**	**837,210**	**175,104**
General building contractors and operative builders	1,237	108,501	8,571	872	72,208	2,186	1,290	55,634	9,441	3,243	221,520	27,960
Special trade contractors	10,602	130,918	35,069	949	38,230	5,699	3,329	73,414	12,994	21,214	600,150	145,220
Other construction	424	23,295	2,441	355	(*)	1,078	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	**1,099**	**42,937**	**3,867**	**705**	**19,807**	**1,032**	**1,176**	**24,999**	**3,191**	**4,732**	**142,183**	**23,060**
Transportation, communication, electric, gas, and sanitary services	**3,606**	**204,233**	**17,007**	**540**	**23,427**	**2,227**	**1,638**	**27,158**	**5,029**	**9,155**	**265,413**	**43,031**
Trucking and warehousing	2,896	191,921	14,298	412	21,085	2,296	900	21,307	4,089	6,269	191,765	30,417
Other	710	12,312	2,709	(*)	(*)	(*)	738	5,851	940	2,886	73,648	12,614
Wholesale and retail trade	**21,970**	**1,777,053**	**101,873**	**6,494**	**423,203**	**28,576**	**10,423**	**547,020**	**40,621**	**48,812**	**2,692,188**	**265,469**
Wholesale trade	4,619	692,860	35,684	1,428	79,803	4,549	1,255	41,412	6,020	6,593	450,728	57,485
Retail trade	17,162	1,069,770	65,191	4,962	330,701	23,650	8,876	504,190	34,080	40,309	2,162,642	192,505
Food stores	1,082	285,611	14,087	303	47,064	2,066	873	103,748	5,345	7,172	513,050	50,309
Automotive dealers and service stations	2,598	395,331	20,503	1,142	129,869	7,655	949	168,296	10,975	5,060	629,257	39,791
Eating and drinking places	3,371	129,527	11,488	797	50,400	4,982	1,781	47,994	2,556	5,663	213,255	22,746
Direct selling organizations	4,386	11,665	721	1,043	1,867	221	1,685	16,262	1,078	8,241	117,557	21,965
Other retail trade	5,725	247,636	18,392	1,677	101,501	8,726	3,588	167,890	14,126	14,173	689,523	57,694
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,910	78,818	15,479
Finance, insurance, and real estate	**5,710**	**87,899**	**28,860**	**2,596**	**36,856**	**13,435**	**3,205**	**60,673**	**12,337**	**16,524**	**293,080**	**114,145**
Finance	(*)	(*)	(*)	114	1,137	146	—	—	—	274	22,741	498
Insurance agents, brokers, and service	2,175	45,324	16,489	308	9,390	3,333	798	31,246	6,683	4,883	115,725	42,420
Real estate	3,406	38,532	10,965	2,174	26,329	9,956	2,407	29,427	5,654	11,367	154,614	71,227
Services	**23,450**	**352,119**	**134,239**	**11,125**	**237,619**	**60,089**	**11,710**	**214,894**	**67,646**	**90,983**	**1,809,118**	**684,231**
Hotels and other lodging places	614	7,495	1,141	805	33,489	575	889	19,986	1,074	1,713	37,353	—390
Personal services	5,621	47,184	18,152	1,805	19,958	5,781	2,517	35,751	10,579	15,474	250,829	55,043
Business services	3,313	38,373	10,125	2,063	27,184	6,538	1,571	31,640	6,620	17,687	229,811	85,138
Automobile repair and services	2,256	43,702	7,611	(*)	(*)	(*)	808	23,635	3,564	3,635	154,831	19,386
Amusement and recreation services, except motion pictures	1,618	10,934	112	1,196	25,579	5,382	1,394	10,642	—501	7,130	70,676	—4,523
Medical and health services	2,910	117,159	62,944	1,075	55,285	24,195	1,594	61,190	33,635	16,810	625,071	343,796
Offices of physicians	1,198	54,228	33,566	420	22,026	11,059	398	24,374	16,557	7,256	357,610	215,214
Offices of dentists	557	37,535	19,899	231	18,304	7,538	523	27,039	12,173	2,468	147,097	71,198
Other medical services	1,155	25,396	9,479	424	14,955	5,598	673	9,777	4,905	7,086	120,364	57,384
Legal services	665	28,391	14,326	579	11,992	5,509	478	11,513	6,255	6,520	191,012	95,416
Other services	6,453	58,881	19,828	3,260	42,598	9,592	2,459	20,537	6,420	22,014	249,535	90,365
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	**2,090**	**21,348**	**5,883**

Footnotes at end of table.

Table 1.5—Receipts and Net Profit by State and Selected Industry—Continued

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

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	New Mexico			New York			North Carolina			North Dakota		
All industries	**59,014**	**1,824,870**	**171,871**	**583,782**	**16,644,921**	**3,103,940**	**255,773**	**6,534,730**	**965,941**	**84,563**	**2,650,744**	**643,302**
All nonfarm industries	**42,409**	**1,417,592**	**149,992**	**530,728**	**15,507,159**	**3,074,986**	**159,823**	**5,414,400**	**773,682**	**22,266**	**1,013,326**	**95,179**
Agriculture, forestry, and fishing	**17,488**	**425,963**	**24,732**	**67,177**	**1,325,861**	**28,288**	**100,175**	**1,201,136**	**208,033**	**62,899**	**1,648,256**	**550,882**
Farms	16,605	407,278	21,879	53,054	1,137,762	28,954	95,950	1,120,330	192,279	62,297	1,637,418	548,123
Field crop	5,404	147,220	34,630	9,388	59,354	—391	64,032	779,880	154,472	41,070	1,034,491	430,944
Livestock	7,644	234,882	—7,122	31,314	856,887	17,613	24,521	295,667	33,451	18,830	552,191	103,214
Other	3,557	25,176	—5,629	12,352	221,521	11,732	7,397	44,783	4,356	2,397	50,736	13,965
Other agriculture, forestry, and fishing	883	18,685	2,853	14,123	188,099	—666	4,225	80,806	15,754	602	10,838	2,739
Mining	**662**	**33,055**	**—1,056**	**820**	**23,264**	**—4,721**	**377**	**4,491**	**132**	**101**	**4,481**	**994**
Construction	**3,803**	**189,151**	**17,362**	**46,346**	**1,173,871**	**254,166**	**25,352**	**816,055**	**122,207**	**2,614**	**88,405**	**15,132**
General building contractors and operative builders	710	83,133	4,049	6,533	315,304	47,207	5,037	475,263	48,454	384	29,922	2,590
Special trade contractors	2,835	92,452	11,442	37,439	814,468	199,452	17,733	264,251	64,373	2,136	52,875	11,740
Other construction	258	13,566	1,871	2,374	44,099	7,507	2,582	76,541	9,380	(*)	(*)	(*)
Manufacturing	**1,382**	**39,307**	**3,792**	**14,924**	**576,212**	**73,628**	**4,233**	**166,232**	**12,577**	**137**	**6,878**	**759**
Transportation, communication, electric, gas, and sanitary services	**2,057**	**62,340**	**7,287**	**23,215**	**492,426**	**95,414**	**5,646**	**112,104**	**14,939**	**1,317**	**35,201**	**5,781**
Trucking and warehousing	1,730	54,270	6,189	9,379	215,873	39,370	3,605	76,393	12,400	995	31,289	5,314
Other	327	8,070	1,098	13,836	276,553	56,044	2,041	35,711	2,539	322	3,912	467
Wholesale and retail trade	**12,978**	**771,741**	**42,823**	**141,475**	**7,773,750**	**663,597**	**54,345**	**3,051,024**	**223,596**	**8,389**	**740,348**	**30,221**
Wholesale trade	1,542	184,662	7,289	22,554	1,937,219	167,448	5,283	585,649	45,218	1,542	202,152	8,433
Retail trade	10,962	562,302	33,745	111,836	5,647,853	468,528	45,399	2,372,904	164,695	6,517	529,632	21,127
Food stores	855	76,518	3,861	14,546	971,325	73,731	6,589	542,296	31,028	911	222,089	2,724
Automotive dealers and service stations	1,936	195,217	11,117	14,475	1,655,904	80,972	8,680	811,238	32,256	1,182	148,216	6,474
Eating and drinking places	1,152	52,422	4,693	20,466	905,959	89,122	4,907	181,720	13,978	1,196	49,794	2,543
Direct selling organizations	2,977	9,018	—695	13,933	181,811	30,687	8,877	52,052	11,049	1,616	4,234	431
Other retail trade	4,042	229,127	14,769	48,416	1,932,854	194,016	16,346	785,598	76,384	1,612	105,299	8,955
Wholesale and retail trade not allocable	474	24,777	1,889	7,085	188,678	27,621	3,663	92,471	13,683	330	8,564	661
Finance, insurance, and real estate	**5,638**	**72,767**	**25,421**	**40,564**	**613,428**	**192,381**	**9,401**	**197,077**	**68,481**	**2,000**	**25,610**	**8,560**
Finance	82	2,906	111	1,451	50,383	9,781	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	1,145	25,922	10,484	13,039	252,987	103,116	3,393	82,086	40,939	1,336	17,665	7,593
Real estate	4,411	43,939	14,826	26,074	310,058	79,484	5,831	109,558	27,663	653	6,647	973
Services	**15,006**	**230,546**	**51,410**	**245,549**	**4,583,823**	**1,789,402**	**54,118**	**963,171**	**311,154**	**6,907**	**99,233**	**30,056**
Hotels and other lodging places	712	17,881	464	4,715	75,798	1,500	1,209	19,502	1,185	276	4,404	600
Personal services	3,287	41,351	4,241	40,731	450,267	122,845	15,310	169,713	40,685	1,908	16,098	4,399
Business services	2,150	21,031	2,209	41,106	548,109	165,888	7,583	48,417	15,640	1,183	12,606	4,162
Automobile repair and services	1,180	28,696	3,814	9,076	257,339	37,161	3,338	115,435	17,179	537	12,959	2,055
Amusement and recreation services, except motion pictures	949	7,276	—1,522	19,410	244,201	30,595	2,605	40,689	2,026	538	5,751	118
Medical and health services	1,438	52,425	28,210	48,702	1,787,061	859,701	7,264	288,312	150,291	474	23,536	11,436
Offices of physicians	583	26,573	14,999	19,880	877,044	503,101	2,358	134,035	79,199	151	8,041	4,837
Offices of dentists	249	13,767	7,097	9,870	479,614	229,234	1,368	89,272	42,847	244	12,319	5,847
Other medical services	606	12,085	6,114	18,952	430,403	127,366	3,538	65,005	28,245	(*)	(*)	(*)
Legal services	546	10,970	5,362	20,951	564,111	293,884	1,067	32,090	22,072	202	4,315	2,753
Other services	4,744	50,916	8,632	60,858	656,937	277,828	15,742	249,013	62,076	1,789	19,564	4,533
Nature of business not allocable	—	—	—	**3,712**	**82,286**	**11,785**	**2,126**	**23,440**	**4,822**	(*)	(*)	(*)

Footnotes at end of table.

Table 1.5—Receipts and Net Profit by State and Selected Industry—Continued

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

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Ohio			Oklahoma			Oregon			Pennsylvania		
All industries	**509,684**	**12,937,790**	**2,212,586**	**212,349**	**5,978,404**	**581,071**	**145,774**	**3,848,463**	**543,856**	**393,396**	**14,375,240**	**2,070,394**
All nonfarm industries	**332,288**	**10,627,229**	**1,786,465**	**127,469**	**4,419,708**	**471,206**	**105,879**	**3,223,064**	**482,511**	**351,851**	**13,436,737**	**2,096,963**
Agriculture, forestry, and fishing	**183,795**	**2,452,569**	**462,588**	**91,075**	**1,603,549**	**115,137**	**45,820**	**702,107**	**76,630**	**46,862**	**1,011,587**	**—2,580**
Farms	177,396	2,310,561	426,121	84,880	1,558,696	109,865	39,895	625,399	61,345	41,545	938,503	—26,569
Field crop	108,341	1,090,167	277,116	23,832	422,703	131,339	9,573	212,418	63,156	1,579	8,268	—4,447
Livestock	49,019	1,119,960	152,081	48,061	1,081,167	—1,713	21,183	314,673	—24,957	33,219	683,450	—1,332
Other	20,036	100,434	—3,076	12,987	54,826	—19,761	9,139	98,308	23,146	6,747	246,785	—20,790
Other agriculture, forestry, and fishing	6,399	142,008	36,467	6,195	44,853	5,272	5,925	76,708	14,685	5,317	73,084	23,989
Mining	**1,600**	**49,861**	**1,807**	**3,970**	**175,472**	**—20,186**	(*)	(*)	(*)	**2,706**	**68,106**	**868**
Construction	**39,222**	**1,323,608**	**223,169**	**17,076**	**489,857**	**60,437**	**11,484**	**425,450**	**64,191**	**42,263**	**1,823,847**	**280,343**
General building contractors and operative builders	8,622	562,382	56,696	2,168	186,383	7,988	3,411	213,629	17,658	7,288	703,131	64,976
Special trade contractors	27,832	650,850	151,493	11,974	205,084	43,498	7,026	152,031	39,393	33,231	1,044,111	205,234
Other construction	2,768	110,376	14,980	2,934	98,390	8,951	1,047	59,790	7,140	1,744	76,705	10,133
Manufacturing	**7,060**	**359,816**	**43,758**	**2,224**	**127,856**	**8,038**	**3,645**	**210,192**	**28,226**	**8,297**	**357,463**	**54,786**
Transportation, communication, electric, gas, and sanitary services	**19,544**	**452,046**	**65,447**	**7,396**	**224,710**	**20,420**	**4,625**	**227,782**	**26,340**	**17,715**	**544,524**	**90,737**
Trucking and warehousing	16,816	408,224	62,775	6,099	198,678	20,064	3,709	188,872	18,422	13,464	433,682	69,884
Other	2,728	43,822	2,672	1,297	26,032	356	916	38,910	7,918	4,251	110,842	20,853
Wholesale and retail trade	**98,571**	**5,838,925**	**426,113**	**32,236**	**2,583,142**	**134,717**	**28,337**	**1,579,760**	**110,810**	**111,782**	**7,845,417**	**631,479**
Wholesale trade	16,129	1,433,365	121,873	5,677	960,586	39,116	5,948	353,707	32,797	17,673	1,849,552	185,584
Retail trade	77,847	4,328,450	299,183	25,209	1,518,485	86,891	21,842	1,208,339	76,255	93,637	5,993,672	444,439
Food stores	7,354	973,986	48,084	2,243	248,550	8,832	1,950	216,578	6,622	14,165	1,452,088	66,594
Automotive dealers and service stations	11,037	1,336,487	74,941	4,419	530,904	28,565	3,435	482,250	28,455	12,831	1,856,967	100,958
Eating and drinking places	11,342	667,009	57,556	4,091	159,475	10,719	2,928	165,321	11,949	18,395	770,320	97,445
Direct selling organizations	22,963	102,992	11,677	5,198	38,170	955	5,991	12,891	2,024	15,942	70,779	15,106
Other retail trade	25,151	1,247,976	106,925	9,258	541,386	37,820	7,538	331,299	27,205	32,304	1,843,518	164,336
Wholesale and retail trade not allocable	2,595	77,110	5,057	1,350	104,071	8,710	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	**36,416**	**514,358**	**201,881**	**12,893**	**178,937**	**59,995**	**8,613**	**124,981**	**38,714**	**24,112**	**452,251**	**145,565**
Finance	806	5,403	2,240	976	22,614	8,447	(*)	(*)	(*)	1,161	6,775	3,403
Insurance agents, brokers, and service	8,457	158,821	86,543	3,533	73,649	24,885	2,015	62,190	17,222	10,331	171,229	68,440
Real estate	27,153	350,134	113,198	8,384	83,674	26,663	6,194	60,521	20,849	12,620	274,247	73,722
Services	**124,071**	**1,939,660**	**782,784**	**45,112**	**590,228**	**201,691**	**42,699**	**563,857**	**197,414**	**139,100**	**2,264,804**	**865,178**
Hotels and other lodging places	2,418	42,499	—1,105	1,067	27,648	3,012	1,643	29,543	1,959	3,906	80,681	2,563
Personal services	27,599	273,919	91,283	12,767	115,591	30,036	6,821	84,411	23,137	32,276	339,825	111,013
Business services	21,839	208,115	63,856	8,888	75,463	25,462	9,464	64,946	18,792	16,758	190,518	57,601
Automobile repair and services	6,859	160,824	23,518	3,495	63,869	8,909	2,213	59,946	10,284	10,485	309,826	49,974
Amusement and recreation services, except motion pictures	13,048	91,271	1,533	2,552	23,057	1,235	2,722	19,566	2,690	10,553	68,468	—5,909
Medical and health services	18,900	690,217	382,965	4,493	186,997	84,324	4,505	182,895	94,417	24,814	787,285	430,639
Offices of physicians	7,156	343,437	217,931	1,172	70,981	36,835	1,183	62,960	36,175	10,375	408,899	237,652
Offices of dentists	4,787	193,634	96,958	1,252	58,443	24,659	1,519	76,533	37,578	5,436	218,453	110,905
Other medical services	6,957	153,146	68,076	2,069	57,573	22,830	1,803	43,402	20,664	9,003	159,933	82,082
Legal services	7,473	190,167	126,833	2,442	45,536	27,296	1,181	23,233	13,934	7,653	195,071	112,526
Other services	25,935	282,648	93,901	9,408	52,067	21,417	14,150	99,317	32,201	32,655	293,130	106,771
Nature of business not allocable	**1,405**	(*)	**4,939**	(*)	(*)	(*)	(*)	(*)	(*)	**559**	**7,141**	**4,018**

Footnotes at end of table.

Table 1.5—Receipts and Net Profit by State and Selected Industry—Continued

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

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	net profit (less loss)
	Rhode Island			South Carolina			South Dakota			Tennessee		
All industries	**27,813**	**841,679**	**188,310**	**117,596**	**3,328,497**	**380,475**	**82,246**	**2,819,065**	**413,110**	**268,401**	**6,792,437**	**858,981**
All nonfarm industries	**27,032**	**836,249**	**185,620**	**77,132**	**2,887,497**	**369,859**	**30,707**	**1,208,777**	**123,989**	**133,813**	**5,514,713**	**762,258**
Agriculture, forestry, and fishing	**1,231**	**13,197**	**3,265**	**42,552**	**471,274**	**17,222**	**52,081**	**1,617,175**	**290,860**	**136,849**	**1,294,804**	**100,053**
Farms	781	5,430	690	40,464	441,000	10,616	51,539	1,610,288	289,121	134,588	1,277,724	96,723
Field crop	(*)	(*)	(*)	20,323	227,986	26,958	16,873	314,400	83,199	51,875	346,725	59,910
Livestock	(*)	(*)	(*)	14,318	204,460	−10,417	32,064	1,279,670	210,276	71,615	875,807	26,431
Other	(*)	(*)	(*)	5,823	8,554	−5,925	2,602	16,218	−4,354	11,098	55,192	10,382
Other agriculture, forestry, and fishing	450	7,767	2,575	2,088	30,274	6,606	542	6,887	1,739	2,261	17,080	3,330
Mining	**21**	(*)	**−370**	**99**	(*)	**−97**	**119**	(*)	**189**	**489**	**24,885**	**−2,663**
Construction	**3,268**	**109,647**	**22,437**	**10,212**	**446,767**	**59,603**	**6,452**	**117,866**	**23,340**	**20,907**	**642,634**	**102,909**
General building contractors and operative builders	884	45,345	8,327	1,865	223,177	11,604	936	24,624	1,624	1,882	186,559	11,393
Special trade contractors	2,324	63,491	14,018	7,754	209,693	44,645	5,095	70,110	16,007	16,762	376,225	77,972
Other construction	(*)	(*)	(*)	593	13,897	3,354	421	23,132	5,709	2,263	79,850	13,544
Manufacturing	**1,448**	**47,438**	**8,270**	**2,827**	**141,548**	**22,258**	**669**	**19,594**	**2,522**	**3,587**	**139,653**	**21,455**
Transportation, communication, electric, gas, and sanitary services	**1,386**	**21,456**	**5,315**	**2,369**	**56,842**	**11,581**	**1,781**	**98,871**	**7,994**	**5,814**	**207,103**	**25,094**
Trucking and warehousing	(*)	(*)	(*)	1,945	52,090	10,507	1,638	96,608	7,305	4,686	157,953	17,698
Other	1,065	13,952	3,946	424	(*)	1,074	(*)	(*)	(*)	1,128	49,150	7,396
Wholesale and retail trade	**7,496**	**404,050**	**45,594**	**27,027**	**1,686,764**	**94,403**	**9,915**	**797,810**	**42,321**	**44,798**	**3,357,357**	**230,563**
Wholesale trade	1,660	75,985	13,498	2,243	275,112	20,043	2,465	340,562	12,180	5,014	805,378	61,087
Retail trade	5,785	328,031	32,076	23,692	1,371,060	70,276	7,348	446,940	29,331	36,064	2,472,736	156,802
Food stores	746	52,218	5,073	4,614	303,269	15,091	570	64,647	2,923	5,794	518,299	22,420
Automotive dealers and service stations	597	99,329	5,453	3,746	380,408	14,021	1,443	174,246	8,851	8,177	845,087	40,688
Eating and drinking places	925	57,282	7,749	3,469	127,539	6,353	969	40,820	2,236	5,462	270,197	30,602
Direct selling organizations	723	4,579	1,103	3,330	20,482	1,387	1,508	8,285	885	5,088	40,691	4,003
Other retail trade	2,794	114,623	12,698	8,533	539,362	33,424	2,858	158,942	14,436	11,543	798,462	59,089
Wholesale and retail trade not allocable	(*)	(*)	(*)	1,092	40,592	4,084	(*)	(*)	(*)	3,718	79,243	12,674
Finance, insurance, and real estate	**1,976**	**41,155**	**14,171**	**4,328**	**93,587**	**35,869**	**2,250**	**21,242**	**7,808**	**9,523**	**209,839**	**73,535**
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	332	(*)	9
Insurance agents, brokers, and service	769	20,435	6,294	897	18,349	13,374	1,136	10,741	4,883	2,662	55,048	30,585
Real estate	1,060	19,121	7,020	3,297	70,118	21,367	1,037	10,278	2,921	6,529	122,065	42,941
Services	**10,987**	**204,444**	**87,628**	**27,661**	**423,145**	**139,151**	**8,915**	**145,852**	**38,118**	**44,676**	**875,800**	**304,909**
Hotels and other lodging places	(*)	(*)	(*)	599	9,729	1,269	658	16,451	389	865	33,136	1,469
Personal services	2,122	30,614	8,296	9,183	75,425	14,271	2,327	25,613	6,786	13,626	135,958	39,489
Business services	2,092	14,270	5,807	3,151	38,668	10,831	972	7,890	2,612	5,311	53,304	12,451
Automobile repair and services	(*)	(*)	(*)	3,219	76,951	10,814	810	25,097	4,369	3,400	113,198	15,744
Amusement and recreation services, except motion pictures	831	9,716	1,253	845	9,856	1,748	547	8,213	657	3,427	72,210	25,602
Medical and health services	1,796	87,604	44,228	3,673	112,112	58,816	691	42,024	17,196	5,439	280,755	142,526
Offices of physicians	1,002	45,283	28,524	1,090	51,888	28,614	217	16,645	8,662	2,640	186,537	102,160
Offices of dentists	262	17,627	9,244	620	33,061	16,207	189	9,255	4,652	790	48,005	21,171
Other medical services	532	24,694	6,460	1,963	27,163	13,995	285	16,124	3,882	2,009	46,213	19,195
Legal services	961	22,681	12,595	1,129	44,816	21,645	216	4,199	2,473	2,456	54,225	36,296
Other services	2,543	20,643	10,905	5,862	55,588	19,757	2,694	16,365	3,636	10,152	133,014	31,332
Nature of business not allocable	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	**1,760**	**40,362**	**3,126**

Footnotes at end of table.

Table 1.5—Receipts and Net Profit by State and Selected Industry—Continued

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

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Texas			Utah			Vermont			Virginia		
All industries	**804,302**	**25,376,919**	**3,100,531**	**59,632**	**1,677,794**	**220,952**	**26,453**	**781,835**	**87,835**	**203,054**	**5,010,521**	**811,215**
All nonfarm industries	**526,721**	**18,360,552**	**2,328,679**	**45,750**	**1,446,675**	**208,927**	**21,696**	**652,201**	**88,489**	**142,194**	**4,291,538**	**783,545**
Agriculture, forestry, and fishing	**287,800**	**7,172,612**	**795,330**	**14,480**	**233,710**	**12,937**	**5,142**	**136,664**	**925**	**63,578**	**763,582**	**42,525**
Farms	277,581	7,016,367	771,852	13,882	231,119	12,025	4,757	129,634	—654	60,860	718,983	27,670
Field crop	75,595	2,511,379	834,084	3,234	36,141	5,066	387	638	—1,179	28,809	318,370	27,281
Livestock	160,525	4,069,517	—63,329	7,338	187,631	12,813	3,888	124,811	355	25,814	358,672	5,857
Other	41,461	435,471	1,097	3,310	7,347	—5,854	482	4,185	170	6,237	41,941	—5,468
Other agriculture, forestry, and fishing	10,219	156,245	23,478	598	2,591	912	385	7,030	1,579	2,718	44,599	14,855
Mining	**16,253**	**675,596**	**8,290**	**446**	**18,689**	**865**	(*)	(*)	(*)	**678**	**19,289**	**—701**
Construction	**69,132**	**2,664,075**	**327,088**	**5,563**	**263,357**	**35,000**	**3,594**	**102,866**	**14,722**	**17,911**	**777,628**	**113,983**
General building contractors and operative builders	7,305	837,559	41,110	971	88,918	8,510	876	52,490	4,993	5,184	363,400	32,020
Special trade contractors	51,677	1,429,330	247,406	3,900	154,911	26,141	2,497	45,964	9,817	11,195	379,971	74,788
Other construction	10,150	397,186	38,572	692	19,528	349	(*)	(*)	(*)	1,532	34,257	7,175
Manufacturing	**12,407**	**459,687**	**45,158**	**724**	**52,368**	**5,371**	**2,127**	**48,265**	**4,860**	**3,233**	**143,928**	**21,506**
Transportation, communication, electric, gas, and sanitary services	**22,598**	**556,027**	**64,037**	**1,161**	**37,675**	**5,982**	**1,046**	**18,701**	**2,684**	**7,311**	**311,944**	**24,348**
Trucking and warehousing	19,472	469,898	53,401	758	34,817	4,988	602	13,290	2,170	5,261	278,391	22,855
Other	3,126	86,129	10,636	403	2,858	994	444	5,411	514	2,050	33,553	1,493
Wholesale and retail trade	**149,569**	**9,851,763**	**581,765**	**13,008**	**732,594**	**51,786**	**4,826**	**327,390**	**17,383**	**38,261**	**1,912,087**	**171,437**
Wholesale trade	22,239	2,690,858	182,592	2,589	209,741	15,159	522	44,457	2,287	2,974	301,814	24,054
Retail trade	123,672	6,904,673	385,886	10,140	511,714	36,193	4,172	282,566	14,983	33,847	1,580,316	142,451
Food stores	12,414	1,417,174	45,243	511	69,197	2,847	436	53,451	2,259	5,318	324,681	15,248
Automotive dealers and service stations	20,523	2,193,653	92,204	2,013	203,405	11,936	851	110,284	3,086	4,076	432,925	22,190
Eating and drinking places	20,816	759,171	57,032	1,358	73,384	5,534	384	15,022	2,049	5,275	259,748	54,581
Direct selling organizations	27,292	165,120	24,625	3,462	8,472	884	515	6,060	107	8,954	23,099	5,443
Other retail trade	42,627	2,369,555	166,782	2,796	157,256	14,992	1,986	97,749	7,482	10,224	539,863	44,989
Wholesale and retail trade not allocable	3,658	256,232	13,287	279	(*)	434	(*)	(*)	(*)	1,440	29,957	4,932
Finance, insurance, and real estate	**62,867**	**949,765**	**288,463**	**6,413**	**85,618**	**20,369**	**1,616**	**24,322**	**7,064**	**14,990**	**180,659**	**82,529**
Finance	3,246	90,020	27,787	281	(*)	257	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	18,074	335,307	121,792	1,819	25,970	9,340	249	7,000	2,689	3,048	67,834	32,976
Real estate	41,547	524,438	138,884	4,313	56,311	10,772	1,237	14,429	3,846	11,447	111,264	50,651
Services	**183,238**	**3,044,546**	**988,313**	**17,622**	**252,808**	**88,097**	**7,944**	**123,287**	**40,147**	**55,605**	**884,644**	**352,240**
Hotels and other lodging places	3,436	85,995	3,729	(*)	(*)	(*)	748	13,878	370	1,918	20,897	1,643
Personal services	41,354	366,424	86,293	3,539	30,415	8,744	1,562	11,536	3,369	12,091	112,949	35,519
Business services	33,869	342,793	92,667	2,245	32,220	6,598	1,001	9,961	3,326	9,346	75,867	35,948
Automobile repair and services	14,869	429,826	61,533	1,053	28,697	3,401	606	17,636	2,506	4,287	91,054	15,468
Amusement and recreation services, except motion pictures	13,957	145,835	6,820	1,423	7,534	2,022	675	4,950	—120	4,981	31,214	5,998
Medical and health services	22,608	962,665	495,964	2,400	83,543	44,893	1,015	42,235	23,302	6,681	301,922	158,230
Offices of physicians	8,825	544,682	317,854	846	35,980	21,295	586	28,773	17,413	1,892	143,634	88,996
Office of dentists	4,395	223,187	107,971	667	32,730	15,863	183	9,319	4,471	1,472	109,145	51,223
Other medical services	9,388	194,796	70,139	887	14,833	7,735	246	4,143	1,418	3,317	49,143	18,011
Legal services	8,661	208,822	89,222	549	12,315	7,923	302	7,379	3,906	3,082	84,186	46,050
Other services	44,484	502,186	152,085	6,093	50,391	13,933	2,035	15,712	3,488	13,219	166,555	53,384
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	**1,487**	**16,760**	**3,348**

Footnotes at end of table.

Table 1.5—Receipts and Net Profit by State and Selected Industry—Continued

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

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Washington			West Virginia			Wisconsin			Wyoming			All other		
All industries	**195,150**	**5,270,272**	**849,363**	**64,550**	**1,648,374**	**262,890**	**261,872**	**7,013,080**	**1,037,765**	**30,505**	**964,962**	**58,700**	**7,793**	**141,094**	**25,610**
All nonfarm industries	**147,543**	**4,450,892**	**678,312**	**47,846**	**1,523,038**	**270,290**	**156,134**	**5,273,600**	**804,649**	**18,837**	**669,471**	**47,517**	**6,804**	**126,053**	**26,747**
Agriculture, forestry, and fishing	**56,421**	**927,826**	**187,804**	**17,533**	**133,106**	**—4,230**	**108,137**	**1,783,617**	**237,616**	**12,000**	**308,187**	**13,800**	**941**	**15,169**	**—1,398**
Farms	47,607	819,380	171,051	16,704	125,336	—7,400	105,838	1,739,480	233,116	11,668	295,491	11,183	889	15,041	—1,137
Field crop	17,278	364,851	152,623	1,014	2,476	—8,404	14,128	71,989	7,814	2,840	102,942	33,188	178	835	178
Livestock	13,943	266,112	21,917	14,647	94,579	9,422	81,041	1,527,252	239,463	8,224	189,731	—20,236	267	12,916	—1,100
Other	16,386	188,417	—3,489	1,043	28,281	—8,418	10,669	140,239	—14,161	604	2,818	—1,769	444	1,290	—215
Other agriculture, forestry, and fishing	8,814	108,446	16,753	829	7,770	3,170	2,299	44,137	4,500	332	12,696	2,617	52	(*)	—261
Mining	**570**	(*)	**—1,333**	**570**	**13,943**	**528**	**105**	**6,420**	**—2,683**	**341**	**20,212**	**2,956**	**118**	**1,569**	**212**
Construction	**13,502**	**539,325**	**77,673**	**5,924**	**136,166**	**28,850**	**20,991**	**845,375**	**138,111**	**3,002**	**130,338**	**—26,924**	(*)	(*)	(*)
General building contractors and operative builders	3,638	291,725	20,873	528	35,379	4,628	4,054	347,910	37,939	483	26,205	1,707	(*)	(*)	(*)
Special trade contractors	8,351	194,153	44,903	4,954	84,936	21,809	16,811	497,033	100,060	1,904	33,510	8,583	(*)	(*)	(*)
Other construction	1,513	53,447	11,897	(*)	(*)	(*)	(*)	(*)	(*)	615	70,623	—37,214	(*)	(*)	—
Manufacturing	**6,241**	**253,810**	**32,925**	**1,371**	**48,346**	**6,722**	**5,508**	**240,437**	**31,589**	**343**	**17,089**	**3,246**	**339**	(*)	**251**
Transportation, communication, electric, gas, and sanitary services	**4,398**	**106,488**	**16,289**	**2,445**	**44,081**	**6,214**	**6,062**	**226,247**	**37,746**	**1,448**	**54,413**	**8,903**	**184**	**1,566**	**273**
Trucking and warehousing	2,708	88,986	19,893	1,854	38,711	4,061	4,142	203,926	33,171	1,302	50,840	8,472	(*)	—	(*)
Other	1,690	17,502	—3,604	591	(*)	2,153	1,920	22,321	4,575	146	3,573	431	166	1,566	279
Wholesale and retail trade	**47,491**	**2,298,952**	**168,678**	**16,312**	**918,273**	**65,091**	**53,172**	**2,878,826**	**226,777**	**5,449**	**323,402**	**23,438**	**1,095**	**50,761**	**2,774**
Wholesale trade	10,220	500,969	45,239	1,218	108,017	10,238	6,577	623,719	56,010	1,126	78,936	5,884	361	16,630	2,542
Retail trade	36,871	1,759,010	123,533	14,238	778,765	50,869	45,727	2,247,678	167,776	3,996	235,449	16,829	732	34,124	259
Food stores	1,908	229,776	11,536	3,147	234,089	8,352	2,509	296,131	13,730	203	21,846	870	(*)	(*)	(*)
Automotive dealers and service stations	5,128	539,396	33,293	2,137	253,515	15,543	6,483	780,398	44,180	716	92,897	5,437	(*)	(*)	(*)
Eating and drinking places	7,529	477,285	26,265	1,549	40,355	6,190	13,525	568,643	57,871	729	42,672	3,687	(*)	(*)	(*)
Direct selling organizations	10,112	34,717	6,178	2,276	7,992	1,364	13,474	89,439	9,365	1,052	2,063	246	(*)	(*)	(*)
Other retail trade	12,194	477,836	46,261	5,129	242,814	19,420	9,736	513,067	42,630	1,296	75,971	6,589	365	13,951	788
Wholesale and retail trade not allocable	(*)	(*)	(*)	856	31,491	3,984	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	**16,343**	**258,914**	**79,816**	**2,959**	**46,374**	**24,870**	**16,067**	**174,452**	**84,246**	**1,355**	**16,427**	**5,611**	**960**	**10,155**	**3,482**
Finance	421	(*)	1,113	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	42	1,556	369
Insurance agents, brokers, and service	3,959	62,649	32,535	1,633	26,686	17,447	4,913	60,914	39,530	622	4,808	1,962	128	4,707	2,978
Real estate	11,963	190,861	46,168	1,306	18,717	6,711	10,888	110,510	42,724	632	8,684	2,946	790	3,892	135
Services	**49,308**	**875,286**	**284,913**	**16,789**	**294,511**	**131,261**	**51,017**	**851,559**	**280,264**	**6,534**	**94,729**	**27,529**	**3,973**	**54,756**	**19,005**
Hotels and other lodging places	1,950	30,977	3,755	501	5,056	—295	3,428	54,221	506	816	25,347	976	168	7,628	199
Personal services	9,975	174,769	32,492	4,486	41,297	15,501	11,190	138,283	42,953	1,035	10,087	3,240	(*)	(*)	(*)
Business services	7,136	57,541	20,248	1,665	17,493	5,804	7,248	84,998	23,945	873	4,949	1,404	824	8,824	4,706
Automobile repair and services	3,719	142,050	21,515	2,706	43,899	4,212	4,839	113,765	14,045	340	5,247	703	(*)	(*)	(*)
Amusement and recreation services, except motion pictures	4,234	17,294	—161	1,140	11,752	1,967	5,578	60,347	10,259	774	4,608	788	448	3,001	989
Medical and health services	5,964	271,777	144,557	2,433	121,482	72,426	5,093	237,341	125,206	402	20,884	11,384	548	13,571	4,728
Offices of physicians	2,385	120,777	73,184	1,015	71,242	45,015	1,691	96,472	54,287	218	13,468	7,908	323	6,036	3,334
Offices of dentists	2,143	121,217	59,985	522	29,803	16,741	2,236	108,286	57,464	(*)	(*)	(*)	(*)	(*)	(*)
Other medical services	1,436	29,783	11,388	896	20,437	10,670	1,166	32,583	13,455	111	4,577	1,812	(*)	(*)	(*)
Legal services	717	22,262	12,017	1,154	34,700	23,319	1,669	41,373	24,699	171	4,330	2,662	176	5,442	1,905
Other services	15,613	158,616	50,490	2,704	18,832	8,327	11,972	121,231	38,651	2,123	19,277	6,372	1,658	14,300	6,345
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]United States totals include Puerto Rico and foreign returns.

Table 1.6—Receipts, Net Profit, Depreciation, and Cost of Depreciable Property, by Size of Business Receipts and Selected Industries

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

Selected industry, size of business receipts	Number of businesses	All businesses with depreciation				Businesses with both depreciation and depreciable property				
		Number of businesses	Business receipts	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Depreciation	Cost of depreciable property
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL INDUSTRIES										
Total	**10,648,202**	**7,221,928**	**278,497,804**	**13,335,852**	**38,972,900**	**6,884,461**	**265,451,960**	**37,206,421**	**12,597,028**	**122,335,349**
Under $10,000	6,164,949	3,398,982	11,730,393	2,287,737	—640,369	3,231,324	11,181,473	—653,058	2,192,282	24,559,393
$10,000 under $25,000	1,842,224	1,433,219	23,425,238	2,216,018	5,745,958	1,380,403	22,548,952	5,559,918	2,139,853	21,487,179
$25,000 under $50,000	1,170,876	1,027,552	36,707,839	2,607,515	8,965,749	978,902	34,985,269	8,556,453	2,439,030	22,684,301
$50,000 under $100,000	800,113	733,472	51,465,177	2,537,769	11,351,847	695,089	48,818,648	10,781,495	2,336,714	21,180,916
$100,000 under $200,000	431,920	403,767	55,583,433	1,855,199	7,848,756	385,391	53,114,393	7,482,078	1,744,856	15,519,595
$200,000 or more	238,120	224,936	99,585,724	1,831,614	5,700,959	213,352	94,803,225	5,479,535	1,744,293	16,903,965
ALL NONFARM INDUSTRIES										
Total	**7,445,153**	**4,619,291**	**218,915,180**	**6,862,388**	**31,027,190**	**4,457,899**	**211,420,654**	**30,181,884**	**6,674,248**	**64,959,908**
Under $10,000	4,161,005	1,951,758	6,895,663	1,035,540	610,108	1,870,134	6,631,682	583,678	999,119	11,937,845
$10,000 under $25,000	1,261,199	887,627	14,558,484	998,841	4,056,814	860,815	14,111,685	3,949,783	973,030	9,124,081
$25,000 under $50,000	832,432	692,485	24,823,249	1,182,728	6,261,821	673,988	24,166,496	6,115,479	1,160,680	10,733,897
$50,000 under $100,000	616,317	551,319	39,011,173	1,232,822	8,624,899	536,497	37,948,766	8,413,338	1,201,459	10,960,732
$100,000 under $200,000	364,341	337,515	46,589,879	1,078,365	6,368,069	326,375	45,065,280	6,194,177	1,046,037	9,564,926
$200,000 or more	209,859	198,587	87,036,732	1,334,092	5,105,479	190,090	83,496,745	4,925,429	1,293,923	12,638,427
AGRICULTURE, FORESTRY, AND FISHING										
Total	**3,415,111**	**2,750,945**	**62,696,126**	**6,713,067**	**8,483,084**	**2,571,063**	**57,054,369**	**7,545,397**	**6,157,616**	**59,293,705**
Under $10,000	2,158,908	1,544,050	5,117,420	1,316,351	—1,254,468	1,455,272	4,825,300	—1,239,058	1,255,948	13,187,042
$10,000 under $25,000	609,009	569,536	9,249,591	1,256,081	1,798,056	543,310	8,817,340	1,718,841	1,205,178	12,674,135
$25,000 under $50,000	351,500	347,014	12,336,603	1,467,545	2,791,589	316,504	11,257,624	2,524,344	1,320,416	12,251,550
$50,000 under $100,000	193,140	191,167	13,065,325	1,346,434	2,905,345	167,363	11,461,722	2,541,509	1,176,184	10,543,654
$100,000 under $200,000	72,772	71,319	9,649,667	808,829	1,599,862	63,880	8,680,094	1,400,836	729,789	6,177,489
$200,000 or more	29,782	27,859	13,277,520	517,827	642,700	24,734	12,012,289	598,925	470,101	4,459,835
Farms										
Total	**3,203,049**	**2,602,637**	**59,582,624**	**6,473,464**	**7,945,710**	**2,426,562**	**54,031,308**	**7,024,537**	**5,922,780**	**57,375,441**
Under $10,000	2,003,944	1,447,224	4,834,730	1,252,197	—1,250,477	1,361,190	4,549,791	—1,236,736	1,193,163	12,621,548
$10,000 under $25,000	581,025	545,592	8,866,754	1,217,177	1,689,144	519,588	8,437,267	1,610,135	1,166,823	12,363,098
$25,000 under $50,000	338,444	335,067	11,884,590	1,424,787	2,703,928	304,914	10,818,773	2,440,974	1,278,350	11,950,404
$50,000 under $100,000	183,796	182,153	12,454,004	1,304,947	2,726,948	158,592	10,869,882	2,368,157	1,135,255	10,220,184
$100,000 under $200,000	67,579	66,252	8,993,554	776,834	1,480,687	59,016	8,049,113	1,287,901	698,819	5,954,669
$200,000 or more	28,261	26,349	12,548,992	497,522	595,480	23,262	11,306,480	554,106	450,370	4,265,538
Field crop										
Total	**1,265,435**	**1,009,182**	**20,620,230**	**2,641,670**	**5,389,532**	**934,018**	**19,028,213**	**4,909,516**	**2,439,921**	**22,609,629**
Under $10,000	760,146	520,437	2,056,196	442,343	7,340	474,481	1,886,608	—23,103	418,096	4,626,765
$10,000 under $25,000	266,138	250,814	4,015,063	548,556	1,229,733	245,849	3,926,319	1,200,061	538,673	5,518,984
$25,000 under $50,000	133,428	132,303	4,694,137	575,678	1,467,456	118,248	4,198,413	1,312,361	501,264	4,504,582
$50,000 under $100,000	79,040	78,971	5,286,081	603,488	1,660,941	70,487	4,722,052	1,463,860	538,480	4,508,207
$100,000 under $200,000	21,496	21,486	2,916,041	330,393	736,874	19,903	2,705,647	674,595	306,399	2,305,308
$200,000 or more	5,187	5,171	1,652,712	141,212	287,188	5,050	1,589,174	281,742	137,009	1,145,783
Fruit, tree nut, and vegetable										
Total	**165,721**	**132,220**	**3,638,093**	**303,189**	**497,058**	**128,231**	**3,578,475**	**492,338**	**297,443**	**3,225,667**
Under $10,000	112,226	80,133	256,559	73,675	—64,104	76,835	251,126	—56,940	71,423	861,777
$10,000 under $25,000	22,611	21,539	352,254	39,584	82,334	21,088	346,122	78,921	39,304	545,473
$25,000 under $50,000	14,598	14,343	524,682	40,069	122,939	14,237	521,093	122,252	39,819	411,613
$50,000 under $100,000	7,769	7,713	537,793	41,991	114,579	7,711	537,680	114,605	41,958	419,806
$100,000 under $200,000	5,051	5,038	687,853	46,265	123,848	5,002	682,715	123,553	45,815	424,397
$200,000 or more	3,466	3,454	1,276,952	61,605	117,462	3,358	1,239,739	109,947	59,124	562,601
Livestock										
Total	**1,472,562**	**1,262,899**	**33,833,976**	**3,285,745**	**2,343,756**	**1,176,747**	**30,096,521**	**1,905,522**	**2,960,807**	**29,287,907**
Under $10,000	855,389	670,961	2,360,020	606,985	—850,553	642,862	2,260,097	—830,249	582,758	5,949,112
$10,000 under $25,000	284,187	265,484	4,350,768	611,626	353,075	245,267	4,020,772	308,783	571,845	6,092,647
$25,000 under $50,000	181,058	179,136	6,352,464	779,998	1,097,594	163,336	5,791,443	990,991	708,911	6,760,276
$50,000 under $100,000	93,759	92,298	6,409,538	644,227	942,237	78,673	5,499,107	791,463	547,127	5,218,052
$100,000 under $200,000	39,632	38,360	5,193,002	372,979	600,555	32,746	4,464,638	470,342	319,459	2,996,498
$200,000 or more	18,537	16,660	9,168,184	269,930	200,848	13,863	8,060,464	174,192	230,707	2,271,322
Animal specialty										
Total	**70,062**	**52,462**	**331,174**	**58,022**	**—112,545**	**52,058**	**323,573**	**—110,406**	**57,010**	**544,919**
Under $10,000	62,093	44,639	45,799	31,590	—116,202	44,251	44,439	—115,104	31,134	284,782
$10,000 under $25,000	3,103	2,990	52,692	5,325	—5,666	2,986	52,643	—5,599	5,299	64,931
$25,000 under $50,000	4,235	4,234	146,379	8,166	18,871	4,234	146,379	18,871	8,166	79,618
$50,000 under $100,000	405	399	32,642	4,864	—6,323	390	31,827	—5,883	4,683	46,334
$100,000 under $200,000	145	119	19,363	3,197	—1,553	119	19,363	—1,553	3,197	32,805
$200,000 or more	81	81	34,299	4,880	—1,672	78	28,922	—1,138	4,531	36,449

Footnote at end of table.

Table 1.6—Receipts, Net Profit, Depreciation, and Cost of Depreciable Property, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of businesses	All businesses with depreciation				Businesses with both depreciation and depreciable property				
		Number of businesses	Business receipts	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Depreciation	Cost of depreciable property
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
AGRICULTURE, FORESTRY, AND FISHING—Continued										
Farms—Continued										
Other farms										
Total	**229,269**	**145,874**	**1,161,151**	**184,838**	**—172,091**	**135,508**	**1,004,524**	**—172,433**	**167,599**	**1,707,319**
Under $10,000	2[illegible],090	131,054	116,156	97,604	—226,958	122,761	107,521	—211,340	89,752	899,112
$10,000 under $25,000	4,986	4,765	95,977	12,086	29,668	4,398	91,411	27,969	11,702	141,063
$25,000 under $50,000	5,125	5,051	166,928	20,876	—2,932	4,859	161,445	—3,501	20,190	194,315
$50,000 under $100,000	2,823	2,772	187,950	10,377	15,514	1,331	79,216	4,112	3,007	27,785
$100,000 under $200,000	1,255	1,249	177,295	24,000	20,963	1,246	176,750	20,964	23,949	195,661
$200,000 or more	990	983	416,845	19,895	—8,346	913	388,181	—10,637	18,999	249,383
Animal Services, Except Veterinary										
Total	**54,263**	**36,876**	**373,318**	**39,724**	**—41,317**	**35,906**	**368,842**	**—40,118**	**39,183**	**415,454**
Under $10,000	46,770	30,765	58,449	22,563	—45,242	29,872	57,030	—43,553	22,124	259,166
$10,000 under $25,000	4,155	3,207	50,052	4,271	7,021	3,182	49,778	6,997	4,184	49,635
$25,000 under $50,000	1,743	1,309	51,274	6,921	—11,888	1,309	51,274	—11,888	6,921	31,875
$50,000 under $100,000	867	867	50,199	2,250	6,334	816	47,535	5,912	2,237	28,057
$100,000 under $200,000	518	518	58,850	1,272	228	517	58,731	184	1,270	14,072
$200,000 or more	210	210	104,494	2,447	2,230	210	104,494	2,230	2,447	32,649
Landscape and Horticultural Services										
Total	**70,954**	**50,474**	**953,511**	**64,605**	**199,012**	**49,348**	**931,315**	**193,941**	**63,213**	**433,408**
Under $10,000	50,804	31,942	132,547	15,939	49,051	31,041	130,094	48,589	15,356	103,261
$10,000 under $25,000	11,898	10,700	169,149	12,959	56,745	10,628	168,357	56,670	12,923	98,903
$25,000 under $50,000	4,205	3,920	149,433	13,365	28,015	3,920	149,433	28,015	13,365	102,131
$50,000 under $100,000	2,019	1,889	122,574	9,026	28,025	1,827	116,480	25,643	8,881	46,372
$100,000 under $200,000	1,668	1,663	205,857	8,002	31,129	1,577	196,754	29,321	7,442	42,534
$200,000 or more	360	360	173,951	5,314	6,047	355	170,197	5,703	5,246	40,207
Other Agricultural Services, Forestry, and Fishing										
Total	**86,845**	**60,958**	**1,786,673**	**135,274**	**379,679**	**59,247**	**1,722,906**	**367,037**	**132,440**	**1,069,402**
Under $10,000	57,390	34,119	91,694	25,652	—7,800	33,169	88,385	—7,358	25,305	203,067
$10,000 under $25,000	11,931	10,037	163,636	21,674	45,146	9,912	161,938	45,039	21,248	162,499
$25,000 under $50,000	7,108	6,718	251,306	22,472	71,534	6,361	238,144	67,243	21,780	167,140
$50,000 under $100,000	6,458	6,258	438,548	30,211	144,038	6,128	427,825	141,797	29,811	249,041
$100,000 under $200,000	3,007	2,886	391,406	22,721	87,818	2,770	375,496	83,430	22,258	166,214
$200,000 or more	951	940	450,083	12,544	38,943	907	431,118	36,886	12,038	121,441
MINING										
Total	**57,696**	**40,057**	**1,842,120**	**152,857**	**—44,773**	**37,587**	**1,782,092**	**—37,943**	**147,871**	**1,547,911**
Under $10,000	37,303	21,387	58,888	14,923	—48,969	19,323	55,286	—44,595	13,428	132,936
$10,000 under $25,000	6,273	5,079	82,716	9,675	—7,825	4,908	79,399	—6,762	9,322	85,933
$25,000 under $50,000	7,692	7,281	264,957	18,429	13,118	7,193	261,803	12,062	18,254	291,843
$50,000 under $100,000	2,515	2,432	182,463	13,395	—1,758	2,377	178,074	—2,230	13,136	115,147
$100,000 under $200,000	2,075	2,055	277,175	21,930	—16,219	2,029	273,436	—14,769	21,646	232,559
$200,000 or more	1,838	1,823	975,921	74,505	16,880	1,757	934,094	18,351	72,085	689,493
Oil and Gas Extraction										
Total	**49,878**	**34,030**	**1,501,307**	**115,318**	**—57,080**	**32,318**	**1,445,823**	**—52,072**	**111,234**	**1,234,394**
Under $10,000	31,806	17,635	54,313	11,020	—36,743	16,326	51,269	—34,223	10,388	97,992
$10,000 under $25,000	5,612	4,433	72,983	8,111	—7,447	4,262	69,666	—6,384	7,758	76,456
$25,000 under $50,000	7,055	6,672	243,263	17,215	11,293	6,584	240,109	10,237	17,040	276,994
$50,000 under $100,000	2,299	2,216	169,178	12,280	—2,930	2,161	164,789	—3,402	12,021	108,167
$100,000 under $200,000	1,828	1,808	236,025	18,215	—21,278	1,782	232,286	—19,828	17,931	201,766
$200,000 or more	1,278	1,266	725,545	48,477	25	1,203	687,704	1,528	46,096	473,019
Other Mining										
Total	**7,818**	**6,027**	**340,813**	**37,539**	**12,307**	**5,269**	**336,269**	**14,129**	**36,637**	**313,517**
Under $10,000	5,497	3,752	4,575	3,903	—12,226	2,997	4,017	—10,372	3,040	34,944
$10,000 under $25,000	661	646	9,733	1,564	—378	646	9,733	—378	1,564	9,477
$25,000 under $50,000	637	609	21,694	1,214	1,825	609	21,694	1,825	1,214	14,849
$50,000 under $100,000	463	463	54,435	4,830	6,231	463	54,435	6,231	4,830	37,773
$100,000 under $200,000										
$200,000 or more	560	557	250,376	26,028	16,855	554	246,390	16,823	25,989	216,474
CONSTRUCTION										
Total	**856,756**	**536,837**	**27,152,226**	**882,857**	**3,644,822**	**518,655**	**26,252,734**	**3,536,566**	**858,073**	**6,125,449**
Under $10,000	426,119	180,906	811,299	97,779	224,445	173,353	774,224	211,879	94,601	781,266
$10,000 under $25,000	169,897	125,165	2,029,181	133,299	637,345	122,187	1,980,921	627,114	130,153	900,084
$25,000 under $50,000	111,397	94,105	3,412,832	149,347	775,549	90,672	3,287,260	744,032	144,192	988,409
$50,000 under $100,000	78,112	70,463	4,934,819	170,934	767,922	68,356	4,777,893	744,922	167,364	1,138,276
$100,000 under $200,000	45,553	41,778	5,785,379	156,561	603,952	40,520	5,618,482	583,657	153,221	1,053,604
$200,000 or more	25,678	24,420	10,178,716	174,937	635,609	23,567	9,813,954	624,962	168,542	1,263,810

Footnote at end of table.

TABLE 1.6—Receipts, Net Profit, Depreciation, and Cost of Depreciable Property, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of businesses	All businesses with depreciation				Businesses with both depreciation and depreciable property				
		Number of businesses	Business receipts	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Depreciation	Cost of depreciable property
	(1)	(2)	(3)	(4)	(5)	(6)	(7	(8)	(9)	(10)
CONSTRUCTION—Continued										
General Contractors and Operative Builders										
Total	**164,454**	**121,959**	**11,648,471**	**285,511**	**950,819**	**118,158**	**11,332,302**	**921,972**	**278,410**	**2,028,887**
Under $10,000	45,775	23,619	109,625	16,915	10,692	22,925	106,900	10,850	16,464	144,863
$10,000 under $25,000	26,311	19,752	328,688	24,358	73,274	19,172	321,251	72,932	23,995	172,991
$25,000 under $50,000	28,714	22,697	830,145	37,267	166,133	21,736	795,370	158,191	35,345	234,822
$50,000 under $100,000	27,982	23,907	1,669,644	47,870	203,376	23,087	1,608,729	195,154	46,461	317,859
$100,000 under $200,000	21,418	18,752	2,695,577	68,875	189,796	18,344	2,639,701	180,738	67,921	485,136
$200,000 or more	14,254	13,232	6,014,792	90,226	307,548	12,894	5,860,351	304,107	86,224	673,216
Special Trade Contractors										
Total	**644,321**	**386,195**	**14,532,842**	**545,352**	**2,555,908**	**372,584**	**13,989,724**	**2,481,394**	**530,181**	**3,734,251**
Under $10,000	354,212	145,396	650,683	74,520	202,469	138,925	617,817	190,469	71,887	586,123
$10,000 under $25,000	133,224	98,235	1,583,109	96,842	533,770	95,937	1,543,319	524,858	94,066	636,061
$25,000 under $50,000	77,040	66,837	2,425,607	103,394	580,306	64,532	2,339,841	558,245	100,225	682,544
$50,000 under $100,000	47,102	43,970	3,084,121	115,648	543,217	42,683	2,988,110	528,439	113,487	771,932
$100,000 under $200,000	21,978	21,137	2,829,701	75,148	385,869	20,287	2,718,680	374,632	72,762	499,929
$200,000 or more	10,765	10,620	3,959,621	79,800	310,277	10,220	3,781,957	304,751	77,754	557,662
Plumbing, heating, and air conditioning										
Total	**74,375**	**54,707**	**2,786,862**	**71,208**	**442,889**	**52,429**	**2,633,850**	**426,523**	**67,794**	**532,106**
Under $10,000	26,329	12,884	65,262	6,211	7,066	12,462	62,190	6,282	6,020	65,734
$10,000 under $25,000	16,292	12,244	206,257	8,804	50,289	11,865	198,959	48,487	8,627	63,349
$25,000 under $50,000	13,780	12,030	427,453	12,188	96,391	11,278	399,682	89,548	11,328	106,068
$50,000 under $100,000	10,934	10,721	755,158	19,235	141,264	10,608	745,336	140,855	18,770	138,633
$100,000 under $200,000	5,156	4,999	658,922	14,563	85,707	4,505	599,965	81,109	13,256	91,759
$200,000 or more	1,884	1,829	673,810	10,207	62,163	1,711	627,718	60,242	9,793	66,563
Painting, paper hanging, and decorating										
Total	**107,279**	**48,699**	**1,240,963**	**36,385**	**291,693**	**46,712**	**1,201,370**	**284,875**	**34,765**	**244,504**
Under $10,000	71,783	20,620	94,003	8,294	40,501	19,384	89,119	38,259	7,932	69,037
$10,000 under $25,000	20,503	14,749	223,111	10,233	86,500	14,270	214,531	84,664	9,539	63,813
$25,000 under $50,000	9,620	8,410	305,925	7,673	91,078	8,258	298,872	88,986	7,405	45,205
$50,000 under $100,000	2,826	2,623	184,810	5,041	27,710	2,623	184,810	27,710	5,041	27,889
$100,000 under $200,000	1,848	1,598	204,777	2,582	28,793	1,478	185,701	28,145	2,286	19,183
$200,000 or more	699	699	228,337	2,562	17,111	699	228,337	17,111	2,562	19,377
Electrical work										
Total	**53,248**	**34,635**	**1,898,164**	**45,229**	**271,658**	**32,952**	**1,817,114**	**264,258**	**43,699**	**357,229**
Under $10,000	25,853	10,851	51,268	4,623	5,367	10,144	48,279	5,354	4,349	44,565
$10,000 under $25,000	10,136	7,121	124,639	5,669	30,603	6,844	119,342	29,720	5,453	35,357
$25,000 under $50,000	6,133	5,634	212,901	7,579	43,646	5,264	198,637	41,431	7,269	56,768
$50,000 under $100,000	6,844	6,759	465,868	10,900	93,255	6,604	454,018	91,931	10,834	86,230
$100,000 under $200,000	2,354	2,354	300,785	5,489	45,336	2,264	289,690	44,338	5,444	42,829
$200,000 or more	1,928	1,916	742,703	10,969	53,451	1,832	707,148	51,484	10,350	91,480
Masonry, stonework, and plastering										
Total	**66,283**	**43,804**	**2,202,767**	**53,111**	**366,114**	**42,437**	**2,157,944**	**355,658**	**51,644**	**335,247**
Under $10,000	27,854	11,640	57,525	4,974	21,929	10,945	53,210	20,270	4,575	32,448
$10,000 under $25,000	16,643	11,683	190,340	7,998	66,473	11,661	189,970	66,405	7,940	52,001
$25,000 under $50,000	9,618	8,716	322,691	9,816	76,087	8,425	311,083	72,497	9,280	57,841
$50,000 under $100,000	6,434	6,091	426,469	9,773	77,156	5,796	408,915	73,510	9,420	62,712
$100,000 under $200,000	4,112	4,112	563,352	11,485	70,406	4,050	554,017	69,188	11,386	69,245
$200,000 or more	1,622	1,562	642,390	9,065	54,063	1,560	640,749	53,788	9,043	61,000
Carpentering and flooring										
Total	**196,493**	**102,241**	**2,118,045**	**61,298**	**529,782**	**98,839**	**2,015,873**	**517,134**	**59,758**	**446,881**
Under $10,000	131,678	52,797	219,969	20,301	101,917	50,865	210,620	96,363	19,809	146,392
$10,000 under $25,000	37,853	27,113	420,642	18,002	181,263	26,323	407,802	177,295	17,571	124,536
$25,000 under $50,000	17,284	14,174	512,874	12,300	125,343	13,993	505,290	124,326	12,191	96,330
$50,000 under $100,000	7,200	5,748	398,284	6,055	78,682	5,370	369,755	76,021	5,772	49,956
$100,000 under $200,000	1,498	1,439	210,919	1,853	23,585	1,438	210,800	23,598	1,845	15,297
$200,000 or more	980	970	355,357	2,787	18,992	850	311,606	19,531	2,568	14,370
Miscellaneous special trade contractors										
Total	**146,643**	**102,109**	**4,286,041**	**278,121**	**653,781**	**99,215**	**4,183,573**	**632,946**	**272,523**	**1,818,284**
Under $10,000	70,715	36,604	162,656	30,117	25,689	35,125	154,399	23,941	29,202	227,947
$10,000 under $25,000	31,797	25,325	418,120	46,136	118,642	24,974	412,715	118,287	44,936	297,005
$25,000 under $50,000	20,605	17,873	643,763	53,838	147,761	17,314	626,277	141,457	52,752	320,332
$50,000 under $100,000	12,864	12,028	853,532	64,644	125,150	11,682	825,276	118,412	63,650	406,512
$100,000 under $200,000	7,010	6,635	890,946	39,176	132,042	6,552	878,507	128,254	38,545	261,616
$200,000 or more	3,652	3,644	1,317,024	44,210	104,497	3,568	1,266,399	102,595	43,438	304,872

Footnote at end of table.

Table 1.6—Receipts, Net Profit, Depreciation, and Cost of Depreciable Property, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of businesses	All businesses with depreciation				Businesses with both depreciation and depreciable property				
		Number of businesses	Business receipts	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Depreciation	Cost of depreciable property
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CONSTRUCTION—Continued										
Contractors not Allocable										
Total	**47,981**	**28,683**	**970,913**	**51,994**	**138,095**	**27,913**	**930,708**	**133,200**	**51,482**	**362,311**
Under $10,000	26,132	11,891	50,991	6,344	11,284	11,503	49,507	10,560	6,250	50,280
$10,000 under $25,000	10,362	7,178	117,384	12,099	30,301	7,078	116,351	29,324	12,092	91,032
$25,000 under $50,000	5,643	4,571	157,080	8,686	29,110	4,404	152,049	27,596	8,622	71,043
$50,000 under $100,000	3,028	2,586	181,054	7,416	21,329	2,586	181,054	21,329	7,416	48,485
$100,000 under $200,000	2,157	1,889	260,101	12,538	28,287	1,889	260,101	28,287	12,538	68,539
$200,000 or more	659	568	204,303	4,911	17,784	453	171,646	16,104	4,564	32,932
MANUFACTURING										
Total	**210,315**	**155,380**	**7,885,233**	**369,861**	**921,711**	**149,797**	**7,604,192**	**897,448**	**360,330**	**3,044,102**
Under $10,000	108,987	65,901	211,638	38,000	—4,174	63,789	206,248	—3,360	37,094	367,984
$10,000 under $25,000	38,731	30,861	505,195	38,733	110,680	29,813	486,407	107,019	37,043	290,077
$25,000 under $50,000	23,925	21,910	798,999	44,961	146,475	21,095	765,255	140,200	44,054	396,657
$50,000 under $100,000	18,654	17,460	1,212,009	67,614	205,768	16,511	1,145,681	198,185	63,793	476,045
$100,000 under $200,000	12,030	11,431	1,563,115	76,196	207,545	10,962	1,505,826	202,464	75,467	591,900
$200,000 or more	7,988	7,817	3,594,277	104,357	255,417	7,627	3,494,765	252,940	102,879	921,439
Lumber and Wood Products, Except Furniture										
Total	**54,203**	**41,989**	**2,006,194**	**169,617**	**225,081**	**41,096**	**1,968,699**	**224,880**	**165,881**	**1,009,093**
Under $10,000	28,910	18,642	69,021	12,827	10,099	18,233	67,531	10,472	12,467	76,757
$10,000 under $25,000	9,661	8,105	128,549	15,431	32,515	7,980	126,623	32,368	15,100	87,280
$25,000 under $50,000	5,797	5,560	200,148	18,956	24,020	5,556	200,030	24,253	18,928	127,378
$50,000 under $100,000	4,827	4,816	324,204	32,512	37,603	4,510	306,768	37,077	30,263	139,951
$100,000 under $200,000	3,216	3,082	404,456	40,943	47,802	3,040	399,873	48,437	40,819	244,184
$200,000 or more	1,792	1,784	879,816	48,948	73,042	1,777	867,874	72,273	48,304	333,543
Printing, Publishing, and Allied Industries										
Total	**38,463**	**28,744**	**1,026,613**	**44,110**	**154,399**	**27,657**	**1,003,165**	**152,780**	**42,916**	**486,356**
Under $10,000	19,030	11,763	33,194	6,354	—6,621	11,201	31,599	—6,170	6,108	79,875
$10,000 under $25,000	7,852	6,180	98,627	6,028	19,954	5,848	92,182	19,063	5,450	61,629
$25,000 under $50,000	4,982	4,524	165,594	8,269	37,093	4,524	165,594	37,093	8,269	83,536
$50,000 under $100,000	4,271	4,143	289,108	12,296	47,198	3,989	278,921	47,839	11,972	126,014
$100,000 under $200,000	1,421	1,357	182,703	4,831	28,687	1,318	177,482	26,867	4,787	54,388
$200,000 or more	907	777	257,387	6,330	28,088	777	257,387	28,088	6,330	80,914
Machinery, Except Electrical										
Total	**24,720**	**18,596**	**816,729**	**39,337**	**162,471**	**18,031**	**774,121**	**155,881**	**38,344**	**410,487**
Under $10,000	11,286	6,591	19,388	4,897	—2,931	6,460	19,350	—2,748	4,830	48,125
$10,000 under $25,000	5,017	4,089	66,695	5,237	20,007	4,089	66,695	20,007	5,237	49,601
$25,000 under $50,000	3,273	2,944	102,333	6,155	32,638	2,854	98,306	30,507	6,022	63,902
$50,000 under $100,000	2,901	2,875	206,571	7,795	44,378	2,716	193,721	41,429	7,375	91,198
$100,000 under $200,000	1,729	1,584	228,648	8,568	43,034	1,404	206,792	40,509	8,197	87,915
$200,000 or more	514	513	193,094	6,685	25,345	508	189,257	26,177	6,683	69,746
Other Manufacturing Industries										
Total	**92,929**	**66,051**	**4,035,697**	**116,797**	**379,760**	**63,013**	**3,858,197**	**363,907**	**113,189**	**1,138,166**
Under $10,000	49,761	28,905	90,035	13,922	—4,721	27,895	87,768	—4,914	13,689	163,227
$10,000 under $25,000	16,201	12,487	211,324	12,037	38,204	11,896	200,907	35,581	11,256	91,567
$25,000 under $50,000	9,873	8,882	330,924	11,581	52,724	8,161	301,325	48,347	10,835	121,841
$50,000 under $100,000	6,655	5,626	392,126	15,009	76,589	5,296	366,271	71,840	14,183	118,882
$100,000 under $200,000	5,664	5,408	747,308	21,854	88,022	5,200	721,679	86,651	21,664	205,413
$200,000 or more	4,775	4,743	2,263,980	42,394	128,942	4,565	2,180,247	126,402	41,562	437,236
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
Total	**341,396**	**257,734**	**8,688,826**	**903,961**	**1,055,199**	**250,072**	**8,445,218**	**1,027,049**	**883,028**	**5,435,929**
Under $10,000	160,189	94,324	431,712	97,816	33,240	90,728	414,950	32,381	93,627	685,631
$10,000 under $25,000	89,124	76,664	1,277,646	182,440	253,832	74,462	1,237,913	243,811	177,227	1,045,704
$25,000 under $50,000	58,111	53,689	1,840,203	233,111	384,119	52,947	1,814,859	378,710	231,219	1,294,336
$50,000 under $100,000	18,061	17,474	1,189,006	132,806	129,843	16,921	1,153,010	127,511	131,322	815,975
$100,000 under $200,000	10,076	10,018	1,347,188	111,835	143,109	9,566	1,285,715	135,550	105,705	641,744
$200,000 or more	5,835	5,565	2,603,071	145,953	111,056	5,448	2,538,771	109,086	143,928	952,539
Local and Interurban Passenger Transit										
Total	**49,924**	**33,426**	**521,290**	**59,675**	**99,629**	**32,019**	**512,285**	**96,182**	**58,187**	**326,564**
Under $10,000	37,368	22,768	122,755	21,084	33,938	21,485	115,142	31,487	19,683	110,538
$10,000 under $25,000	9,536	7,638	105,365	9,727	41,708	7,514	103,973	40,712	9,640	40,854
$25,000 under $50,000	1,120	1,120	37,723	4,780	1,685	1,120	37,723	1,685	4,780	29,063
$50,000 under $100,000	486	486	33,728	4,919	6,368	486	33,728	6,368	4,919	32,810
$100,000 under $200,000	1,242	1,242	166,989	14,459	13,486	1,242	166,989	13,486	14,459	79,816
$200,000 or more	172	172	54,730	4,706	2,444	172	54,730	2,444	4,706	33,483

Footnote at end of table.

Table 1.6—Receipts, Net Profit, Depreciation, and Cost of Depreciable Property, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of businesses	All businesses with depreciation				Businesses with both depreciation and depreciable property				
		Number of businesses	Business receipts	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Depreciation	Cost of depreciable property
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued										
Trucking and Warehousing										
Total	**238,118**	**186,417**	**6,740,784**	**753,189**	**814,146**	**181,870**	**6,594,756**	**796,791**	**740,132**	**4,434,026**
Under $10,000	89,945	51,704	250,550	59,146	4,574	50,073	242,483	5,073	57,044	440,733
$10,000 under $25,000	71,431	62,219	1,061,862	160,184	195,184	60,398	1,027,657	187,059	155,332	904,617
$25,000 under $50,000	51,051	47,406	1,616,410	211,519	334,148	46,730	1,594,265	331,762	209,649	1,149,201
$50,000 under $100,000	14,468	14,010	944,195	112,980	94,983	13,888	935,859	93,176	112,254	655,948
$100,000 under $200,000	6,771	6,715	902,064	79,885	96,474	6,469	872,563	92,922	78,164	461,608
$200,000 or more	4,452	4,363	1,965,703	129,475	88,783	4,312	1,921,929	86,799	127,689	821,919
Other Transportation										
Total	**26,169**	**17,080**	**933,890**	**39,530**	**37,607**	**16,149**	**880,935**	**36,376**	**37,083**	**320,766**
Under $10,000	15,452	7,846	28,328	9,857	—8,359	7,408	27,301	—7,334	9,191	79,004
$10,000 under $25,000	4,231	3,637	59,909	6,322	—485	3,635	59,885	—475	6,301	59,283
$25,000 under $50,000	2,441	1,856	70,752	4,023	18,177	1,790	67,553	15,154	4,001	30,856
$50,000 under $100,000	1,892	1,769	125,467	7,872	6,820	1,493	106,527	9,228	7,506	77,101
$100,000 under $200,000	1,169	1,167	159,061	5,612	12,977	1,080	146,995	11,138	4,369	25,883
$200,000 or more	984	805	490,373	5,844	8,477	743	472,674	8,665	5,715	48,639
Communication, Electric, Gas, And Sanitary Services										
Total	**27,185**	**20,811**	**492,862**	**51,567**	**103,817**	**20,034**	**457,242**	**97,700**	**47,626**	**354,573**
Under $10,000	17,424	12,006	30,079	7,729	3,087	11,762	30,024	3,155	7,709	55,356
$10,000 under $25,000	3,926	3,170	50,510	6,207	17,425	2,915	46,398	16,515	5,954	40,950
$25,000 under $50,000	3,499	3,307	115,318	12,789	30,109	3,307	115,318	30,109	12,789	85,216
$50,000 under $100,000	1,215	1,209	85,616	7,035	21,672	1,054	76,896	18,739	6,643	50,116
$100,000 under $200,000	894	894	119,074	11,879	20,172	775	99,168	18,004	8,713	74,437
$200,000 or more	227	225	92,265	5,928	11,352	221	89,436	11,178	5,818	48,498
WHOLESALE AND RETAIL TRADE										
Total	**2,163,860**	**1,312,960**	**119,209,720**	**1,724,381**	**8,233,124**	**1,263,989**	**114,753,508**	**7,961,295**	**1,667,097**	**17,794,669**
Under $10,000	911,136	321,503	1,145,610	121,950	—126,061	306,119	1,097,423	—119,600	116,181	1,691,110
$10,000 under $25,000	325,614	197,743	3,347,182	139,435	404,419	189,674	3,210,555	391,658	134,153	1,490,571
$25,000 under $50,000	292,257	224,337	8,044,362	216,871	1,005,918	217,417	7,809,637	979,718	210,537	2,380,360
$50,000 under $100,000	273,088	234,232	16,938,536	323,449	1,756,139	228,834	16,553,814	1,717,081	315,720	3,235,479
$100,000 under $200,000	213,909	195,210	27,486,374	381,034	2,217,172	188,592	26,552,210	2,158,251	368,602	3,644,349
$200,000 or more	147,856	139,935	62,247,656	541,642	2,975,537	133,353	59,529,861	2,834,187	521,904	5,352,800
Wholesale Trade										
Total	**316,261**	**189,005**	**26,842,548**	**323,310**	**2,024,534**	**181,713**	**25,810,938**	**1,949,760**	**312,695**	**2,840,174**
Under $10,000	119,406	45,858	180,936	22,858	—4,246	44,160	176,425	—2,543	21,883	225,564
$10,000 under $25,000	60,147	33,939	574,802	26,962	183,461	32,256	546,083	172,128	26,152	234,219
$25,000 under $50,000	42,709	29,380	1,021,958	31,257	320,060	28,015	979,943	306,563	29,953	267,913
$50,000 under $100,000	36,613	27,895	1,985,845	40,848	395,187	27,212	1,930,035	384,125	39,699	318,049
$100,000 under $200,000	25,797	22,206	3,203,511	48,805	322,696	21,339	3,075,380	311,938	47,469	425,564
$200,000 or more	31,589	29,727	19,875,496	152,580	807,376	28,731	19,103,072	777,549	147,539	1,368,865
Motor vehicles and automotive equipment										
Total	**18,015**	**10,654**	**1,328,264**	**15,410**	**85,516**	**10,269**	**1,277,009**	**78,624**	**14,660**	**147,215**
Under $10,000	5,821	1,868	8,059	492	—2,472	1,868	8,059	—2,472	492	6,755
$10,000 under $25,000	2,861	1,651	24,361	1,073	—141	1,527	22,554	—4	1,048	5,907
$25,000 under $50,000	2,380	1,715	60,743	1,276	13,672	1,657	58,420	11,904	1,190	10,271
$50,000 under $100,000	2,905	1,946	135,690	2,864	13,843	1,826	126,043	10,904	2,727	26,413
$100,000 under $200,000	2,145	1,856	277,842	2,368	18,525	1,831	275,047	18,166	2,339	24,433
$200,000 or more	1,903	1,618	821,569	7,337	42,089	1,560	786,886	40,126	6,864	73,436
Lumber and construction materials										
Total	**8,850**	**5,788**	**915,058**	**19,007**	**79,592**	**5,489**	**896,057**	**74,226**	**18,953**	**131,610**
Under $10,000	1,827	806	5,335	960	498	806	5,335	498	960	9,222
$10,000 under $25,000	2,401	1,221	23,812	1,301	11,860	1,095	20,738	9,565	1,282	7,752
$25,000 under $50,000	1,153	694	23,597	1,347	6,974	538	19,493	4,000	1,345	8,892
$50,000 under $100,000	1,097	1,031	71,368	2,135	9,296	1,031	71,368	9,296	2,135	12,463
$100,000 under $200,000	985	808	102,219	3,747	16,717	808	102,219	16,717	3,747	24,215
$200,000 or more	1,387	1,228	688,727	9,517	34,247	1,211	676,904	34,150	9,484	69,066
Farm machinery and equipment										
Total	**7,455**	**5,386**	**2,056,712**	**16,719**	**103,565**	**5,010**	**1,966,720**	**98,904**	**15,680**	**182,492**
Under $10,000 $10,000 under $25,000 $25,000 under $50,000	2,511	859	16,957	1,227	3,455	691	12,150	3,086	538	3,510
$50,000 under $100,000	737	399	31,581	267	3,705	398	31,503	3,706	266	1,580
$100,000 under $200,000	1,100	1,036	140,748	2,258	10,653	917	127,018	9,306	2,159	22,360
$200,000 or more	3,107	3,092	1,867,426	12,967	85,752	3,004	1,796,049	82,806	12,717	155,042

Footnote at end of table.

Table 1.6—Receipts, Net Profit, Depreciation, and Cost of Depreciable Property, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of businesses	All businesses with depreciation				Businesses with both depreciation and depreciable property				
		Number of businesses	Business receipts	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Depreciation	Cost of depreciable property
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
Wholesale Trade—Continued										
Other machinery, equipment, and supplies										
Total	**28,839**	**18,810**	**1,681,798**	**26,317**	**241,381**	**18,078**	**1,590,002**	**231,969**	**25,531**	**226,475**
Under $10,000	9,867	4,879	20,999	2,763	1,704	4,752	20,959	1,958	2,585	22,992
$10,000 under $25,000	6,413	3,441	57,477	1,713	17,315	3,441	57,477	17,315	1,713	29,858
$25,000 under $50,000	4,620	3,416	123,226	2,816	34,124	2,907	108,793	31,346	2,586	16,462
$50,000 under $100,000	3,390	2,886	197,278	3,956	62,210	2,886	197,278	62,210	3,956	26,210
$100,000 under $200,000	1,993	1,869	278,518	5,782	41,365	1,856	276,237	41,340	5,772	46,062
$200,000 or more	2,556	2,319	1,004,300	9,287	84,663	2,236	929,258	77,800	8,919	84,891
Groceries and related products										
Total	**38,478**	**26,661**	**4,934,720**	**45,025**	**236,483**	**25,616**	**4,772,003**	**230,616**	**43,996**	**352,063**
Under $10,000	9,037	3,860	14,447	2,922	—4,333	3,860	14,447	—4,333	2,922	22,711
$10,000 under $25,000	6,388	4,813	84,413	4,284	26,941	4,486	78,712	25,489	3,951	31,205
$25,000 under $50,000	5,273	3,015	101,641	2,938	19,383	2,841	96,055	18,862	2,868	24,324
$50,000 under $100,000	6,571	4,874	370,697	3,963	32,417	4,704	354,230	30,703	3,825	29,304
$100,000 under $200,000	5,373	4,443	624,327	6,154	45,986	4,226	593,334	44,979	6,109	49,032
$200,000 or more	5,836	5,656	3,739,195	24,764	116,089	5,499	3,635,225	114,916	24,321	195,487
Farm product raw materials										
Total	**13,158**	**8,644**	**5,265,362**	**29,388**	**87,703**	**8,476**	**5,019,979**	**84,896**	**28,352**	**245,197**
Under $10,000	4,564	1,900	7,462	1,235	435	1,900	7,462	435	1,235	11,385
$10,000 under $25,000	1,293	697	11,714	791	4,452	697	11,714	4,452	791	8,028
$25,000 under $50,000	1,121	935	31,106	1,458	9,793	935	31,106	9,793	1,458	11,233
$50,000 under $100,000	1,246	1,050	71,400	3,330	8,810	1,048	71,257	8,759	3,325	21,115
$100,000 under $200,000	1,211	829	127,942	3,273	2,569	828	127,780	2,565	3,259	26,448
$200,000 or more	3,723	3,233	5,015,738	19,301	61,644	3,068	4,770,660	58,892	18,284	166,988
Other wholesale trade										
Total	**201,466**	**113,062**	**10,660,634**	**171,444**	**1,190,294**	**108,775**	**10,289,168**	**1,150,525**	**165,523**	**1,555,122**
Under $10,000	86,937	32,336	123,654	14,451	—169	30,765	119,183	1,280	13,654	152,367
$10,000 under $25,000	40,306	21,813	367,964	17,385	120,979	20,707	349,827	113,256	16,952	148,745
$25,000 under $50,000	27,489	19,258	670,729	20,645	234,805	18,958	659,967	229,718	20,418	196,077
$50,000 under $100,000	20,667	15,709	1,107,831	24,333	264,906	15,319	1,078,356	258,547	23,465	200,964
$100,000 under $200,000	12,990	11,365	1,651,915	25,223	186,881	10,873	1,573,745	178,865	24,084	233,014
$200,000 or more	13,077	12,581	6,738,541	69,407	382,892	12,153	6,508,090	368,859	66,950	623,955
Retail Trade										
Total	**1,781,557**	**1,090,704**	**90,230,599**	**1,359,528**	**6,029,693**	**1,051,028**	**86,911,709**	**5,840,978**	**1,315,461**	**14,603,072**
Under $10,000	755,007	261,750	910,571	92,299	—120,528	249,237	870,735	—115,784	88,555	1,401,422
$10,000 under $25,000	254,109	158,915	2,695,358	108,586	200,037	152,619	2,588,701	199,657	104,135	1,218,778
$25,000 under $50,000	241,962	189,818	6,843,392	181,904	649,687	184,646	6,663,238	638,631	177,537	2,082,121
$50,000 under $100,000	231,046	201,855	14,616,466	274,872	1,325,306	197,145	14,287,906	1,297,295	268,295	2,857,669
$100,000 under $200,000	185,502	170,447	23,947,399	325,241	1,865,754	164,931	23,171,584	1,819,096	314,440	3,168,925
$200,000 or more	113,931	107,919	41,217,413	376,626	2,109,437	102,450	39,329,545	2,002,083	362,499	3,874,157
Building materials and garden supplies										
Total	**53,938**	**41,920**	**4,660,985**	**75,989**	**353,052**	**39,805**	**4,376,204**	**332,577**	**72,847**	**737,549**
Under $10,000	14,711	7,876	28,751	4,072	—3,950	7,695	28,691	—3,858	4,045	42,378
$10,000 under $25,000	7,390	5,383	92,419	5,453	10,068	5,084	88,025	9,854	5,239	59,777
$25,000 under $50,000	7,237	5,748	213,758	5,234	20,991	5,195	192,274	19,533	4,983	62,185
$50,000 under $100,000	8,742	8,010	587,859	10,366	70,274	7,960	584,392	70,186	10,323	86,230
$100,000 under $200,000	9,354	8,825	1,248,954	19,740	113,767	8,479	1,208,779	112,727	19,109	200,465
$200,000 or more	6,504	6,078	2,489,244	31,124	141,902	5,392	2,274,043	124,135	29,148	286,514
Building materials dealers, total	**18,439**	**14,408**	**1,549,739**	**27,256**	**125,702**	**14,074**	**1,526,511**	**123,706**	**26,814**	**249,385**
Under $10,000	4,774	2,463	9,256	1,433	—1,020	2,394	9,220	—932	1,407	13,376
$10,000 under $25,000	3,097	2,449	37,420	1,684	5,816	2,323	36,025	5,610	1,557	23,165
$25,000 under $50,000	2,776	2,434	86,021	2,180	8,958	2,434	86,021	8,958	2,180	19,901
$50,000 under $100,000	2,726	2,517	181,146	4,159	23,885	2,492	179,801	23,905	4,139	30,935
$100,000 under $200,000	3,161	2,782	399,070	6,708	35,418	2,691	387,913	34,348	6,525	53,447
$200,000 or more	1,905	1,763	836,826	11,092	52,645	1,740	827,531	51,817	11,006	108,561
Hardware stores, total	**17,422**	**15,011**	**1,939,663**	**23,758**	**170,593**	**13,721**	**1,751,437**	**152,532**	**22,111**	**242,660**
Under $10,000	2,813	1,608	5,374	752	—1,422	1,608	5,374	—1,422	752	12,537
$10,000 under $25,000	1,845	954	16,170	521	1,522	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	2,208	2,027	76,563	1,568	5,938	1,474	55,079	4,480	1,317	23,987
$50,000 under $100,000	3,311	3,254	247,777	2,450	31,093	3,229	245,655	30,985	2,427	26,528
$100,000 under $200,000	4,482	4,481	651,941	8,127	66,259	4,350	636,983	66,386	7,897	75,682
$200,000 or more	2,763	2,687	941,838	10,340	67,203	2,279	795,175	50,589	9,284	97,775

Footnote at end of table.

Table 1.6—Receipts, Net Profit, Depreciation, and Cost of Depreciable Property, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of businesses	All businesses with depreciation				Businesses with both depreciation and depreciable property				
		Number of businesses	Business receipts	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Depreciation	Cost of depreciable property
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
Retail Trade—Continued										
Building materials and garden supplies—Continued										
Nurseries, garden stores, and mobile home dealers, total	**18,077**	**12,501**	**1,171,583**	**24,975**	**56,757**	**12,010**	**1,098,256**	**56,339**	**23,922**	**245,504**
Under $10,000	7,124	3,805	14,121	1,887	—1,508	3,693	14,097	—1,504	1,886	16,465
$10,000 under $25,000	2,448	1,980	38,829	3,248	2,730	1,980	38,829	2,730	3,248	30,461
$25,000 under $50,000	2,253	1,287	51,174	1,486	6,095	1,287	51,174	6,095	1,486	18,297
$50,000 under $100,000	2,705	2,239	158,936	3,757	15,296	2,239	158,936	15,296	3,757	28,767
$100,000 under $200,000	1,711	1,562	197,943	4,905	12,090	1,438	183,883	11,993	4,687	71,336
$200,000 or more	1,836	1,628	710,580	9,692	22,054	1,373	651,337	21,729	8,858	80,178
General merchandise stores										
Total	**34,227**	**27,103**	**2,420,150**	**29,363**	**148,284**	**26,099**	**2,375,812**	**144,999**	**28,903**	**367,430**
Under $10,000	6,251	3,009	10,722	953	—1,248	2,767	10,050	—1,118	928	14,262
$10,000 under $25,000	4,542	3,247	54,220	1,885	940	3,124	52,018	584	1,856	29,994
$25,000 under $50,000	6,771	6,193	218,411	3,815	15,414	5,687	201,853	14,208	3,555	36,722
$50,000 under $100,000	7,947	6,532	485,536	6,190	30,384	6,532	485,536	30,384	6,190	73,786
$100,000 under $200,000	6,261	5,817	828,487	8,757	58,896	5,693	807,887	57,234	8,631	119,617
$200,000 or more	2,455	2,305	822,774	7,763	43,898	2,296	818,468	43,707	7,743	93,049
Food stores										
Total	**194,005**	**145,439**	**17,876,995**	**196,699**	**810,432**	**140,754**	**17,309,339**	**786,042**	**191,249**	**2,237,763**
Under $10,000	31,709	12,880	57,738	4,822	—8,035	12,284	55,316	—8,218	4,749	88,309
$10,000 under $25,000	30,219	17,542	303,224	9,963	9,109	16,969	292,205	8,536	9,873	119,266
$25,000 under $50,000	38,572	28,930	1,071,732	19,945	60,603	28,182	1,042,036	59,420	19,307	234,806
$50,000 under $100,000	40,144	35,979	2,608,924	34,895	176,518	35,145	2,555,021	170,873	33,751	393,410
$100,000 under $200,000	30,810	28,704	4,058,612	47,028	242,760	27,420	3,875,306	232,691	45,477	481,987
$200,000 or more	22,551	21,404	9,776,765	80,046	329,477	20,754	9,489,455	322,740	78,092	919,985
Grocery stores, total	**143,219**	**111,007**	**15,327,878**	**150,524**	**619,629**	**107,415**	**14,811,866**	**600,995**	**146,356**	**1,759,402**
Under $10,000	16,427	7,480	39,352	2,515	—6,196	7,215	37,533	—6,319	2,453	53,589
$10,000 under $25,000	21,095	11,701	207,188	6,372	592	11,172	196,874	—74	6,286	79,228
$25,000 under $50,000	27,566	20,065	748,455	10,715	31,235	19,485	724,067	30,877	10,217	145,698
$50,000 under $100,000	32,685	28,929	2,093,288	24,981	116,926	28,616	2,076,073	115,824	24,896	299,522
$100,000 under $200,000	25,100	23,502	3,339,514	35,428	181,947	22,243	3,159,599	172,289	33,888	365,844
$200,000 or more	20,406	19,330	8,900,081	70,513	295,125	18,684	8,617,720	288,398	68,616	815,521
Other food stores, total	**50,786**	**34,432**	**2,549,117**	**46,175**	**190,803**	**33,339**	**2,497,473**	**185,047**	**44,893**	**478,361**
Under $10,000	15,282	5,400	18,386	2,307	—1,839	5,069	17,783	—1,899	2,296	34,720
$10,000 under $25,000	9,124	5,841	96,036	3,591	8,517	5,797	95,331	8,610	3,587	40,038
$25,000 under $50,000	11,066	8,865	323,277	9,230	29,368	8,697	317,969	28,543	9,090	89,108
$50,000 under $100,000	7,459	7,050	515,636	9,914	59,592	6,529	478,948	55,049	8,855	93,888
$100,000 under $200,000	5,710	5,202	719,098	11,600	60,813	5,177	715,707	60,402	11,589	116,143
$200,000 or more	2,145	2,074	876,684	9,533	34,352	2,070	871,735	34,342	9,476	104,464
Automotive dealers and service stations										
Total	**264,084**	**194,851**	**29,896,344**	**256,059**	**1,571,003**	**187,091**	**28,513,773**	**1,509,410**	**245,510**	**2,286,345**
Under $10,000	35,614	12,815	52,561	5,749	—14,611	12,359	49,856	—14,382	5,578	58,983
$10,000 under $25,000	28,229	14,568	251,177	6,340	10,470	13,938	241,414	12,901	5,945	59,956
$25,000 under $50,000	35,622	24,216	903,524	18,731	49,650	23,435	873,973	50,589	18,380	204,307
$50,000 under $100,000	51,281	40,549	3,029,271	37,236	205,135	39,200	2,935,921	200,898	36,040	369,025
$100,000 under $200,000	63,990	55,671	8,048,442	73,774	510,025	53,982	7,784,973	498,691	71,852	600,484
$200,000 or more	49,348	47,032	17,611,369	114,229	810,334	44,177	16,627,636	760,713	107,715	993,590
New and used car dealers, total	**13,615**	**8,771**	**4,136,960**	**20,078**	**119,764**	**8,014**	**3,831,238**	**111,312**	**19,032**	**256,610**
Under $10,000	2,228									
$10,000 under $25,000	1,810	1,588	35,552	654	4,416	1,332	30,428	5,324	513	8,053
$25,000 under $50,000	862									
$50,000 under $100,000	1,632	837	63,156	821	1,605	837	63,156	1,605	821	15,778
$100,000 under $200,000	1,755	1,277	180,566	1,376	8,202	1,257	178,002	7,794	1,355	19,937
$200,000 or more	5,328	5,069	3,857,686	17,227	105,541	4,588	3,559,652	96,589	16,343	212,842
Used car dealers, total	**30,069**	**13,725**	**1,976,589**	**9,945**	**62,602**	**13,372**	**1,874,604**	**60,167**	**9,717**	**127,849**
Under $10,000	7,585	2,203	9,057	616	—864	2,203	9,057	—864	616	12,375
$10,000 under $25,000	5,468	1,948	33,910	740	1,640	1,948	33,910	1,640	740	7,666
$25,000 under $50,000	5,353	2,192	80,099	2,123	5,344	2,192	80,099	5,344	2,123	18,209
$50,000 under $100,000	4,505	1,960	134,591	1,298	17,669	1,960	134,591	17,669	1,298	20,558
$100,000 under $200,000	3,409	2,153	318,454	1,367	14,750	1,937	285,366	13,930	1,320	18,014
$200,000 or more	3,749	3,269	1,400,478	3,801	24,063	3,132	1,331,581	22,448	3,620	51,027

Footnote at end of table.

Table 1.6—Receipts, Net Profit, Depreciation, and Cost of Depreciable Property, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of businesses	All businesses with depreciation				Businesses with both depreciation and depreciable property				
		Number of businesses	Business receipts	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Depreciation	Cost of depreciable property
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
Retail Trade—Continued										
Automotive dealers and service stations—Continued										
Gasoline service stations, total	**181,063**	**142,281**	**20,424,605**	**179,287**	**1,194,354**	**136,528**	**19,575,243**	**1,149,109**	**171,460**	**1,437,481**
Under $10,000	13,368	3,938	20,320	1,823	—1,227	3,620	17,898	—1,376	1,720	18,571
$10,000 under $25,000	16,521	9,159	160,650	3,772	3,982	8,680	153,343	6,152	3,618	38,355
$25,000 under $50,000	24,131	16,841	641,648	10,475	38,842	16,217	617,023	39,108	10,199	115,992
$50,000 under $100,000	38,909	31,968	2,419,290	29,417	156,469	30,998	2,352,297	153,448	28,429	281,912
$100,000 under $200,000	53,136	46,822	6,742,741	60,772	427,444	45,501	6,535,417	415,667	59,261	460,630
$200,000 or more	34,998	33,553	10,439,956	73,028	568,844	31,512	9,899,265	536,110	68,233	522,021
Other automotive dealers, total	**39,337**	**30,074**	**3,358,190**	**46,749**	**194,283**	**29,177**	**3,232,688**	**188,822**	**45,301**	**464,405**
Under $10,000	12,433	6,340	21,653	3,206	—12,436	6,301	21,568	—12,293	3,204	27,490
$10,000 under $25,000	4,430	2,738	43,446	1,535	2,890	2,587	40,990	3,151	1,294	11,071
$25,000 under $50,000	5,276	4,652	160,927	5,876	2,922	4,652	160,927	2,922	5,876	65,464
$50,000 under $100,000	6,235	5,784	412,234	5,700	29,392	5,405	385,877	28,176	5,492	50,777
$100,000 under $200,000	5,690	5,419	806,681	10,259	59,629	5,287	786,188	61,300	9,916	101,903
$200,000 or more	5,273	5,141	1,913,249	20,173	111,886	4,945	1,837,138	105,566	19,519	207,700
Apparel and accessory stores										
Total	**63,379**	**44,559**	**3,433,992**	**40,382**	**332,519**	**43,379**	**3,327,374**	**326,817**	**39,440**	**428,659**
Under $10,000	19,772	7,847	38,634	2,392	—8,402	7,686	37,503	—8,543	2,344	37,970
$10,000 under $25,000	9,475	5,936	101,124	3,154	6,811	5,777	98,666	7,128	3,118	31,992
$25,000 under $50,000	10,131	8,109	280,134	5,153	22,420	7,793	269,795	22,314	5,020	53,819
$50,000 under $100,000	11,955	11,058	838,299	10,388	75,587	10,925	827,566	78,468	10,247	115,250
$100,000 under $200,000	8,771	8,362	1,135,556	10,552	130,287	8,234	1,121,546	130,008	10,359	102,612
$200,000 or more	3,275	3,247	1,040,245	8,743	105,816	2,964	972,298	97,442	8,352	87,016
Furniture and home furnishings stores										
Total	**90,232**	**64,865**	**4,947,686**	**83,129**	**453,282**	**63,020**	**4,830,804**	**440,305**	**80,118**	**872,293**
Under $10,000	29,688	14,670	63,864	5,924	—737	14,278	61,452	—482	5,658	85,580
$10,000 under $25,000	16,423	11,234	187,419	7,040	27,992	10,814	180,178	27,554	6,828	83,496
$25,000 under $50,000	13,860	11,459	396,742	11,477	57,399	10,978	381,299	54,480	9,968	107,531
$50,000 under $100,000	14,048	12,565	917,838	18,736	112,841	12,396	908,793	112,064	18,532	189,263
$100,000 under $200,000	9,364	8,534	1,193,783	17,911	112,577	8,243	1,152,212	106,853	17,353	169,034
$200,000 or more	6,849	6,403	2,188,040	22,041	143,210	6,311	2,146,870	139,836	21,779	237,389
Eating places										
Total	**189,549**	**137,050**	**8,241,140**	**240,316**	**674,220**	**131,239**	**7,928,185**	**651,584**	**231,704**	**2,709,377**
Under $10,000	45,769	21,423	107,250	11,333	—14,412	20,078	98,366	—13,036	10,971	163,537
$10,000 under $25,000	40,567	25,697	436,635	21,246	22,812	24,030	410,403	21,837	19,976	236,672
$25,000 under $50,000	46,709	37,657	1,364,697	45,851	133,811	36,788	1,336,688	131,818	45,103	568,347
$50,000 under $100,000	33,028	29,617	2,119,512	60,523	211,409	28,707	2,047,908	202,408	58,823	640,327
$100,000 under $200,000	17,267	16,781	2,286,367	59,390	191,856	16,049	2,197,107	186,093	56,336	625,452
$200,000 or more	6,209	5,875	1,926,679	41,973	128,744	5,587	1,837,723	122,464	40,495	475,042
Drinking places										
Total	**91,221**	**70,972**	**3,438,229**	**100,948**	**354,791**	**68,413**	**3,319,911**	**346,449**	**96,767**	**1,296,015**
Under $10,000	13,788	5,361	28,782	2,356	—5,307	5,059	28,484	—5,144	2,273	50,478
$10,000 under $25,000	23,787	17,403	316,791	13,824	19,272	16,521	300,492	17,488	12,998	208,747
$25,000 under $50,000	29,784	25,517	909,943	29,545	111,945	24,973	892,345	110,035	29,246	387,413
$50,000 under $100,000	16,688	15,649	1,093,509	30,600	123,078	15,120	1,057,086	120,845	29,399	392,659
$100,000 under $200,000	6,619	6,487	897,973	22,074	86,359	6,210	861,494	84,745	20,520	232,291
$200,000 or more	555	555	191,231	2,549	19,444	530	180,010	18,480	2,331	24,427
Drug stores and proprietary stores										
Total	**16,713**	**14,430**	**2,171,178**	**24,076**	**210,784**	**14,132**	**2,082,771**	**203,884**	**23,614**	**294,297**
Under $10,000	968	1,179	18,187	764	—1,571	1,179	18,187	—1,571	764	11,727
$10,000 under $25,000	1,209									
$25,000 under $50,000	1,801	1,333	48,665	1,203	614	1,333	48,665	614	1,203	19,939
$50,000 under $100,000	3,299	2,986	236,155	3,200	25,143	2,986	236,155	25,143	3,200	42,182
$100,000 under $200,000	5,514	5,137	718,048	6,878	78,883	5,112	713,600	79,332	6,866	77,689
$200,000 or more	3,922	3,795	1,150,123	12,031	107,715	3,522	1,066,164	100,366	11,581	142,760
Liquor stores										
Total	**25,870**	**22,272**	**2,908,925**	**27,812**	**160,106**	**22,132**	**2,877,460**	**158,122**	**27,402**	**333,598**
Under $10,000	2,491	1,822	9,743	286	—1,108	1,822	9,743	—1,108	286	5,516
$10,000 under $25,000	2,300	1,758	31,962	822	742	1,758	31,962	742	822	13,116
$25,000 under $50,000	3,513	2,333	86,964	1,583	3,243	2,333	86,964	3,243	1,583	20,379
$50,000 under $100,000	5,288	4,901	354,138	3,616	19,158	4,844	350,604	18,723	3,406	52,041
$100,000 under $200,000	8,020	7,606	1,041,902	11,622	64,772	7,558	1,032,987	64,360	11,603	119,879
$200,000 or more	4,258	3,852	1,384,216	9,883	73,299	3,817	1,365,200	72,162	9,702	122,667

Footnote at end of table.

Table 1.6—Receipts, Net Profit, Depreciation, and Cost of Depreciable Property, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of businesses	All businesses with depreciation				Businesses with both depreciation and depreciable property				
		Number of businesses	Business receipts	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Depreciation	Cost of depreciable property
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE—Continued										
Retail Trade—Continued										
Used merchandise stores										
Total	**57,122**	**31,215**	**618,382**	**24,381**	**43,073**	**29,968**	**607,878**	**43,700**	**23,611**	**287,945**
Under $10,000	38,261	18,345	66,948	9,161	—16,171	17,457	63,955	—15,516	8,984	115,205
$10,000 under $25,000	9,724	5,582	86,814	5,363	4,474	5,223	79,303	4,446	4,770	69,198
$25,000 under $50,000	6,328	5,039	176,771	4,801	25,750	5,039	176,771	25,750	4,801	50,070
$50,000 under $100,000	1,475	1,235	85,756	2,087	9,313	1,235	85,756	9,313	2,087	24,966
$100,000 under $200,000	792	731	98,621	1,221	11,775	731	98,621	11,775	1,221	10,500
$200,000 or more	542	283	103,472	1,748	7,932	283	103,472	7,932	1,748	18,006
Sporting goods and bicycle shops										
Total	**31,585**	**22,497**	**1,232,632**	**24,142**	**116,015**	**21,469**	**1,202,330**	**112,836**	**23,436**	**271,183**
Under $10,000	13,622	7,147	20,803	2,027	—2,291	6,611	19,996	—1,726	1,753	29,235
$10,000 under $25,000	5,378	4,131	67,474	3,017	4,631	3,895	64,129	5,002	2,917	25,228
$25,000 under $50,000	4,210	3,389	123,219	3,731	12,633	3,388	123,194	12,632	3,730	32,039
$50,000 under $100,000	4,446	3,981	302,985	7,179	28,470	3,857	293,434	26,130	7,164	53,486
$100,000 under $200,000	2,993	2,913	404,045	4,833	46,429	2,782	387,471	44,655	4,517	38,535
$200,000 or more	936	936	314,106	3,355	26,143	936	314,106	26,143	3,355	92,660
Gift, novelty, and souvenir shops										
Total	**26,199**	**17,193**	**440,623**	**12,102**	**18,901**	**16,510**	**411,726**	**18,140**	**11,627**	**140,406**
Under $10,000	16,576	9,767	35,444	3,625	—8,407	9,529	34,988	—8,011	3,589	50,966
$10,000 under $25,000	4,849	3,234	56,558	1,826	414	2,858	49,505	358	1,506	28,936
$25,000 under $50,000	2,529	2,134	69,090	2,072	7,605	2,134	69,090	7,605	2,072	25,527
$50,000 under $100,000	1,316	1,133	68,175	1,996	2,722	1,133	68,175	2,722	1,996	16,833
$100,000 under $200,000	399	399	44,491	1,071	2,536	399	44,491	2,536	1,071	8,199
$200,000 or more	530	526	166,865	1,512	14,031	457	145,477	12,930	1,393	9,945
Direct selling organizations										
Total	**417,383**	**108,801**	**1,123,172**	**41,527**	**120,338**	**103,533**	**1,093,618**	**117,153**	**39,551**	**566,279**
Under $10,000	370,005	83,946	214,488	19,934	—12,418	78,926	203,133	—11,297	18,318	395,812
$10,000 under $25,000	32,927	14,705	238,624	9,718	40,841	14,702	238,571	40,828	9,717	76,961
$25,000 under $50,000	7,152	4,482	160,995	3,744	25,009	4,482	160,995	25,009	3,744	37,527
$50,000 under $100,000	5,569	4,349	273,169	5,841	49,462	4,132	260,166	47,409	5,572	38,670
$100,000 under $200,000	1,498	1,119	149,829	1,287	9,595	1,093	146,831	7,435	1,209	11,338
$200,000 or more	232	200	86,067	1,003	7,849	198	83,922	7,769	991	5,971
Other retail trade										
Total	**226,050**	**147,537**	**6,820,166**	**182,603**	**662,893**	**143,484**	**6,654,514**	**648,960**	**179,682**	**1,773,933**
Under $10,000	115,782	54,623	173,788	19,571	—23,395	52,467	168,147	—23,309	18,985	260,496
$10,000 under $25,000	37,090	27,535	453,785	18,265	42,996	26,966	444,698	43,934	17,900	166,407
$25,000 under $50,000	27,743	23,279	818,747	25,019	102,600	22,906	807,296	101,381	24,842	241,510
$50,000 under $100,000	25,820	23,311	1,615,340	42,019	185,812	22,973	1,591,393	181,729	41,565	369,541
$100,000 under $200,000	13,850	13,361	1,792,289	39,103	205,237	12,946	1,738,279	199,961	38,316	370,843
$200,000 or more	5,765	5,428	1,966,217	38,626	149,643	5,226	1,904,701	145,264	38,074	365,136
Wholesale and Retail Trade not Allocable										
Total	**66,042**	**33,251**	**2,136,573**	**41,543**	**178,897**	**31,248**	**2,030,853**	**170,557**	**38,941**	**351,423**
Under $10,000	36,723	13,895	54,103	6,793	—1,287	12,722	50,263	—1,273	5,743	64,124
$10,000 under $25,000	11,358	4,889	77,022	3,887	20,921	4,799	75,771	19,873	3,866	37,574
$25,000 under $50,000	7,586	5,139	179,012	3,710	36,171	4,756	166,456	34,524	3,047	30,326
$50,000 under $100,000	5,429	4,482	336,225	7,729	35,646	4,477	335,873	35,661	7,726	59,761
$100,000 under $200,000	2,610	2,557	335,464	6,988	28,722	2,322	305,246	27,217	6,693	49,860
$200,000 or more	2,336	2,289	1,154,747	12,436	58,724	2,172	1,097,244	54,555	11,866	109,778
FINANCE, INSURANCE, AND REAL ESTATE										
Total	**738,985**	**370,109**	**8,237,518**	**449,027**	**2,593,122**	**356,367**	**8,037,946**	**2,540,263**	**438,000**	**6,058,399**
Under $10,000	480,333	193,796	651,802	123,008	41,099	184,023	624,981	40,052	117,418	1,641,735
$10,000 under $25,000	157,401	93,519	1,479,619	82,713	747,995	91,393	1,448,599	732,219	81,376	952,059
$25,000 under $50,000	61,782	48,773	1,750,720	79,235	835,526	47,922	1,724,783	823,352	78,359	831,820
$50,000 under $100,000	25,997	22,445	1,544,364	53,719	580,183	21,762	1,492,184	568,342	52,390	632,329
$100,000 under $200,000	8,622	7,680	1,042,450	32,954	250,185	7,463	1,014,539	240,725	32,407	495,303
$200,000 or more	4,850	3,896	1,768,563	77,398	138,134	3,804	1,732,860	135,573	76,050	1,497,153
Finance										
Total	**32,127**	**15,103**	**480,551**	**14,252**	**105,760**	**14,788**	**457,733**	**101,514**	**13,924**	**143,743**
Under $10,000	20,167	6,910	22,354	3,532	—12,909	6,729	21,073	—13,202	3,396	52,706
$10,000 under $25,000	6,477	4,390	74,908	4,700	33,622	4,361	74,607	33,455	4,676	43,129
$25,000 under $50,000	3,405	2,287	80,348	2,529	41,080	2,258	79,391	40,711	2,464	21,325
$50,000 under $100,000	1,509	1,096	73,361	2,039	20,760	1,095	73,280	20,837	2,039	10,815
$100,000 under $200,000	231	154	20,956	757	5,057	147	19,891	4,821	752	9,700
$200,000 or more	338	266	208,624	695	18,150	198	189,491	14,892	597	6,068

Footnote at end of table.

Table 1.6—Receipts, Net Profit, Depreciation, and Cost of Depreciable Property, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of businesses	All businesses with depreciation				Businesses with both depreciation and depreciable property				
		Number of businesses	Business receipts	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Depreciation	Cost of depreciable property
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FINANCE, INSURANCE, AND REAL ESTATE—Continued										
Finance—Continued										
Security, commodity brokers, and services										
Total	**26,394**	**12,740**	**395,160**	**11,499**	**93,622**	**12,530**	**390,408**	**91,924**	**11,314**	**119,301**
Under $10,000	16,663	5,776	17,865	3,140	—8,490	5,595	16,584	—8,783	3,004	46,609
$10,000 under $25,000	5,320	3,841	65,677	3,932	30,726	3,839	65,647	30,712	3,930	40,627
$25,000 under $50,000	2,642	1,835	65,939	1,823	35,056	1,822	65,494	35,085	1,788	16,093
$50,000 under $100,000	1,443	1,061	70,735	2,009	20,598	1,060	70,654	20,675	2,009	10,596
$100,000 under $200,000	156	121	16,496	350	5,022	114	15,431	4,786	345	3,043
$200,000 or more	170	106	158,448	245	10,710	100	156,598	9,449	238	2,333
Other finance										
Total	**5,733**	**2,363**	**85,391**	**2,753**	**12,138**	**2,258**	**67,325**	**9,590**	**2,610**	**24,442**
Under $10,000	3,504	1,134	4,489	392	—4,419	1,134	4,489	—4,419	392	6,097
$10,000 under $25,000	1,157	549	9,231	768	2,896	522	8,960	2,743	746	2,502
$25,000 under $50,000	763	452	14,409	706	6,024	436	13,897	5,626	676	5,232
$50,000 under $100,000	66	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	75	33	4,460	407	35	33	4,460	35	407	6,657
$200,000 or more	168	160	50,176	450	7,440	98	32,893	5,443	359	3,735
Insurance Agents, Brokers, and Service										
Total	**196,009**	**97,952**	**2,707,426**	**74,487**	**1,137,486**	**95,081**	**2,643,998**	**1,110,946**	**72,899**	**711,171**
Under $10,000	98,482	31,763	120,242	11,270	21,096	30,249	114,941	18,990	10,670	124,157
$10,000 under $25,000	56,497	31,980	500,461	20,341	268,963	31,520	493,276	264,307	20,238	223,279
$25,000 under $50,000	26,415	21,643	787,669	20,652	428,300	21,086	771,537	419,604	20,423	184,121
$50,000 under $100,000	10,961	9,557	656,522	14,478	286,643	9,175	626,849	278,430	13,882	109,614
$100,000 under $200,000	2,535	2,199	300,025	5,068	86,546	2,161	294,888	83,677	5,008	50,450
$200,000 or more	1,119	810	342,507	2,678	45,938	810	342,507	45,938	2,678	19,550
Real Estate										
Total	**510,849**	**257,054**	**5,049,541**	**360,288**	**1,349,876**	**246,578**	**4,936,215**	**1,327,803**	**351,177**	**5,195,485**
Under $10,000	361,684	155,123	509,206	108,206	32,912	147,045	488,967	34,264	103,352	1,464,872
$10,000 under $25,000	94,427	57,149	904,250	57,672	445,410	55,512	880,716	434,457	56,462	685,651
$25,000 under $50,000	31,962	24,843	882,703	56,054	366,146	24,578	873,855	363,037	55,472	626,374
$50,000 under $100,000	13,527	11,792	814,481	37,202	272,780	11,492	792,055	269,075	36,469	511,900
$100,000 under $200,000	5,856	5,327	721,469	27,129	158,582	5,155	699,760	152,227	26,647	435,153
$200,000 or more	3,393	2,820	1,217,432	74,025	74,046	2,796	1,200,862	74,743	72,775	1,471,535
Operators and lessors of buildings										
Total	**29,565**	**22,553**	**548,991**	**118,406**	**—17,115**	**21,788**	**533,208**	**—15,192**	**115,931**	**2,194,394**
Under $10,000	19,403	13,581	45,314	16,222	—14,138	12,930	42,917	—13,743	15,459	313,471
$10,000 under $25,000	6,050	5,039	80,641	16,463	9,775	5,038	80,617	9,774	16,457	296,728
$25,000 under $50,000	2,506	2,371	88,617	23,017	6,521	2,334	86,880	6,912	22,693	315,083
$50,000 under $100,000	713	713	53,297	10,404	—921	652	47,456	—183	10,265	179,303
$100,000 under $200,000	443	406	55,453	9,697	2,975	397	54,271	2,654	9,419	234,187
$200,000 or more	450	443	225,669	42,603	—21,327	437	221,067	—20,606	41,638	855,622
Lessors, other than buildings										
Total	**62,221**	**50,553**	**137,892**	**42,845**	**—17,861**	**47,464**	**133,278**	**—13,744**	**40,330**	**585,970**
Under $10,000	60,124	48,480	97,683	39,736	—33,058	45,503	95,373	—27,480	37,359	534,496
$10,000 under $25,000	1,790	1,767	21,345	1,124	10,161	1,708	20,444	9,535	1,064	14,213
$25,000 under $50,000	210	209	7,402	885	3,052	156	5,999	2,217	807	16,462
$50,000 under $100,000	} 97	97	11,462	1,100	1,984	97	11,462	1,984	1,100	20,799
$100,000 under $200,000										
$200,000 or more										
Real estate agents, brokers, and managers										
Total	**384,365**	**164,371**	**3,483,581**	**167,654**	**1,195,291**	**158,454**	**3,402,002**	**1,169,023**	**163,998**	**2,005,608**
Under $10,000	265,012	85,640	337,694	47,901	85,549	81,851	324,444	81,900	46,523	573,247
$10,000 under $25,000	78,580	45,186	711,541	35,891	381,217	43,622	689,225	371,055	34,782	328,222
$25,000 under $50,000	24,529	19,127	672,152	26,967	317,199	18,952	666,444	314,534	26,787	249,263
$50,000 under $100,000	10,213	8,904	605,468	21,514	223,661	8,666	588,945	218,847	20,923	263,049
$100,000 under $200,000	4,278	3,999	530,408	13,580	128,823	3,861	514,047	124,149	13,403	163,490
$200,000 or more	1,753	1,515	626,318	21,801	58,842	1,502	618,897	58,538	21,580	428,337
Subdividers and developers, except cemeteries										
Total	**10,676**	**4,385**	**383,072**	**14,488**	**21,190**	**4,267**	**374,150**	**20,340**	**14,391**	**235,724**
Under $10,000	5,748	1,993	5,040	1,869	—7,613	1,906	4,893	—7,754	1,866	19,395
$10,000 under $25,000	1,523	826	13,211	1,077	3,906	826	13,211	3,906	1,077	10,879
$25,000 under $50,000	1,279	331	12,532	1,025	753	331	12,532	753	1,025	7,647
$50,000 under $100,000	665	283	22,274	1,003	1,673	282	22,212	2,044	1,000	27,800
$100,000 under $200,000	637	448	72,039	2,001	5,583	423	67,873	4,223	1,974	20,693
$200,000 or more	824	504	257,976	7,513	16,888	499	253,429	17,168	7,449	149,310

Footnote at end of table.

Table 1.6—Receipts, Net Profit, Depreciation, and Cost of Depreciable Property, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of businesses	All businesses with depreciation				Businesses with both depreciation and depreciable property				
		Number of businesses	Business receipts	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Depreciation	Cost of depreciable property
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FINANCE, INSURANCE, AND REAL ESTATE—Continued										
Real Estate—Continued										
Other real estate										
Total	**24,022**	**15,192**	**496,005**	**16,895**	**168,371**	**14,605**	**493,577**	**167,376**	**16,527**	**173,789**
Under $10,000	11,397	5,429	23,475	2,478	2,172	4,855	21,340	1,341	2,145	24,263
$10,000 under $25,000	6,484	4,331	77,512	3,117	40,351	4,318	77,219	40,187	3,082	35,609
$25,000 under $50,000	3,438	2,805	102,000	4,160	38,621	2,805	102,000	38,621	4,160	37,919
$50,000 under $100,000	1,855	1,811	127,527	4,105	47,222	1,811	127,527	47,222	4,105	39,692
$100,000 under $200,000	490	466	62,425	1,618	20,642	466	62,425	20,642	1,618	14,715
$200,000 or more	358	350	103,066	1,417	19,363	350	103,066	19,363	1,417	21,591
SERVICES										
Total	**2,820,552**	**1,781,430**	**42,409,419**	**2,118,715**	**14,028,725**	**1,722,371**	**41,185,927**	**13,684,014**	**2,065,266**	**22,850,803**
Under $10,000	1,850,045	967,863	3,276,211	472,265	495,377	930,571	3,160,925	469,994	459,057	6,024,106
$10,000 under $25,000	439,981	331,147	5,394,673	369,006	1,788,830	321,398	5,232,328	1,734,060	360,883	3,999,857
$25,000 under $50,000	261,347	228,684	8,198,689	395,422	3,001,638	223,896	8,020,568	2,943,122	389,906	4,223,859
$50,000 under $100,000	189,114	176,656	12,322,185	423,725	4,993,216	171,822	11,979,800	4,870,986	411,112	4,176,089
$100,000 under $200,000	65,980	63,657	8,348,675	264,324	2,830,165	61,785	8,103,408	2,764,130	256,504	2,667,313
$200,000 or more	14,085	13,423	4,868,986	193,973	919,499	12,899	4,688,898	901,722	187,804	1,759,579
Hotels and Other Lodging Places										
Total	**79,354**	**70,206**	**1,751,583**	**266,130**	**84,883**	**68,086**	**1,706,291**	**84,479**	**260,545**	**4,278,787**
Under $10,000	39,263	33,340	141,577	47,578	—41,268	31,889	134,866	—40,044	45,747	807,629
$10,000 under $25,000	18,428	16,813	281,753	51,015	18,346	16,312	274,052	17,180	49,670	909,185
$25,000 under $50,000	14,594	13,159	460,722	74,773	58,276	13,157	460,646	58,262	74,770	1,131,522
$50,000 under $100,000	4,658	4,527	315,267	39,970	36,539	4,424	309,412	35,717	39,190	626,116
$100,000 under $200,000	1,712	1,673	215,715	26,661	12,290	1,634	209,890	11,685	26,129	372,824
$200,000 or more	699	694	336,549	26,133	700	670	317,425	1,679	25,039	431,511
Motels, motor hotels, and tourist courts										
Total	**37,349**	**34,269**	**1,088,421**	**170,908**	**67,197**	**33,326**	**1,065,245**	**68,268**	**168,058**	**2,921,737**
Under $10,000	13,917	12,136	58,867	20,046	—21,640	11,484	55,213	—19,938	18,846	403,959
$10,000 under $25,000	10,251	9,449	158,120	29,695	7,122	9,263	155,295	6,432	29,501	601,486
$25,000 under $50,000	8,167	7,715	278,503	51,377	38,682	7,713	278,427	38,668	51,374	827,624
$50,000 under $100,000	3,223	3,220	229,823	32,051	29,645	3,160	226,335	29,513	31,502	510,246
$100,000 under $200,000	1,332	1,295	163,333	21,260	10,766	1,261	158,325	10,232	20,812	285,464
$200,000 or more	459	454	199,775	16,279	2,622	445	191,650	3,361	16,023	292,958
Other lodging places										
Total	**42,005**	**35,937**	**663,162**	**95,222**	**17,686**	**34,760**	**641,046**	**16,211**	**92,487**	**1,357,050**
Under $10,000	25,346	21,204	82,710	27,532	—19,628	20,405	79,653	—20,106	26,901	403,670
$10,000 under $25,000	8,177	7,364	123,633	21,120	11,224	7,049	118,757	10,748	20,169	307,699
$25,000 under $50,000	6,427	5,444	182,219	23,396	19,594	5,444	182,219	19,594	23,396	303,898
$50,000 under $100,000	1,435	1,307	85,444	7,919	6,894	1,264	83,077	6,204	7,688	115,870
$100,000 under $200,000	380	378	52,382	5,401	1,524	373	51,565	1,453	5,317	87,360
$200,000 or more	240	240	136,774	9,854	—1,922	225	125,775	—1,682	9,016	138,553
Personal Services										
Total	**591,423**	**381,331**	**5,470,846**	**343,844**	**1,220,381**	**368,398**	**5,318,528**	**1,185,341**	**334,430**	**3,557,876**
Under $10,000	440,757	246,051	972,125	84,297	316,592	236,162	939,097	302,863	82,188	1,135,026
$10,000 under $25,000	90,477	77,803	1,227,033	83,345	316,784	75,881	1,196,283	309,749	81,375	744,961
$25,000 under $50,000	37,325	35,246	1,231,883	60,807	247,027	34,898	1,218,242	244,131	60,311	554,675
$50,000 under $100,000	16,722	16,252	1,093,699	60,100	187,916	15,788	1,060,495	182,048	57,340	559,201
$100,000 under $200,000	5,145	5,035	674,303	35,199	115,932	4,725	632,608	110,420	33,120	390,013
$200,000 or more	997	944	271,803	20,096	36,130	944	271,803	36,130	20,096	174,000
Coin-operated laundries and dry cleaning										
Total	**31,897**	**29,414**	**512,387**	**85,700**	**37,793**	**29,138**	**510,941**	**37,816**	**85,477**	**668,182**
Under $10,000	15,320	13,085	69,374	17,957	—5,982	12,840	68,324	—5,798	17,744	172,248
$10,000 under $25,000	11,306	11,120	183,016	30,178	13,871	11,087	182,620	13,710	30,168	217,645
$25,000 under $50,000	4,120	4,058	139,801	16,013	21,436	4,058	139,801	21,436	16,013	135,102
$50,000 under $100,000	772	772	52,072	11,900	635	772	52,072	635	11,900	72,205
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other laundry, cleaning, and garment services										
Total	**59,435**	**40,946**	**1,085,793**	**76,936**	**155,952**	**39,695**	**1,057,533**	**150,291**	**74,534**	**724,179**
Under $10,000	30,228	15,733	64,899	7,744	5,793	15,167	62,584	5,039	7,523	79,832
$10,000 under $25,000	15,364	12,381	209,066	17,067	45,771	12,044	203,132	45,386	15,948	161,082
$25,000 under $50,000	7,108	6,650	222,282	15,914	39,002	6,494	215,177	37,085	15,620	130,319
$50,000 under $100,000	5,054	4,584	324,347	17,984	40,831	4,392	311,441	38,226	17,216	174,057
$100,000 under $200,000	1,261	1,203	158,290	11,587	15,483	1,203	158,290	15,483	11,587	115,227
$200,000 or more	420	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 1.6—Receipts, Net Profit, Depreciation, and Cost of Depreciable Property, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of businesses	All businesses with depreciation				Businesses with both depreciation and depreciable property				
		Number of businesses	Business receipts	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Depreciation	Cost of depreciable property
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
Personal Services—Continued										
Photographic studios, portrait										
Total	**28,163**	**22,136**	**250,536**	**18,594**	**39,678**	**21,438**	**244,517**	**37,437**	**18,303**	**179,158**
Under $10,000	20,827	16,083	47,851	7,697	—8,185	15,532	45,724	—9,080	7,562	73,609
$10,000 under $25,000	4,188	3,271	55,744	5,056	10,700	3,147	53,858	10,220	4,962	42,658
$25,000 under $50,000	2,079	1,713	62,546	2,985	17,883	1,713	62,546	17,883	2,985	32,239
$50,000 under $100,000	849	849	53,516	1,746	14,598	826	51,510	13,732	1,684	18,113
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops										
Total	**217,805**	**151,116**	**1,827,754**	**70,498**	**428,918**	**146,733**	**1,787,423**	**418,547**	**68,760**	**811,974**
Under $10,000	165,282	103,131	425,872	27,284	142,763	99,604	414,711	138,917	26,619	395,651
$10,000 under $25,000	31,006	27,081	430,790	16,400	113,324	26,405	419,281	109,690	16,085	161,851
$25,000 under $50,000	15,579	14,981	534,929	15,634	103,068	14,942	533,522	102,867	15,576	156,057
$50,000 under $100,000	5,123	5,123	325,544	8,016	55,155	5,108	324,468	55,053	7,993	72,700
$100,000 under $200,000	772	759	97,987	3,089	12,862	633	82,809	10,274	2,412	24,853
$200,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops										
Total	**114,549**	**63,352**	**581,739**	**21,459**	**269,965**	**60,425**	**565,540**	**262,569**	**20,805**	**239,456**
Under $10,000	93,718	45,478	232,638	10,664	141,795	42,807	220,504	135,724	10,093	135,807
$10,000 under $25,000	16,531	13,768	197,990	7,224	89,337	13,512	193,925	88,012	7,141	72,072
$25,000 under $50,000	3,646	3,491	111,519	2,036	33,203	3,491	111,519	33,203	2,036	19,020
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 or more	—	—	—	—	—	—	—	—	—	—
Other personal services										
Total	**139,574**	**74,367**	**1,212,637**	**70,657**	**288,075**	**70,971**	**1,152,574**	**278,681**	**66,551**	**934,927**
Under $10,000	115,382	52,541	131,491	12,951	40,408	50,212	127,250	38,061	12,647	277,879
$10,000 under $25,000	12,082	10,182	150,427	7,420	43,781	9,686	143,467	42,731	7,071	89,653
$25,000 under $50,000	4,793	4,353	160,806	8,225	32,435	4,200	155,677	31,657	8,081	81,938
$50,000 under $100,000	4,326	4,326	301,392	18,989	71,372	4,092	284,176	69,077	17,082	209,919
$100,000 under $200,000	2,620	2,620	352,773	16,322	79,457	2,436	326,256	76,533	14,920	207,988
$200,000 or more	371	345	115,748	6,750	20,622	345	115,748	20,622	6,750	67,550
Business Services										
Total	**495,971**	**251,923**	**4,587,319**	**272,904**	**1,075,156**	**242,339**	**4,450,262**	**1,034,634**	**267,315**	**2,388,602**
Under $10,000	369,480	160,224	496,904	79,298	63,777	154,078	476,597	60,222	77,325	873,468
$10,000 under $25,000	74,103	48,947	779,149	50,954	303,387	46,977	745,509	289,894	49,647	467,461
$25,000 under $50,000	30,091	22,923	814,772	36,215	275,573	22,028	784,978	261,194	35,617	297,887
$50,000 under $100,000	13,291	11,159	741,607	31,470	184,399	10,730	713,887	177,788	30,095	214,078
$100,000 under $200,000	6,613	6,383	858,405	37,789	145,543	6,259	842,239	143,552	37,623	313,109
$200,000 or more	2,393	2,287	896,482	37,178	102,477	2,267	887,052	101,984	37,008	222,599
Advertising										
Total	**19,682**	**9,896**	**585,579**	**9,681**	**75,195**	**9,517**	**576,241**	**73,754**	**9,406**	**96,063**
Under $10,000	13,196	4,473	16,945	2,433	833	4,195	15,691	886	2,281	25,038
$10,000 under $25,000	2,152	1,530	20,471	2,293	1,403	1,470	19,362	1,435	2,262	28,150
$25,000 under $50,000	1,664	1,418	56,699	958	14,984	1,417	56,658	15,000	942	9,167
$50,000 under $100,000	907	761	48,637	781	13,106	759	48,471	13,098	772	9,241
$100,000 under $200,000	884	878	136,226	1,317	19,384	853	132,547	18,197	1,270	10,208
$200,000 or more	879	836	306,601	1,899	25,485	823	303,512	25,138	1,879	14,259
Services to buildings										
Total	**77,885**	**39,016**	**695,573**	**30,333**	**163,136**	**38,012**	**671,412**	**160,824**	**29,024**	**215,512**
Under $10,000	58,935	23,942	95,204	8,519	29,919	23,548	93,257	29,480	8,462	74,985
$10,000 under $25,000	11,206	8,167	131,018	7,229	49,621	7,829	125,435	49,452	6,754	43,521
$25,000 under $50,000	4,264	3,513	118,090	5,915	32,617	3,513	118,090	32,617	5,915	43,997
$50,000 under $100,000	1,991	1,910	123,741	4,292	23,929	1,638	107,110	22,225	3,515	25,320
$100,000 under $200,000	1,342	1,342	176,034	3,523	21,533	1,342	176,034	21,533	3,523	22,386
$200,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Management and public relations										
Total	**115,991**	**52,216**	**812,541**	**39,028**	**306,166**	**49,342**	**777,397**	**291,431**	**37,531**	**544,164**
Under $10,000	83,248	32,321	98,666	15,194	2,969	30,496	93,004	1,965	14,604	238,505
$10,000 under $25,000	20,377	11,320	183,084	8,490	90,428	10,751	173,528	85,822	8,099	98,618
$25,000 under $50,000	8,604	5,698	190,365	4,906	94,676	5,257	177,648	87,375	4,588	60,321
$50,000 under $100,000	2,535	1,806	125,467	2,240	56,296	1,774	123,409	54,646	2,193	18,315
$100,000 under $200,000	922	785	100,351	4,822	30,772	783	100,086	30,555	4,819	102,758
$200,000 or more	305	286	114,608	3,376	31,025	281	109,722	31,068	3,228	25,647

Footnote at end of table.

Table 1.6—Receipts, Net Profit, Depreciation, and Cost of Depreciable Property, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of businesses	All businesses with depreciation				Businesses with both depreciation and depreciable property				
		Number of businesses	Business receipts	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Depreciation	Cost of depreciable property
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
Business Services—Continued										
Other business services										
Total	**282,413**	**150,795**	**2,493,626**	**193,862**	**530,659**	**145,468**	**2,425,212**	**508,625**	**191,354**	**1,532,863**
Under $10,000	214,101	99,488	286,089	53,152	30,056	95,839	274,645	27,891	51,978	534,940
$10,000 under $25,000	40,368	27,930	444,576	32,942	161,935	26,927	427,184	153,185	32,532	297,172
$25,000 under $50,000	15,559	12,294	449,618	24,436	133,296	11,841	432,582	126,202	24,172	184,402
$50,000 under $100,000	7,858	6,682	443,762	24,157	91,068	6,559	434,897	87,819	23,615	161,202
$100,000 under $200,000	3,465	3,378	445,794	28,127	73,854	3,281	433,572	73,267	28,011	177,757
$200,000 or more	1,062	1,023	423,787	31,048	40,450	1,021	422,332	40,261	31,046	177,390
Automobile Repair and Services										
Total	**173,073**	**129,633**	**4,387,889**	**195,737**	**591,262**	**125,820**	**4,220,731**	**579,737**	**187,890**	**1,652,617**
Under $10,000	78,868	49,214	201,719	27,534	21,762	48,186	197,931	20,912	27,011	273,426
$10,000 under $25,000	40,954	31,475	509,089	29,615	111,963	30,679	497,052	109,423	29,316	281,060
$25,000 under $50,000	26,500	24,079	844,630	37,720	143,446	22,884	797,795	142,271	35,877	319,565
$50,000 under $100,000	16,116	14,663	1,030,749	37,137	155,696	14,317	1,006,581	152,658	35,555	298,718
$100,000 under $200,000	8,213	7,908	1,055,055	30,167	104,173	7,567	1,007,394	99,513	28,319	273,493
$200,000 or more	2,422	2,294	746,647	33,564	54,222	2,187	713,978	54,960	31,812	206,355
Automobile repair shops										
Total	**143,231**	**105,776**	**3,771,468**	**111,036**	**541,214**	**102,300**	**3,613,043**	**530,410**	**105,216**	**1,066,862**
Under $10,000	59,630	34,599	150,081	12,951	19,941	33,793	147,066	19,278	12,758	132,145
$10,000 under $25,000	36,070	27,578	447,234	18,605	107,506	26,783	435,210	104,969	18,310	200,290
$25,000 under $50,000	24,024	21,765	761,876	28,714	131,831	20,628	717,660	130,843	26,978	243,344
$50,000 under $100,000	14,360	13,112	916,137	21,432	140,625	12,818	895,157	137,725	20,965	206,820
$100,000 under $200,000	7,021	6,722	877,135	17,813	93,679	6,383	829,740	89,088	16,060	176,183
$200,000 or more	2,126	2,000	619,005	11,521	47,632	1,895	588,210	48,507	10,145	108,080
General automobile repair shops, total	**87,947**	**65,113**	**2,069,772**	**63,568**	**291,143**	**63,145**	**1,968,388**	**283,124**	**59,739**	**595,758**
Under $10,000	40,023	23,892	99,346	8,788	10,415	23,644	97,827	9,976	8,715	89,085
$10,000 under $25,000	22,272	17,523	277,227	11,050	65,058	17,162	271,725	62,967	10,899	111,209
$25,000 under $50,000	13,519	12,195	429,952	16,892	68,860	11,326	397,916	70,572	15,196	135,729
$50,000 under $100,000	7,865	7,236	503,682	11,860	80,114	7,089	493,382	77,574	11,718	121,474
$100,000 under $200,000	3,271	3,270	436,818	8,879	39,849	2,931	389,423	35,258	7,126	76,545
$200,000 or more	997	997	322,747	6,097	26,847	993	318,113	26,777	6,085	61,716
Other automobile repair, total	**55,284**	**40,663**	**1,701,696**	**47,470**	**250,071**	**39,155**	**1,644,657**	**247,286**	**45,477**	**471,104**
Under $10,000	19,607	10,707	50,735	4,163	9,526	10,149	49,239	9,302	4,043	43,060
$10,000 under $25,000	13,798	10,055	170,007	7,555	42,448	9,621	163,485	42,002	7,411	89,081
$25,000 under $50,000	10,505	9,570	331,924	11,822	62,971	9,302	319,744	60,271	11,782	107,615
$50,000 under $100,000	6,495	5,876	412,455	9,572	60,511	5,729	401,775	60,151	9,247	85,346
$100,000 under $200,000	3,750	3,452	440,317	8,934	53,830	3,452	440,317	53,830	8,934	99,638
$200,000 or more	1,129	1,003	296,258	5,424	20,785	902	270,097	21,730	4,060	46,364
Automobile parking and other services										
Total	**29,842**	**23,857**	**616,421**	**84,701**	**50,048**	**23,520**	**607,688**	**49,327**	**82,674**	**585,755**
Under $10,000	19,238	14,615	51,638	14,583	1,821	14,393	50,865	1,634	14,253	141,281
$10,000 under $25,000	4,884	3,897	61,855	11,010	4,457	3,896	61,842	4,454	11,006	80,770
$25,000 under $50,000	2,476	2,314	82,754	9,006	11,615	2,256	80,135	11,428	8,899	76,221
$50,000 under $100,000	1,756	1,551	114,612	15,705	15,071	1,499	111,424	14,933	14,590	91,898
$100,000 under $200,000	1,192	1,186	177,920	12,354	10,494	1,184	177,654	10,425	12,259	97,310
$200,000 or more	296	294	127,642	22,043	6,590	292	125,768	6,453	21,667	98,275
Miscellaneous Repair Services										
Total	**227,825**	**149,731**	**2,387,600**	**105,693**	**501,371**	**144,063**	**2,286,968**	**483,616**	**101,457**	**971,881**
Under $10,000	157,816	91,549	322,591	35,500	58,599	88,107	310,566	55,431	34,408	362,594
$10,000 under $25,000	41,816	32,076	528,773	28,139	167,527	30,980	511,726	163,416	27,262	257,997
$25,000 under $50,000	17,170	15,691	546,229	18,853	127,238	15,165	530,619	123,007	17,757	139,390
$50,000 under $100,000	7,730	7,122	501,707	13,190	79,705	6,687	466,740	76,097	12,459	108,315
$100,000 under $200,000	2,993	2,993	385,398	7,832	59,595	2,824	364,415	56,958	7,192	80,318
$200,000 or more	300	300	102,902	2,379	8,707	300	102,902	8,707	2,379	23,267
Amusement and Recreation Services, Including Motion Pictures										
Total	**229,007**	**149,797**	**1,995,009**	**233,378**	**102,486**	**146,399**	**1,924,065**	**99,129**	**226,328**	**1,937,591**
Under $10,000	178,658	110,806	286,325	79,053	—107,341	108,129	282,114	—103,619	76,621	612,938
$10,000 under $25,000	28,219	20,458	318,843	36,087	27,612	20,257	315,179	27,929	35,561	359,786
$25,000 under $50,000	12,038	9,757	329,194	32,208	45,864	9,716	327,734	46,835	31,760	290,761
$50,000 under $100,000	7,342	6,170	423,947	36,161	44,665	5,847	402,478	42,627	34,849	296,082
$100,000 under $200,000	1,904	1,817	261,061	14,054	34,631	1,725	245,603	34,996	13,497	126,666
$200,000 or more	846	789	375,639	35,815	57,055	725	350,957	50,361	34,040	251,358

Footnote at end of table.

Table 1.6—Receipts, Net Profit, Depreciation, and Cost of Depreciable Property, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of businesses	All businesses with depreciation				Businesses with both depreciation and depreciable property				
		Number of businesses	Business receipts	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Depreciation	Cost of depreciable property
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
Amusement and Recreation Services, Including Motion Pictures—Continued										
Producers, orchestras, and entertainers										
Total	**86,327**	**55,108**	**532,994**	**32,857**	**163,266**	**53,718**	**511,556**	**156,545**	**32,405**	**274,472**
Under $10,000	73,459	45,047	130,337	18,218	27,431	43,729	127,121	27,429	17,825	152,448
$10,000 under $25,000	8,324	6,691	99,436	5,807	29,456	6,691	99,436	29,456	5,807	46,156
$25,000 under $50,000	2,474	1,794	60,159	2,708	18,759	1,794	60,159	18,759	2,708	24,088
$50,000 under $100,000	1,342	908	60,779	1,934	13,513	908	60,779	13,513	1,934	21,481
$100,000 under $200,000	504	456	74,103	1,075	17,634	394	61,998	16,067	1,060	14,217
$200,000 or more	224	212	108,180	3,115	56,473	202	102,063	51,321	3,071	16,082
Other amusement and recreation services										
Total	**142,680**	**94,689**	**1,462,015**	**200,521**	**—60,780**	**92,681**	**1,412,509**	**—57,416**	**193,923**	**1,663,119**
Under $10,000	105,199	65,759	155,988	60,835	—134,772	64,400	154,993	—131,048	58,796	460,490
$10,000 under $25,000	19,895	13,767	219,407	30,280	—1,844	13,566	215,743	—1,527	29,754	313,630
$25,000 under $50,000	9,564	7,963	269,035	29,500	27,105	7,922	267,575	28,076	29,052	266,673
$50,000 under $100,000	6,000	5,262	363,168	34,227	31,152	4,939	341,699	29,114	32,915	274,601
$100,000 under $200,000	1,400	1,361	186,958	12,979	16,997	1,331	183,605	18,929	12,437	112,449
$200,000 or more	622	577	267,459	32,700	582	523	248,894	—960	30,969	235,276
Medical and Health Services										
Total	**396,358**	**278,782**	**14,809,513**	**436,865**	**7,381,360**	**271,905**	**14,497,386**	**7,241,604**	**429,404**	**4,775,761**
Under $10,000	137,878	48,512	217,175	23,338	43,098	46,340	207,053	42,032	22,844	307,648
$10,000 under $25,000	60,713	42,837	726,118	44,503	324,823	41,539	704,096	316,478	43,443	506,489
$25,000 under $50,000	68,897	62,128	2,353,594	84,698	1,261,308	61,307	2,322,163	1,243,337	84,075	958,583
$50,000 under $100,000	95,687	92,932	6,576,960	169,950	3,484,097	91,067	6,444,878	3,413,735	167,281	1,758,660
$100,000 under $200,000	29,760	29,072	3,746,266	89,902	1,890,441	28,466	3,673,628	1,853,360	88,505	928,264
$200,000 or more	3,423	3,301	1,189,400	24,474	377,593	3,186	1,145,568	372,662	23,256	316,117
Offices of physicians										
Total	**151,549**	**125,144**	**7,429,708**	**186,265**	**4,283,101**	**122,290**	**7,283,729**	**4,202,640**	**192,913**	**1,929,744**
Under $10,000	34,282	18,575	75,019	10,751	4,247	17,958	72,322	4,589	10,557	137,241
$10,000 under $25,000	21,069	15,216	265,178	15,609	126,109	14,585	254,115	119,811	15,330	128,491
$25,000 under $50,000	29,199	26,310	993,698	33,501	600,506	25,899	978,935	591,437	33,221	336,329
$50,000 under $100,000	47,774	46,196	3,304,492	78,377	1,992,139	45,421	3,244,266	1,958,075	76,884	758,583
$100,000 under $200,000	17,107	16,788	2,180,289	48,549	1,270,349	16,393	2,130,757	1,243,390	47,596	474,525
$200,000 or more	2,118	2,059	611,032	9,478	289,751	2,034	603,334	285,338	9,325	94,575
Offices of dentists										
Total	**86,407**	**74,289**	**4,357,005**	**129,382**	**2,059,756**	**72,781**	**4,261,281**	**2,018,742**	**127,525**	**1,434,804**
Under $10,000	9,769	5,470	30,736	2,068	8,345	5,179	28,725	7,367	2,029	41,464
$10,000 under $25,000	12,618	8,480	148,577	8,184	58,838	8,480	148,577	58,838	8,184	103,141
$25,000 under $50,000	22,483	19,958	773,117	26,663	387,711	19,608	758,032	379,595	26,355	303,289
$50,000 under $100,000	32,763	31,895	2,250,989	64,673	1,093,076	31,230	2,204,626	1,068,876	63,979	702,078
$100,000 under $200,000	8,242	7,961	993,013	24,448	463,952	7,818	977,833	456,570	24,095	254,285
$200,000 or more	532	525	160,573	3,346	47,834	466	143,488	47,496	2,883	30,647
Other medical and health services										
Total	**158,402**	**79,349**	**3,022,800**	**111,218**	**1,038,503**	**76,834**	**2,952,376**	**1,020,222**	**108,966**	**1,411,113**
Under $10,000	93,827	24,467	111,420	10,519	30,506	23,203	106,006	30,076	10,258	128,943
$10,000 under $25,000	27,026	19,141	312,363	20,710	139,876	18,474	301,404	137,829	19,929	274,857
$25,000 under $50,000	17,215	15,860	586,779	24,534	273,091	15,800	585,196	272,305	24,499	318,965
$50,000 under $100,000	15,150	14,841	1,021,479	26,900	398,882	14,416	995,986	386,784	26,418	297,999
$100,000 under $200,000	4,411	4,323	572,964	16,905	156,140	4,255	565,038	153,400	16,814	199,454
$200,000 or more	773	717	417,795	11,650	40,008	686	398,746	39,828	11,048	190,895
Legal Services										
Total	**148,377**	**95,575**	**3,360,717**	**91,318**	**1,736,270**	**92,065**	**3,251,121**	**1,675,187**	**89,327**	**862,347**
Under $10,000	61,790	28,559	107,687	12,413	21,589	27,151	101,463	18,861	12,039	189,897
$10,000 under $25,000	32,167	21,084	369,070	16,927	187,660	20,327	355,403	181,120	16,496	147,661
$25,000 under $50,000	30,313	24,999	898,291	25,823	477,545	24,305	871,063	462,866	25,587	214,986
$50,000 under $100,000	18,072	15,421	1,058,043	20,924	601,803	14,957	1,024,150	580,822	20,414	183,637
$100,000 under $200,000	4,869	4,444	585,513	10,835	290,587	4,304	568,099	279,348	10,496	84,972
$200,000 or more	1,166	1,068	342,113	4,396	157,086	1,021	330,943	152,170	4,295	41,194
Educational Services										
Total	**116,994**	**67,243**	**434,677**	**32,600**	**109,722**	**64,187**	**423,589**	**105,191**	**31,743**	**589,516**
Under $10,000	105,665	57,623	147,796	18,646	51,221	54,891	141,573	48,596	17,976	351,720
$10,000 under $25,000	8,054	6,883	99,770	6,248	27,632	6,559	94,905	25,726	6,061	85,029
$25,000 under $50,000	2,041	1,617	57,600	3,248	17,833	1,617	57,600	17,833	3,248	107,177
$50,000 under $100,000	794	792	55,064	2,443	7,891	792	55,064	7,891	2,443	26,864
$100,000 under $200,000	440	328	74,447	2,015	5,145	328	74,447	5,145	2,015	18,726
$200,000 or more										

Footnote at end of table.

Table 1.6—Receipts, Net Profit, Depreciation, and Cost of Depreciable Property, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of businesses	All businesses with depreciation				Businesses with both depreciation and depreciable property				
		Number of businesses	Business receipts	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Depreciation	Cost of depreciable property
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
Engineering and Architectural Services										
Total	**68,466**	**41,104**	**1,301,683**	**55,764**	**400,089**	**39,104**	**1,248,565**	**391,097**	**54,722**	**716,360**
Under $10,000	42,987	22,140	71,040	28,081	—7,681	20,852	67,509	—7,975	27,342	464,304
$10,000 under $25,000	11,746	7,490	131,027	4,486	72,873	7,134	123,246	68,825	4,450	48,521
$25,000 under $50,000	6,164	4,576	157,400	4,657	80,520	4,368	147,781	77,329	4,489	56,910
$50,000 under $100,000	3,864	3,401	234,687	5,997	85,647	3,382	233,544	85,398	5,951	52,742
$100,000 under $200,000	2,523	2,365	306,697	6,049	90,593	2,365	306,697	90,593	6,049	45,231
$200,000 or more	1,182	1,132	400,832	6,494	78,137	1,003	369,788	76,927	6,441	48,652
Accounting, Auditing, and Bookkeeping Services										
Total	**137,021**	**88,887**	**1,175,934**	**47,357**	**546,537**	**87,059**	**1,142,381**	**534,853**	**46,373**	**539,284**
Under $10,000	103,662	59,794	169,759	17,192	69,432	58,503	166,496	68,140	16,979	299,342
$10,000 under $25,000	17,411	14,216	236,478	10,568	136,573	13,960	231,705	133,078	10,525	88,861
$25,000 under $50,000	11,043	10,278	355,829	11,386	179,680	10,278	355,829	179,680	11,336	85,719
$50,000 under $100,000	3,381	3,115	214,142	4,541	89,731	2,884	195,888	85,507	4,073	37,669
$100,000 under $200,000	1,459	1,429	181,741	3,356	64,187	1,379	174,478	61,514	3,096	25,446
$200,000 or more	65	55	17,985	314	6,934	55	17,985	6,934	314	2,247
Certified public accountants										
Total	**25,700**	**19,022**	**537,330**	**16,142**	**257,306**	**18,657**	**516,106**	**251,956**	**15,561**	**145,362**
Under $10,000	12,406	7,690	23,488	2,542	8,246	7,562	23,167	8,106	2,534	47,094
$10,000 under $25,000	4,565	3,422	60,739	2,435	35,896	3,422	60,739	35,896	2,435	16,211
$25,000 under $50,000	5,209	4,681	169,036	5,334	92,062	4,681	169,036	92,062	5,334	36,503
$50,000 under $100,000	2,597	2,332	163,804	3,680	73,443	2,120	147,064	69,626	3,240	30,143
$100,000 under $200,000	880	855	106,625	1,867	42,065	830	102,462	40,672	1,734	13,421
$200,000 or more	43	42	13,638	284	5,594	42	13,638	5,594	284	1,990
Other accounting, auditing, and bookkeeping services										
Total	**111,321**	**69,865**	**638,604**	**31,215**	**289,231**	**68,402**	**626,275**	**282,897**	**30,812**	**393,922**
Under $10,000	91,256	52,104	146,271	14,650	61,186	50,941	143,329	60,034	14,445	252,248
$10,000 under $25,000	12,846	10,794	175,739	8,133	100,677	10,538	170,966	97,182	8,090	72,650
$25,000 under $50,000	5,834	5,597	186,793	6,052	87,618	5,597	186,793	87,618	6,052	49,216
$50,000 under $100,000	784	783	50,338	861	16,288	764	48,824	15,881	833	7,526
$100,000 under $200,000	579	574	75,116	1,489	22,122	549	72,016	20,842	1,362	12,025
$200,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other Services										
Total	**156,683**	**77,218**	**746,649**	**36,925**	**279,208**	**72,946**	**716,040**	**269,146**	**35,732**	**580,181**
Under $10,000	133,221	60,051	141,513	19,335	5,597	56,283	135,660	4,575	18,577	346,114
$10,000 under $25,000	15,893	11,065	187,570	7,119	93,650	10,793	183,172	91,242	7,077	102,846
$25,000 under $50,000	5,171	4,231	148,545	5,034	87,328	4,173	146,118	86,377	5,029	66,684
$50,000 under $100,000	1,457	1,102	76,313	1,842	35,127	947	66,683	30,698	1,462	14,007
$100,000 under $200,000	517	353	50,751	1,478	18,041	352	50,587	18,039	1,476	17,414
$200,000 or more	424	416	141,957	2,117	39,465	398	133,820	38,215	2,111	33,116
NATURE OF BUSINESS NOT ALLOCABLE										
Total	**43,531**	**16,476**	**376,616**	**21,126**	**57,886**	**14,560**	**335,992**	**52,332**	**19,747**	**192,382**
Under $10,000	31,929	9,252	25,813	5,645	—858	8,146	22,136	—751	4,928	47,583
$10,000 under $25,000	6,194	3,505	59,435	4,636	12,626	3,258	55,490	11,958	4,518	48,759
$25,000 under $50,000	2,865	1,759	60,474	2,594	11,817	1,256	43,480	10,913	2,093	25,467
$50,000 under $100,000	1,432	1,143	76,470	5,693	15,189	1,143	76,470	15,189	5,693	47,922
$100,000 under $200,000	903	619	83,410	1,536	12,985	594	80,683	11,234	1,515	15,334
$200,000 or more	208	198	71,014	1,022	6,127	163	57,733	3,789	1,000	7,317

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Data for businesses without receipts are included in the size class "Under $10,000."

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL INDUSTRIES										
With and without net profit, total	**9,690,826**	**10,648,202**	**311,374,523**	**132,226,076**	**46,673,063**	**6,109,886**	**63,537,364**	**22,015,649**	**7,610,767**	**19,817,074**
With net profit, total	**7,163,785**	**7,592,689**	**273,734,537**	**103,329,698**	**55,249,539**	**4,032,642**	**35,710,737**	**12,369,422**	**5,772,867**	**15,511,555**
$1 under $2,000	2,825,011	2,934,922	21,779,247	28,889,961	2,393,939	1,978,437	19,898,336	6,597,686	1,978,250	3,548,223
$2,000 under $5,000	1,669,132	1,695,054	32,332,438	17,025,106	5,574,498	948,974	7,897,376	3,553,232	1,296,082	2,008,565
$5,000 under $10,000	1,344,314	1,356,562	52,058,223	17,008,344	9,696,326	620,036	4,299,753	3,012,265	1,195,106	2,055,981
$10,000 under $25,000	1,148,159	1,153,824	89,616,134	23,905,833	17,774,207	449,719	3,113,518	3,018,108	1,103,582	3,539,560
$25,000 under $50,000	348,879	349,793	48,805,621	13,817,180	11,862,958	121,758	969,575	984,647	343,417	2,823,060
$50,000 or more	102,260	102,534	29,142,874	8,358,693	7,947,611	35,641	407,459	3,623	100,083	2,583,375
With net loss, total	**2,933,481**	**3,055,513**	**37,639,986**	**35,513,941**	**—8,576,476**	**2,317,455**	**30,290,394**	**13,800,023**	**2,142,720**	**5,462,421**
Under $5,000	2,615,959	2,707,199	19,696,991	31,169,604	—3,544,390	2,096,810	26,370,698	8,343,296	1,988,982	4,200,876
$5,000 under $10,000	216,047	217,307	5,050,914	2,809,553	—1,519,948	156,962	2,481,214	1,848,287	117,739	558,214
$10,000 under $25,000	97,638	99,393	5,850,999	1,534,686	—1,436,699	64,137	1,218,138	1,753,247	38,370	483,779
$25,000 or more	30,591	31,614	7,041,082	565,055	—2,075,439	16,471	598,200	2,042,294	10,078	418,771
AGRICULTURE, FORESTRY, AND FISHING										
With and without net profit, total	**3,346,637**	**3,415,111**	**65,994,132**	**42,466,260**	**9,237,503**	**2,063,285**	**20,099,024**	**13,129,733**	**2,461,552**	**6,284,503**
With net profit, total	**2,057,320**	**2,094,757**	**54,152,370**	**27,119,824**	**13,523,707**	**1,072,513**	**7,426,488**	**6,169,629**	**1,536,034**	**3,857,336**
$1 under $2,000	831,941	836,913	5,660,050	7,216,318	699,640	519,901	4,173,479	2,343,199	508,336	905,820
$2,000 under $5,000	473,365	474,592	6,745,648	4,768,650	1,533,369	242,594	1,720,942	1,514,339	354,969	588,996
$5,000 under $10,000	381,055	382,044	10,604,002	4,859,323	2,730,312	166,897	885,383	1,243,628	322,097	600,908
$10,000 under $25,000	306,886	307,307	17,789,857	6,513,038	4,767,911	122,305	573,987	1,171,140	285,559	919,459
$25,000 under $50,000	76,495	76,526	8,645,188	2,971,798	2,510,767	24,821	91,326	369,705	74,343	545,704
$50,000 or more	17,356	17,375	4,707,625	1,439,025	1,281,708	5,661	44,579	112,738	16,960	428,859
With net loss, total	**1,311,935**	**1,320,354**	**11,841,762**	**15,792,438**	**—4,286,204**	**1,002,651**	**12,794,332**	**7,284,310**	**943,807**	**2,518,974**
Under $5,000	1,137,708	1,142,957	5,759,150	12,794,602	—1,730,033	879,458	10,480,262	4,044,373	851,164	1,719,379
$5,000 under $10,000	105,401	105,667	1,208,165	1,642,548	—757,392	78,965	1,318,853	1,081,087	65,905	312,325
$10,000 under $25,000	53,620	54,330	2,220,358	968,625	—790,157	36,644	706,310	1,052,472	22,191	287,299
$25,000 or more	17,243	17,400	2,654,089	510,652	—1,008,622	9,147	354,143	1,165,131	6,035	243,110
Farms										
With and without net profit, total	**3,148,702**	**3,203,049**	**62,589,119**	**40,177,874**	**8,615,045**	**1,929,831**	**18,745,387**	**12,817,442**	**2,314,432**	**5,987,080**
With net profit, total	**1,923,355**	**1,956,453**	**51,180,946**	**25,637,142**	**12,721,624**	**993,941**	**6,871,885**	**6,043,633**	**1,436,647**	**3,671,938**
$1 under $2,000	773,061	776,827	5,435,637	6,754,404	650,970	478,856	3,833,944	2,269,490	471,408	858,267
$2,000 under $5,000	439,526	440,742	6,384,766	4,477,502	1,421,449	222,064	1,594,399	1,461,654	330,501	560,573
$5,000 under $10,000	356,079	357,051	9,981,530	4,584,421	2,549,651	154,449	822,264	1,212,506	300,631	574,601
$10,000 under $25,000	294,127	294,486	16,899,914	6,260,834	4,566,207	117,896	551,666	1,142,961	273,152	885,043
$25,000 under $50,000	71,080	71,111	8,081,236	2,774,104	2,331,248	23,410	84,852	358,004	68,986	508,316
$50,000 or more	16,230	16,236	4,397,863	1,352,917	1,202,099	5,336	39,185	111,633	15,839	402,098
With net loss, total	**1,242,041**	**1,246,596**	**11,408,173**	**14,872,872**	**—4,108,579**	**944,029**	**11,960,489**	**7,018,962**	**891,661**	**2,385,768**
Under $5,000	1,072,306	1,074,278	5,548,286	11,964,061	—1,630,717	823,727	9,718,924	3,875,854	800,905	1,606,492
$5,000 under $10,000	102,585	102,633	1,126,361	1,598,258	—734,889	76,864	1,284,263	1,048,884	64,505	303,869
$10,000 under $25,000	52,617	53,327	2,168,476	931,531	—776,856	36,374	692,614	1,015,773	21,648	277,115
$25,000 or more	16,221	16,358	2,565,050	485,258	—964,117	8,323	323,502	1,125,873	5,907	235,273
Field crop										
With and without net profit, total	**1,249,571**	**1,265,435**	**21,643,634**	**16,601,991**	**5,928,431**	**688,260**	**6,077,502**	**4,596,058**	**948,457**	**2,462,619**
With net profit, total	**924,139**	**937,717**	**19,660,248**	**13,108,829**	**6,794,089**	**442,791**	**3,238,302**	**3,076,438**	**711,590**	**1,964,785**
$1 under $2,000	330,440	330,834	1,735,244	2,762,349	301,294	179,448	1,529,016	932,039	196,588	345,520
$2,000 under $5,000	227,339	228,003	2,433,015	2,445,889	736,425	108,659	872,002	837,462	177,722	319,170
$5,000 under $10,000	175,895	176,822	3,525,846	2,466,058	1,289,790	74,727	468,678	707,590	156,791	348,204
$10,000 under $25,000	151,442	151,710	6,868,712	3,367,158	2,428,248	65,743	343,360	595,550	141,601	502,581
$25,000 under $50,000	40,454	40,469	3,386,600	1,534,415	1,333,654	13,515	31,853	168,908	39,143	280,311
$50,000 or more	9,879	9,879	1,710,831	781,371	704,678	3,186	13,611	63,082	9,747	225,030
With net loss, total	**327,624**	**327,718**	**1,983,386**	**3,563,482**	**—865,658**	**247,314**	**2,874,823**	**1,554,317**	**238,980**	**513,583**
Under $5,000	290,724	290,728	1,337,447	3,073,701	—426,095	220,702	2,445,641	1,054,155	221,079	389,301
$5,000 under $10,000	23,172	23,172	226,266	300,818	—166,716	17,354	275,450	192,084	13,247	52,697
$10,000 under $25,000	11,360	11,360	218,139	129,003	—159,686	8,181	126,454	162,235	4,061	40,482
$25,000 or more	2,456	2,458	201,534	63,435	—113,161	1,140	27,987	148,609	656	31,609
Fruit, tree nut, and vegetable										
With and without net profit, total	**164,728**	**165,721**	**3,757,820**	**2,812,503**	**554,424**	**112,688**	**1,354,963**	**903,116**	**133,547**	**477,221**
With net profit, total	**98,730**	**99,458**	**3,341,570**	**1,670,311**	**773,219**	**64,891**	**507,520**	**389,572**	**78,029**	**281,148**
$1 under $2,000	31,936	31,939	221,350	372,724	31,143	25,005	235,805	105,776	19,081	56,735
$2,000 under $5,000	29,704	29,704	350,715	377,816	93,072	21,452	196,229	88,515	23,369	50,905
$5,000 under $10,000	16,782	16,822	764,612	252,431	123,809	9,972	33,538	95,084	15,603	32,995
$10,000 under 25,000	14,643	14,646	836,033	333,298	220,203	6,474	29,514	83,581	14,405	58,451
$25,000 under $50,000	4,361	4,361	597,900	181,211	141,565	1,979	9,660	29,986	4,315	34,796
$50,000 or more	1,984	1,986	570,960	179,803	163,427	676	5,964	10,412	1,936	53,445
With net loss, total	**66,111**	**66,263**	**416,250**	**1,155,102**	**—218,795**	**47,849**	**850,618**	**523,279**	**55,629**	**200,096**
Under $5,000	55,996	55,999	161,448	872,906	—79,331	39,125	638,246	313,991	48,222	134,126
$5,000 under $10,000	6,782	6,822	74,948	152,449	—47,434	6,421	139,592	60,291	5,472	29,145
$10,000 under $25,000	2,532	2,536	35,319	103,001	—33,670	1,800	56,805	79,866	1,747	23,763
$25,000 or more	905	906	144,535	36,066	—58,360	607	24,294	70,132	292	15,597

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
AGRICULTURE, FORESTRY, AND FISHING—Continued										
Farms—Continued										
Horticultural specialty										
With and without net profit, total	**16,453**	**16,453**	**436,302**	**259,941**	**42,367**	**12,188**	**140,765**	**76,809**	**14,684**	**41,417**
With net profit, total	**9,366**	**9,366**	**312,302**	**139,938**	**67,778**	**6,563**	**33,197**	**38,963**	**8,859**	**22,916**
$1 under $2,000	4,210	4,210	14,254	56,373	1,383	3,003	26,596	28,394	3,831	8,181
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	932	932	88,660	25,267	17,390	(*)	(*)	6,203	930	3,999
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	191	191	83,996	17,007	14,118	(*)	(*)	2,742	191	5,448
With net loss, total	**7,087**	**7,087**	**124,000**	**120,003**	**—25,411**	**5,623**	**107,568**	**37,846**	**5,825**	**18,501**
Under $5,000	6,073	6,073	102,122	90,637	—8,195	4,931	77,817	21,015	4,890	13,718
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	135	135	16,588	—277	—10,168	(*)	(*)	7,995	(*)	(*)
Livestock										
With and without net profit, total	**1,467,174**	**1,472,562**	**35,589,298**	**16,827,432**	**2,419,249**	**916,192**	**8,516,028**	**5,892,155**	**1,008,835**	**2,388,035**
With net profit, total	**819,352**	**822,263**	**27,213,950**	**9,913,545**	**4,897,430**	**425,497**	**2,706,322**	**2,309,793**	**580,208**	**1,269,340**
$1 under $2,000	343,281	343,578	3,309,620	2,931,581	280,560	223,865	1,700,968	950,053	200,660	352,459
$2,000 under $5,000	165,292	165,449	3,369,647	1,433,423	525,407	81,087	491,882	416,134	115,601	158,675
$5,000 under $10,000	160,205	160,210	5,614,398	1,790,842	1,114,136	67,689	293,436	383,270	125,049	178,926
$10,000 under $25,000	123,503	123,552	8,966,201	2,449,348	1,849,095	44,442	162,355	437,898	112,755	301,936
$25,000 under $50,000	25,482	25,490	3,984,059	1,009,122	827,111	7,326	40,892	141,119	24,747	178,677
$50,000 or more	3,980	3,984	1,970,025	348,503	301,121	1,340	19,212	28,170	3,783	107,818
With net loss, total	**648,752**	**650,299**	**8,375,346**	**6,955,224**	**—2,478,181**	**491,000**	**5,818,963**	**3,614,442**	**427,025**	**1,138,865**
Under $5,000	545,212	545,624	3,761,271	5,310,717	—881,155	420,807	4,559,107	1,632,765	375,693	675,261
$5,000 under $10,000	60,522	60,522	808,870	822,626	—439,135	42,725	618,357	643,404	35,075	148,522
$10,000 under $25,000	32,662	33,356	1,857,416	527,228	—491,126	22,081	417,021	601,333	12,336	161,940
$25,000 or more	10,758	10,797	1,947,789	324,244	—666,765	5,611	235,464	755,545	4,148	154,880
Animal specialty										
With and without net profit, total	**70,013**	**70,062**	**354,022**	**979,469**	**—119,735**	**51,493**	**771,184**	**328,029**	**57,220**	**162,665**
With net profit, total	**20,410**	**20,410**	**263,430**	**224,808**	**58,411**	**9,737**	**96,869**	**69,528**	**14,725**	**37,689**
$1 under $2,000	14,954	14,954	55,435	140,747	10,189	8,500	84,209	46,349	10,706	21,522
$2,000 under $5,000	2,739	2,739	77,374	21,436	10,093	236	2,816	8,527	1,436	3,051
$5,000 under $10,000	846	846	17,719	21,780	5,806	(*)	(*)	7,213	846	4,854
$10,000 under $25,000	1,717	1,717	80,037	27,305	24,933	(*)	(*)	1,446	1,583	3,626
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	52	52	17,760	6,792	4,334	(*)	(*)	2,416	52	2,614
With net loss, total	**49,603**	**49,652**	**90,592**	**754,661**	**—178,146**	**41,756**	**674,315**	**258,492**	**42,495**	**124,976**
Under $5,000	42,080	42,121	42,957	562,304	—75,318	35,153	510,557	127,065	35,977	77,372
$5,000 under $10,000	5,767	5,767	8,466	101,213	—35,828	5,314	111,731	25,310	5,094	16,133
$10,000 under $25,000	1,015	1,018	9,797	64,178	—16,627	681	33,378	47,427	972	17,529
$25,000 or more	746	746	29,372	27,190	—50,373	613	18,748	58,815	457	13,955
Farms not allocable										
With and without net profit, total	**212,555**	**212,816**	**808,045**	**3,256,955**	**—209,691**	**163,230**	**2,027,033**	**1,439,613**	**178,868**	**576,021**
With net profit, total	**67,147**	**67,239**	**389,448**	**846,294**	**130,697**	**50,607**	**324,003**	**391,594**	**54,853**	**145,879**
$1 under $2,000	51,307	51,312	99,734	508,430	26,401	40,446	262,260	219,769	41,003	76,865
$2,000 under $5,000	11,672	11,672	119,026	186,299	42,806	7,800	29,893	113,600	9,717	28,618
$5,000 under $10,000	1,916	1,916	37,852	46,792	12,868	1,099	15,296	18,628	1,907	8,769
$10,000 under $25,000	1,929	1,929	60,271	62,675	26,338	1,004	14,202	22,135	1,917	15,506
$25,000 under $50,000	266	266	28,272	24,802	7,863	194	2,143	14,796	266	8,703
$50,000 or more	144	144	44,291	19,441	14,421	64	209	4,811	130	7,743
With net loss, total	**145,417**	**145,577**	**418,599**	**2,411,393**	**—340,388**	**112,630**	**1,703,410**	**1,048,371**	**124,020**	**430,386**
Under $5,000	133,601	133,733	143,041	2,088,491	—160,623	104,247	1,515,994	733,120	116,422	322,983
$5,000 under $10,000	5,567	5,567	7,274	197,651	—40,237	4,450	113,060	124,828	4,842	54,055
$10,000 under $25,000	4,961	4,961	43,052	104,340	—74,238	3,597	58,690	119,888	2,449	33,115
$25,000 or more	1,316	1,316	225,232	23,963	—65,290	356	17,267	71,986	335	21,041
Veterinary Service										
With and without net profit, total	**10,584**	**10,673**	**596,707**	**298,148**	**228,045**	**4,391**	**41,054**	**29,047**	**9,923**	**58,279**
With net profit, total	**9,449**	**9,538**	**593,311**	**283,277**	**229,659**	**3,786**	**30,829**	**22,789**	**9,005**	**56,425**
$1 under $2,000	525	525	1,652	9,646	245	525	9,462	—61	(*)	(*)
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	1,476	1,476	45,864	24,738	11,116	625	7,055	6,567	1,390	3,340
$10,000 under $25,000	2,806	2,858	133,958	69,098	51,797	1,203	6,151	11,150	2,733	11,533
$25,000 under $50,000	3,240	3,240	257,141	115,346	109,164	743	2,164	4,018	3,199	22,707
$50,000 or more	808	808	142,329	54,950	55,042	221	1,443	—1,535	803	16,248
With net loss, total	**1,135**	**1,135**	**3,396**	**14,869**	**—1,614**	(*)	(*)	**6,258**	(*)	(*)
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
AGRICULTURE, FORESTRY, AND FISHING—Continued										
Animal Services, Except Veterinary										
With and without net profit, total	53,967	54,263	433,526	722,388	—39,704	41,795	589,316	172,774	42,044	108,624
With net profit, total	19,916	19,916	314,024	228,001	62,977	12,052	111,283	53,741	15,499	31,100
$1 under $2,000	10,905	10,905	41,191	115,117	7,542	7,833	80,369	27,206	7,431	15,070
$2,000 under $5,000	5,244	5,244	60,898	49,321	17,842	2,740	19,735	11,744	4,356	5,065
$5,000 under $10,000	2,742	2,742	99,724	35,820	20,619	1,249	6,126	9,075	2,688	4,579
$10,000 under $25,000	973	973	92,573	19,075	14,394	(*)	(*)	3,065	972	2,866
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	34,050	34,347	119,502	495,496	—182,681	29,747	478,211	119,968	26,554	77,800
Under $5,000	30,980	31,259	59,509	424,576	—50,110	27,356	415,275	59,411	25,108	59,917
$5,000 under $10,000	1,523	1,523	4,112	26,377	—10,702	1,405	24,531	12,548	915	5,481
$10,000 under $25,000	752	752	19,348	27,432	—9,895	221	12,052	25,275	455	7,203
$25,000 or more	805	813	36,533	17,111	—31,974	765	26,353	22,732	76	5,199
Landscape and Horticultural Services										
With and without net profit, total	70,947	70,954	1,043,977	692,398	242,802	47,328	383,646	65,948	52,890	68,659
With net profit, total	59,134	59,136	899,448	577,251	258,113	36,445	271,305	47,833	43,835	55,984
$1 under $2,000	25,439	25,439	94,147	210,077	20,709	18,464	165,858	23,510	16,855	20,656
$2,000 under $5,000	15,984	15,984	134,175	132,198	53,038	10,553	68,481	10,679	11,530	11,052
$5,000 under $10,000	12,252	12,252	244,082	125,741	87,844	6,258	29,814	8,083	9,991	9,628
$10,000 under $25,000	4,646	4,646	309,961	81,193	69,665	1,093	6,508	5,020	4,646	9,878
$25,000 under $50,000	763	763	92,230	24,170	22,968	(*)	(*)	727	763	3,699
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	11,818	11,818	144,529	114,851	—15,311	10,888	112,612	17,550	9,055	12,675
Under $5,000	11,321	11,321	62,148	110,300	—9,475	10,543	106,083	13,692	8,740	11,983
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other Agricultural Services										
With and without net profit, total	22,900	22,973	727,343	238,079	90,540	14,271	99,087	48,452	16,145	33,456
With net profit, total	19,187	19,248	671,071	188,415	99,227	11,126	62,378	26,812	13,486	25,752
$1 under $2,000	10,812	10,812	41,427	51,391	9,016	6,749	39,660	2,715	6,395	3,957
$2,000 under $5,000	3,215	3,215	67,067	35,442	9,863	1,959	9,969	15,610	2,349	5,180
$5,000 under $10,000	2,544	2,544	96,586	27,277	18,092	1,719	9,559	—374	2,174	2,928
$10,000 under $25,000	1,930	1,930	224,795	39,398	30,778	376	2,568	6,052	1,888	4,935
$25,000 under $50,000	628	628	146,639	25,131	21,679	321	1,060	2,392	622	4,722
$50,000 or more	117	119	94,557	12,966	9,799	46	351	2,816	117	4,546
With net loss, total	3,724	3,725	56,272	50,612	—8,687	3,145	36,711	22,588	2,670	8,018
Under $5,000	3,293	3,293	26,926	44,292	—2,903	3,087	34,273	12,922	2,589	6,326
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Forestry										
With and without net profit, total	9,717	9,722	120,563	186,398	26,650	6,356	77,873	81,873	7,693	33,725
With net profit, total	6,290	6,290	112,371	85,751	34,233	3,780	21,486	30,032	4,629	11,752
$1 under $2,000	3,209	3,209	13,334	30,694	2,713	2,399	12,939	15,042	2,009	3,006
$2,000 under $5,000	1,247	1,247	15,271	15,378	4,420	(*)	(*)	8,082	966	2,377
$5,000 under $10,000	1,200	1,200	43,549	16,196	9,146	(*)	(*)	3,438	1,022	1,784
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	3,432	3,432	8,192	101,301	—7,583	2,581	56,611	52,273	3,064	21,973
Under $5,000	3,242	3,242	7,467	82,979	—4,125	2,513	53,516	33,588	2,898	16,502
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	62	62	(*)	7,153	—797	(*)	(*)	7,304	(*)	(*)
$25,000 or more	22	22	299	4,891	—1,988	(*)	(*)	6,102	17	1,802
Commercial Fishing and Fish Hatcheries and Preserves										
With and without net profit, total	38,971	38,996	450,191	386,480	84,207	26,589	237,589	64,684	27,333	42,040
With net profit, total	23,121	23,125	372,350	205,382	116,068	13,257	69,487	19,827	15,426	21,344
$1 under $2,000	8,514	8,514	31,557	50,454	7,881	5,740	37,252	5,321	4,216	4,305
$2,000 under $5,000	7,233	7,233	69,981	46,984	23,711	4,013	18,940	4,333	4,642	3,057
$5,000 under $10,000	4,707	4,707	87,019	45,046	33,381	1,933	7,107	4,558	4,146	4,077
$10,000 under $25,000	2,233	2,233	118,814	41,097	33,020	1,351	5,006	3,071	1,999	5,001
$25,000 under $50,000	372	372	46,134	15,811	12,914	194	841	2,056	361	2,918
$50,000 or more	66	66	18,845	6,190	5,161	26	341	688	66	2,014
With net loss, total	15,870	15,871	77,841	181,543	—31,861	13,350	168,413	44,991	11,927	20,764
Under $5,000	15,152	15,153	34,694	172,076	—20,767	13,003	164,166	28,677	11,797	19,628
$5,000 under $10,000	549	549	20,154	7,068	—4,234	(*)	(*)	9,235	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MINING										
With and without net profit, total	55,049	57,696	1,914,516	2,046,531	—37,036	32,981	712,023	1,371,544	43,018	560,161
With net profit, total	29,959	30,836	1,187,153	1,174,701	252,842	17,436	321,163	600,698	25,738	314,459
$1 under $2,000	16,162	16,481	88,518	562,399	10,291	10,778	208,675	343,433	13,529	142,995
$2,000 under $5,000	5,559	5,586	97,931	143,937	17,433	2,679	48,022	78,482	4,700	35,774
$5,000 under $10,000	2,976	2,984	75,114	129,124	19,659	1,704	31,455	78,010	2,542	33,843
$10,000 under $25,000	3,522	3,535	256,888	140,910	53,080	1,530	22,838	64,992	3,181	33,996
$25,000 under $50,000	1,322	1,322	235,158	91,983	45,855	568	7,659	38,469	1,257	24,270
$50,000 or more	922	928	433,544	157,076	106,524	321	8,461	42,091	838	59,333
With net loss, total	26,337	26,860	727,363	939,580	—289,878	16,011	410,754	818,704	18,140	266,091
Under $5,000	19,768	20,103	225,274	568,058	—24,490	12,262	285,249	307,299	14,236	138,370
$5,000 under $10,000	2,743	2,749	63,865	115,671	—18,773	1,552	41,448	92,996	1,816	32,199
$10,000 under $25,000	2,043	2,049	74,224	108,690	—29,806	1,235	39,307	99,189	1,328	37,449
$25,000 or more	1,929	1,959	364,000	167,288	—216,809	1,037	50,693	333,404	836	65,870
Oil and Gas Extraction										
With and without net profit, total	47,271	49,878	1,570,567	1,889,009	—45,524	27,252	620,402	1,314,131	37,015	527,264
With net profit, total	27,833	28,705	916,915	1,108,266	218,972	16,310	309,040	580,254	24,083	299,664
$1 under $2,000	15,661	15,980	85,649	545,255	9,999	10,372	203,148	332,108	13,232	138,770
$2,000 under $5,000	5,228	5,255	85,852	139,898	16,350	2,516	45,156	78,392	4,538	34,985
$5,000 under $10,000	2,619	2,627	70,263	119,992	17,426	1,377	29,556	73,010	2,186	32,231
$10,000 under $25,000	3,006	3,019	163,907	128,344	44,844	1,322	21,243	62,257	2,744	32,341
$25,000 under $50,000	1,005	1,005	145,020	81,042	34,717	561	7,211	39,114	948	22,410
$50,000 or more	813	819	366,224	144,149	95,636	301	8,029	40,484	739	54,662
With net loss, total	20,669	21,173	653,652	848,897	—264,496	11,395	330,533	780,860	13,777	247,523
Under $5,000	15,074	15,404	204,686	488,190	—16,638	8,088	213,397	291,431	10,320	123,880
$5,000 under $10,000	2,102	2,108	57,868	105,525	—14,348	1,206	35,949	83,924	1,418	30,107
$10,000 under $25,000	1,823	1,829	70,975	108,936	—26,882	1,213	38,072	97,746	1,294	36,620
$25,000 or more	1,803	1,832	320,123	160,680	—206,628	956	48,142	319,166	811	63,482
Nonmetallic Minerals, Except Fuels										
With and without net profit, total	3,826	3,851	215,744	97,988	10,887	2,328	43,445	43,656	2,507	22,656
With net profit, total	1,498	1,503	176,287	51,265	23,513	835	10,084	17,668	1,180	11,529
$1 under $2,000	383	383	2,715	15,580	252	313	5,078	10,250	226	3,991
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	295	295	4,177	7,596	1,801	(*)	(*)	4,177	(*)	(*)
$10,000 under $25,000	506	506	88,425	12,250	8,091	(*)	(*)	2,617	432	1,451
$25,000 under $50,000	176	176	44,868	6,612	6,917	(*)	(*)	—681	172	1,230
$50,000 or more	54	54	35,348	7,756	6,155	(*)	(*)	1,169	52	3,041
With net loss, total	2,338	2,348	39,457	47,651	—12,626	1,503	34,071	26,206	1,337	11,395
Under $5,000	1,776	1,781	18,408	36,793	—3,885	1,354	30,440	10,238	1,225	8,041
$5,000 under $10,000	331	331	5,905	3,791	—2,399	(*)	(*)	3,938	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	34	34	(*)	8,613	—3,611	(*)	(*)	11,313	(*)	(*)
CONSTRUCTION										
With and without net profit, total	853,544	856,756	30,837,376	8,939,275	4,600,508	493,658	3,425,976	912,791	660,625	1,037,610
With net profit, total	750,490	752,277	27,621,962	8,203,123	4,981,237	414,829	2,584,440	637,446	600,764	933,562
$1 under $2,000	232,460	232,590	1,544,431	1,808,935	223,662	167,404	1,311,676	273,597	155,369	164,582
$2,000 under $5,000	204,241	204,243	3,554,745	1,561,709	691,094	123,515	721,222	149,393	151,833	127,225
$5,000 under $10,000	167,241	167,647	5,719,294	1,643,796	1,203,224	76,949	333,526	107,046	150,696	136,520
$10,000 under $25,000	121,539	121,539	9,656,669	2,095,160	1,803,508	40,143	177,513	114,139	118,151	256,001
$25,000 under $50,000	21,905	21,905	4,665,950	778,665	712,105	6,023	33,667	32,893	21,712	146,062
$50,000 or more	4,351	4,353	2,480,873	342,255	347,644	1,187	11,606	—16,995	4,248	107,908
With net loss, total	103,819	104,479	3,215,414	744,667	—380,729	79,352	847,135	278,261	60,278	106,148
Under $5,000	89,052	89,700	1,404,984	805,201	—117,085	71,120	756,686	165,600	57,050	89,841
$5,000 under $10,000	8,628	8,629	532,835	41,316	—59,587	5,405	63,381	37,522	2,637	6,950
$10,000 under $25,000	4,228	4,228	502,477	—24,201	—63,259	2,143	20,068	18,990	403	4,406
$25,000 or more	1,920	1,922	775,118	—76,499	—140,798	686	7,010	57,289	190	5,255
General Building Contractors										
With and without net profit, total	135,305	135,360	10,290,508	1,728,900	935,136	70,853	555,326	238,438	106,904	243,920
With net profit, total	112,490	112,538	9,029,527	1,582,624	1,068,838	54,636	360,936	152,850	94,467	215,437
$1 under $2,000	20,673	20,673	403,999	198,240	21,272	15,053	138,034	38,934	13,622	21,364
$2,000 under $5,000	29,169	29,169	958,645	258,605	105,063	17,053	107,697	45,845	21,708	22,611
$5,000 under $10,000	27,287	27,293	1,653,318	285,941	201,178	11,260	56,395	28,368	24,551	26,554
$10,000 under $25,000	27,734	27,734	3,274,332	503,580	422,220	9,617	44,677	36,683	27,029	64,727
$25,000 under $50,000	6,400	6,400	1,790,970	233,596	212,121	1,336	9,205	12,270	6,367	46,358
$50,000 or more	1,269	1,269	948,263	103,495	106,984	357	5,032	—8,521	1,232	33,913
With net loss, total	22,822	22,822	1,260,981	145,179	—133,702	16,220	194,428	84,453	12,442	28,607
Under $5,000	16,850	16,850	428,704	167,831	—29,067	13,109	153,264	43,634	10,606	19,864
$5,000 under $10,000	3,577	3,577	259,394	28,376	—24,515	1,905	27,825	25,066	1,516	3,879
$10,000 under $25,000	1,571	1,571	214,271	—9,258	—25,376	794	9,500	6,618	234	2,880
$25,000 or more	824	824	358,612	—41,770	—54,744	412	3,839	9,135	86	1,984

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CONSTRUCTION—Continued										
Operative Builders										
With and without net profit, total	**8,108**	**8,171**	**1,249,285**	**135,505**	**68,269**	**4,148**	**32,901**	**34,335**	**5,728**	**27,064**
With net profit, total	**6,816**	**6,818**	**1,040,674**	**136,768**	**91,574**	**3,338**	**25,409**	**19,785**	**5,281**	**24,443**
$1 under $2,000	878	878	48,885	12,435	1,033	(*)	(*)	7,969	813	1,666
$2,000 under $5,000	1,948	1,948	122,479	22,999	7,563	888	7,095	8,341	1,148	3,548
$5,000 under $10,000	1,246	1,246	150,170	21,362	8,352	898	7,091	5,919	801	2,874
$10,000 under $25,000	1,852	1,852	322,059	43,093	31,835	902	4,002	7,256	1,654	6,112
$25,000 under $50,000	663	663	212,714	24,798	19,894	224	2,861	2,043	654	4,998
$50,000 or more	231	231	184,367	12,570	22,897	79	999	—11,326	213	5,506
With net loss, total	**1,353**	**1,353**	**208,611**	**15**	**—23,305**	**810**	**7,492**	**15,828**	**447**	**2,621**
Under $5,000	736	736	71,800	11,249	—2,146	453	3,821	9,574	387	2,059
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	361	361	53,252	—1,740	—5,511	(*)	(*)	2,124	(*)	(*)
$25,000 or more	199	199	75,417	—9,812	—15,210	119	1,104	4,294	(*)	(*)
Highway and Street Construction										
With and without net profit, total	**6,718**	**6,728**	**695,380**	**87,436**	**55,360**	**3,435**	**22,014**	**10,062**	**4,529**	**17,308**
With net profit, total	**5,112**	**5,113**	**575,919**	**88,541**	**68,526**	**2,312**	**10,840**	**7,175**	**3,998**	**15,446**
$1 under $2,000	877	877	36,717	5,650	565	(*)	(*)	2,530	(*)	(*)
$2,000 under $5,000	1,403	1,403	32,915	12,394	4,993	(*)	(*)	2,907	(*)	(*)
$5,000 under $10,000	917	917	65,993	6,635	6,637	(*)	(*)	—90	(*)	(*)
$10,000 under $25,000	1,380	1,380	185,171	27,164	22,579	520	2,399	2,186	1,354	4,242
$25,000 under $50,000	291	291	90,026	12,485	11,122	(*)	(*)	647	288	2,339
$50,000 or more	245	245	165,097	22,304	22,630	69	599	—925	220	7,175
With net loss, total	**1,612**	**1,615**	**119,461**	**2,132**	**—13,166**	**1,129**	**11,379**	**3,919**	**537**	**2,219**
Under $5,000	903	903	(*)	6,833	—2,012	(*)	(*)	1,309	(*)	(*)
$5,000 under $10,000	666	667	(*)	1,245	—4,611	(*)	(*)	2,396	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	39	39	35,383	—5,479	—6,454	(*)	(*)	628	(*)	(*)
Heavy Construction, Except Highway										
With and without net profit, total	**14,193**	**14,195**	**868,851**	**157,853**	**46,397**	**7,896**	**60,515**	**50,941**	**9,147**	**22,569**
With net profit, total	**10,609**	**10,609**	**641,338**	**143,615**	**100,849**	**5,297**	**33,644**	**9,122**	**7,310**	**19,403**
$1 under $2,000	2,667	2,667	19,889	25,356	2,504	2,445	20,766	2,086	1,654	2,399
$2,000 under $5,000	2,326	2,326	103,159	11,520	7,224	1,276	4,472	—176	917	431
$5,000 under $10,000	2,445	2,445	81,586	21,956	16,754	786	2,649	2,553	1,609	1,787
$10,000 under $25,000	2,477	2,477	171,768	45,794	39,565	615	3,323	2,906	2,456	5,425
$25,000 under $50,000	483	483	136,318	20,078	16,321	132	2,042	1,715	467	3,423
$50,000 or more	211	211	128,618	18,911	18,481	43	392	38	207	5,938
With net loss, total	**3,584**	**3,586**	**227,513**	**14,238**	**—54,452**	**2,599**	**26,871**	**41,819**	**1,837**	**3,166**
Under $5,000	2,156	2,158	37,542	22,156	—2,068	1,803	18,933	5,291	1,708	2,406
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	485	485	116,919	—11,673	—43,896	(*)	(*)	31,934	(*)	(*)
Plumbing, Heating, and Air Conditioning										
With and without net profit, total	**73,990**	**74,375**	**3,024,424**	**838,728**	**490,120**	**40,831**	**284,667**	**63,941**	**58,126**	**103,467**
With net profit, total	**62,527**	**62,551**	**2,767,559**	**755,021**	**512,241**	**31,647**	**195,407**	**47,373**	**51,299**	**93,418**
$1 under $2,000	15,942	15,942	133,930	122,322	13,786	10,613	91,372	17,164	10,335	11,587
$2,000 under $5,000	13,169	13,169	322,272	100,439	45,221	7,231	44,717	10,501	9,627	8,011
$5,000 under $10,000	15,398	15,398	653,378	152,685	112,594	7,208	31,581	8,510	13,601	12,635
$10,000 under $25,000	14,635	14,635	1,001,288	240,463	210,575	5,435	22,309	7,579	14,354	29,225
$25,000 under $50,000	2,865	2,865	421,782	95,775	88,660	1,007	4,666	2,449	2,865	17,985
$50,000 or more	542	542	234,909	44,696	41,405	177	1,302	1,989	541	14,338
With net loss, total	**11,488**	**11,824**	**256,865**	**83,276**	**—22,121**	**9,184**	**89,260**	**16,137**	**6,827**	**10,049**
Under $5,000	10,631	10,967	178,074	84,275	—13,528	8,601	83,392	14,411	6,678	9,217
$5,000 under $10,000	775	775	37,949	1,467	—5,867	(*)	(*)	1,650	(*)	(*) —
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, Paper Hanging, and Decorating										
With and without net profit, total	**106,954**	**107,279**	**1,561,904**	**927,318**	**445,545**	**60,897**	**394,692**	**87,081**	**81,011**	**84,611**
With net profit, total	**99,958**	**100,110**	**1,458,344**	**856,131**	**454,366**	**55,361**	**328,623**	**73,142**	**76,421**	**76,116**
$1 under $2,000	41,355	41,355	122,137	293,259	44,171	26,905	201,457	47,631	26,517	24,131
$2,000 under $5,000	28,859	28,859	289,885	198,077	97,313	17,151	83,753	17,011	21,144	14,046
$5,000 under $10,000	19,010	19,010	377,653	176,455	136,484	8,725	32,995	6,976	18,051	13,960
$10,000 under $25,000	9,951	9,951	507,204	159,826	142,897	2,443	10,081	6,848	9,951	18,248
$25,000 under $50,000	850	850	135,324	26,334	27,122	(*)	(*)	—999	825	4,798
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	**7,169**	**7,169**	**103,560**	**74,735**	**—8,821**	**5,696**	**69,164**	**14,392**	**4,763**	**9,026**
Under $5,000	6,968	6,968	83,031	72,518	—6,710	5,535	65,977	13,251	4,592	8,796
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CONSTRUCTION—Continued										
Electrical Work										
With and without net profit, total	**53,243**	**53,248**	**2,033,759**	**639,765**	**309,302**	**29,327**	**274,909**	**55,554**	**43,228**	**60,264**
With net profit, total	**45,363**	**45,363**	**1,884,218**	**583,505**	**326,477**	**23,101**	**209,563**	**47,465**	**38,689**	**73,487**
$1 under $2,000	15,540	15,540	92,400	164,815	12,559	11,749	136,798	15,458	11,668	18,321
$2,000 under $5,000	10,301	10,301	205,608	85,215	30,513	4,763	39,571	15,131	8,511	7,196
$5,000 under $10,000	8,792	8,792	343,408	87,447	64,611	3,102	15,834	7,002	7,958	6,600
$10,000 under $25,000	8,624	8,624	700,945	153,907	134,756	2,746	13,781	5,370	8,449	19,036
$25,000 under $50,000	1,769	1,769	355,668	64,742	58,973	649	2,823	2,946	1,766	13,628
$50,000 or more	337	337	166,189	27,379	25,065	(*)	(*)	1,558	337	8,706
With net loss, total	**7,885**	**7,885**	**169,541**	**56,707**	**—17,175**	**6,226**	**65,346**	**8,536**	**4,544**	**6,955**
Under $5,000	7,095	7,095	107,192	61,185	—7,101	5,694	61,712	6,574	4,482	6,455
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Masonry, Stonework, and Plastering										
With and without net profit, total	**66,155**	**66,283**	**2,407,735**	**724,730**	**441,407**	**40,555**	**248,514**	**34,809**	**53,720**	**78,769**
With net profit, total	**60,525**	**60,526**	**2,259,495**	**680,217**	**454,500**	**35,712**	**196,515**	**29,202**	**49,961**	**74,276**
$1 under $2,000	14,038	14,038	130,852	107,269	15,282	10,615	81,763	10,224	8,650	9,123
$2,000 under $5,000	17,116	17,116	216,315	128,972	57,088	13,091	69,741	2,143	13,186	8,888
$5,000 under $10,000	14,209	14,209	392,574	134,375	100,450	7,507	28,798	5,127	13,008	10,299
$10,000 under $25,000	12,705	12,705	932,092	208,320	185,467	4,037	14,532	8,321	12,678	24,447
$25,000 under $50,000	2,104	2,104	432,284	75,267	70,681	457	1,648	2,938	2,085	14,056
$50,000 or more	354	354	155,378	25,990	25,532	(*)	(*)	425	354	7,463
With net loss, total	**5,757**	**5,757**	**148,240**	**44,183**	**—13,093**	**4,969**	**52,252**	**5,024**	**3,759**	**4,493**
Under $5,000	5,259	5,259	91,195	47,448	—6,033	4,641	50,602	2,879	3,632	4,461
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Carpentering and Flooring										
With and without net profit, total	**199,363**	**196,493**	**2,761,058**	**1,691,810**	**817,628**	**120,768**	**726,635**	**147,547**	**152,835**	**150,093**
With net profit, total	**182,348**	**182,476**	**2,609,608**	**1,576,252**	**837,529**	**109,112**	**603,838**	**134,885**	**143,759**	**138,415**
$1 under $2,000	68,188	68,318	214,892	478,340	63,092	48,967	329,782	85,466	45,786	39,087
$2,000 under $5,000	52,165	52,165	517,076	360,451	171,623	31,848	167,427	21,401	38,753	26,303
$5,000 under $10,000	42,215	42,215	777,408	399,163	300,670	21,336	79,519	18,974	40,066	31,664
$10,000 under $25,000	18,433	18,433	854,940	291,632	257,696	6,358	24,762	9,174	17,809	32,358
$25,000 under $50,000	1,252	1,252	196,177	39,773	37,762	595	2,310	—299	1,252	6,969
$50,000 or more	93	93	49,115	6,893	6,686	(*)	(*)	169	93	2,034
With net loss, total	**14,017**	**14,017**	**151,450**	**115,558**	**—19,901**	**11,656**	**122,797**	**12,662**	**9,076**	**11,678**
Under $5,000	13,569	13,569	96,937	117,005	—14,470	11,447	120,943	10,532	9,076	11,678
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Roofing and Sheet Metal Work										
With and without net profit, total	**34,284**	**34,455**	**1,043,334**	**347,749**	**193,987**	**19,600**	**129,364**	**24,398**	**27,835**	**38,994**
With net profit, total	**31,376**	**31,567**	**983,268**	**332,773**	**198,138**	**18,019**	**116,431**	**18,204**	**26,351**	**37,359**
$1 under $2,000	8,089	8,089	33,689	67,762	7,653	6,272	55,445	4,664	6,039	7,373
$2,000 under $5,000	10,374	10,374	148,904	79,658	35,461	7,149	37,141	7,056	8,214	6,884
$5,000 under $10,000	7,397	7,526	251,448	73,800	52,452	3,051	16,588	4,760	6,711	6,430
$10,000 under $25,000	4,727	4,727	319,926	77,458	68,866	1,356	6,323	2,269	4,598	8,842
$25,000 under $50,000	697	697	146,964	23,944	21,800	(*)	(*)	1,597	697	4,377
$50,000 or more	154	154	82,337	12,298	11,906	(*)	(*)	(*)	154	3,876
With net loss, total	**2,888**	**2,888**	**60,066**	**14,976**	**—4,151**	**1,781**	**12,933**	**6,194**	**1,484**	**1,635**
Under $5,000	2,745	2,745	40,065	16,661	—2,461	1,781	12,933	6,189	1,484	1,635
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	—	—	—	—
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
Concrete Work										
With and without net profit, total	**14,753**	**14,799**	**841,449**	**180,188**	**123,275**	**7,537**	**41,660**	**15,253**	**11,038**	**22,484**
With net profit, total	**13,533**	**13,679**	**805,134**	**176,109**	**126,563**	**6,879**	**34,206**	**15,340**	**10,529**	**22,005**
$1 under $2,000	4,073	4,073	36,193	30,945	3,878	3,455	21,604	5,463	2,563	2,780
$2,000 under $5,000	2,740	2,740	100,054	14,977	9,766	1,551	4,047	1,164	2,094	822
$5,000 under $10,000	2,755	2,901	123,318	26,259	21,368	976	3,182	1,709	2,070	1,623
$10,000 under $25,000	2,670	2,670	286,795	52,381	43,531	620	3,941	4,909	2,507	6,463
$25,000 under $50,000	1,105	1,105	181,587	37,920	34,714	(*)	(*)	-2,592	1,105	6,374
$50,000 or more	190	190	77,187	13,627	13,306	(*)	(*)	—497	190	3,943
With net loss, total	**1,220**	**1,220**	**36,315**	**4,079**	**—3,288**	(*)	(*)	—87	(*)	(*)
Under $5,000	1,191	1,191	12,682	5,875	—1,412	(*)	(*)	—167	(*)	(*)
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CONSTRUCTION—Continued										
Water Well Drilling										
With and without net profit, total	11,001	11,001	329,494	104,539	62,678	6,315	29,854	12,007	8,550	11,676
With net profit, total	9,468	9,468	294,508	100,189	65,877	5,474	24,451	9,861	8,088	10,897
$1 under $2,000	3,939	3,939	15,456	22,189	5,767	3,698	13,257	3,165	3,397	1,591
$2,000 under $5,000	2,136	2,136	32,820	16,697	7,772	(*)	(*)	1,605	1,374	1,137
$5,000 under $10,000	1,552	1,552	40,900	15,509	10,828	(*)	(*)	1,814	1,552	1,455
$10,000 under $25,000	1,173	1,173	74,342	20,008	17,816	(*)	(*)	1,618	1,173	2,515
$25,000 under $50,000	586	586	108,646	20,622	18,404	(*)	(*)	1,903	510	2,966
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	1,533	1,533	34,986	4,350	—3,199	(*)	(*)	2,146	(*)	(*)
Under $5,000	1,365	1,365	27,613	4,601	—2,069	(*)	(*)	1,338	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous Special Trade Contractors										
With and without net profit, total	86,156	86,288	2,510,086	937,987	410,738	53,363	431,710	95,539	63,044	104,856
With net profit total	70,739	70,867	2,221,791	806,763	455,106	41,032	297,103	54,554	53,328	89,072
$1 under $2,000	22,921	22,921	174,761	187,929	18,612	17,452	150,374	18,943	14,832	17,081
$2,000 under $5,000	18,471	18,471	301,253	149,611	60,996	10,987	83,309	5,306	13,029	13,533
$5,000 under $10,000	15,986	15,986	541,361	165,925	112,580	7,810	39,569	13,776	13,113	13,913
$10,000 under $25,000	11,113	11,113	700,445	202,985	167,737	3,917	19,395	15,853	10,131	25,239
$25,000 under $50,000	1,968	1,968	327,173	71,153	65,731	752	3,679	1,743	1,959	11,249
$50,000 or more	408	408	176,798	31,855	29,450	114	777	1,628	392	8,532
With net loss, total	15,421	15,421	288,295	132,314	—44,368	12,334	134,729	41,953	9,719	16,359
Under $5,000	13,391	13,391	115,792	133,947	—19,442	11,124	121,581	31,808	9,326	14,450
$5,000 under $10,000	1,122	1,122	30,300	4,649	—7,128	886	10,279	1,498	(*)	(*)
$10,000 under $25,000	747	747	88,713	—5,599	—10,674	(*)	(*)	2,367	(*)	(*)
$25,000 or more	161	161	53,490	—683	—7,124	(*)	(*)	6,280	(*)	(*)
Contractors not Allocable										
With and without net profit, total	47,981	47,981	1,220,109	462,138	200,666	28,797	202,479	58,993	36,428	55,291
With net profit, total	40,592	40,592	1,070,579	406,861	220,653	23,238	151,628	34,580	32,246	46,989
$1 under $2,000	13,280	13,280	80,631	92,424	13,488	9,301	65,036	13,900	8,960	7,745
$2,000 under $5,000	14,066	14,066	203,360	123,206	50,498	8,720	60,538	12,170	11,016	12,861
$5,000 under $10,000	8,157	8,157	266,779	78,189	58,266	3,500	16,370	3,553	7,240	6,590
$10,000 under $25,000	4,065	4,065	325,362	68,549	57,968	1,358	7,414	3,167	4,008	9,122
$25,000 under $50,000	872	872	130,317	32,178	28,800	(*)	(*)	1,348	872	6,542
$50,000 or more	152	152	64,130	12,315	11,633	(*)	(*)	442	150	4,129
With net loss, total	7,389	7,389	149,530	55,277	—19,987	5,559	50,851	24,413	4,182	8,302
Under $5,000	6,503	6,503	96,042	56,235	—8,566	4,995	46,430	18,371	3,974	7,139
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	26	26	(*)	—186	—1,836	(*)	(*)	1,334	(*)	(*)
MANUFACTURING										
With and without net profit, total	208,746	210,315	8,461,112	2,752,931	1,002,559	123,593	1,308,502	441,870	154,663	404,379
With net profit, total	144,429	145,521	7,338,263	2,111,592	1,184,888	74,667	674,964	251,740	111,904	315,299
$1 under $2,000	53,224	53,475	486,814	567,004	44,749	37,912	404,741	117,514	37,005	66,066
$2,000 under $5,000	27,214	27,214	610,887	230,660	86,779	13,501	110,358	33,523	17,332	22,084
$5,000 under $10,000	29,953	29,953	1,283,444	334,857	210,900	12,382	87,115	36,842	25,101	32,933
$10,000 under $25,000	25,219	25,220	2,166,597	483,602	395,518	8,075	44,174	43,910	23,654	64,477
$25,000 under $50,000	7,100	7,100	1,403,191	282,792	239,837	2,448	21,002	21,953	6,947	56,522
$50,000 or more	2,554	2,559	1,387,330	231,162	207,105	592	10,198	13,859	2,523	75,920
With net loss, total	64,771	64,794	1,122,849	652,137	—182,329	49,259	634,840	199,526	42,919	93,150
Under $5,000	56,246	56,251	522,535	608,083	—73,747	43,762	566,305	115,525	40,392	74,011
$5,000 under $10,000	5,714	5,714	168,701	45,982	—37,952	4,121	51,540	32,394	2,079	8,787
$10,000 under $25,000	2,135	2,136	184,688	4,751	—28,637	1,094	12,705	20,683	384	4,602
$25,000 or more	691	693	246,925	—5,925	—41,993	287	4,489	31,579	79	5,875
Food and Kindred Products										
With and without net profit, total	8,604	8,606	1,175,217	94,695	38,077	3,822	33,453	23,165	5,398	13,657
With net profit, total	4,775	4,777	904,482	71,052	54,420	1,241	7,877	8,755	3,500	11,559
$1 under $2,000	1,474	1,474	54,434	9,327	1,476	556	2,716	5,135	(*)	(*)
$2,000 under $5,000	533	533	73,805	3,209	1,907	(*)	(*)	969	(*)	(*)
$5,000 under $10,000	1,027	1,027	151,631	8,968	7,545	(*)	(*)	1,287	764	681
$10,000 under $25,000	1,345	1,345	257,364	25,726	22,074	372	2,750	902	1,224	3,486
$25,000 under $50,000	242	242	139,639	9,807	7,749	116	1,751	307	239	1,887
$50,000 or more	156	156	227,609	14,216	13,669	79	191	356	151	4,789
With net loss, total	3,829	3,829	270,735	23,643	—16,343	2,581	25,576	14,410	1,898	2,098
Under $5,000	3,032	3,032	100,758	22,958	—4,296	2,114	21,000	6,254	1,889	1,791
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	86	86	77,882	—496	—6,126	(*)	(*)	5,570	(*)	(*)

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MANUFACTURING—Continued										
Lumber and Wood Products, Except Furniture										
With and without net profit, total	**54,180**	**54,203**	**2,099,977**	**544,799**	**249,791**	**29,022**	**201,509**	**93,499**	**33,282**	**76,653**
With net profit, total	**40,245**	**40,254**	**1,828,910**	**439,511**	**287,596**	**18,927**	**102,569**	**49,346**	**25,610**	**61,731**
$1 under $2,000	14,101	14,101	133,622	92,600	12,640	8,707	60,897	19,063	7,700	8,060
$2,000 under $5,000	10,659	10,659	214,220	55,182	33,372	4,560	17,710	4,100	5,096	3,046
$5,000 under $10,000	8,522	8,522	302,358	78,524	59,980	3,390	13,713	4,831	6,541	6,010
$10,000 under $25,000	4,909	4,909	471,358	92,445	73,536	1,728	6,828	12,081	4,331	11,915
$25,000 under $50,000	1,459	1,459	299,816	57,227	48,844	435	1,977	6,406	1,358	10,674
$50,000 or more	600	604	407,536	64,280	59,224	109	1,463	3,593	589	22,352
With net loss, total	**13,938**	**13,949**	**271,067**	**106,724**	**—37,805**	**10,095**	**98,940**	**45,589**	**7,673**	**15,722**
Under $5,000	12,032	12,032	120,562	98,723	—13,239	9,324	88,645	23,317	6,975	10,410
$5,000 under $10,000	1,201	1,201	31,518	6,559	—7,506	(*)	(*)	6,192	(*)	(*)
$10,000 under $25,000	603	603	63,924	3,041	—8,583	(*)	(*)	9,334	180	2,017
$25,000 or more	112	113	55,063	—1,069	—8,477	26	132	7,276	(*)	(*)
Printing, Publishing, and Allied Industries										
With and without net profit, total	**37,896**	**38,463**	**1,132,871**	**558,259**	**172,009**	**25,470**	**305,616**	**80,634**	**31,113**	**82,231**
With net profit, total	**25,369**	**25,711**	**987,912**	**420,305**	**209,097**	**14,283**	**157,302**	**53,906**	**21,845**	**62,845**
$1 under $2,000	8,973	8,973	64,192	115,446	5,845	7,305	88,300	21,301	6,963	14,545
$2,000 under $5,000	4,156	4,156	83,142	52,048	13,064	2,256	27,146	11,838	3,302	6,537
$5,000 under $10,000	5,550	5,550	186,536	74,417	38,566	2,626	26,665	9,186	5,038	8,065
$10,000 under $25,000	5,528	5,528	373,306	105,632	89,683	1,319	7,335	8,614	5,224	13,712
$25,000 under $50,000	1,168	1,168	167,757	46,305	38,924	703	4,208	3,173	1,151	9,419
$50,000 or more	336	336	112,979	32,632	23,015	74	3,648	5,969	336	11,198
With net loss, total	**12,751**	**12,752**	**144,959**	**144,957**	**—37,088**	**11,411**	**149,078**	**32,967**	**9,318**	**21,981**
Under $5,000	10,958	10,958	65,393	134,877	—15,144	10,084	128,547	21,474	8,867	16,692
$5,000 under $10,000	1,113	1,113	33,835	15,808	—7,693	1,112	17,101	6,400	376	4,328
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	287	287	29,655	—5,346	—9,640	(*)	(*)	3,277	(*)	(*)
Stone, Clay, and Glass Products										
With and without net profit, total	**12,371**	**12,502**	**421,036**	**166,017**	**34,284**	**8,824**	**101,275**	**30,458**	**10,178**	**22,539**
With net profit, total	**6,874**	**7,005**	**377,288**	**102,898**	**46,969**	**3,983**	**39,026**	**16,903**	**5,673**	**14,182**
$1 under $2,000	3,466	3,466	27,220	36,488	2,219	2,464	23,615	10,654	2,630	4,506
$2,000 under $5,000	934	934	12,997	14,702	2,953	(*)	(*)	1,571	932	1,935
$5,000 under $10,000	1,035	1,035	72,008	13,734	7,468	(*)	(*)	2,747	(*)	(*)
$10,000 under $25,000	1,216	1,216	94,396	21,492	18,198	(*)	(*)	1,135	1,150	2,873
$25,000 under $50,000	290	290	98,381	13,996	10,805	(*)	(*)	2,570	259	2,223
$50,000 or more	63	64	72,286	6,235	5,326	(*)	(*)	380	58	1,864
With net loss, total	**5,497**	**5,497**	**43,748**	**63,119**	**—12,685**	**4,861**	**62,249**	**13,555**	**4,297**	**8,357**
Under $5,000	4,713	4,713	13,766	61,923	—4,201	4,117	56,305	9,819	4,274	7,495
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Fabricated Metal Products										
With and without net profit, total	**12,414**	**12,414**	**492,287**	**210,928**	**81,786**	**7,857**	**97,253**	**31,889**	**10,351**	**31,908**
With net profit, total	**9,671**	**9,671**	**446,144**	**187,146**	**90,092**	**5,992**	**73,655**	**23,399**	**8,566**	**28,204**
$1 under $2,000	3,801	3,801	18,297	70,398	2,983	3,405	50,335	17,080	3,455	8,652
$2,000 under $5,000	1,622	1,622	31,672	18,850	5,437	1,245	13,707	—294	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	2,333	2,333	164,229	45,091	37,801	(*)	(*)	2,347	2,141	6,138
$25,000 under $50,000	540	540	92,832	22,502	18,453	(*)	(*)	1,682	539	4,370
$50,000 or more	233	233	88,652	18,028	17,017	101	793	218	228	5,911
With net loss, total	**2,743**	**2,743**	**46,143**	**23,782**	**—8,306**	**1,865**	**23,598**	**8,490**	**1,785**	**3,704**
Under $5,000	2,485	2,485	11,593	24,906	—2,948	1,807	22,238	5,616	1,779	3,037
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, Except Electrical										
With and without net profit, total	**24,720**	**24,720**	**906,713**	**360,032**	**165,791**	**13,109**	**142,208**	**52,033**	**18,239**	**54,858**
With net profit, total	**17,662**	**17,662**	**811,847**	**300,989**	**190,262**	**9,183**	**84,278**	**26,449**	**14,855**	**46,673**
$1 under $2,000	5,288	5,288	45,121	60,377	5,518	4,162	46,364	8,495	3,993	6,268
$2,000 under $5,000	1,625	1,625	24,215	9,834	5,372	(*)	(*)	253	998	891
$5,000 under $10,000	4,685	4,685	154,651	59,283	33,001	2,800	21,111	5,171	3,865	6,762
$10,000 under $25,000	4,242	4,242	282,115	82,370	66,955	1,052	8,331	7,084	4,177	10,736
$25,000 under $50,000	1,376	1,376	173,555	55,275	46,610	570	3,646	5,019	1,376	11,867
$50,000 or more	446	446	132,190	33,850	32,806	(*)	(*)	427	446	10,149
With net loss, total	**7,058**	**7,058**	**94,866**	**59,043**	**—24,471**	**3,926**	**57,930**	**25,584**	**3,384**	**8,185**
Under $5,000	5,996	5,996	45,620	49,636	—13,649	3,065	48,417	14,868	3,052	6,549
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MANUFACTURING—Continued										
Other Manufacturing Industries										
With and without net profit, total	**28,838**	**28,962**	**857,530**	**404,192**	**111,169**	**18,764**	**232,091**	**60,932**	**23,292**	**57,900**
With net profit, total	**19,521**	**19,597**	**772,274**	**295,692**	**129,533**	**11,639**	**125,624**	**40,535**	**15,933**	**43,005**
$1 under $2,000	8,137	8,137	73,723	107,533	6,566	6,444	81,871	19,096	6,249	14,425
$2,000 under $5,000	3,558	3,558	97,831	40,342	11,239	1,589	21,424	7,679	2,484	4,626
$5,000 under $10,000	4,258	4,258	166,849	50,655	29,158	2,224	15,157	6,340	3,772	5,295
$10,000 under $25,000	2,533	2,533	202,384	49,158	37,213	1,187	5,729	6,216	2,393	6,492
$25,000 under $50,000	956	956	162,192	34,782	31,836	(*)	(*)	1,901	956	7,077
$50,000 or more	155	155	69,295	15,342	13,521	49	953	868	155	5,348
With net loss, total	**9,360**	**9,365**	**85,256**	**108,560**	**—18,364**	**7,125**	**106,467**	**20,477**	**7,359**	**14,895**
Under $5,000	8,402	8,402	67,444	103,450	—9,298	6,221	96,397	16,351	6,691	13,601
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES										
With and without net profit, total	**338,420**	**341,396**	**9,417,737**	**3,596,328**	**1,244,138**	**226,548**	**1,882,572**	**469,618**	**247,244**	**417,930**
With net profit, total	**257,597**	**258,996**	**7,807,847**	**2,875,988**	**1,478,843**	**157,768**	**1,126,707**	**270,438**	**197,242**	**321,402**
$1 under $2,000	90,714	91,016	890,558	745,570	84,397	68,425	555,740	105,433	60,322	70,977
$2,000 under $5,000	68,679	68,806	1,168,144	612,216	229,767	44,045	305,189	77,260	50,359	56,999
$5,000 under $10,000	57,681	57,706	1,885,201	631,115	412,728	29,013	173,429	44,958	49,099	56,599
$10,000 under $25,000	36,042	36,042	2,406,265	649,023	525,613	15,320	78,328	45,082	32,986	80,607
$25,000 under $50,000	4,462	4,464	951,375	173,352	151,811	1,315	12,934	8,607	4,369	33,702
$50,000 or more	960	962	506,304	81,639	74,527	360	4,797	2,315	948	25,479
With net loss, total	**82,059**	**82,400**	**1,609,890**	**733,886**	**—234,705**	**69,351**	**761,153**	**207,438**	**50,664**	**98,294**
Under $5,000	71,372	71,698	938,980	674,375	—103,018	60,835	648,620	128,773	46,949	76,773
$5,000 under $10,000	6,628	6,628	220,608	47,750	—44,325	5,826	72,831	19,244	2,778	7,096
$10,000 under $25,000	3,380	3,385	269,723	8,943	—48,937	2,429	31,927	25,953	858	7,942
$25,000 or more	689	689	180,579	3,266	—38,425	262	7,908	33,783	81	6,596
Trucking, Local and Long Distance										
With and without net profit, total	**234,593**	**235,440**	**7,061,112**	**2,279,193**	**913,046**	**155,930**	**1,166,661**	**199,486**	**165,758**	**234,890**
With net profit, total	**180,608**	**180,958**	**5,853,503**	**1,922,777**	**1,080,362**	**110,081**	**715,291**	**127,124**	**135,172**	**196,179**
$1 under $2,000	58,269	58,563	675,356	422,751	58,564	43,850	321,568	42,619	36,312	34,274
$2,000 under $5,000	46,721	46,721	923,670	386,232	155,754	30,399	199,488	30,990	32,445	32,117
$5,000 under $10,000	43,727	43,727	1,462,610	472,783	317,750	22,446	129,901	25,132	36,886	40,023
$10,000 under $25,000	28,655	28,655	1,724,686	492,279	412,462	12,239	54,623	25,194	26,388	57,677
$25,000 under $50,000	2,765	2,765	699,593	107,327	93,525	942	7,351	6,451	2,678	19,885
$50,000 or more	527	527	367,588	45,020	42,307	211	2,549	164	517	13,641
With net loss, total	**54,339**	**54,482**	**1,207,609**	**361,902**	**—167,316**	**45,975**	**452,185**	**77,033**	**30,692**	**39,625**
Under $5,000	46,104	46,245	700,585	356,664	—72,996	39,437	381,539	48,121	28,112	33,383
$5,000 under $10,000	5,325	5,325	200,155	26,166	—36,238	4,707	52,186	10,218	2,117	2,808
$10,000 under $25,000	2,443	2,443	161,789	—9,370	—33,334	1,647	14,509	9,455	422	2,298
$25,000 or more	469	469	145,080	—11,115	—24,748	184	3,951	9,682	43	1,249
Water Transportation										
With and without net profit, total	**8,048**	**8,050**	**250,257**	**149,479**	**26,908**	**5,131**	**75,650**	**46,721**	**6,145**	**27,047**
With net profit, total	**3,349**	**3,349**	**156,389**	**67,721**	**42,682**	**1,582**	**16,454**	**8,585**	**3,137**	**12,310**
$1 under $2,000	917	917	3,385	15,733	384	793	10,104	5,245	911	3,478
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	496	496	66,686	16,658	17,484	(*)	(*)	—1,109	495	3,241
$50,000 or more	100	100	10,679	8,188	6,944	(*)	(*)	247	(*)	(*)
With net loss, total	**4,701**	**4,701**	**93,868**	**81,541**	**—15,774**	**3,549**	**59,396**	**37,919**	**3,008**	**14,732**
Under $5,000	3,940	3,940	58,258	60,946	—5,036	2,851	42,754	23,228	2,764	10,106
$5,000 under $10,000	416	416	9,030	9,191	—2,438	416	10,026	1,603	160	1,808
$10,000 under $25,000	282	282	14,712	7,521	—4,535	276	6,092	5,964	76	1,820
$25,000 or more	63	63	11,868	3,883	—3,765	(*)	(*)	7,124	(*)	(*)
Air Transportation										
With and without net profit, total	**4,909**	**4,909**	**79,667**	**91,903**	**—4,843**	**4,123**	**62,707**	**34,039**	**4,331**	**16,98**[illegible]
With net profit, total	**2,968**	**2,968**	**54,772**	**46,984**	**7,143**	**2,566**	**34,720**	**5,101**	**2,906**	**6,83**[illegible]
$1 under $2,000	1,953	1,953	21,252	30,352	1,231	1,726	25,953	3,168	1,891	4,14
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	—	—	—	—	—	—	—	—	—	—
$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
With net loss, total	**1,941**	**1,941**	**24,895**	**44,939**	**—11,986**	**1,557**	**27,987**	**28,938**	**1,425**	**10,1**[illegible]
Under $5,000	1,434	1,434	8,753	21,530	—2,996	1,177	16,868	7,658	1,094	4,2[illegible]
$5,000 under $10,000	207	207	891	5,750	—1,186	(*)	(*)	3,066	(*)	(*)
$10,000 under $25,000	183	183	9,298	8,011	—2,477	(*)	(*)	5,560	(*)	(*)
$25,000 or more	117	117	5,953	9,648	—5,327	(*)	(*)	12,654	(*)	(*)

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES—Continued										
Passenger Transportation Arrangement										
With and without net profit, total	**8,838**	**8,993**	**502,962**	**144,685**	**22,489**	**5,885**	**83,690**	**38,506**	**7,287**	**23,074**
With net profit, total	**5,461**	**5,488**	**356,080**	**102,871**	**33,703**	**3,236**	**46,964**	**22,204**	**4,882**	**17,240**
$1 under $2,000	2,568	2,568	41,159	39,755	1,755	2,112	30,599	7,401	2,408	5,765
$2,000 under $5,000	1,053	1,053	42,305	18,095	3,306	(*)	(*)	8,475	814	2,738
$5,000 under $10,000	1,043	1,068	90,341	17,085	7,297	370	6,844	2,944	874	2,460
$10,000 under $25,000	388	388	100,534	10,349	6,607	223	1,700	2,042	379	1,978
$25,000 under $50,000	352	352	61,849	13,811	11,287	(*)	(*)	1,281	350	3,190
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	**3,443**	**3,505**	**146,882**	**42,163**	**—11,214**	**2,650**	**36,730**	**16,647**	**2,469**	**5,879**
Under $5,000	3,050	3,110	85,128	41,389	—4,552	2,366	30,791	15,150	2,306	4,884
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Electric, Gas, and Sanitary Services										
With and without net profit, total	**24,051**	**24,215**	**442,443**	**325,116**	**101,634**	**16,677**	**171,610**	**51,872**	**19,480**	**40,316**
With net profit, total	**17,672**	**17,836**	**425,490**	**236,543**	**107,611**	**10,919**	**95,794**	**33,138**	**14,107**	**29,825**
$1 under $2,000	8,387	8,395	38,085	94,405	5,647	7,087	69,494	19,264	6,894	10,954
$2,000 under $5,000	2,422	2,422	25,308	25,295	8,454	1,657	12,972	3,869	1,569	3,279
$5,000 under $10,000	3,289	3,289	82,628	35,681	23,010	1,062	6,125	6,546	2,521	3,425
$10,000 under $25,000	3,291	3,291	187,232	60,232	50,567	1,093	5,786	3,879	2,842	7,088
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	109	109	50,287	9,691	9,103	(*)	(*)	542	109	2,932
With net loss, total	**6,379**	**6,379**	**16,953**	**88,573**	**—5,977**	**5,758**	**75,816**	**18,734**	**5,373**	**10,491**
Under $5,000	6,343	6,343	15,316	86,771	—5,753	5,754	75,643	16,881	5,340	10,137
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	—	—	—	—	—	—	—	—	—	—
WHOLESALE TRADE										
With and without net profit, total	**312,147**	**316,261**	**30,815,781**	**5,057,158**	**2,536,985**	**176,016**	**1,732,008**	**788,165**	**254,683**	**846,853**
With net profit, total	**241,968**	**244,004**	**27,765,876**	**4,330,608**	**2,759,369**	**121,185**	**1,031,717**	**539,522**	**204,949**	**749,240**
$1 under $2,000	62,332	62,438	1,205,479	627,260	51,926	40,770	404,750	170,584	42,934	75,280
$2,000 under $5,000	47,372	47,378	1,980,617	495,719	159,278	27,241	225,422	111,019	35,891	54,239
$5,000 under $10,000	46,962	47,048	3,747,313	618,146	344,610	22,924	163,393	110,143	42,744	75,120
$10,000 under $25,000	58,471	58,701	8,932,091	1,201,118	921,820	23,058	165,390	113,908	56,685	177,075
$25,000 under $50,000	21,812	21,819	6,391,555	857,705	744,652	6,192	56,879	56,174	21,728	183,573
$50,000 or more	6,616	6,620	5,508,821	580,477	537,083	1,954	23,771	19,623	6,535	194,751
With net loss, total	**71,978**	**72,257**	**3,049,905**	**753,338**	**—222,384**	**55,785**	**707,041**	**268,681**	**50,979**	**101,699**
Under $5,000	62,107	62,228	1,077,462	684,698	—86,619	49,279	606,433	164,884	46,389	80,833
$5,000 under $10,000	6,126	6,250	415,930	48,623	—43,781	4,338	61,965	30,439	2,800	9,163
$10,000 under $25,000	3,002	3,004	567,063	22,381	—41,534	1,667	23,915	40,000	1,556	6,827
$25,000 or more	773	775	989,450	—675	—50,450	527	14,808	34,967	261	5,016
Motor Vehicles and Automotive Equipment										
With and without net profit, total	**17,963**	**18,015**	**1,607,573**	**250,852**	**104,737**	**10,251**	**99,089**	**47,026**	**13,634**	**41,477**
With net profit, total	**11,881**	**11,922**	**1,421,949**	**204,069**	**126,915**	**5,929**	**45,433**	**31,721**	**10,061**	**35,387**
$1 under $2,000	3,012	3,012	147,874	30,948	2,552	1,996	16,678	11,718	1,897	4,218
$2,000 under $5,000	3,365	3,365	182,242	34,097	11,666	2,025	16,172	6,259	2,911	4,059
$5,000 under $10,000	2,265	2,265	234,914	29,786	17,653	1,108	6,114	6,019	2,021	3,277
$10,000 under $25,000	1,621	1,621	313,653	35,627	27,903	315	2,257	5,467	1,614	5,926
$25,000 under $50,000	1,324	1,326	376,046	50,625	41,538	429	3,483	5,604	1,324	10,699
$50,000 or more	333	333	167,220	25,650	25,603	85	971	—924	333	8,045
With net loss, total	**6,088**	**6,093**	**185,624**	**47,173**	**—22,178**	**4,322**	**53,656**	**15,695**	**3,579**	**6,198**
Under $5,000	5,293	5,295	87,826	45,130	—9,458	3,879	46,616	7,972	3,284	4,897
$5,000 under $10,000	447	447	37,600	3,683	—3,109	(*)	(*)	877	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$25,000 or more	63	64	27,516	—1,643	—4,850	(*)	(*)	2,072	(*)	(*)
Lumber and Construction Materials										
With and without net profit, total	**8,846**	**8,850**	**1,046,665**	**189,894**	**104,208**	**5,405**	**51,237**	**34,449**	**7,629**	**36,802**
With net profit, total	**7,900**	**7,904**	**986,043**	**175,864**	**110,409**	**4,783**	**44,117**	**21,338**	**6,916**	**34,105**
$1 under $2,000	1,495	1,495	49,182	20,083	1,366	946	11,910	6,807	1,096	2,894
$2,000 under $5,000	1,640	1,640	73,968	17,546	5,879	1,007	9,593	2,074	1,270	2,210
$5,000 under $10,000	1,123	1,123	88,188	18,594	8,160	919	6,302	4,132	1,095	2,907
$10,000 under $25,000	2,579	2,579	313,910	56,690	41,006	1,459	10,090	-5,594	2,392	8,151
$25,000 under $50,000	755	755	179,088	33,058	27,107	291	3,791	2,160	755	7,411
$50,000 or more	312	312	281,707	30,183	26,891	163	2,433	859	312	10,604
With net loss, total	**946**	**946**	**60,622**	**14,030**	**—6,201**	**622**	**7,120**	**13,111**	**713**	**2,697**
Under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE TRADE—Continued										
Electrical Goods										
With and without net profit, total	**9,684**	**9,927**	**564,626**	**160,289**	**76,397**	**7,022**	**72,658**	**11,236**	**8,024**	**25,393**
With net profit, total	**7,081**	**7,207**	**519,026**	**142,456**	**82,937**	**4,684**	**53,410**	**6,109**	**6,325**	**24,018**
$1 under $2,000	1,639	1,639	20,859	22,249	1,631	1,443	17,876	2,742	1,486	2,731
$2,000 under $5,000	1,272	1,272	20,380	16,394	3,809	1,020	13,498	—913	852	2,491
$5,000 under $10,000	1,955	1,955	128,753	30,197	14,200	1,023	11,484	4,513	1,774	3,882
$10,000 under $25,000	1,292	1,357	145,732	31,283	22,362	797	7,455	1,466	1,292	5,482
$25,000 under $50,000	781	781	114,707	30,221	26,633	366	3,001	587	779	5,632
$50,000 or more	203	203	88,595	14,092	14,302	96	359	—569	203	4,105
With net loss, total	**2,720**	**2,720**	**45,600**	**21,854**	**—6,540**	**2,461**	**20,879**	**7,515**	**1,836**	**2,344**
Under $5,000	2,351	2,351	37,068	16,846	—4,184	2,169	18,340	2,690	1,544	1,560
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
Hardware, Plumbing, and Heating Equipment										
With and without net profit, total	**5,415**	**5,416**	**363,523**	**99,532**	**59,700**	**2,298**	**25,317**	**14,515**	**4,528**	**18,288**
With net profit, total	**4,200**	**4,201**	**348,849**	**87,694**	**63,409**	**1,260**	**12,555**	**11,730**	**3,683**	**16,570**
$1 under $2,000	1,042	1,042	22,446	10,909	1,272	(*)	(*)	1,264	(*)	(*)
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	418	418	25,202	7,346	2,955	(*)	(*)	2,806	(*)	(*)
$10,000 under $25,000	1,290	1,290	109,360	22,600	18,200	(*)	(*)	3,390	1,288	3,202
$25,000 under $50,000	830	830	117,476	30,440	27,636	(*)	(*)	2,068	830	6,024
$50,000 or more	148	148	56,525	12,227	11,616	(*)	(*)	486	148	3,794
With net loss, total	**1,215**	**1,215**	**14,674**	**11,838**	**—3,709**	**1,038**	**12,762**	**2,785**	**865**	**1,718**
Under $5,000	980	980	8,970	10,833	—1,683	(*)	(*)	1,157	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Farm Machinery and Equipment										
With and without net profit, total	**7,389**	**7,455**	**2,111,776**	**163,207**	**110,003**	**3,033**	**21,375**	**31,829**	**5,647**	**33,850**
With net profit, total	**6,110**	**6,172**	**2,024,543**	**153,842**	**116,403**	**2,251**	**15,803**	**21,636**	**4,892**	**32,087**
$1 under $2,000	664	664	22,420	8,981	297	(*)	(*)	4,465	322	1,524
$2,000 under $5,000	1,007	1,007	205,049	10,617	2,996	580	3,963	3,658	473	1,080
$5,000 under $10,000	1,046	1,046	216,881	10,860	8,176	441	1,308	1,376	769	1,053
$10,000 under $25,000	1,996	1,996	528,797	43,847	30,794	465	4,974	8,079	1,960	6,753
$25,000 under $50,000	1,008	1,008	522,380	38,762	34,684	248	824	3,254	1,004	7,687
$50,000 or more	451	451	529,016	42,089	39,456	81	519	2,114	426	14,230
With net loss, total	**1,283**	**1,283**	**87,233**	**9,845**	**—6,400**	**784**	**5,581**	**10,664**	**759**	**1,960**
Under $5,000	974	974	14,655	10,623	—1,180	705	4,856	6,947	593	1,497
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
***Other* Machinery, Equipment, and Supplies**										
With and without net profit, total	**28,629**	**28,839**	**1,923,226**	**562,749**	**293,173**	**15,754**	**186,432**	**83,144**	**24,735**	**101,703**
With net profit, total	**23,080**	**23,103**	**1,864,778**	**481,706**	**308,003**	**10,969**	**117,749**	**55,954**	**20,311**	**89,930**
$1 under $2,000	4,647	4,649	65,201	62,179	4,540	2,932	40,502	17,137	3,530	8,516
$2,000 under $5,000	4,430	4,430	135,234	48,164	13,928	2,431	25,716	8,520	3,462	6,017
$5,000 under $10,000	4,593	4,593	220,462	66,015	34,088	2,309	21,366	10,561	4,305	8,455
$10,000 under $25,000	5,839	5,839	535,600	123,901	96,534	2,252	18,756	8,611	5,445	18,550
$25,000 under $50,000	2,655	2,655	478,966	106,115	91,075	705	8,166	6,874	2,649	23,333
$50,000 or more	935	937	429,315	75,886	67,838	354	3,261	4,787	934	25,131
With net loss, total	**5,731**	**5,736**	**58,448**	**81,711**	**—14,830**	**4,786**	**68,697**	**27,844**	**4,605**	**11,803**
Under $5,000	5,117	5,122	36,046	70,126	—6,787	4,333	61,901	15,012	4,005	9,809
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	41	41	14,678	2,795	—3,051	(*)	(*)	5,456	(*)	(*)
Other Durable Goods										
With and without net profit, total	**47,538**	**47,665**	**2,853,864**	**756,237**	**404,036**	**25,458**	**244,433**	**107,768**	**38,627**	**129,657**
With net profit, total	**37,655**	**37,748**	**2,646,637**	**645,458**	**431,520**	**17,950**	**148,115**	**65,823**	**31,515**	**114,033**
$1 under $2,000	10,368	10,368	110,672	96,690	8,424	7,589	68,909	19,357	6,915	11,273
$2,000 under $5,000	6,741	6,741	141,499	57,200	23,421	3,765	24,757	9,022	5,101	5,341
$5,000 under $10,000	6,662	6,662	435,593	85,968	47,700	3,124	24,241	14,027	6,094	9,919
$10,000 under $25,000	9,443	9,460	928,513	175,883	144,252	2,377	20,382	11,249	8,969	25,300
$25,000 under $50,000	3,371	3,371	547,637	133,819	117,186	873	7,446	9,187	3,368	29,816
$50,000 or more	1,146	1,146	482,723	99,143	90,537	225	2,689	5,917	1,144	33,163
With net loss, total	**9,917**	**9,917**	**207,227**	**112,077**	**—27,484**	**7,535**	**96,402**	**43,159**	**7,144**	**15,883**
Under $5,000	8,895	8,895	127,868	97,061	—13,284	6,897	80,201	30,144	6,567	11,310
$5,000 under $10,000	652	652	27,157	10,803	—5,119	515	10,505	5,417	349	2,225
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	75	75	25,210	1,233	—5,448	(*)	(*)	3,392	19	1,518

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE TRADE—Continued										
Drugs, Chemicals, and Allied Products										
With and without net profit, total	**14,198**	**14,325**	**336,133**	**166,292**	**33,057**	**9,760**	**112,768**	**20,467**	**10,746**	**20,634**
With net profit, total	**8,178**	**8,305**	**304,460**	**92,123**	**42,559**	**4,240**	**38,039**	**11,525**	**6,127**	**12,481**
$1 under $2,000	3,504	3,504	35,493	32,024	2,181	2,061	21,136	8,707	2,169	3,376
$2,000 under $5,000	2,208	2,208	54,096	19,878	7,560	(*)	(*)	3,330	1,772	1,842
$5,000 under $10,000	1,803	1,803	85,005	19,009	13,632	(*)	(*)	1,463	1,651	2,130
$10,000 under $25,000	594	594	54,339	12,724	8,845	403	3,699	180	467	2,452
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	56	56	37,941	4,783	4,720	(*)	(*)	—428	55	1,451
With net loss, total	**6,020**	**6,020**	**31,673**	**74,169**	**—9,502**	**5,520**	**74,729**	**8,942**	**4,619**	**8,153**
Under $5,000	5,666	5,666	15,995	71,830	—6,434	5,166	69,723	8,541	4,547	7,794
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	—	—
Apparel, Piece Goods, and Notions										
With and without net profit, total	**13,175**	**13,238**	**622,185**	**216,615**	**103,662**	**7,766**	**82,426**	**30,527**	**10,442**	**35,451**
With net profit, total	**9,837**	**9,900**	**561,534**	**186,579**	**114,267**	**5,215**	**47,021**	**25,291**	**8,233**	**31,370**
$1 under $2,000	3,025	3,025	25,957	30,337	2,616	1,673	17,944	9,777	2,104	3,247
$2,000 under $5,000	1,463	1,463	14,652	21,334	4,767	(*)	(*)	9,947	908	2,169
$5,000 under $10,000	1,247	1,247	79,295	14,423	8,868	(*)	(*)	495	1,121	2,003
$10,000 under $25,000	2,926	2,926	187,512	61,149	46,197	1,576	11,806	3,146	2,926	8,454
$25,000 under $50,000	1,109	1,109	151,184	46,010	37,358	441	5,581	3,071	1,109	10,055
$50,000 or more	130	130	102,934	15,702	14,461	53	1,386	—145	128	5,969
With net loss, total	**3,338**	**3,338**	**60,651**	**30,036**	**—10,605**	**2,551**	**35,405**	**5,236**	**2,209**	**4,081**
Under $5,000	2,818	2,818	21,642	28,188	—3,083	2,055	28,772	2,499	1,992	3,017
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Groceries and Related Products										
With and without net profit, total	**38,377**	**38,478**	**5,423,295**	**517,934**	**289,648**	**18,466**	**146,820**	**81,466**	**31,307**	**76,441**
With net profit, total	**32,168**	**32,209**	**5,052,868**	**464,158**	**308,503**	**13,912**	**94,907**	**60,748**	**27,334**	**69,925**
$1 under $2,000	6,551	6,551	184,431	56,927	5,249	3,502	31,668	20,010	4,606	6,796
$2,000 under $5,000	6,855	6,855	436,624	53,411	23,781	3,320	20,463	9,167	4,624	4,705
$5,000 under $10,000	8,025	8,027	880,373	87,324	59,747	3,067	16,514	11,063	7,414	8,322
$10,000 under $25,000	8,443	8,450	1,768,731	151,372	118,076	3,517	20,761	12,535	8,404	20,150
$25,000 under $50,000	1,797	1,797	1,093,941	68,150	59,469	378	3,210	5,471	1,786	14,659
$50,000 or more	529	529	688,768	47,800	42,181	135	2,309	3,310	527	15,487
With net loss, total	**6,244**	**6,269**	**370,427**	**55,626**	**—18,855**	**4,581**	**51,990**	**22,491**	**4,004**	**6,684**
Under $5,000	5,391	5,391	227,249	55,446	—9,209	4,079	45,508	19,147	3,772	6,040
$5,000 under $10,000	640	640	35,554	3,036	—4,184	(*)	(*)	1,705	(*)	(*)
$10,000 under $25,000	178	178	56,588	—1,468	—2,390	(*)	(*)	824	(*)	(*)
$25,000 or more	60	60	51,036	273	—3,072	39	939	2,406	(*)	(*)
Farm Product Raw Materials										
With and without net profit, total	**12,946**	**13,158**	**6,420,180**	**235,928**	**103,011**	**6,846**	**55,510**	**77,407**	**9,637**	**53,054**
With net profit, total	**9,363**	**9,538**	**5,048,363**	**215,356**	**132,015**	**4,373**	**35,884**	**47,457**	**7,791**	**47,199**
$1 under $2,000	2,889	2,950	232,880	29,895	3,043	1,037	9,468	17,384	2,173	3,882
$2,000 under $5,000	1,790	1,791	289,887	26,677	5,869	1,154	12,102	8,706	1,423	3,391
$5,000 under $10,000	1,249	1,249	492,327	22,079	8,371	362	3,321	10,387	965	4,205
$10,000 under $25,000	2,079	2,081	1,550,828	48,624	33,200	1,241	5,151	10,273	1,928	8,964
$25,000 under $50,000	1,005	1,007	1,226,434	46,134	35,237	516	4,798	6,099	971	10,923
$50,000 or more	460	460	1,256,007	47,292	46,295	148	1,493	—496	430	17,116
With net loss, total	**3,615**	**3,620**	**1,371,817**	**21,606**	**—29,004**	**2,480**	**19,765**	**30,845**	**1,870**	**6,129**
Under $5,000	2,213	2,214	204,227	22,953	—2,559	1,673	12,759	12,753	1,435	3,562
$5,000 under $10,000	669	669	95,589	160	—4,203	511	4,121	242	205	494
$10,000 under $25,000	588	590	306,087	1,666	—9,688	213	1,428	9,926	174	1,129
$25,000 or more	146	147	765,914	—3,124	—12,554	83	1,457	7,973	57	951
Other Nondurable Goods										
With and without net profit, total	**67,583**	**68,336**	**5,466,241**	**1,064,778**	**498,402**	**40,990**	**397,199**	**169,177**	**55,960**	**167,329**
With net profit, total	**52,436**	**52,771**	**5,048,191**	**899,639**	**544,949**	**28,486**	**221,908**	**132,782**	**44,687**	**146,018**
$1 under $2,000	16,251	16,251	197,690	150,916	12,960	11,601	101,159	36,797	11,601	16,760
$2,000 under $5,000	9,424	9,424	294,399	109,666	29,514	6,117	49,948	30,204	7,330	12,449
$5,000 under $10,000	9,364	9,366	632,483	132,656	68,820	5,117	31,799	32,037	8,709	16,643
$10,000 under $25,000	12,381	12,439	1,677,382	256,957	197,640	4,795	30,030	29,287	12,061	37,040
$25,000 under $50,000	4,066	4,067	1,188,869	154,216	140,968	754	7,284	5,964	4,050	30,714
$50,000 or more	1,224	1,224	1,057,368	101,416	95,047	328	2,991	3,378	1,209	33,527
With net loss, total	**15,437**	**15,565**	**418,050**	**169,720**	**—46,547**	**12,646**	**178,873**	**37,394**	**11,559**	**21,835**
Under $5,000	12,996	12,998	203,337	152,407	—16,314	10,967	149,598	19,123	10,417	18,645
$5,000 under $10,000	1,448	1,572	103,973	7,555	—11,922	934	14,805	4,672	550	1,413
$10,000 under $25,000	856	856	80,775	6,476	—10,991	646	10,371	7,096	495	1,104
$25,000 or more	139	139	29,965	3,275	—7,320	99	4,099	6,496	97	673

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE TRADE—Continued										
Wholesalers not Allocable										
With and without net profit, total	**39,835**	**40,073**	**1,369,621**	**659,813**	**324,871**	**23,008**	**231,692**	**103,250**	**33,270**	**102,122**
With net profit, total	**30,960**	**31,034**	**1,294,574**	**560,654**	**343,561**	**16,874**	**154,591**	**62,502**	**26,306**	**90,799**
$1 under $2,000	6,904	6,904	79,205	74,128	5,435	4,819	54,116	14,577	4,501	8,669
$2,000 under $5,000	6,544	6,546	97,097	75,123	23,640	4,078	32,876	18,607	5,131	8,095
$5,000 under $10,000	6,780	6,787	147,404	88,891	47,965	3,672	29,852	11,074	5,995	9,651
$10,000 under $25,000	7,507	7,507	632,482	169,784	128,091	3,315	26,908	14,785	7,463	24,654
$25,000 under $50,000	2,723	2,723	201,334	104,620	92,495	861	7,595	4,530	2,715	22,971
$50,000 or more	567	567	137,052	50,652	45,935	187	4,213	504	566	16,988
With net loss, total	**8,928**	**9,039**	**75,047**	**99,660**	**—18,690**	**6,134**	**77,101**	**41,249**	**7,017**	**11,343**
Under $5,000	8,459	8,570	28,702	94,037	—10,481	5,741	69,477	35,041	6,783	10,209
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	84	84	13,550	—615	—4,609	(*)	(*)	2,582	(*)	(*)
RETAIL TRADE										
With and without net profit, total	**1,726,316**	**1,781,557**	**100,739,177**	**20,003,487**	**6,767,589**	**1,036,536**	**10,187,538**	**3,048,360**	**1,338,077**	**2,581,299**
With net profit, total	**1,199,020**	**1,223,260**	**89,984,121**	**14,768,994**	**7,861,661**	**608,356**	**4,998,678**	**1,908,655**	**963,010**	**1,935,460**
$1 under $2,000	479,495	484,134	7,583,220	4,471,729	336,039	337,080	3,253,896	881,794	333,271	475,102
$2,000 under $5,000	251,724	253,568	11,960,047	2,140,416	846,953	119,051	860,584	432,879	187,097	209,489
$5,000 under $10,000	223,444	224,400	19,680,764	2,472,921	1,610,779	80,606	482,041	380,101	201,063	257,757
$10,000 under $25,000	210,977	211,846	32,533,524	3,929,341	3,203,135	64,846	359,203	367,003	207,227	558,818
$25,000 under $50,000	42,983	43,117	13,514,725	1,571,904	1,417,389	10,919	64,027	90,488	42,400	324,799
$50,000 or more	6,172	6,195	4,711,841	496,325	447,366	1,494	16,237	32,722	6,123	164,271
With net loss, total	**548,918**	**558,297**	**10,755,056**	**5,467,556**	**—1,094,072**	**439,859**	**5,277,003**	**1,284,625**	**389,207**	**676,894**
Under $5,000	500,169	506,684	6,609,578	5,330,347	—546,719	409,100	4,887,449	989,617	374,078	617,142
$5,000 under $10,000	35,871	35,879	1,835,890	176,017	—246,024	23,587	276,939	145,102	12,810	36,414
$10,000 under $25,000	13,228	13,391	1,479,920	5,889	—195,015	7,630	102,942	97,962	2,782	20,892
$25,000 or more	2,335	2,343	829,668	—31,745	—106,314	1,347	30,492	44,077	317	8,226
Building Materials Dealers										
With and without net profit, total	**18,252**	**18,439**	**1,684,241**	**290,241**	**137,208**	**10,276**	**90,812**	**62,221**	**14,779**	**49,428**
With net profit, total	**13,821**	**13,829**	**1,511,587**	**246,022**	**147,216**	**7,376**	**61,313**	**37,493**	**11,720**	**43,119**
$1 under $2,000	2,908	2,908	94,565	39,479	2,730	2,063	22,046	14,703	2,182	5,845
$2,000 under $5,000	3,487	3,487	123,836	34,800	11,961	1,950	14,650	8,189	2,466	4,149
$5,000 under $10,000	2,507	2,507	163,726	32,264	18,093	1,531	11,110	3,061	2,158	4,038
$10,000 under $25,000	3,804	3,804	602,749	77,893	60,352	1,424	11,020	6,521	3,799	11,759
$25,000 under $50,000	749	749	248,690	29,581	25,008	301	1,561	3,012	744	6,311
$50,000 or more	374	374	278,021	32,683	29,072	114	963	2,648	374	11,366
With net loss, total	**4,610**	**4,610**	**172,654**	**45,859**	**—10,008**	**2,900**	**29,499**	**26,368**	**3,178**	**6,504**
Under $5,000	4,365	4,365	124,786	44,790	—5,153	2,790	28,335	21,608	3,051	5,668
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Hardware Stores										
With and without net profit, total	**17,328**	**17,422**	**1,989,235**	**276,658**	**177,417**	**6,856**	**47,975**	**51,266**	**15,211**	**42,627**
With net profit, total	**14,533**	**14,624**	**1,920,229**	**249,135**	**184,695**	**5,195**	**34,266**	**30,174**	**13,252**	**37,819**
$1 under $2,000	1,960	1,960	59,360	21,764	1,566	1,200	12,911	7,287	1,414	2,236
$2,000 under $5,000	2,356	2,356	139,130	20,854	8,395	1,092	7,895	4,564	1,914	2,021
$5,000 under $10,000	3,123	3,123	287,392	36,653	22,878	1,179	5,372	8,403	2,966	4,442
$10,000 under $25,000	5,411	5,413	892,883	105,544	86,779	1,448	7,430	11,335	5,275	15,575
$25,000 under $50,000	1,700	1,700	496,373	61,417	59,877	350	1,419	121	1,699	12,286
$50,000 or more	72	72	45,091	5,557	5,200	(*)	(*)	335	72	1,824
With net loss, total	**2,798**	**2,798**	**69,006**	**27,628**	**—7,278**	**1,661**	**13,709**	**21,197**	**1,962**	**4,820**
Under $5,000	2,386	2,386	42,830	27,109	—3,098	1,469	12,106	18,101	1,887	3,598
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail Nurseries and Garden Stores										
With and without net profit, total	**13,283**	**13,283**	**510,691**	**168,433**	**38,769**	**8,970**	**93,214**	**36,450**	**10,748**	**22,384**
With net profit, total	**8,016**	**8,016**	**411,980**	**104,534**	**53,176**	**4,007**	**28,673**	**22,685**	**6,353**	**14,146**
$1 under $2,000	2,793	2,793	23,061	24,655	2,009	1,878	16,583	6,063	1,724	2,892
$2,000 under $5,000	1,996	1,996	69,867	20,633	6,244	(*)	(*)	6,456	1,758	1,960
$5,000 under $10,000	1,587	1,587	106,562	17,807	11,782	(*)	(*)	4,376	1,231	2,161
$10,000 under $25,000	1,247	1,247	95,120	22,530	17,467	(*)	(*)	3,002	1,247	2,559
$25,000 under $50,000	347	347	91,724	14,537	12,208	(*)	(*)	2,076	347	3,155
$50,000 or more	46	46	25,646	4,372	3,466	(*)	(*)	712	46	1,419
With net loss, total	**5,267**	**5,267**	**98,711**	**63,899**	**—14,407**	**4,963**	**64,541**	**13,765**	**4,393**	**8,238**
Under $5,000	4,530	4,530	50,885	55,362	—8,717	4,233	56,850	7,229	4,062	6,412
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RETAIL TRADE—Continued										
Mobile Home Dealers										
With and without net profit, total	**4,749**	**4,794**	**822,722**	**71,103**	**27,271**	**1,750**	**13,297**	**30,535**	**3,623**	**13,632**
With net profit, total	**3,782**	**3,819**	**662,245**	**63,862**	**38,346**	**1,242**	**8,268**	**17,248**	**3,211**	**11,562**
$1 under $2,000	703	703	73,216	9,910	487	(*)	(*)	6,296	428	1,633
$2,000 under $5,000	418	418	61,462	3,536	1,309	(*)	(*)	1,769	300	314
$5,000 under $10,000	1,246	1,246	121,853	15,501	7,873	(*)	(*)	4,772	1,102	2,352
$10,000 under $25,000	1,038	1,042	209,659	18,194	12,957	128	715	4,522	1,009	3,109
$25,000 under $50,000	365	367	151,622	15,353	12,614	86	757	1,982	360	3,894
$50,000 or more	43	43	44,433	3,593	3,106	(*)	(*)	132	43	1,192
With net loss, total	**973**	**975**	**160,477**	**7,840**	**—11,075**	**508**	**5,029**	**13,886**	**414**	**2,363**
Under $5,000	184	184	36,489	3,444	—498	(*)	(*)	2,629	(*)	(*)
$5,000 under $10,000	628	628	57,766	3,192	—4,240	(*)	(*)	5,444	(*)	(*)
$10,000 under $25,000	106	106	33,566	2,095	—2,176	(*)	(*)	4,176	(*)	(*)
$25,000 or more	55	57	32,656	—891	—4,161	(*)	(*)	1,637	(*)	(*)
Variety Stores										
With and without net profit, total	**7,567**	**7,691**	**474,930**	**78,387**	**37,812**	**3,951**	**27,239**	**13,336**	**5,417**	**10,504**
With net profit, total	**5,631**	**5,755**	**443,064**	**65,816**	**41,601**	**2,398**	**16,016**	**8,199**	**4,222**	**8,645**
$1 under $2,000	1,695	1,695	42,368	10,673	1,462	1,147	8,356	855	(*)	(*)
$2,000 under $5,000	1,164	1,164	40,782	10,780	4,064	(*)	(*)	3,914	(*)	(*)
$5,000 under $10,000	1,565	1,565	119,861	16,145	11,176	(*)	(*)	1,773	1,390	1,776
$10,000 under $25,000	1,102	1,163	177,221	23,088	18,288	(*)	(*)	3,012	1,102	3,505
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
With net loss, total	**1,936**	**1,936**	**31,866**	**12,571**	**—3,789**	**1,553**	**11,223**	**5,137**	**1,195**	**1,859**
Under $5,000	1,824	1,824	28,191	14,235	—2,055	1,454	10,931	5,359	1,195	1,859
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
Other General Merchandise Stores										
With and without net profit, total	**26,428**	**26,538**	**2,204,090**	**295,898**	**124,079**	**12,381**	**94,726**	**77,093**	**20,317**	**40,238**
With net profit, total	**20,840**	**20,922**	**2,037,523**	**251,541**	**137,567**	**8,608**	**51,815**	**62,159**	**16,523**	**34,090**
$1 under $2,000	6,466	6,466	257,510	45,210	6,160	3,431	26,004	13,046	3,554	3,955
$2,000 under $5,000	5,112	5,112	355,506	43,087	17,368	1,919	11,595	14,124	4,323	4,060
$5,000 under $10,000	5,911	5,911	671,451	81,422	43,447	2,043	11,364	26,611	5,527	10,982
$10,000 under $25,000	2,677	2,685	468,374	51,750	40,674	979	2,787	8,289	2,445	7,409
$25,000 under $50,000	609	614	196,072	22,265	20,635	240	523	1,107	609	4,459
$50,000 or more	134	134	88,610	10,397	9,283	30	108	1,006	134	3,592
With net loss, total	**5,614**	**5,614**	**166,567**	**45,480**	**—13,488**	**3,796**	**43,408**	**15,560**	**3,820**	**6,286**
Under $5,000	5,036	5,036	101,121	46,393	—5,691	3,505	38,978	13,106	3,619	5,458
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	328	328	33,519	—2,530	—4,653	(*)	(*)	1,312	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Grocery Stores										
With and without net profit, total	**141,857**	**143,219**	**16,608,559**	**1,308,278**	**678,453**	**54,712**	**387,422**	**242,403**	**95,490**	**160,524**
With net profit, total	**111,548**	**112,412**	**14,760,007**	**1,169,569**	**772,017**	**35,984**	**219,863**	**177,689**	**82,516**	**140,057**
$1 under $2,000	30,876	30,984	1,220,659	196,836	29,590	14,118	104,328	62,918	14,903	18,074
$2,000 under $5,000	30,093	30,163	2,263,120	204,209	102,761	9,333	49,888	51,560	20,410	15,722
$5,000 under $10,000	27,584	27,595	3,406,601	281,904	201,330	6,475	37,131	43,443	24,908	26,696
$10,000 under $25,000	19,231	19,295	4,895,154	328,049	276,772	5,275	24,045	27,232	18,627	42,803
$25,000 under $50,000	3,779	3,796	2,111,712	128,295	120,937	730	3,705	3,653	3,542	25,931
$50,000 or more	571	579	862,761	44,703	40,627	152	1,635	2,441	567	14,181
With net loss, total	**30,691**	**30,807**	**1,848,552**	**144,235**	**—93,564**	**18,891**	**168,876**	**68,923**	**13,218**	**21,605**
Under $5,000	25,617	25,655	1,081,124	159,184	—34,016	15,805	138,197	55,003	12,580	19,081
$5,000 under $10,000	3,222	3,222	339,731	—984	—22,308	1,916	16,358	4,966	450	1,234
$10,000 under $25,000	1,713	1,723	281,726	—7,172	—25,214	1,084	14,005	4,037	181	881
$25,000 or more	204	207	145,971	—6,375	—12,026	112	1,318	4,333	31	568
Meat Markets and Freezer Provisioners										
With and without net profit, total	**12,252**	**12,276**	**1,238,896**	**148,556**	**61,942**	**6,167**	**57,484**	**29,130**	**9,395**	**19,115**
With net profit, total	**9,078**	**9,089**	**1,064,276**	**110,274**	**69,971**	**3,217**	**16,335**	**23,968**	**7,265**	**13,850**
$1 under $2,000	2,227	2,227	183,399	16,073	1,728	996	7,058	7,287	1,126	1,633
$2,000 under $5,000	1,550	1,550	128,142	14,265	5,313	(*)	(*)	5,969	1,174	1,476
$5,000 under $10,000	3,184	3,188	278,629	32,205	21,564	1,148	5,053	5,588	2,964	3,284
$10,000 under $25,000	1,610	1,610	277,116	27,313	22,659	(*)	(*)	3,958	1,494	3,148
$25,000 under $50,000	456	456	145,615	14,672	14,434	(*)	(*)	—112	456	2,143
$50,000 or more	58	58	51,375	5,943	4,273	(*)	(*)	1,459	58	2,196
With net loss, total	**3,184**	**3,187**	**174,620**	**38,472**	**—8,029**	**2,950**	**41,149**	**5,352**	**2,138**	**5,279**
Under $5,000	2,914	2,914	102,589	39,539	—4,447	2,708	39,117	4,869	2,132	5,266
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RETAIL TRADE—Continued										
Fruit Stores and Vegetable Markets										
With and without net profit, total	**7,309**	**7,321**	**299,066**	**52,677**	**19,272**	**3,533**	**25,530**	**7,875**	**4,705**	**5,045**
With net profit, total	**6,033**	**6,039**	**274,941**	**45,127**	**21,672**	**2,791**	**20,129**	**3,326**	**4,040**	**4,025**
$1 under $2,000	2,855	2,855	43,366	18,606	2,488	1,690	15,379	739	1,334	1,502
$2,000 under $5,000	1,885	1,885	79,308	9,515	5,381	(*)	(*)	—60	1,415	423
$5,000 under $10,000	857	857	41,832	7,629	5,806	(*)	(*)	1,472	855	709
$10,000 under $25,000	362	362	74,338	7,098	5,569	(*)	(*)	1,324	362	916
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
With net loss, total	**1,282**	**1,282**	**24,125**	**7,810**	**—2,400**	**742**	**5,401**	**4,809**	**671**	**1,068**
Under $5,000	1,272	1,272	20,012	8,082	—1,744	(*)	(*)	4,439	(*)	(*)
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail Bakeries										
With and without net profit, total	**13,159**	**13,159**	**646,679**	**139,439**	**78,794**	**5,260**	**38,450**	**22,195**	**9,262**	**16,544**
With net profit, total	**10,653**	**10,653**	**604,956**	**123,139**	**83,351**	**3,616**	**26,365**	**13,423**	**7,984**	**14,472**
$1 under $2,000	2,320	2,320	33,168	14,966	2,000	1,128	9,406	3,560	1,292	1,252
$2,000 under $5,000	2,626	2,626	88,256	20,047	8,544	1,424	8,829	2,674	1,636	1,500
$5,000 under $10,000	2,703	2,703	146,349	28,820	19,252	(*)	(*)	2,091	2,052	2,277
$10,000 under $25,000	2,496	2,496	223,906	40,529	36,082	—	—	4,447	2,496	5,402
$25,000 under $50,000	450	450	94,120	14,084	13,084	(*)	(*)	347	450	2,428
$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
With net loss, total	**2,506**	**2,506**	**41,723**	**16,300**	**—4,557**	**1,644**	**12,085**	**8,772**	**1,278**	**2,072**
Under $5,000	2,128	2,128	34,769	18,093	—1,749	1,391	11,349	8,493	1,278	2,072
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Other Food Stores										
With and without net profit, total	**10,096**	**10,217**	**388,632**	**103,035**	**28,669**	**4,541**	**39,211**	**35,155**	**8,432**	**11,892**
With net profit, total	**7,275**	**7,276**	**337,415**	**71,763**	**34,447**	**2,451**	**16,229**	**21,087**	**6,486**	**8,266**
$1 under $2,000	3,826	3,826	22,758	25,083	1,632	(*)	(*)	17,259	3,460	2,294
$2,000 under $5,000	1,438	1,438	86,912	10,577	4,816	(*)	(*)	2,842	1,065	865
$5,000 under $10,000	800	800	52,295	11,676	6,068	(*)	(*)	313	(*)	(*)
$10,000 under $25,000	892	892	125,401	14,141	12,121	(*)	(*)	715	892	1,930
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	—	—	—	—	—	—	—	—	—	—
With net loss, total	**2,941**	**2,941**	**51,217**	**30,995**	**—5,778**	**2,090**	**22,982**	**13,791**	**1,946**	**3,626**
Under $5,000	2,689	2,689	37,294	27,959	—4,009	2,003	20,710	11,258	1,858	3,124
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	—	—	—	—	—	—	—	—	—	—
New and Used Car Dealers										
With and without net profit, total	**13,585**	**13,615**	**4,410,551**	**240,727**	**123,911**	**6,821**	**62,223**	**54,593**	**10,570**	**48,197**
With net profit, total	**10,482**	**10,500**	**4,009,332**	**215,192**	**144,108**	**4,678**	**33,978**	**37,106**	**8,422**	**43,472**
$1 under $2,000	2,109	2,109	145,705	23,288	1,859	1,556	13,495	7,934	1,403	2,941
$2,000 under $5,000	2,316	2,316	253,144	24,201	8,158	732	6,988	9,055	1,233	3,052
$5,000 under $10,000	1,825	1,825	414,383	21,042	13,404	857	2,911	4,727	1,608	2,513
$10,000 under $25,000	2,644	2,644	1,272,375	60,980	45,509	1,058	6,831	8,640	2,604	10,127
$25,000 under $50,000	1,108	1,110	1,084,492	45,909	38,134	377	2,964	4,811	1,096	10,976
$50,000 or more	494	496	839,233	40,817	37,044	101	895	2,878	492	14,182
With net loss, total	**3,114**	**3,115**	**401,219**	**25,944**	**—20,197**	**2,145**	**28,296**	**17,845**	**2,153**	**4,792**
Under $5,000	1,869	1,869	125,026	22,377	—3,473	1,186	16,620	9,230	1,324	3,087
$5,000 under $10,000	734	734	88,123	6,790	—4,914	592	8,538	3,166	649	804
$10,000 under $25,000	325	325	107,067	2,377	—3,877	244	2,244	4,010	179	452
$25,000 or more	187	187	81,003	—5,506	—7,933	124	909	1,518	(*)	(*)
Used Car Dealers										
With and without net profit, total	**30,060**	**30,069**	**2,716,774**	**276,431**	**80,323**	**17,376**	**130,911**	**65,197**	**20,602**	**37,967**
With net profit, total	**19,587**	**19,589**	**2,127,259**	**218,271**	**126,813**	**9,713**	**54,534**	**36,924**	**15,144**	**29,043**
$1 under $2,000	6,455	6,455	205,476	47,546	5,983	3,649	31,457	10,106	3,411	5,495
$2,000 under $5,000	5,240	5,240	284,123	40,395	17,597	3,181	11,244	11,554	4,050	4,285
$5,000 under $10,000	3,650	3,650	498,805	34,855	24,975	1,291	6,569	3,311	3,473	3,108
$10,000 under $25,000	3,488	3,488	796,693	66,509	51,372	1,465	4,623	10,514	3,456	9,247
$25,000 under $50,000	728	728	289,527	26,808	24,619	127	641	1,548	728	6,196
$50,000 or more	28	28	52,635	2,397	2,267	(*)	(*)	130	28	815
With net loss, total	**10,473**	**10,480**	**589,515**	**58,160**	**—46,490**	**7,663**	**76,377**	**28,273**	**5,458**	**8,924**
Under $5,000	8,135	8,135	287,935	68,847	—12,762	5,825	57,518	24,091	5,288	7,890
$5,000 under $10,000	1,232	1,232	70,556	1,054	—7,818	934	6,584	2,288	(*)	(*)
$10,000 under $25,000	707	707	90,669	—6,256	—13,196	511	3,284	3,656	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RETAIL TRADE—Continued										
Auto and Home Supply Stores										
With and without net profit, total	**20,233**	**20,620**	**1,783,218**	**277,730**	**137,300**	**11,689**	**101,755**	**38,675**	**17,148**	**41,978**
With net profit, total	**14,386**	**14,564**	**1,643,469**	**218,386**	**152,581**	**6,932**	**45,291**	**20,514**	**12,878**	**34,099**
$1 under $2,000	3,075	3,075	101,062	26,109	2,848	2,381	20,638	2,623	2,081	3,142
$2,000 under $5,000	2,931	3,008	189,612	26,343	10,396	1,588	10,098	5,849	2,598	3,156
$5,000 under $10,000	2,849	2,849	227,759	34,195	19,568	1,240	8,946	5,681	2,669	4,119
$10,000 under $25,000	4,170	4,174	683,011	76,298	65,822	1,311	6,310	4,166	4,165	10,858
$25,000 under $50,000	1,261	1,266	325,925	44,045	39,875	441	1,704	2,466	1,259	8,654
$50,000 or more	191	192	116,100	15,662	14,072	(*)	(*)	1,330	191	5,375
With net loss, total	**5,992**	**6,056**	**139,749**	**63,782**	**—15,281**	**4,818**	**56,503**	**22,560**	**4,411**	**8,632**
Under $5,000	5,368	5,368	85,112	58,546	—7,915	4,590	55,310	11,151	4,178	6,429
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	253	253	26,744	3,199	—4,260	(*)	(*)	6,469	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Gasoline Service Stations										
With and without net profit, total	**175,422**	**181,063**	**22,660,207**	**2,028,601**	**1,314,228**	**88,989**	**520,061**	**194,312**	**138,652**	**244,661**
With net profit, total	**154,421**	**157,980**	**21,309,993**	**1,904,196**	**1,387,954**	**73,089**	**372,623**	**143,619**	**127,521**	**229,967**
$1 under $2,000	25,998	26,705	1,245,058	161,352	23,041	17,441	106,182	32,129	12,215	12,431
$2,000 under $5,000	36,281	36,526	2,860,405	278,938	125,439	18,675	102,181	51,318	26,760	23,814
$5,000 under $10,000	41,947	42,080	5,273,895	439,247	305,085	19,071	90,102	44,060	38,184	40,250
$10,000 under $25,000	45,976	46,143	9,187,002	824,046	709,449	17,173	69,402	45,195	45,571	108,345
$25,000 under $50,000	6,000	6,017	2,251,759	207,131	187,556	1,577	7,713	11,862	5,996	39,263
$50,000 or more	506	509	491,874	44,306	37,384	191	1,895	5,027	504	14,838
With net loss, total	**22,576**	**23,083**	**1,350,214**	**145,802**	**—73,726**	**16,932**	**153,233**	**66,295**	**12,231**	**17,104**
Under $5,000	18,107	18,495	922,639	135,474	—28,702	13,437	114,542	49,634	10,756	14,179
$5,000 under $10,000	2,974	2,976	266,271	9,580	—19,983	2,430	25,711	3,852	1,147	1,403
$10,000 under $25,000	1,499	1,513	107,153	2,710	—21,113	1,033	12,973	10,850	323	1,708
$25,000 or more	99	99	54,151	—871	—3,928	(*)	(*)	1,697	(*)	(*)
Boat and Other Automotive Dealers										
With and without net profit, total	**18,557**	**18,717**	**1,770,469**	**269,301**	**63,279**	**11,265**	**137,112**	**68,910**	**14,882**	**40,464**
With net profit, total	**10,237**	**10,242**	**1,471,348**	**176,769**	**97,857**	**5,028**	**48,325**	**30,587**	**8,825**	**28,032**
$1 under $2,000	3,421	3,421	131,000	45,775	2,363	2,260	26,300	17,112	2,582	5,796
$2,000 under $5,000	1,561	1,561	103,770	13,158	5,199	(*)	(*)	3,887	1,197	1,102
$5,000 under $10,000	2,309	2,309	292,658	32,253	16,673	1,268	10,295	5,285	2,122	4,365
$10,000 under $25,000	2,025	2,027	517,916	42,072	35,153	551	5,476	1,443	2,004	6,650
$25,000 under $50,000	725	726	276,151	28,621	25,222	357	1,814	1,585	724	5,869
$50,000 or more	198	198	149,854	14,937	13,247	(*)	(*)	1,322	198	4,257
With net loss, total	**8,400**	**8,475**	**299,120**	**95,237**	**—34,578**	**6,237**	**88,787**	**41,028**	**6,122**	**12,946**
Under $5,000	7,088	7,088	111,945	95,636	—11,560	5,182	71,294	35,902	5,688	11,650
$5,000 under $10,000	495	495	23,911	3,172	—3,412	(*)	(*)	312	(*)	(*)
$10,000 under $25,000	684	684	65,284	4,071	—9,760	662	10,360	3,471	(*)	(*)
$25,000 or more	208	208	97,980	—8,015	—9,846	128	972	859	(*)	(*)
Women's Ready-to-Wear Stores										
With and without net profit, total	**18,387**	**18,610**	**1,197,697**	**246,556**	**92,882**	**8,573**	**86,283**	**67,391**	**13,469**	**41,724**
With net profit, total	**12,365**	**12,456**	**1,038,360**	**203,782**	**119,486**	**4,873**	**44,558**	**39,738**	**10,203**	**35,336**
$1 under $2,000	3,114	3,114	81,471	21,548	2,659	1,362	9,211	9,678	1,456	2,691
$2,000 under $5,000	2,530	2,531	106,576	33,295	8,914	1,261	11,453	12,928	2,381	4,314
$5,000 under $10,000	2,639	2,639	185,750	35,895	19,116	881	11,165	5,614	2,414	4,704
$10,000 under $25,000	3,030	3,030	383,099	63,213	44,375	1,257	11,771	7,067	2,902	10,507
$25,000 under $50,000	959	959	207,818	35,467	31,114	(*)	(*)	3,794	957	8,049
$50,000 or more	183	183	73,646	15,457	13,308	(*)	(*)	1,750	183	5,193
With net loss, total	**6,092**	**6,154**	**159,337**	**43,702**	**—26,604**	**3,770**	**42,775**	**27,531**	**3,336**	**6,473**
Under $5,000	4,748	4,810	68,628	37,380	—8,540	3,193	34,559	11,361	2,888	4,840
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Family Clothing Stores										
With and without net profit, total	**7,475**	**7,638**	**671,805**	**118,152**	**62,218**	**3,716**	**34,402**	**21,532**	**6,351**	**20,344**
With net profit, total	**5,613**	**5,682**	**610,890**	**100,977**	**67,480**	**2,234**	**17,679**	**15,818**	**5,105**	**18,117**
$1 under $2,000	1,052	1,052	19,263	9,353	621	921	4,969	3,763	(*)	(*)
$2,000 under $5,000	1,362	1,362	68,354	15,259	4,650	(*)	(*)	2,734	1,231	1,741
$5,000 under $10,000	1,088	1,088	82,761	14,987	7,743	(*)	(*)	5,945	1,088	2,156
$10,000 under $25,000	1,485	1,485	229,826	31,008	23,382	(*)	(*)	4,173	1,474	4,847
$25,000 under $50,000	560	560	145,789	22,143	21,190	—	—	953	560	5,222
$50,000 or more	135	135	64,897	10,425	9,894	(*)	(*)	448	135	3,449
With net loss, total	**1,954**	**1,956**	**60,915**	**18,928**	**—5,262**	**1,574**	**17,684**	**6,506**	**1,338**	**2,481**
Under $5,000	1,759	1,761	49,941	17,397	—2,240	1,388	14,379	5,258	1,326	2,157
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RETAIL TRADE—Continued										
Shoe Stores										
With and without net profit, total	7,456	7,624	453,284	115,023	55,673	3,836	36,027	23,323	6,257	17,507
With net profit, total	5,752	5,907	407,001	103,169	59,209	2,962	23,484	20,476	5,400	16,093
$1 under $2,000	1,144	1,144	11,335	14,227	710	(*)	(*)	6,537	(*)	(*)
$2,000 under $5,000	1,076	1,076	26,398	8,419	3,811	(*)	(*)	4,091	(*)	(*)
$5,000 under $10,000	1,420	1,420	81,095	22,365	10,968	(*)	(*)	3,921	1,420	3,188
$10,000 under $25,000	1,760	1,760	185,324	39,671	25,018	1,146	8,431	6,222	1,760	5,822
$25,000 under $50,000	485	487	94,437	19,282	17,405	(*)	(*)	1,797	481	4,424
$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	272	(*)	(*)
With net loss, total	1,717	1,717	46,283	12,701	−3,536	887	12,551	3,686	870	1,593
Under $5,000	1,644	1,644	41,691	11,089	−2,852	(*)	(*)	3,382	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other Apparel and Accessory Stores										
With and without net profit, total	17,156	17,363	609,800	205,700	56,667	10,121	106,300	42,733	12,462	29,064
With net profit, total	11,169	11,346	527,309	155,488	69,943	5,395	56,753	28,792	8,778	23,029
$1 under $2,000	3,986	3,986	38,620	45,578	2,843	2,597	29,471	13,264	2,836	5,092
$2,000 under $5,000	3,588	3,727	112,723	32,422	11,393	1,675	16,258	4,771	2,616	3,547
$5,000 under $10,000	1,781	1,781	85,951	24,978	12,699	(*)	(*)	4,388	1,517	2,935
$10,000 under $25,000	1,215	1,215	143,614	25,118	19,802	(*)	(*)	3,733	1,210	4,168
$25,000 under $50,000	605	605	130,868	26,389	20,261	(*)	(*)	4,804	605	6,706
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	6,017	6,017	82,491	52,138	−13,276	4,726	49,547	15,867	3,714	6,556
Under $5,000	5,228	5,228	63,955	45,372	−5,904	4,067	40,298	10,978	3,326	5,742
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture Stores										
With and without net profit, total	22,056	22,126	1,840,099	322,124	185,319	11,399	97,760	39,045	15,936	56,886
With net profit, total	17,466	17,526	1,676,494	286,317	197,538	7,793	57,042	31,737	13,461	49,266
$1 under $2,000	4,174	4,174	85,229	38,250	3,503	2,835	20,300	14,447	2,292	4,845
$2,000 under $5,000	3,165	3,165	119,745	28,966	10,407	1,629	15,770	2,789	1,816	3,457
$5,000 under $10,000	3,686	3,686	265,713	39,607	26,040	1,065	5,413	8,154	3,156	4,630
$10,000 under $25,000	4,129	4,129	604,034	81,003	63,272	1,507	10,256	7,475	3,996	12,358
$25,000 under $50,000	1,996	1,996	434,423	73,202	68,064	658	4,324	814	1,885	15,312
$50,000 or more	376	376	167,350	27,730	26,252	99	979	499	376	9,008
With net loss, total	4,600	4,600	163,605	36,463	−12,219	3,606	40,718	7,964	2,485	7,827
Under $5,000	3,665	3,665	76,826	36,072	−3,699	2,955	33,677	6,094	2,390	5,779
$5,000 under $10,000	678	678	45,230	6,046	−4,469	(*)	(*)	4,284	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Home Furnishings, Except Appliances										
With and without net profit, total	32,908	33,191	1,319,097	444,726	125,672	19,757	238,151	80,903	27,209	59,445
With net profit, total	21,784	22,055	1,140,847	303,393	146,859	10,805	116,597	39,937	18,688	41,945
$1 under $2,000	7,089	7,089	87,727	87,752	5,295	5,342	65,002	17,455	5,754	11,958
$2,000 under $5,000	6,604	6,604	230,992	67,678	23,122	3,266	32,035	12,521	5,448	7,580
$5,000 under $10,000	3,543	3,669	309,710	47,557	27,816	1,267	14,457	5,284	3,072	5,665
$10,000 under $25,000	3,971	3,971	325,086	74,238	63,645	697	5,346	5,247	3,822	10,408
$25,000 under $50,000	645	645	149,115	22,910	20,077	(*)	(*)	2,613	640	4,544
$50,000 or more	77	77	38,217	7,188	6,904	(*)	(*)	128	77	2,594
With net loss, total	11,131	11,136	178,250	142,017	−21,187	8,957	122,173	41,031	8,526	17,710
Under $5,000	10,181	10,186	117,610	137,467	−12,372	8,414	113,998	35,841	8,205	16,404
$5,000 under $10,000	817	817	14,783	7,280	−6,001	(*)	(*)	5,106	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
Household Appliance Stores										
With and without net profit, total	13,063	13,065	1,030,613	143,284	89,639	4,646	36,532	17,113	10,007	18,374
With net profit, total	10,766	10,768	929,152	131,725	97,607	3,518	21,701	12,417	9,070	16,781
$1 under $2,000	2,046	2,047	31,375	13,891	1,657	1,331	9,840	2,394	1,481	1,114
$2,000 under $5,000	2,998	2,998	127,437	15,464	9,895	(*)	(*)	1,356	2,162	849
$5,000 under $10,000	2,535	2,535	217,455	27,343	17,960	812	4,643	4,740	2,244	2,585
$10,000 under $25,000	2,398	2,398	301,670	45,167	39,783	(*)	(*)	3,329	2,394	6,166
$25,000 under $50,000	706	706	200,597	24,344	22,936	(*)	(*)	488	706	4,359
$50,000 or more	84	84	50,618	5,560	5,376	(*)	(*)	150	84	1,716
With net loss, total	2,297	2,297	101,461	11,559	−7,968	1,128	14,831	4,696	937	1,593
Under $5,000	1,757	1,757	62,374	13,853	−3,586	1,082	13,916	3,523	891	1,462
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RETAIL TRADE—Continued										
Radio, Television, and Music Stores										
With and without net profit, total	**21,760**	**21,850**	**1,290,114**	**250,196**	**101,477**	**12,931**	**116,690**	**32,029**	**16,310**	**32,799**
With net profit, total	**14,545**	**14,546**	**1,110,373**	**200,374**	**124,286**	**6,992**	**51,736**	**24,352**	**12,602**	**26,618**
$1 under $2,000	3,682	3,682	57,624	33,309	3,523	2,531	20,868	8,918	2,649	3,866
$2,000 under $5,000	2,606	2,606	130,659	23,170	8,654	1,416	10,182	4,334	2,107	2,433
$5,000 under $10,000	3,670	3,670	299,166	43,662	26,073	1,667	12,333	5,256	3,386	4,800
$10,000 under $25,000	3,569	3,569	369,581	66,591	52,162	1,209	7,988	6,441	3,441	9,016
$25,000 under $50,000	991	991	231,960	30,631	31,218	(*)	(*)	−755	991	5,317
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	**7,274**	**7,304**	**179,741**	**51,459**	**−22,809**	**5,939**	**64,954**	**9,314**	**3,766**	**6,373**
Under $5,000	5,934	5,964	113,514	50,967	−9,182	4,973	54,945	5,204	3,487	5,823
$5,000 under $10,000	934	934	45,591	2,188	−6,268	(*)	(*)	2,341	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating Places										
With and without net profit, total	**186,293**	**189,549**	**9,284,493**	**1,756,133**	**773,329**	**87,073**	**686,255**	**296,549**	**122,542**	**218,260**
With net profit, total	**136,565**	**138,158**	**8,034,176**	**1,455,802**	**910,474**	**53,915**	**382,526**	**162,802**	**99,117**	**177,362**
$1 under $2,000	41,800	41,927	957,356	264,811	34,212	23,386	174,226	56,373	21,232	24,008
$2,000 under $5,000	37,137	37,137	1,369,806	269,078	121,949	14,653	108,187	38,942	23,891	21,990
$5,000 under $10,000	27,714	27,839	1,722,955	285,913	198,532	8,413	48,202	39,179	25,361	25,961
$10,000 under $25,000	26,940	26,971	2,792,511	481,757	399,419	6,583	42,476	39,862	25,699	68,203
$25,000 under $50,000	3,722	3,757	949,898	145,421	122,296	1,056	11,169	11,956	3,677	30,863
$50,000 or more	523	527	241,650	36,682	34,066	105	1,244	1,372	486	11,276
With net loss, total	**50,980**	**51,391**	**1,250,317**	**318,293**	**−137,145**	**33,930**	**314,763**	**140,675**	**24,035**	**42,895**
Under $5,000	44,893	45,065	837,885	309,947	−67,775	30,143	265,031	112,691	22,610	35,471
$5,000 under $10,000	3,970	3,970	209,338	12,340	−28,566	2,571	26,867	14,039	1,041	3,573
$10,000 under $25,000	2,109	2,123	141,679	−403	−29,819	1,125	18,716	10,700	463	3,886
$25,000 or more	233	233	61,415	2,367	−10,985	102	4,953	8,399	80	2,563
Drinking Places										
With and without net profit, total	**88,894**	**91,221**	**3,807,010**	**769,857**	**379,789**	**36,692**	**254,147**	**135,921**	**61,468**	**91,757**
With net profit, total	**68,183**	**68,964**	**3,279,826**	**679,058**	**439,432**	**24,060**	**148,714**	**90,912**	**51,943**	**89,918**
$1 under $2,000	20,427	20,427	462,957	116,745	20,133	10,342	70,191	26,421	11,129	10,300
$2,000 under $5,000	16,267	16,338	553,347	114,256	54,600	5,648	34,978	24,678	11,762	10,167
$5,000 under $10,000	17,473	17,623	886,062	168,861	124,868	4,909	24,623	19,370	15,050	15,984
$10,000 under $25,000	13,229	13,303	1,125,052	235,634	194,906	2,861	18,317	22,411	13,204	34,469
$25,000 under $50,000	1,220	1,220	223,605	44,512	41,112	(*)	(*)	2,871	1,217	9,466
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	**21,371**	**22,257**	**527,184**	**97,751**	**−59,643**	**12,977**	**106,588**	**50,808**	**10,006**	**11,821**
Under $5,000	17,880	18,298	374,036	97,414	−28,420	10,867	86,619	39,215	9,052	9,957
$5,000 under $10,000	3,509	3,509	105,450	2,601	−23,809	2,037	18,815	7,595	1,043	1,034
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Drug Stores and Proprietary Stores										
With and without net profit, total	**16,522**	**16,713**	**2,291,869**	**335,462**	**222,386**	**7,630**	**55,987**	**57,089**	**13,711**	**59,822**
With net profit, total	**13,745**	**13,843**	**2,054,587**	**323,746**	**239,815**	**6,394**	**42,979**	**40,952**	**12,783**	**57,286**
$1 under $2,000	1,890	1,890	57,361	26,692	1,841	1,341	15,340	9,511	1,522	3,117
$2,000 under $5,000	765	827	97,955	6,100	3,227	(*)	(*)	1,529	(*)	(*)
$5,000 under $10,000	1,823	1,823	206,883	27,309	13,536	1,407	5,554	8,219	1,782	3,286
$10,000 under $25,000	5,913	5,913	821,060	130,112	94,128	2,244	16,209	19,775	5,819	20,758
$25,000 under $50,000	2,986	2,986	704,915	108,928	101,377	1,115	4,517	3,034	2,917	22,167
$50,000 or more	404	404	166,413	26,968	25,706	(*)	(*)	930	403	8,147
With net loss, total	**2,870**	**2,870**	**237,282**	**12,590**	**−17,429**	**1,327**	**13,083**	**16,936**	**928**	**2,536**
Under $5,000	1,929	1,929	127,050	14,158	−2,461	(*)	(*)	7,604	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor Stores										
With and without net profit, total	**24,741**	**25,870**	**3,177,985**	**330,300**	**171,646**	**11,093**	**89,763**	**68,891**	**20,179**	**48,677**
With net profit, total	**20,014**	**20,953**	**2,851,158**	**299,540**	**189,878**	**7,636**	**53,391**	**56,271**	**17,131**	**44,204**
$1 under $2,000	3,954	4,506	246,134	38,102	4,161	2,344	17,770	16,171	2,446	4,462
$2,000 under $5,000	4,533	4,533	288,912	33,644	15,689	1,962	11,021	6,934	3,664	3,059
$5,000 under $10,000	5,372	5,375	619,427	81,641	40,863	2,389	18,632	22,146	4,937	9,988
$10,000 under $25,000	5,200	5,225	1,117,119	103,262	82,822	819	5,230	15,210	5,129	15,420
$25,000 under $50,000	1,168	1,174	433,130	42,388	36,948	250	1,450	3,990	1,168	9,204
$50,000 or more	136	140	146,436	10,764	9,395	44	257	1,112	136	3,693
With net loss, total	**4,843**	**4,917**	**326,827**	**33,018**	**−18,232**	**3,551**	**36,945**	**14,305**	**3,159**	**4,836**
Under $5,000	4,215	4,223	192,376	38,505	−7,107	3,275	33,892	11,720	3,133	4,228
$5,000 under $10,000	160	165	7,203	865	−1,279	(*)	(*)	574	(*)	(*)
$10,000 under $25,000	453	453	88,153	−4,849	−7,264	(*)	(*)	455	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RETAIL TRADE—Continued										
Used Merchandise Stores										
With and without net profit, total	**57,184**	**57,122**	**865,774**	**653,949**	**66,570**	**33,169**	**394,095**	**193,284**	**40,928**	**93,741**
With net profit, total	**31,524**	**31,526**	**731,660**	**340,102**	**112,243**	**15,333**	**147,067**	**80,792**	**22,093**	**47,102**
$1 under $2,000	18,338	18,338	135,771	170,910	12,405	10,605	112,474	46,031	11,326	23,314
$2,000 under $5,000	6,542	6,542	172,963	59,206	21,806	2,760	23,793	13,607	4,680	6,395
$5,000 under $10,000	4,046	4,046	169,927	42,391	26,745	1,401	7,846	7,800	3,490	4,610
$10,000 under $25,000	2,000	2,000	148,398	38,363	28,734	439	1,713	7,916	1,999	5,882
$25,000 under $50,000	546	547	80,411	23,194	17,666	(*)	(*)	4,575	546	4,509
$50,000 or more	53	53	24,190	6,084	4,887	(*)	(*)	909	53	2,404
With net loss, total	**25,594**	**25,596**	**134,114**	**314,746**	**—45,673**	**17,850**	**247,053**	**113,368**	**18,849**	**46,800**
Under $5,000	23,551	23,551	115,070	280,052	—27,929	16,549	221,267	86,714	17,659	39,878
$5,000 under $10,000	1,572	1,572	10,196	26,282	—10,550	868	18,726	18,106	1,047	5,133
$10,000 under $25,000	456	456	5,950	4,810	—5,899	(*)	(*)	4,105	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Sporting Goods and Bicycle Shops										
With and without net profit, total	**31,354**	**31,585**	**1,341,284**	**421,786**	**128,379**	**22,801**	**238,755**	**54,652**	**25,817**	**57,527**
With net profit, total	**19,850**	**19,991**	**1,190,712**	**298,571**	**148,324**	**13,193**	**115,341**	**32,908**	**17,690**	**41,745**
$1 under $2,000	7,955	7,955	89,719	92,326	5,953	6,441	74,107	12,266	6,429	10,591
$2,000 under $5,000	3,720	3,720	140,321	36,418	11,309	2,708	17,323	7,786	3,089	3,580
$5,000 under $10,000	3,068	3,068	260,073	37,751	22,889	1,474	8,361	6,501	3,068	4,187
$10,000 under $25,000	4,186	4,246	454,738	92,814	67,277	2,407	14,162	11,375	4,185	14,762
$25,000 under $50,000	810	810	152,627	28,726	27,791	(*)	(*)	—295	808	5,784
$50,000 or more	192	192	93,234	15,857	13,105	(*)	(*)	2,594	192	5,109
With net loss, total	**11,594**	**11,594**	**150,572**	**126,861**	**—19,945**	**9,608**	**123,414**	**23,392**	**8,217**	**16,009**
Under $5,000	10,549	10,549	94,402	116,163	—9,856	8,846	111,250	14,769	7,572	14,087
$5,000 under $10,000	884	884	37,230	10,073	—6,576	759	12,116	4,533	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Jewelry Stores										
With and without net profit, total	**20,049**	**20,049**	**931,189**	**297,149**	**164,120**	**10,100**	**94,951**	**38,078**	**16,892**	**45,261**
With net profit, total	**16,372**	**16,372**	**898,359**	**252,703**	**169,575**	**7,068**	**55,043**	**28,085**	**14,383**	**38,719**
$1 under $2,000	4,147	4,147	28,545	32,817	2,395	3,051	29,027	1,395	2,658	3,118
$2,000 under $5,000	2,099	2,099	41,231	20,923	7,212	1,259	7,073	6,638	1,603	2,363
$5,000 under $10,000	2,975	2,975	104,907	41,742	21,948	1,377	10,523	9,271	2,973	5,595
$10,000 under $25,000	5,961	5,961	484,460	106,260	90,126	1,238	7,240	8,894	5,959	14,638
$25,000 under $50,000	959	959	177,536	33,539	31,349	(*)	(*)	1,418	959	7,404
$50,000 or more	231	231	61,680	17,422	16,545	(*)	(*)	469	231	5,601
With net loss, total	**3,677**	**3,677**	**32,830**	**44,446**	**—5,455**	**3,032**	**39,908**	**9,993**	**2,509**	**6,542**
Under $5,000	3,465	3,465	15,976	41,566	—2,976	2,867	38,082	6,460	2,452	5,620
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Gift, Novelty, and Souvenir Shops										
With and without net profit, total	**26,116**	**26,199**	**517,162**	**339,687**	**24,689**	**17,268**	**223,378**	**91,620**	**20,277**	**50,795**
With net profit, total	**12,813**	**12,867**	**394,078**	**167,199**	**47,609**	**6,663**	**80,938**	**38,652**	**9,916**	**25,523**
$1 under $2,000	6,221	6,221	41,959	67,262	3,735	3,951	48,275	15,252	4,305	8,336
$2,000 under $5,000	4,126	4,126	88,005	49,981	12,729	1,867	22,716	14,536	3,210	7,095
$5,000 under $10,000	1,436	1,442	83,064	22,964	9,555	(*)	(*)	6,722	1,435	3,759
$10,000 under $25,000	918	919	119,917	16,467	13,629	422	1,748	1,090	854	2,813
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	**13,307**	**13,332**	**123,084**	**172,718**	**—22,920**	**10,608**	**142,584**	**53,054**	**10,363**	**25,411**
Under $5,000	12,137	12,137	82,003	157,163	—14,310	9,686	126,771	44,702	9,501	22,729
$5,000 under $10,000	1,094	1,094	31,429	10,104	—7,093	(*)	(*)	4,891	(*)	(*)
$10,000 under $25,000	74	99	7,240	5,526	—1,343	(*)	(*)	3,376	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Merchandising Machine Operators										
With and without net profit, total	**17,601**	**17,869**	**434,707**	**251,201**	**24,576**	**13,771**	**186,305**	**40,320**	**14,769**	**35,641**
With net profit, total	**7,430**	**7,547**	**348,884**	**118,479**	**37,875**	**4,527**	**54,883**	**25,721**	**6,109**	**19,521**
$1 under $2,000	4,452	4,454	44,832	56,783	2,254	3,397	42,126	12,403	3,630	7,873
$2,000 under $5,000	1,171	1,282	68,555	12,722	4,069	660	6,043	2,610	803	1,227
$5,000 under $10,000	728	728	44,190	12,124	5,015	(*)	(*)	4,472	649	2,245
$10,000 under $25,000	660	660	58,942	17,329	9,054	(*)	(*)	4,994	608	3,644
$25,000 under $50,000	341	341	85,384	12,807	11,642	(*)	(*)	870	(*)	(*)
$50,000 or more	82	82	46,981	6,924	5,841	(*)	(*)	502	82	2,129
With net loss, total	**10,317**	**10,322**	**85,823**	**133,822**	**—13,299**	**9,244**	**131,422**	**15,699**	**8,815**	**16,238**
Under $5,000	10,064	10,064	67,959	131,750	—10,673	9,181	130,331	12,092	8,754	15,649
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RETAIL TRADE—Continued										
Direct Selling Organizations										
With and without net profit, total	**413,157**	**417,383**	**2,128,026**	**4,780,190**	**253,044**	**356,819**	**4,116,586**	**410,560**	**357,844**	**497,864**
With net profit, total	**232,490**	**234,176**	**1,770,593**	**2,555,920**	**384,733**	**185,491**	**1,887,487**	**283,700**	**194,581**	**264,186**
$1 under $2,000	188,168	189,403	646,153	2,031,802	98,082	159,608	1,692,877	240,843	156,760	206,232
$2,000 under $5,000	26,918	26,918	351,600	277,162	85,594	18,605	155,771	35,797	22,637	28,158
$5,000 under $10,000	10,930	10,930	392,909	104,262	78,034	4,459	20,624	5,604	8,686	8,080
$10,000 under $25,000	6,011	6,011	271,483	103,893	83,990	2,786	15,908	3,995	6,001	12,721
$25,000 under $50,000	750	750	78,844	27,816	26,201	(*)	(*)	502	750	4,944
$50,000 or more	164	164	29,604	13,632	12,832	(*)	(*)	—404	164	4,217
With net loss, total	**182,271**	**183,207**	**357,433**	**2,244,787**	**—131,689**	**172,806**	**2,246,163**	**130,313**	**164,634**	**235,519**
Under $5,000	180,301	181,194	329,766	2,233,916	—114,168	171,433	2,224,475	123,609	163,625	233,208
$5,000 under $10,000	1,851	1,851	12,031	11,921	—11,890	1,379	19,835	3,976	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Fuel and Ice Dealers										
With and without net profit, total	**12,997**	**13,010**	**825,385**	**171,556**	**81,465**	**7,329**	**62,422**	**27,669**	**10,809**	**24,532**
With net profit, total	**10,351**	**10,363**	**763,669**	**147,379**	**88,073**	**5,231**	**38,587**	**[illegible]**	**8,990**	**21,843**
$1 under $2,000	2,159	2,159	19,077	19,800	1,735	1,630	13,123	4,942	1,709	2,407
$2,000 under $5,000	2,478	2,478	71,382	28,831	9,144	1,541	14,286	5,401	2,078	3,259
$5,000 under $10,000	2,757	2,757	239,057	29,177	19,292	1,078	6,481	3,404	2,247	2,786
$10,000 under $25,000	2,354	2,354	234,688	41,468	34,642	746	2,950	3,876	2,352	5,916
$25,000 under $50,000	568	568	141,413	21,951	17,874	233	1,508	2,569	568	4,774
$50,000 or more	46	47	58,052	6,614	5,386	(*)	(*)	921	46	2,814
With net loss, total	**2,647**	**2,647**	**61,716**	**24,189**	**—6,608**	**2,098**	**23,835**	**6,962**	**1,819**	**2,689**
Under $5,000	2,326	2,326	32,603	21,175	—2,496	1,907	21,033	2,638	1,627	1,652
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Florists										
With and without net profit, total	**21,823**	**22,029**	**955,571**	**230,876**	**86,966**	**9,602**	**90,521**	**53,489**	**16,252**	**30,956**
With net profit, total	**15,472**	**15,583**	**845,635**	**175,547**	**104,344**	**5,000**	**37,930**	**33,273**	**12,216**	**23,649**
$1 under $2,000	5,255	5,255	63,816	33,459	3,995	2,426	21,474	7,990	2,829	3,767
$2,000 under $5,000	2,756	2,756	115,584	23,710	10,003	(*)	(*)	9,598	2,474	2,309
$5,000 under $10,000	4,230	4,230	275,925	42,028	28,113	985	7,380	6,535	3,682	4,457
$10,000 under $25,000	2,415	2,476	222,004	46,035	34,364	707	4,737	6,934	2,415	6,799
$25,000 under $50,000	864	864	165,675	30,433	27,693	(*)	(*)	2,587	864	6,242
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	**6,446**	**6,446**	**109,936**	**58,719**	**—17,378**	**4,697**	**54,017**	**22,080**	**4,131**	**7,999**
Under $5,000	5,458	5,458	56,417	57,747	—7,977	4,516	51,830	13,894	3,940	7,468
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Other Miscellaneous Retail Stores										
With and without net profit, total	**65,231**	**65,570**	**2,053,483**	**803,303**	**188,831**	**43,105**	**469,296**	**145,178**	**50,728**	**107,861**
With net profit, total	**40,231**	**40,499**	**1,737,428**	**529,281**	**233,818**	**23,096**	**218,887**	**76,576**	**32,732**	**71,386**
$1 under $2,000	19,041	19,206	182,852	194,488	14,142	13,821	141,924	38,422	13,894	21,800
$2,000 under $5,000	7,214	7,263	200,187	78,635	23,713	4,204	40,556	14,366	5,610	8,550
$5,000 under $10,000	7,008	7,008	384,603	78,841	50,924	2,858	18,680	9,237	6,264	8,273
$10,000 under $25,000	5,621	5,621	544,479	113,037	86,445	1,887	15,207	11,385	5,620	16,617
$25,000 under $50,000	1,103	1,103	278,685	44,325	38,377	272	2,006	3,942	1,103	9,526
$50,000 or more	298	298	146,622	21,234	20,217	54	514	503	295	6,913
With net loss, total	**25,064**	**25,071**	**316,055**	**275,365**	**—44,987**	**20,071**	**251,506**	**68,846**	**18,058**	**36,593**
Under $5,000	22,958	22,960	204,440	269,333	—24,258	18,672	232,572	61,019	17,624	34,114
$5,000 under $10,000	1,680	1,680	66,944	5,567	—11,720	1,135	12,984	4,303	398	1,391
$10,000 under $25,000	359	359	41,847	583	—6,819	(*)	(*)	4,178	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail Trade not Allocable										
With and without net profit, total	**26,315**	**26,318**	**1,045,169**	**310,458**	**80,023**	**16,291**	**171,804**	**58,631**	**20,395**	**42,260**
With net profit, total	**17,386**	**17,386**	**932,172**	**205,182**	**102,627**	**8,613**	**73,553**	**29,002**	**13,672**	**28,145**
$1 under $2,000	7,495	7,495	91,208	64,874	5,255	5,022	45,729	13,890	4,740	7,442
$2,000 under $5,000	2,973	2,973	107,214	32,784	9,649	2,180	17,020	6,115	2,225	4,816
$5,000 under $10,000	3,531	3,531	293,800	37,987	25,628	788	6,685	5,674	3,380	4,041
$10,000 under $25,000	2,660	2,660	280,320	44,074	36,567	(*)	(*)	4,242	2,660	6,081
$25,000 under $50,000	663	663	135,246	20,876	21,070	(*)	(*)	—1,043	603	4,377
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	**8,932**	**8,932**	**112,997**	**105,591**	**—22,604**	**7,672**	**98,251**	**29,944**	**6,724**	**14,129**
Under $5,000	7,262	7,262	66,851	93,592	—8,565	6,399	81,329	20,828	5,947	11,814
$5,000 under $10,000	1,352	1,352	21,137	11,880	—8,310	1,051	13,794	6,396	761	1,544
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	23	23	4,204	1,478	—1,721	(*)	(*)	2,697	(*)	(*)

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
WHOLESALE AND RETAIL TRADE NOT ALLOCABLE										
With and without net profit, total	**65,276**	**66,042**	**2,506,559**	**833,558**	**270,701**	**40,486**	**417,944**	**144,913**	**51,490**	**116,04**
With net profit, total	**46,497**	**46,894**	**2,254,972**	**631,767**	**311,690**	**25,826**	**230,242**	**89,835**	**36,939**	**88,60**
$1 under $2,000	18,397	18,520	202,398	178,421	15,139	12,679	126,389	36,893	11,895	18,98
$2,000 under $5,000	10,708	10,708	240,762	111,136	34,688	6,551	53,212	23,236	8,314	13,45
$5,000 under $10,000	7,076	7,076	377,064	89,344	49,378	2,992	22,449	17,517	6,641	11,23
$10,000 under $25,000	8,511	8,512	758,408	158,415	124,416	3,015	19,961	14,038	8,317	21,99
$25,000 under $50,000	1,635	1,635	406,056	61,465	53,606	509	6,586	1,273	1,604	12,26
$50,000 or more	443	443	270,284	35,303	34,463	86	1,657	—817	441	10,88
With net loss, total	**19,148**	**19,148**	**251,587**	**207,218**	**—40,989**	**15,017**	**190,404**	**57,803**	**14,920**	**28,263**
Under $5,000	17,499	17,499	150,519	203,424	—23,115	14,062	174,429	52,110	14,223	25,864
$5,000 under $10,000	1,079	1,079	32,446	17	—7,165	611	8,213	—1,031	308	971
$10,000 under $25,000	488	488	47,844	3,748	—6,073	(*)	(*)	5,082	331	772
$25,000 or more	82	82	20,778	29	—4,636	(*)	(*)	1,642	(*)	(*)
FINANCE, INSURANCE, AND REAL ESTATE										
With and without net profit, total	**718,024**	**738,985**	**11,301,426**	**12,370,173**	**3,958,084**	**482,327**	**5,758,172**	**2,653,917**	**616,554**	**2,044,704**
With net profit, total	**540,573**	**554,531**	**10,043,971**	**9,841,110**	**4,482,337**	**339,916**	**3,709,803**	**1,648,970**	**476,823**	**1,598,470**
$1 under $2,000	186,722	188,738	626,843	2,501,699	156,005	136,188	1,674,074	671,620	151,212	342,169
$2,000 under $5,000	112,486	113,128	980,688	1,622,244	379,139	75,190	800,678	442,427	96,610	226,139
$5,000 under $10,000	112,363	113,263	1,808,648	1,873,909	814,649	65,298	624,852	434,408	103,740	264,368
$10,000 under $25,000	103,185	103,617	3,337,205	2,383,761	1,604,807	53,299	492,193	286,761	99,514	388,260
$25,000 under $50,000	29,196	29,311	2,117,057	1,162,858	993,947	12,049	122,705	46,206	28,452	247,515
$50,000 or more	6,464	6,474	1,173,530	533,094	533,790	2,806	46,918	—47,614	6,095	173,682
With net loss, total	**182,799**	**184,454**	**1,257,455**	**2,641,823**	**—524,253**	**146,436**	**2,100,202**	**1,065,874**	**144,383**	**473,171**
Under $5,000	167,285	168,417	530,938	2,397,855	—184,386	135,517	1,829,517	752,724	134,917	359,672
$5,000 under $10,000	9,367	9,370	99,663	171,277	—65,023	6,689	136,802	99,498	6,098	43,593
$10,000 under $25,000	4,493	4,497	117,950	139,587	—63,929	3,171	87,806	115,710	2,749	41,724
$25,000 or more	2,092	2,170	508,904	—72,700	—210,915	1,266	49,959	88,256	812	30,991
Credit Agencies Other Than Banks										
With and without net profit, total	**4,783**	**4,800**	**97,744**	**139,051**	**16,275**	**2,701**	**47,829**	**74,947**	**3,975**	**39,541**
With net profit, total	**3,087**	**3,104**	**83,993**	**105,335**	**31,755**	**1,529**	**29,165**	**44,415**	**2,706**	**28,506**
$1 under $2,000	1,140	1,140	3,212	23,879	873	596	13,103	9,903	796	6,623
$2,000 under $5,000	517	517	5,000	16,223	1,878	155	3,668	10,677	511	4,037
$5,000 under $10,000	650	650	7,477	19,885	4,767	532	5,569	9,549	643	4,108
$10,000 under $25,000	536	536	28,780	24,370	8,361	198	5,409	10,600	526	7,242
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	66	66	13,355	12,598	9,089	54	1,640	1,869	53	4,372
With net loss, total	**1,696**	**1,696**	**13,751**	**33,716**	**—15,480**	**1,172**	**18,664**	**30,532**	**1,269**	**11,035**
Under $5,000	1,366	1,366	3,722	32,277	—2,280	915	14,171	20,386	1,238	8,329
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	73	73	3,284	—4,512	—10,138	27	1,325	4,301	(*)	(*)
Security Brokers and Dealers, Except Underwriting Syndicates										
With and without net profit, total	**14,901**	**15,029**	**349,897**	**271,544**	**90,077**	**9,132**	**103,778**	**77,689**	**12,202**	**48,858**
With net profit, total	**10,326**	**10,326**	**245,372**	**191,653**	**106,516**	**5,843**	**50,917**	**34,220**	**9,001**	**33,234**
$1 under $2,000	3,173	3,173	7,061	43,514	2,450	2,385	25,995	15,069	2,496	6,203
$2,000 under $5,000	1,677	1,677	17,981	18,578	5,881	664	6,270	6,427	1,105	3,109
$5,000 under $10,000	1,713	1,713	30,089	26,910	13,093	884	4,746	9,071	1,711	4,332
$10,000 under $25,000	2,721	2,721	104,144	55,277	40,661	1,449	7,514	7,102	2,716	8,243
$25,000 under $50,000	919	919	56,626	34,872	33,282	388	4,470	—2,880	858	7,589
$50,000 or more	123	123	29,471	12,502	11,149	73	1,922	—569	115	3,758
With net loss, total	**4,575**	**4,703**	**104,525**	**79,891**	**—16,439**	**3,289**	**52,861**	**43,469**	**3,201**	**15,624**
Under $5,000	4,152	4,280	80,715	65,015	—3,673	3,119	46,052	22,636	3,091	10,259
$5,000 under $10,000	269	269	(*)	7,120	—2,036	(*)	(*)	4,378	(*)	(*)
$10,000 under $25,000	25	25	(*)	4,636	—378	(*)	(*)	4,798	(*)	(*)
$25,000 or more	129	129	20,531	3,120	—10,352	70	1,815	11,657	41	2,094
Commodity Contracts Brokers; Exchanges; and Services										
With and without net profit, total	**11,362**	**11,365**	**293,796**	**259,010**	**53,620**	**7,511**	**114,096**	**91,294**	**8,687**	**55,282**
With net profit, total	**7,662**	**7,662**	**197,046**	**194,818**	**83,411**	**4,564**	**67,718**	**43,689**	**6,303**	**39,346**
$1 under $2,000	1,766	1,766	4,838	32,052	1,546	1,001	22,671	7,835	1,507	4,531
$2,000 under $5,000	2,143	2,143	14,684	30,297	7,156	1,257	15,205	7,936	1,565	4,469
$5,000 under $10,000	1,388	1,388	34,164	31,423	9,815	1,127	10,406	11,202	1,231	4,806
$10,000 under $25,000	1,582	1,582	69,464	43,725	24,073	861	12,499	7,153	1,224	7,802
$25,000 under $50,000	574	574	36,373	24,215	19,236	204	4,702	277	574	4,451
$50,000 or more	209	209	37,523	33,106	21,585	114	2,235	9,286	202	13,287
With net loss, total	**3,702**	**3,703**	**96,750**	**64,014**	**—29,791**	**2,949**	**46,431**	**47,374**	**2,384**	**15,936**
Under $5,000	2,672	2,672	6,548	53,026	—3,399	2,106	30,196	26,229	1,953	9,372
$5,000 under $10,000	448	448	2,609	2,674	—2,792	353	5,593	—127	316	1,499
$10,000 under $25,000	404	404	2,905	8,495	—5,515	362	4,244	9,766	29	2,337
$25,000 or more	178	179	84,688	—181	—18,085	128	6,398	11,506	86	2,728

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FINANCE, INSURANCE, AND REAL ESTATE—Continued										
Insurance Agents, Brokers, and Service										
With and without net profit, total	**193,888**	**196,009**	**3,669,784**	**3,435,423**	**1,612,840**	**131,626**	**1,348,387**	**473,196**	**171,727**	**532,865**
With net profit, total	**166,714**	**168,419**	**3,560,548**	**3,081,053**	**1,671,908**	**107,936**	**1,014,573**	**394,574**	**150,106**	**480,722**
$1 under $2,000	46,010	46,260	169,139	607,849	36,463	36,735	406,410	164,976	36,708	78,054
$2,000 under $5,000	28,561	28,719	276,694	381,035	100,220	21,293	202,411	78,404	24,152	50,159
$5,000 under $10,000	38,660	38,660	604,997	568,026	282,652	25,117	185,224	100,150	36,588	72,479
$10,000 under $25,000	38,597	38,597	1,266,567	842,425	616,532	19,153	156,593	69,300	37,909	126,235
$25,000 under $50,000	13,703	13,703	853,569	519,705	454,528	5,631	52,184	12,993	13,589	102,600
$50,000 or more	2,478	2,480	389,582	197,557	181,511	858	15,027	1,019	2,455	57,738
With net loss, total	**27,462**	**27,590**	**109,236**	**358,442**	**—59,066**	**23,791**	**335,680**	**81,828**	**21,687**	**52,870**
Under $5,000	25,330	25,458	74,851	311,748	—32,930	21,961	283,364	61,314	20,264	40,071
$5,000 under $10,000	1,536	1,536	8,067	32,589	—10,374	1,336	30,710	12,253	1,105	7,459
$10,000 under $25,000	393	393	4,677	14,409	—5,866	386	17,212	3,063	266	4,044
$25,000 or more	203	203	21,641	—304	—9,896	108	4,394	5,198	(*)	(*)
Operators and Lessors of Buildings										
With and without net profit, total	**28,857**	**29,565**	**592,172**	**540,411**	**—7,300**	**20,252**	**315,205**	**232,506**	**23,936**	**109,795**
With net profit, total	**15,250**	**15,453**	**346,183**	**295,504**	**91,843**	**9,335**	**111,922**	**91,739**	**12,514**	**59,800**
$1 under $2,000	7,073	7,117	34,894	90,214	4,602	5,141	57,841	27,771	5,042	12,474
$2,000 under $5,000	3,027	3,027	42,178	50,116	9,289	1,722	19,677	21,150	2,653	8,443
$5,000 under $10,000	2,947	2,972	75,988	64,815	20,272	1,469	16,695	27,848	2,817	12,686
$10,000 under $25,000	1,708	1,713	74,233	50,017	25,047	815	10,587	14,383	1,508	11,573
$25,000 under $50,000	441	444	53,263	25,877	15,755	127	6,164	3,958	381	8,546
$50,000 or more	179	180	65,627	19,148	16,878	78	1,949	321	161	7,758
With net loss, total	**14,039**	**14,112**	**245,989**	**253,147**	**—99,143**	**11,266**	**207,770**	**144,520**	**11,825**	**52,287**
Under $5,000	11,596	11,618	59,194	198,428	—15,328	9,501	164,636	49,120	9,991	30,440
$5,000 under $10,000	1,262	1,262	17,560	27,682	—8,068	972	17,075	18,675	1,115	5,753
$10,000 under $25,000	684	686	23,399	28,287	—10,497	396	12,802	25,982	564	8,132
$25,000 or more	530	546	145,836	—1,360	—65,250	414	13,822	50,068	164	9,648
Lessors, Other Than Buildings										
With and without net profit, total	**62,157**	**62,221**	**150,592**	**1,079,584**	**—16,173**	**44,412**	**635,782**	**459,975**	**51,202**	**215,885**
With net profit, total	**26,849**	**26,880**	**107,833**	**470,528**	**45,938**	**15,109**	**230,353**	**194,235**	**22,483**	**99,454**
$1 under $2,000	22,204	22,228	58,503	313,591	19,316	12,633	183,994	110,281	17,978	51,800
$2,000 under $5,000	2,602	2,602	13,982	62,445	7,707	2,089	36,097	18,641	2,470	11,031
$5,000 under $10,000	1,661	1,661	18,549	73,124	10,826	112	3,996	58,302	1,659	16,851
$10,000 under $25,000	367	367	12,808	20,225	6,073	270	5,711	8,441	364	5,443
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	**35,334**	**35,341**	**42,759**	**611,276**	**—62,111**	**29,324**	**407,951**	**265,436**	**28,745**	**130,092**
Under $5,000	33,343	33,345	35,881	518,853	—37,151	27,627	345,000	211,004	26,992	98,760
$5,000 under $10,000	1,367	1,369	2,327	38,554	—10,427	1,206	33,902	15,079	1,156	13,905
$10,000 under $25,000	454	454	952	42,909	—6,786	406	24,366	25,329	443	13,863
$25,000 or more	172	173	3,599	11,557	—7,747	85	4,683	14,621	156	3,892
Real Estate Agents, Brokers, and Managers										
With and without net profit, total	**375,487**	**384,365**	**4,902,931**	**6,082,603**	**1,956,367**	**250,327**	**2,973,970**	**1,152,266**	**323,132**	**929,823**
With net profit, total	**289,653**	**296,132**	**4,484,207**	**5,009,964**	**2,134,864**	**183,402**	**2,068,062**	**807,038**	**255,437**	**770,168**
$1 under $2,000	100,493	101,127	308,503	1,326,850	85,404	74,588	931,568	309,878	83,223	172,102
$2,000 under $5,000	68,596	69,015	535,002	965,566	228,907	44,936	481,851	254,808	59,843	129,354
$5,000 under $10,000	60,338	61,208	890,118	987,685	435,490	33,390	362,798	189,397	54,248	130,526
$10,000 under $25,000	50,765	50,837	1,477,584	1,171,243	774,498	26,829	256,052	140,693	48,713	189,990
$25,000 under $50,000	11,311	11,337	839,092	461,560	389,790	4,482	42,214	29,556	10,914	99,980
$50,000 or more	2,603	2,608	433,908	192,270	220,775	1,313	19,234	—47,739	2,375	63,664
With net loss, total	**87,802**	**88,233**	**418,724**	**1,101,730**	**—178,497**	**68,716**	**923,201**	**357,026**	**69,420**	**164,732**
Under $5,000	82,294	82,712	183,350	1,108,449	—78,998	65,545	869,194	318,253	66,896	144,195
$5,000 under $10,000	3,078	3,079	49,376	33,113	—22,021	1,836	26,767	28,367	1,161	7,775
$10,000 under $25,000	1,906	1,906	51,375	23,240	—26,225	1,075	18,764	30,701	1,179	8,025
$25,000 or more	531	536	134,623	—65,430	—51,253	266	8,570	—22,747	186	4,739
Subdividers and Developers, Except Cemeteries										
With and without net profit, total	**10,585**	**10,676**	**635,715**	**214,900**	**34,587**	**6,729**	**119,549**	**60,764**	**8,213**	**56,299**
With net profit, total	**6,378**	**6,447**	**440,099**	**156,250**	**79,000**	**3,399**	**49,390**	**27,860**	**5,075**	**38,182**
$1 under $2,000	2,054	2,054	11,809	30,548	2,079	1,324	15,928	12,541	1,534	6,123
$2,000 under $5,000	1,165	1,165	31,666	29,747	3,462	410	5,384	20,901	774	5,698
$5,000 under $10,000	1,313	1,313	70,528	25,606	10,100	517	10,505	5,001	1,221	5,649
$10,000 under $25,000	1,126	1,136	116,416	35,442	16,875	714	10,699	7,868	998	7,624
$25,000 under $50,000	518	543	94,990	20,841	18,189	361	5,205	—2,553	413	5,993
$50,000 or more	236	236	114,690	16,815	28,295	82	2,305	—13,785	169	7,940
With net loss, total	**4,211**	**4,229**	**195,616**	**59,081**	**—44,413**	**3,334**	**70,305**	**33,189**	**3,142**	**18,237**
Under $5,000	3,129	3,129	68,432	57,667	—5,000	2,592	43,483	19,184	2,438	9,626
$5,000 under $10,000	509	509	9,790	13,629	—3,911	342	12,088	5,452	433	2,963
$10,000 under $25,000	335	335	27,127	8,735	—4,772	282	7,007	6,500	205	1,627
$25,000 or more	248	256	90,267	—21,284	—30,730	123	7,845	1,601	71	4,027

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
FINANCE, INSURANCE, AND REAL ESTATE—Continued										
Combined Real Estate, Insurance, Loans, Law Offices										
With and without net profit, total	**20,945**	**20,945**	**541,859**	**447,560**	**185,816**	**11,920**	**132,621**	**129,123**	**17,347**	**60,240**
With net profit, total	**16,398**	**16,398**	**513,997**	**381,137**	**201,111**	**9,074**	**92,454**	**87,572**	**14,561**	**69,000**
$1 under $2,000	3,124	3,124	25,515	37,455	2,662	1,758	19,351	15,442	2,145	4,962
$2,000 under $5,000	3,241	3,241	36,960	57,752	11,218	1,954	23,290	23,244	2,705	8,592
$5,000 under $10,000	3,169	3,169	70,061	59,890	24,432	1,801	18,485	16,973	3,105	9,159
$10,000 under $25,000	4,975	4,975	161,837	126,327	75,779	2,594	21,399	29,149	4,753	21,748
$25,000 under $50,000	1,405	1,405	146,026	60,381	50,209	770	8,002	2,170	1,376	13,197
$50,000 or more	484	484	73,598	39,332	36,811	197	1,927	594	477	11,342
With net loss, total	**4,547**	**4,547**	**27,862**	**66,423**	**—15,295**	**2,846**	**40,167**	**41,551**	**2,788**	**11,240**
Under $5,000	3,632	3,632	17,496	50,951	—5,297	2,289	33,141	23,107	2,031	8,374
$5,000 under $10,000	821	821	(*)	12,351	—4,771	(*)	(*)	11,713	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	59	59	3,008	1,171	—4,481	53	1,375	4,277	(*)	(*)
SERVICES										
With and without net profit, total	**2,730,501**	**2,820,552**	**48,806,311**	**45,003,510**	**16,968,221**	**1,810,459**	**21,637,350**	**6,397,939**	**2,290,622**	**7,436,333**
With net profit, total	**2,164,739**	**2,210,278**	**45,082,516**	**36,799,413**	**18,261,981**	**1,330,282**	**14,440,700**	**4,096,732**	**1,839,882**	**6,166,241**
$1 under $2,000	921,399	935,552	3,446,471	10,748,862	760,272	687,217	8,067,294	1,921,296	708,035	1,338,118
$2,000 under $5,000	477,778	480,758	4,903,605	5,453,070	1,566,427	298,935	3,051,955	834,688	397,071	684,842
$5,000 under $10,000	320,445	321,146	6,791,363	4,478,351	2,275,927	162,098	1,495,476	706,948	295,826	607,888
$10,000 under $25,000	273,852	274,551	11,623,174	6,402,432	4,331,160	117,590	1,173,572	897,700	268,120	1,052,056
$25,000 under $50,000	141,517	141,845	10,383,837	5,861,738	4,967,925	56,722	551,231	342,582	140,136	1,252,073
$50,000 or more	56,365	56,426	7,934,066	4,477,626	4,360,270	21,163	241,496	—124,140	55,303	1,351,412
With net loss, total	**598,052**	**610,274**	**3,723,795**	**8,827,167**	**—1,293,760**	**502,370**	**7,482,300**	**2,638,627**	**476,396**	**1,377,269**
Under $5,000	550,579	560,426	2,410,476	7,835,982	—642,368	467,945	6,775,207	1,703,143	449,403	1,118,263
$5,000 under $10,000	34,391	34,563	457,416	528,752	—234,524	25,518	444,246	319,030	20,505	106,219
$10,000 under $25,000	11,742	11,764	385,873	296,439	—167,616	8,107	192,695	271,360	5,961	77,324
$25,000 or more	3,431	3,521	470,030	201,597	—249,252	2,207	96,352	354,497	1,635	86,322
Hotels										
With and without net profit, total	**6,794**	**6,927**	**250,554**	**77,319**	**7,643**	**3,164**	**39,852**	**38,824**	**4,907**	**14,445**
With net profit, total	**4,539**	**4,670**	**149,026**	**56,916**	**22,902**	**1,940**	**17,617**	**16,397**	**3,596**	**8,968**
$1 under $2,000	1,623	1,623	11,611	18,259	901	(*)	(*)	8,079	1,121	2,223
$2,000 under $5,000	1,670	1,801	53,898	14,335	6,674	(*)	(*)	1,952	1,405	1,347
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	484	484	32,485	13,887	6,776	(*)	(*)	5,315	466	2,803
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	**2,256**	**2,257**	**101,528**	**19,936**	**—15,259**	**1,225**	**13,291**	**21,904**	**1,311**	**5,477**
Under $5,000	1,781	1,781	34,325	20,008	—1,953	979	10,391	11,570	1,260	3,132
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	100	101	55,733	1,753	—9,398	52	1,928	9,223	(*)	(*)
Motels, Motor Hotels, and Tourist Courts										
With and without net profit, total	**36,359**	**37,349**	**1,124,007**	**437,055**	**63,754**	**15,803**	**171,178**	**202,123**	**25,048**	**72,405**
With net profit, total	**19,839**	**20,352**	**790,649**	**266,775**	**142,991**	**6,114**	**52,467**	**71,317**	**15,444**	**39,574**
$1 under $2,000	5,916	5,916	103,562	53,070	4,740	2,628	29,404	18,926	3,372	5,961
$2,000 under $5,000	5,707	5,707	156,329	61,493	19,094	1,590	13,063	29,336	3,994	7,311
$5,000 under $10,000	3,261	3,261	113,243	37,909	21,955	740	3,730	12,224	3,171	4,827
$10,000 under $25,000	4,730	4,730	277,355	85,628	65,430	878	4,870	15,328	4,716	12,586
$25,000 under $50,000	571	572	65,247	23,872	19,529	264	1,316	3,027	547	6,212
$50,000 or more	163	166	74,913	11,685	12,243	(*)	(*)	—1,074	147	3,374
With net loss, total	**16,579**	**16,997**	**333,358**	**171,933**	**—79,237**	**9,707**	**119,921**	**131,249**	**9,625**	**33,412**
Under $5,000	12,790	12,790	160,725	140,025	—24,093	7,914	86,939	77,179	8,028	20,927
$5,000 under $10,000	2,791	2,893	54,057	20,387	—19,311	1,501	20,781	18,917	1,206	4,740
$10,000 under $25,000	961	975	45,003	9,464	—13,700	329	6,538	16,626	495	3,410
$25,000 or more	295	339	73,573	9,636	—22,133	186	9,310	22,459	123	5,047
Trailering Parks and Camp Sites										
With and without net profit, total	**14,142**	**14,227**	**182,912**	**171,974**	**18,979**	**8,106**	**90,616**	**62,379**	**10,467**	**23,817**
With net profit, total	**8,424**	**8,509**	**135,672**	**104,674**	**40,002**	**4,543**	**39,369**	**25,303**	**6,888**	**14,650**
$1 under $2,000	3,418	3,418	17,261	28,657	2,440	2,284	18,891	7,326	2,487	3,182
$2,000 under $5,000	2,346	2,346	32,185	25,211	7,271	1,589	15,082	2,858	1,741	3,161
$5,000 under $10,000	1,714	1,714	38,897	26,955	12,654	(*)	(*)	10,552	1,714	3,439
$10,000 under $25,000	885	944	36,576	19,284	13,941	(*)	(*)	3,905	885	3,273
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	**5,718**	**5,718**	**47,240**	**67,300**	**—21,023**	**3,563**	**51,247**	**37,076**	**3,579**	**9,167**
Under $5,000	4,283	4,283	25,087	55,707	—9,233	2,769	40,127	24,813	3,142	7,487
$5,000 under $10,000	1,302	1,302	19,323	10,425	—8,487	(*)	(*)	9,053	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
Coin-operated Laundries and Dry Cleaning										
With and without net profit, total	**29,176**	**31,897**	**526,807**	**319,782**	**38,364**	**17,231**	**175,391**	**106,027**	**19,038**	**37,891**
With net profit, total	**19,239**	**19,808**	**406,655**	**202,140**	**69,825**	**9,680**	**78,771**	**53,544**	**12,535**	**24,673**
$1 under $2,000	9,983	10,127	119,731	85,786	9,444	5,788	49,898	26,444	5,581	10,026
$2,000 under $5,000	5,395	5,395	94,360	54,851	17,068	2,223	14,982	22,801	3,504	6,619
$5,000 under $10,000	2,632	2,632	82,110	40,950	19,349	1,246	10,894	10,707	2,426	5,541
$10,000 under $25,000	1,609	1,609	104,761	27,399	22,223	(*)	(*)	2,153	1,407	3,089
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
With net loss, total	**10,889**	**12,089**	**120,152**	**124,376**	**—31,461**	**7,923**	**98,130**	**57,707**	**6,809**	**14,077**
Under $5,000	9,188	10,216	92,551	110,197	—14,488	6,778	79,838	44,847	6,105	12,408
$5,000 under $10,000	1,427	1,427	13,881	10,184	—9,690	(*)	(*)	7,597	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Other Laundry, Cleaning, and Garment Services										
With and without net profit, total	**58,928**	**59,435**	**1,245,206**	**563,330**	**184,980**	**32,865**	**273,709**	**104,641**	**42,035**	**56,354**
With net profit, total	**45,994**	**46,228**	**1,059,245**	**436,758**	**215,994**	**23,054**	**161,276**	**59,488**	**33,708**	**42,186**
$1 under $2,000	18,394	18,394	157,060	144,301	16,082	11,817	100,599	27,620	11,166	13,692
$2,000 under $5,000	12,626	12,626	225,371	98,990	40,598	6,810	43,394	14,998	8,532	8,633
$5,000 under $10,000	9,437	9,437	268,850	89,218	64,321	3,138	12,427	12,470	8,938	7,095
$10,000 under $25,000	5,248	5,248	326,395	87,751	77,655	1,083	4,410	5,686	4,783	9,413
$25,000 under $50,000	501	501	70,579	18,062	15,930	(*)	(*)	1,742	501	3,107
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	**13,117**	**13,207**	**185,961**	**129,013**	**—31,014**	**9,813**	**112,446**	**47,581**	**8,451**	**14,531**
Under $5,000	11,582	11,672	141,168	118,217	—15,476	8,755	101,041	32,652	8,166	12,712
$5,000 under $10,000	1,129	1,129	29,432	7,517	—8,355	765	7,790	8,082	(*)	(*)
$10,000 under $25,000	381	381	14,822	4,021	—6,045	(*)	(*)	6,842	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Photographic Studios, Portrait										
With and without net profit, total	**28,163**	**28,163**	**285,355**	**334,322**	**48,295**	**21,515**	**250,245**	**35,782**	**23,528**	**41,384**
With net profit, total	**14,949**	**14,949**	**232,253**	**174,448**	**67,004**	**9,424**	**89,979**	**17,465**	**12,732**	**20,832**
$1 under $2,000	8,420	8,420	37,406	89,599	4,695	6,776	76,538	8,366	6,549	9,636
$2,000 under $5,000	2,174	2,174	25,150	16,824	6,805	1,363	5,890	4,129	2,040	1,369
$5,000 under $10,000	2,426	2,426	67,476	23,759	18,983	(*)	(*)	2,068	2,214	2,527
$10,000 under $25,000	1,678	1,678	76,184	35,109	27,039	(*)	(*)	3,376	1,678	5,594
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	**13,214**	**13,214**	**53,102**	**159,874**	**—18,709**	**12,091**	**160,268**	**18,317**	**10,796**	**20,552**
Under $5,000	12,731	12,731	49,441	154,337	—15,415	11,611	154,298	15,454	10,564	19,544
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(-)
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Beauty Shops										
With and without net profit, total	**216,301**	**217,805**	**2,109,714**	**2,192,685**	**554,762**	**140,156**	**1,354,070**	**283,833**	**176,414**	**242,648**
With net profit, total	**191,017**	**192,039**	**1,978,096**	**1,952,751**	**579,846**	**119,835**	**1,140,886**	**232,019**	**157,542**	**218,150**
$1 under $2,000	95,625	95,748	394,265	867,558	87,294	65,965	643,306	136,958	69,643	92,253
$2,000 under $5,000	64,515	64,643	622,530	653,264	208,984	40,124	380,864	63,416	58,331	69,611
$5,000 under $10,000	23,343	23,343	527,292	281,438	162,558	10,568	89,741	29,139	22,033	33,429
$10,000 under $25,000	8,141	8,141	404,498	157,750	115,827	3,481	29,005	12,918	8,141	23,522
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
With net loss, total	**25,544**	**25,766**	**131,618**	**245,014**	**—25,084**	**20,579**	**218,357**	**51,741**	**19,132**	**25,024**
Under $5,000	24,875	25,097	119,167	236,462	—20,321	20,004	205,083	51,700	18,688	23,855
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Barber Shops										
With and without net profit, total	**113,171**	**114,549**	**828,050**	**878,119**	**424,964**	**63,369**	**351,876**	**101,279**	**86,158**	**73,109**
With net profit, total	**107,993**	**109,246**	**812,545**	**835,752**	**429,181**	**59,175**	**310,120**	**96,451**	**82,791**	**68,537**
$1 under $2,000	31,802	31,955	94,953	193,840	31,287	17,255	123,777	38,776	18,559	16,019
$2,000 under $5,000	42,703	42,950	247,102	302,546	148,620	24,903	117,363	36,563	33,180	22,759
$5,000 under $10,000	30,460	30,460	365,821	283,269	200,299	15,585	61,407	21,563	27,901	22,860
$10,000 under $25,000	3,820	3,820	102,288	61,819	47,087	1,655	8,568	6,164	3,820	7,275
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$50,000 or more	—	—	—	—	—	—	—	—	—	—
With net loss, total	**5,303**	**5,303**	**15,505**	**43,398**	**—4,217**	**4,319**	**41,810**	**5,805**	**3,387**	**4,572**
Under $5,000	5,179	5,179	13,683	44,319	—3,287	4,319	41,810	5,796	3,367	4,572
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
Funeral Service and Crematories										
With and without net profit, total	**12,935**	**13,264**	**770,760**	**259,020**	**180,786**	**6,722**	**43,573**	**34,661**	**11,118**	**47,255**
With net profit, total	**11,288**	**11,340**	**754,330**	**243,291**	**183,792**	**5,092**	**28,155**	**31,344**	**9,828**	**45,636**
$1 under $2,000	1,961	1,961	23,715	17,540	1,886	(*)	(*)	9,279	(*)	(*)
$2,000 under $5,000	1,291	1,291	35,800	13,639	3,728	1,012	7,001	2,910	1,164	1,584
$5,000 under $10,000	1,556	1,556	91,066	20,453	10,502	(*)	(*)	4,181	1,300	2,323
$10,000 under $25,000	4,258	4,258	269,757	87,941	71,328	1,900	5,034	11,579	4,079	12,870
$25,000 under $50,000	1,849	1,849	235,278	76,769	68,019	645	3,237	5,513	1,849	17,603
$50,000 or more	425	425	98,714	30,406	28,329	173	760	1,317	425	9,670
With net loss, total	**1,924**	**1,924**	**16,430**	**17,503**	**—3,006**	**1,808**	**15,449**	**5,060**	**1,290**	**1,619**
Under $5,000	1,922	1,922	16,418	17,442	—2,995	1,808	15,449	4,988	1,288	1,607
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Miscellaneous Personal Services										
With and without net profit, total	**112,902**	**113,036**	**391,062**	**1,228,512**	**129,032**	**86,634**	**962,234**	**137,246**	**91,132**	**129,487**
With net profit, total	**96,110**	**96,240**	**347,176**	**1,035,659**	**143,453**	**72,604**	**786,713**	**105,493**	**76,998**	**109,253**
$1 under $2,000	76,516	76,602	126,041	808,382	50,920	60,411	672,086	85,376	59,302	81,169
$2,000 under $5,000	14,154	14,198	88,695	128,564	40,863	8,259	73,354	14,347	12,386	12,772
$5,000 under $10,000	3,948	3,948	65,484	60,007	27,025	2,975	29,238	3,744	3,823	7,903
$10,000 under $25,000	1,325	1,325	37,201	28,188	17,120	883	9,615	1,453	1,320	4,815
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
With net loss, total	**16,796**	**16,796**	**43,886**	**192,712**	**—14,421**	**14,030**	**175,521**	**31,612**	**14,134**	**20,234**
Under $5,000	16,134	16,134	28,368	187,801	—8,650	13,687	169,552	26,899	14,037	20,002
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
Advertising										
With and without net profit, total	**19,553**	**19,682**	**651,598**	**330,192**	**93,465**	**13,578**	**172,538**	**64,189**	**14,850**	**54,964**
With net profit, total	**14,468**	**14,597**	**619,501**	**254,435**	**103,971**	**9,525**	**106,848**	**43,616**	**11,487**	**43,562**
$1 under $2,000	7,180	7,205	38,156	86,415	6,457	5,438	60,287	19,671	5,039	11,867
$2,000 under $5,000	2,658	2,658	42,732	34,745	8,136	1,668	20,519	6,090	2,010	5,408
$5,000 under $10,000	1,591	1,591	73,715	33,803	11,194	1,097	14,441	8,168	1,377	6,328
$10,000 under $25,000	2,075	2,075	231,495	48,443	35,283	868	6,663	6,497	2,075	7,598
$25,000 under $50,000	799	812	123,494	31,542	24,659	459	3,747	3,136	798	6,513
$50,000 or more	256	256	109,909	20,191	18,242	(*)	(*)	238	254	6,284
With net loss, total	**5,085**	**5,085**	**32,097**	**75,757**	**—10,506**	**4,053**	**65,690**	**20,573**	**3,363**	**11,402**
Under $5,000	4,777	4,777	25,542	62,591	—5,474	3,816	58,003	10,062	3,129	8,389
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services to Buildings										
With and without net profit, total	**76,946**	**77,885**	**853,166**	**816,634**	**240,089**	**56,255**	**522,430**	**54,115**	**64,364**	**77,899**
With net profit, total	**67,183**	**67,838**	**793,901**	**711,831**	**252,715**	**47,281**	**418,539**	**40,577**	**56,766**	**68,590**
$1 under $2,000	34,465	34,940	87,504	336,931	34,054	29,635	276,879	25,998	27,590	29,852
$2,000 under $5,000	17,404	17,528	147,481	168,359	56,081	12,101	106,440	5,838	14,310	15,742
$5,000 under $10,000	8,782	8,782	210,984	94,474	61,268	4,037	27,144	6,062	8,334	9,248
$10,000 under $25,000	6,072	6,072	250,559	93,125	83,191	1,486	8,269	1,665	6,072	9,995
$25,000 under $50,000	489	489	87,638	18,480	16,604	(*)	(*)	1,664	489	3,553
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	**10,047**	**10,047**	**59,265**	**110,910**	**—12,626**	**9,258**	**110,513**	**13,023**	**7,882**	**10,058**
Under $5,000	9,803	9,803	54,121	106,326	—9,607	9,039	107,981	7,952	7,638	9,308
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Management and Public Relations										
With and without net profit, total	**115,276**	**115,991**	**1,263,716**	**2,611,084**	**577,294**	**87,302**	**1,442,149**	**591,641**	**104,344**	**471,093**
With net profit, total	**86,152**	**86,551**	**1,170,514**	**2,031,803**	**653,696**	**62,162**	**949,595**	**428,512**	**78,648**	**378,937**
$1 under $2,000	32,209	32,209	89,056	572,927	27,447	26,665	424,929	120,551	29,251	86,400
$2,000 under $5,000	19,932	19,932	125,416	391,330	66,057	15,240	236,698	88,575	17,348	60,801
$5,000 under $10,000	14,695	14,695	181,368	321,476	107,079	10,420	134,773	79,624	13,626	55,625
$10,000 under $25,000	14,636	14,661	388,920	433,147	226,268	7,789	107,814	99,065	13,843	83,954
$25,000 under $50,000	4,049	4,062	234,250	208,907	134,187	1,720	36,369	38,351	3,861	53,737
$50,000 or more	992	992	151,504	109,971	92,658	492	12,899	4,414	941	39,743
With net loss, total	**29,438**	**29,440**	**93,202**	**584,384**	**—76,402**	**25,447**	**496,663**	**164,123**	**26,010**	**92,745**
Under $5,000	26,836	26,836	58,613	532,329	—36,480	23,564	454,417	114,392	24,029	79,700
$5,000 under $10,000	1,836	1,836	14,322	38,831	—12,185	1,319	27,503	23,513	1,523	7,297
$10,000 under $25,000	539	539	8,320	11,980	—8,041	453	10,080	9,941	351	2,693
$25,000 or more	228	229	11,947	1,227	—19,696	112	4,714	16,209	107	3,055

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries Number of returns	Wages and salaries Amount	Other income less losses and adjustments	Income tax after credits Number of returns	Income tax after credits Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
Equipment Rental and Leasing										
With and without net profit, total	**20,236**	**20,363**	**466,523**	**419,113**	**32,263**	**16,995**	**288,638**	**98,212**	**16,857**	**76,944**
With net profit, total	**8,721**	**8,848**	**382,908**	**196,270**	**70,808**	**6,388**	**107,764**	**17,698**	**6,834**	**37,818**
$1 under $2,000	3,872	3,872	22,308	60,512	2,229	3,593	54,438	3,845	3,114	10,315
$2,000 under $5,000	1,398	1,398	23,442	29,182	4,089	1,088	18,875	6,218	1,097	5,246
$5,000 under $10,000	1,440	1,440	46,755	27,800	10,380	975	17,426	—6	1,081	5,135
$10,000 under $25,000	1,314	1,314	159,911	37,474	22,700	445	9,721	5,053	872	7,308
$25,000 under $50,000	709	709	100,708	32,341	21,946	257	5,809	4,586	696	7,028
$50,000 or more	115	115	29,784	10,578	9,464	30	1,495	—381	101	2,943
With net loss, total	**11,515**	**11,515**	**83,615**	**222,843**	**—38,545**	**10,607**	**180,874**	**80,514**	**10,023**	**39,126**
Under $5,000	9,697	9,697	33,788	164,133	—10,195	9,228	146,394	27,934	8,780	26,252
$5,000 under $10,000	1,176	1,176	17,799	22,385	—8,259	941	14,216	16,428	839	4,773
$10,000 under $25,000	420	420	5,698	24,015	—5,691	245	13,107	16,599	355	6,225
$25,000 or more	222	222	26,330	12,310	—14,400	193	7,157	19,553	49	1,876
Other Business Services										
With and without net profit, total	**254,355**	**255,838**	**2,643,873**	**3,585,891**	**745,704**	**190,402**	**2,264,447**	**575,740**	**220,931**	**494,941**
With net profit, total	**193,495**	**194,223**	**2,412,915**	**2,746,259**	**835,259**	**138,884**	**1,510,606**	**400,194**	**168,995**	**379,465**
$1 under $2,000	102,223	102,481	301,994	1,298,003	79,389	84,655	972,459	246,155	86,519	160,040
$2,000 under $5,000	42,707	42,752	403,012	507,474	138,137	28,975	314,768	54,569	36,238	64,013
$5,000 under $10,000	27,657	27,706	604,940	386,220	204,043	14,359	133,798	48,379	25,517	49,120
$10,000 under $25,000	17,056	17,056	616,632	362,238	247,618	7,390	72,719	41,901	16,716	57,427
$25,000 under $50,000	3,654	3,654	327,861	147,360	116,803	1,720	19,077	11,480	3,645	31,422
$50,000 or more	574	574	158,476	54,791	49,269	132	3,381	2,141	561	18,732
With net loss, total	**61,274**	**61,615**	**230,958**	**848,425**	**—89,555**	**53,743**	**760,687**	**177,293**	**52,347**	**117,302**
Under $5,000	58,195	58,356	168,495	805,047	—54,834	51,763	726,559	133,322	51,075	107,918
$5,000 under $10,000	2,429	2,429	30,475	25,326	—16,172	1,444	19,044	22,454	1,095	3,570
$10,000 under $25,000	726	726	18,252	16,169	—8,730	657	13,568	11,331	302	2,656
$25,000 or more	104	104	13,736	3,360	—9,819	58	3,737	9,442	55	3,234
Automotive Rentals, Without Drivers										
With and without net profit, total	**9,167**	**9,172**	**174,617**	**161,342**	**6,915**	**8,002**	**122,559**	**31,868**	**7,631**	**26,877**
With net profit, total	**4,291**	**4,291**	**118,598**	**77,931**	**20,084**	**4,086**	**48,458**	**9,397**	**3,982**	**13,344**
$1 under $2,000	1,874	1,874	10,801	26,822	1,002	1,860	23,809	2,011	1,711	3,785
$2,000 under $5,000	1,546	1,546	18,267	21,029	4,895	1,496	13,699	2,435	1,499	2,863
$5,000 under $10,000	519	519	45,320	13,049	3,752	453	6,208	3,089	458	2,313
$10,000 under $25,000	245	245	15,724	8,333	3,345	211	3,301	1,687	236	1,984
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	**4,881**	**4,881**	**56,019**	**82,897**	**—13,169**	**3,916**	**74,109**	**21,957**	**3,649**	**13,533**
Under $5,000	4,295	4,295	22,344	73,618	—6,017	3,756	67,117	12,518	3,421	10,325
$5,000 under $10,000	270	270	11,047	6,202	—2,195	(*)	(*)	2,448	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive Top and Body Repair Shops										
With and without net profit, total	**36,834**	**36,836**	**1,245,387**	**325,708**	**192,760**	**17,805**	**102,089**	**30,659**	**27,926**	**31,301**
With net profit, total	**31,619**	**31,619**	**1,174,066**	**281,555**	**204,969**	**13,612**	**61,531**	**15,055**	**24,137**	**26,033**
$1 under $2,000	8,293	8,293	100,459	44,918	7,846	5,375	30,813	6,259	4,092	2,567
$2,000 under $5,000	7,826	7,826	137,098	46,005	27,458	3,729	14,881	3,666	5,566	2,378
$5,000 under $10,000	9,553	9,553	336,537	81,836	68,689	3,181	11,589	1,558	8,559	5,839
$10,000 under $25,000	5,303	5,303	483,430	85,932	78,297	1,243	3,911	3,724	5,302	10,107
$25,000 under $50,000	592	592	105,542	20,605	18,986	(*)	(*)	1,494	592	4,397
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	**5,215**	**5,217**	**71,321**	**44,153**	**—12,209**	**4,193**	**40,558**	**15,804**	**3,789**	**5,268**
Under $5,000	4,689	4,689	40,132	46,545	—5,559	3,795	37,154	14,950	3,582	5,194
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
General Automotive Repair Shops										
With and without net profit, total	**87,747**	**87,947**	**2,281,860**	**778,541**	**336,998**	**49,225**	**356,416**	**85,129**	**64,521**	**77,944**
With net profit, total	**69,595**	**69,635**	**2,074,619**	**649,943**	**370,077**	**34,469**	**213,974**	**65,892**	**52,881**	**63,980**
$1 under $2,000	25,216	25,216	224,191	187,382	22,110	17,409	133,234	32,038	16,237	16,336
$2,000 under $5,000	18,036	18,036	317,221	113,980	60,936	9,034	41,851	11,193	12,358	7,364
$5,000 under $10,000	16,556	16,556	596,078	158,372	121,032	5,725	26,143	11,197	14,614	12,988
$10,000 under $25,000	8,619	8,619	669,764	147,564	127,375	2,096	11,660	8,529	8,484	18,453
$25,000 under $50,000	1,093	1,093	210,595	36,721	32,130	(*)	(*)	3,010	1,093	7,122
$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
With net loss, total	**18,312**	**18,312**	**207,261**	**130,940**	**—33,081**	**14,756**	**142,442**	**21,579**	**11,820**	**14,252**
Under $5,000	17,052	17,052	174,403	136,283	—20,248	13,801	137,477	19,054	11,723	13,885
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
Other Automotive Repair Shops										
With and without net profit, total	**18,434**	**18,448**	**699,278**	**182,275**	**102,633**	**8,668**	**58,325**	**21,317**	**13,337**	**22,535**
With net profit, total	**14,825**	**14,825**	**617,275**	**165,164**	**114,967**	**5,922**	**37,857**	**12,340**	**11,284**	**20,182**
$1 under $2,000	3,604	3,604	26,620	25,485	2,601	1,792	18,472	4,412	2,083	2,598
$2,000 under $5,000	3,704	3,704	114,191	24,590	12,510	1,670	8,433	3,647	2,356	1,762
$5,000 under $10,000	3,634	3,634	153,479	32,755	25,307	1,329	5,787	1,661	2,964	2,573
$10,000 under $25,000	3,108	3,108	206,112	53,105	47,490	946	3,755	1,860	3,107	6,626
$25,000 under $50,000	723	723	106,417	25,851	24,085	(*)	(*)	356	722	5,491
$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
With net loss, total	**3,623**	**3,623**	**82,003**	**17,624**	**—12,334**	**2,760**	**20,559**	**9,399**	**2,087**	**2,429**
Under $5,000	3,205	3,205	39,462	20,793	—5,169	2,527	19,069	6,893	1,947	1,931
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
Automotive Services, Except Repair										
With and without net profit, total	**18,083**	**18,146**	**444,260**	**239,513**	**39,158**	**10,892**	**116,365**	**83,990**	**13,687**	**33,364**
With net profit, total	**11,777**	**11,777**	**309,647**	**154,832**	**50,664**	**6,512**	**61,338**	**42,830**	**9,088**	**20,737**
$1 under $2,000	5,894	5,894	46,388	68,082	4,962	4,786	45,109	18,011	4,310	8,127
$2,000 under $5,000	2,173	2,173	31,871	24,525	6,373	1,173	10,456	7,696	1,743	3,231
$5,000 under $10,000	2,374	2,374	107,157	32,360	16,843	203	3,943	11,574	1,850	4,724
$10,000 under $25,000	1,195	1,195	92,108	21,952	16,685	(*)	(*)	3,887	1,044	2,888
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	**6,367**	**6,369**	**134,613**	**87,705**	**—11,506**	**4,441**	**55,371**	**43,840**	**4,659**	**13,171**
Under $5,000	5,895	5,897	109,221	80,812	—6,418	4,159	49,548	37,682	4,347	11,374
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Radio and TV Repair Shops										
With and without net profit, total	**39,162**	**39,162**	**529,676**	**386,896**	**118,375**	**27,191**	**240,871**	**27,650**	**31,683**	**38,120**
With net profit, total	**30,259**	**30,259**	**499,487**	**302,742**	**124,168**	**18,660**	**153,676**	**24,898**	**24,508**	**30,480**
$1 under $2,000	14,162	14,162	52,627	136,469	10,067	10,469	108,891	17,511	10,306	13,909
$2,000 under $5,000	7,039	7,039	80,989	54,111	23,237	3,937	26,224	4,650	5,535	4,436
$5,000 under $10,000	5,984	5,984	160,666	56,716	41,882	2,687	11,132	3,702	5,759	4,580
$10,000 under $25,000	2,987	2,987	193,707	52,567	46,262	1,506	7,292	—987	2,821	6,896
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	—	(*)	(*)
With net loss, total	**8,903**	**8,903**	**30,189**	**84,154**	**—5,793**	**8,531**	**87,195**	**2,752**	**7,175**	**7,720**
Under $5,000	8,903	8,903	30,189	84,154	—5,793	8,531	87,195	2,752	7,175	7,720
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Electrical Repair Shops, Except Radio and TV										
With and without net profit, total	**37,494**	**37,620**	**520,613**	**388,373**	**106,366**	**27,054**	**251,358**	**30,649**	**31,652**	**39,430**
With net profit, total	**27,874**	**27,874**	**490,527**	**281,519**	**114,584**	**17,975**	**145,633**	**21,302**	**22,599**	**29,568**
$1 under $2,000	14,049	14,049	65,830	136,078	11,760	11,815	108,533	15,785	11,595	14,029
$2,000 under $5,000	6,196	6,196	96,471	47,644	20,745	3,476	22,331	4,568	3,765	3,983
$5,000 under $10,000	4,224	4,224	118,600	38,328	28,054	1,940	11,355	—1,081	3,834	3,567
$10,000 under $25,000	3,205	3,205	176,382	51,197	45,708	(*)	(*)	2,628	3,205	5,835
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	**9,620**	**9,746**	**30,086**	**106,854**	**—8,218**	**9,079**	**105,725**	**9,347**	**9,053**	**9,862**
Under $5,000	9,620	9,746	30,086	106,854	—8,218	9,079	105,725	9,347	9,053	9,862
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Reupholstery and Furniture Repair										
With and without net profit, total	**27,185**	**27,347**	**377,595**	**238,897**	**73,210**	**14,781**	**133,730**	**31,957**	**20,134**	**23,266**
With net profit, total	**21,821**	**21,983**	**324,764**	**185,029**	**79,200**	**10,641**	**86,566**	**19,263**	**15,733**	**17,666**
$1 under $2,000	11,343	11,505	47,794	88,496	9,192	7,081	68,207	11,097	6,849	8,687
$2,000 under $5,000	4,942	4,942	82,470	31,570	15,356	1,700	12,354	3,850	3,516	2,087
$5,000 under $10,000	3,563	3,563	80,768	31,693	25,243	1,521	4,328	2,122	3,396	2,379
$10,000 under $25,000	1,857	1,857	101,684	28,431	25,187	(*)	(*)	1,567	1,856	3,341
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)
With net loss, total	**5,364**	**5,364**	**52,831**	**53,868**	**—5,990**	**4,140**	**47,164**	**12,694**	**4,401**	**5,600**
Under $5,000	5,315	5,315	50,451	53,998	—5,685	4,091	47,035	12,648	4,401	5,600
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
Other Miscellaneous Repair Shops										
With and without net profit, total	**123,397**	**123,698**	**1,364,125**	**1,216,826**	**330,465**	**83,198**	**755,968**	**130,393**	**95,909**	**129,607**
With net profit, total	**94,789**	**94,814**	**1,239,911**	**910,431**	**359,542**	**58,211**	**456,414**	**94,475**	**72,203**	**94,309**
$1 under $2,000	47,085	47,085	189,384	403,856	36,716	33,383	308,342	58,798	32,265	39,342
$2,000 under $5,000	23,903	23,903	291,722	183,384	76,108	15,316	95,691	11,585	17,612	15,502
$5,000 under $10,000	16,053	16,053	309,479	165,196	114,571	6,469	32,570	18,055	14,759	15,114
$10,000 under $25,000	7,009	7,009	335,721	127,242	104,197	2,720	17,212	5,833	6,829	17,560
$25,000 under $50,000	659	659	86,144	23,702	20,304	321	2,591	807	658	4,468
$50,000 or more	105	105	27,461	8,490	7,646	(*)	(*)	836	105	2,724
With net loss, total	**28,754**	**28,882**	**124,214**	**308,028**	**—29,077**	**25,133**	**300,402**	**36,703**	**23,852**	**35,470**
Under $5,000	28,398	28,526	118,001	298,209	—26,272	24,851	291,695	32,786	23,501	33,222
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—
Producers, Orchestras, and Entertainers										
With and without net profit, total	**85,409**	**86,327**	**693,115**	**985,962**	**221,622**	**68,330**	**677,703**	**86,637**	**67,022**	**151,236**
With net profit, total	**60,745**	**61,180**	**611,578**	**724,094**	**261,808**	**46,628**	**420,797**	**41,489**	**49,416**	**116,779**
$1 under $2,000	36,690	36,966	92,630	331,113	28,369	31,143	277,162	25,582	27,279	36,654
$2,000 under $5,000	14,182	14,182	115,838	123,301	44,246	10,455	76,044	3,011	12,830	14,206
$5,000 under $10,000	5,788	5,788	83,268	71,689	38,977	2,957	24,219	8,493	5,259	10,004
$10,000 under $25,000	3,128	3,128	122,967	71,913	47,137	1,567	16,698	8,078	3,128	11,758
$25,000 under $50,000	693	699	66,170	33,673	24,046	349	6,631	2,996	693	8,241
$50,000 or more	416	417	130,705	97,118	79,033	247	20,784	—2,699	379	36,938
With net loss, total	**24,933**	**25,147**	**81,537**	**269,131**	**—40,186**	**21,969**	**259,285**	**50,032**	**17,875**	**35,784**
Under $5,000	23,893	24,018	71,727	246,354	—24,682	21,089	240,817	30,219	17,305	30,887
$5,000 under $10,000	454	454	2,502	6,569	—3,135	444	4,169	5,535	210	1,293
$10,000 under $25,000	621	621	5,167	11,084	—9,622	493	9,884	10,822	(*)	(*)
$25,000 or more	54	54	2,141	4,705	—2,747	32	5,132	2,320	31	2,029
Other Amusement and Recreation Services										
With and without net profit, total	**123,838**	**125,298**	**1,362,170**	**2,005,585**	**—67,844**	**93,442**	**1,344,718**	**728,711**	**100,917**	**360,715**
With net profit, total	**50,675**	**51,077**	**923,909**	**724,718**	**221,466**	**29,672**	**356,255**	**148,997**	**40,650**	**120,475**
$1 under $2,000	27,222	27,259	143,561	329,367	17,553	18,127	235,448	76,366	21,539	44,837
$2,000 under $5,000	11,858	11,858	164,514	127,629	38,642	6,592	69,708	19,279	8,652	19,533
$5,000 under $10,000	6,383	6,383	143,079	91,683	46,002	3,067	29,622	16,059	5,752	15,272
$10,000 under $25,000	4,524	4,524	249,079	108,127	66,779	1,693	16,537	24,811	4,031	21,206
$25,000 under $50,000	670	670	100,520	29,631	21,352	246	2,539	5,740	659	7,929
$50,000 or more	381	383	123,156	44,872	31,138	111	3,605	10,129	380	12,773
With net loss, total	**73,699**	**74,221**	**438,261**	**1,289,978**	**—289,310**	**64,026**	**990,425**	**588,663**	**60,611**	**242,156**
Under $5,000	61,675	62,187	213,171	849,761	—104,284	54,082	744,365	209,680	51,694	126,455
$5,000 under $10,000	8,151	8,151	74,199	161,940	—57,420	7,014	143,802	75,558	6,221	34,740
$10,000 under $25,000	2,656	2,657	72,677	104,260	—39,502	2,064	58,801	84,961	1,872	25,637
$25,000 or more	1,222	1,226	78,214	176,777	—88,104	870	43,917	220,964	829	56,212
Offices of Physicians										
With and without net profit, total	**149,836**	**151,549**	**7,857,906**	**6,734,268**	**4,565,647**	**85,388**	**1,694,325**	**474,298**	**146,627**	**1,622,380**
With net profit, total	**136,914**	**138,257**	**7,787,263**	**6,296,194**	**4,599,170**	**74,526**	**1,338,573**	**358,451**	**134,945**	**1,528,945**
$1 under $2,000	12,688	12,688	56,120	366,692	11,953	10,388	280,760	73,979	12,546	71,178
$2,000 under $5,000	10,893	10,898	100,077	323,554	38,394	8,633	202,801	82,359	10,370	63,296
$5,000 under $10,000	11,427	11,427	187,111	372,708	86,070	9,038	206,408	80,230	11,231	79,559
$10,000 under $25,000	28,191	28,262	959,866	952,043	493,701	15,657	296,951	161,391	27,820	195,316
$25,000 under $50,000	43,764	44,037	2,794,319	1,955,141	1,614,321	19,847	248,759	92,061	43,479	429,519
$50,000 or more	30,921	30,945	3,689,770	2,384,393	2,354,731	11,690	119,348	—89,686	30,468	706,161
With net loss, total	**13,164**	**13,292**	**70,643**	**452,863**	**—33,523**	**10,976**	**359,793**	**126,593**	**11,924**	**96,484**
Under $5,000	11,418	11,546	54,438	381,132	—17,727	9,593	311,880	86,979	10,464	81,873
$5,000 under $10,000	1,263	1,263	10,441	47,208	—8,169	1,076	36,262	19,115	1,074	9,238
$10,000 under $25,000	465	465	3,773	20,934	—6,060	292	9,698	17,296	373	4,245
$25,000 or more	18	18	1,991	3,589	—1,567	(*)	(*)	3,203	(*)	(*)
Offices of Dentists										
With and without net profit, total	**86,112**	**86,407**	**4,619,503**	**2,597,072**	**2,202,819**	**33,246**	**273,155**	**121,098**	**80,359**	**494,037**
With net profit, total	**81,968**	**82,117**	**4,568,240**	**2,552,460**	**2,218,576**	**30,260**	**227,596**	**106,288**	**78,471**	**486,748**
$1 under $2,000	3,358	3,358	19,938	56,230	3,054	2,149	34,938	18,238	2,808	9,249
$2,000 under $5,000	5,850	5,850	75,943	85,114	21,563	3,168	36,858	26,693	4,561	11,265
$5,000 under $10,000	7,944	7,944	175,967	115,394	60,318	2,942	25,902	29,174	7,259	15,106
$10,000 under $25,000	23,872	23,912	958,753	558,201	431,827	8,871	62,707	63,667	23,392	79,734
$25,000 under $50,000	32,883	32,889	2,303,918	1,220,812	1,159,574	10,546	56,567	4,671	32,515	236,098
$50,000 or more	8,159	8,164	1,033,721	522,091	542,240	2,606	10,816	—30,965	8,034	136,612
With net loss, total	**4,290**	**4,290**	**51,263**	**45,915**	**—15,757**	**3,109**	**46,516**	**15,156**	**1,911**	**7,380**
Under $5,000	3,254	3,254	25,402	37,334	—7,112	2,325	32,826	11,620	1,558	5,367
$5,000 under $10,000	805	805	6,063	10,496	—4,959	(*)	(*)	3,797	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
Offices of Chiropractors										
With and without net profit, total	18,212	18,273	426,232	270,013	212,917	5,821	35,998	21,098	13,300	38,389
With net profit, total	16,896	16,952	420,222	264,029	216,038	4,884	28,543	19,448	12,857	37,930
$1 under $2,000	4,516	4,516	25,096	21,034	6,366	(*)	(*)	9,631	1,100	2,426
$2,000 under $5,000	1,514	1,514	14,307	12,535	5,405	(*)	(*)	1,051	1,245	1,103
$5,000 under $10,000	2,785	2,785	40,868	32,545	19,750	1,438	7,994	4,801	2,481	3,154
$10,000 under $25,000	5,457	5,457	165,867	101,758	90,681	1,110	6,036	5,041	5,457	12,704
$25,000 under $50,000	2,459	2,459	153,069	84,495	78,479	(*)	(*)	2,896	2,434	15,116
$50,000 or more	221	221	21,015	13,384	15,357	(*)	(*)	—2,250	196	3,753
With net loss, total	1,321	1,321	6,010	6,527	—3,121	(*)	(*)	2,193	(*)	(*)
Under $5,000	1,195	1,195	5,764	6,175	—2,266	(*)	(*)	986	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Registered and Practical Nurses										
With and without net profit, total	55,931	55,931	226,253	520,162	186,416	29,534	270,345	63,401	45,461	59,505
With net profit, total	54,525	54,525	225,339	502,288	187,267	28,378	252,049	62,972	44,181	57,067
$1 under $2,000	23,386	23,386	35,875	198,673	26,210	15,189	138,791	33,672	15,740	22,507
$2,000 under $5,000	17,749	17,749	71,577	156,623	58,987	8,500	78,331	19,305	16,138	16,492
$5,000 under $10,000	11,322	11,322	88,595	112,863	74,505	4,033	28,979	9,379	10,235	12,978
$10,000 under $25,000	2,068	2,068	29,292	34,129	27,565	(*)	(*)	616	2,068	5,090
$25,000 under $50,000	—	—	—	—	—	—	—	—	—	—
$50,000 or more	—	—	—	—	—	—	—	—	—	—
With net loss, total	1,406	1,406	914	17,874	—851	1,156	18,296	429	1,280	2,438
Under $5,000	1,406	1,406	914	17,874	—851	1,156	18,296	429	1,280	2,438
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Nursing and Personal Care Facilities										
With and without net profit, total	15,480	15,950	714,726	165,972	74,369	6,720	65,248	26,355	10,362	27,291
With net profit, total	12,336	12,660	521,157	155,943	92,094	4,951	43,273	28,576	9,232	24,739
$1 under $2,000	4,092	4,092	23,635	32,323	3,563	2,155	20,533	8,227	1,862	4,089
$2,000 under $5,000	3,349	3,349	59,632	21,968	10,788	1,325	9,468	1,712	2,631	1,869
$5,000 under $10,000	2,549	2,549	67,332	35,944	17,652	944	7,183	11,109	2,549	5,234
$10,000 under $25,000	2,087	2,120	191,842	42,411	32,156	416	4,227	6,028	1,949	6,822
$25,000 under $50,000	387	389	83,872	16,764	13,795	136	1,322	1,647	372	3,639
$50,000 or more	153	161	94,844	14,342	14,140	118	1,458	—1,256	143	4,525
With net loss, total	3,270	3,290	193,569	13,771	—17,725	1,882	25,074	6,422	1,186	3,654
Under $5,000	2,381	2,381	65,203	9,047	—3,632	1,197	12,252	427	727	1,529
$5,000 under $10,000	586	586	29,602	6,642	—3,766	574	9,681	727	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	88	97	81,795	—47	—6,835	56	1,867	4,921	(*)	(*)
Other Medical and Health Services										
With and without net profit, total	36,708	36,985	452,123	728,670	258,483	26,374	370,879	99,308	33,761	115,008
With net profit, total	31,101	31,232	438,400	639,781	265,617	21,710	289,123	85,041	28,785	101,387
$1 under $2,000	9,980	10,041	23,396	168,588	8,183	7,426	116,814	43,591	8,634	26,415
$2,000 under $5,000	6,309	6,309	39,177	110,632	19,681	4,987	74,448	16,503	5,764	15,739
$5,000 under $10,000	6,038	6,038	76,485	103,878	42,151	4,753	50,813	10,914	5,614	14,008
$10,000 under $25,000	6,211	6,211	163,409	153,017	101,872	3,346	34,543	16,602	6,211	24,435
$25,000 under $50,000	2,409	2,414	115,224	90,024	78,578	1,168	12,696	—1,250	2,408	17,243
$50,000 or more	219	219	20,709	16,273	15,152	(*)	(*)	—326	219	3,986
With net loss, total	5,753	5,753	13,723	91,349	—7,134	4,810	83,672	14,811	5,122	14,000
Under $5,000	5,609	5,609	11,699	91,112	—5,846	4,802	83,273	13,685	5,111	13,703
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	—	—	—	—	—	—	—	—	—	—
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal Services										
With and without net profit, total	148,174	148,377	4,058,237	4,426,421	2,168,052	90,955	1,277,250	981,119	140,968	926,143
With net profit, total	126,876	127,067	3,984,856	3,883,277	2,208,111	74,396	946,197	728,969	121,982	821,192
$1 under $2,000	25,130	25,130	79,618	506,121	20,211	18,159	324,215	161,695	23,104	79,180
$2,000 under $5,000	17,412	17,412	163,404	338,518	57,452	11,419	186,478	94,588	16,058	57,401
$5,000 under $10,000	20,736	20,736	334,219	439,183	152,979	13,639	159,287	126,917	19,756	75,302
$10,000 under $25,000	34,371	34,504	1,063,731	946,214	559,439	18,049	173,452	213,323	34,033	170,032
$25,000 under $50,000	21,102	21,102	1,264,421	940,828	745,362	9,506	72,858	122,608	21,033	211,094
$50,000 or more	8,179	8,183	1,079,463	716,259	672,668	3,647	30,714	12,877	8,048	229,268
With net loss, total	21,310	21,310	73,381	543,920	—40,059	16,571	331,135	252,844	18,998	105,177
Under $5,000	19,485	19,485	47,525	467,285	—21,230	15,390	306,876	181,639	17,687	87,111
$5,000 under $10,000	1,358	1,358	10,060	49,446	—9,314	954	16,429	42,331	1,057	11,291
$10,000 under $25,000	406	406	8,330	24,845	—5,861	177	6,867	23,839	232	5,524
$25,000 or more	61	61	7,466	2,344	—3,654	50	963	5,035	(*)	(*)

Footnote at end of table.

Table 1.7—Adjusted Gross Income, by Selected Industry and Size of Net Profit or Loss—Continued

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

Industry and size of net profit or loss	Number of—		Business receipts	Adjusted gross income (less deficit)	Net profit (loss)	Wages and salaries		Other income less losses and adjustments	Income tax after credits	
	Returns	Businesses				Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SERVICES—Continued										
Educational Services										
With and without net profit, total	**115,695**	**116,994**	**565,898**	**1,565,728**	**165,529**	**87,911**	**1,126,918**	**273,281**	**97,101**	**209,845**
With net profit, total	**92,498**	**93,488**	**470,802**	**1,223,223**	**194,974**	**67,315**	**818,747**	**209,502**	**78,084**	**161,392**
$1 under $2,000	67,637	68,241	131,270	868,324	53,583	51,384	646,926	167,815	55,324	109,222
$2,000 under $5,000	16,933	16,933	112,588	202,286	53,175	11,415	121,985	27,126	15,176	26,132
$5,000 under $10,000	5,345	5,345	86,601	81,252	36,473	3,609	41,179	3,600	5,022	11,418
$10,000 under $25,000	2,735	2,735	98,180	65,899	39,086	1,146	14,306	12,507	2,699	11,837
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
With net loss, total	**23,406**	**23,506**	**95,096**	**343,575**	**—29,445**	**20,805**	**309,522**	**63,498**	**19,052**	**48,828**
Under $5,000	22,402	22,502	59,833	330,756	—18,862	19,828	295,250	54,368	18,581	46,722
$5,000 under $10,000	858	858	10,198	7,128	—6,115	(*)	(*)	1,845	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Engineering and Architectural Services										
With and without net profit, total	**68,290**	**68,466**	**1,541,776**	**1,433,107**	**521,183**	**48,120**	**714,982**	**196,942**	**63,037**	**244,766**
With net profit, total	**52,268**	**52,317**	**1,503,942**	**1,164,009**	**567,763**	**33,379**	**438,872**	**157,354**	**48,644**	**199,869**
$1 under $2,000	16,932	16,932	47,974	299,343	14,001	13,373	226,097	59,245	15,277	40,774
$2,000 under $5,000	8,719	8,719	69,222	153,870	28,227	6,729	98,317	27,326	7,795	21,843
$5,000 under $10,000	8,284	8,284	143,748	136,197	59,274	5,026	44,663	32,260	7,408	18,656
$10,000 under $25,000	12,639	12,639	501,050	289,281	195,161	6,048	49,148	44,972	12,540	45,259
$25,000 under $50,000	4,315	4,315	384,781	170,438	150,398	1,783	14,062	5,978	4,294	34,224
$50,000 or more	1,428	1,428	357,167	118,719	120,722	469	7,020	—9,023	1,379	40,172
With net loss, total	**16,022**	**16,149**	**37,834**	**269,098**	**—46,600**	**14,741**	**276,110**	**39,588**	**14,393**	**44,897**
Under $5,000	15,065	15,192	30,348	270,537	—17,964	13,878	258,869	29,632	13,523	38,928
$5,000 under $10,000	773	773	5,321	16,869	—4,982	747	12,845	9,006	716	3,068
$10,000 under $25,000	144	144	1,146	7,834	—2,456	(*)	(*)	6,060	140	2,251
$25,000 or more	40	40	1,019	—26,142	—21,198	(*)	(*)	—5,110	(*)	(*)
Certified Public Accountants										
With and without net profit, total	**25,700**	**25,700**	**604,802**	**638,873**	**298,622**	**17,607**	**278,772**	**61,479**	**24,111**	**105,736**
With net profit, total	**22,172**	**22,172**	**601,047**	**565,915**	**302,837**	**14,500**	**213,270**	**49,668**	**20,898**	**94,839**
$1 under $2,000	5,473	5,473	10,240	115,620	3,925	4,915	94,288	17,407	5,280	16,811
$2,000 under $5,000	3,308	3,308	19,769	75,612	10,130	2,952	57,194	8,288	3,013	11,432
$5,000 under $10,000	3,215	3,215	73,508	49,300	24,588	1,905	19,415	5,297	2,724	6,542
$10,000 under $25,000	5,763	5,763	183,061	144,299	99,121	2,989	26,308	18,870	5,734	21,229
$25,000 under $50,000	3,852	3,852	242,533	141,943	124,494	1,489	13,422	4,027	3,595	27,565
$50,000 or more	561	561	71,936	39,141	40,579	250	2,643	—4,081	552	11,260
With net loss, total	**3,528**	**3,528**	**3,755**	**72,958**	**—4,215**	**3,107**	**65,502**	**11,671**	**3,213**	**10,897**
Under $5,000	3,242	3,242	2,709	67,382	—2,198	2,898	65,185	4,395	3,075	9,871
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	—	—	—	—	—	—	—	—	—	—
Other Accounting, Auditing, and Bookkeeping Services										
With and without net profit, total	**111,228**	**111,321**	**755,088**	**1,779,857**	**366,156**	**88,059**	**1,185,027**	**228,674**	**100,811**	**243,781**
With net profit, total	**98,334**	**98,427**	**738,540**	**1,565,507**	**376,795**	**75,933**	**985,157**	**203,555**	**88,662**	**216,104**
$1 under $2,000	57,746	57,746	101,418	832,759	42,481	47,837	679,009	111,269	50,617	106,425
$2,000 under $5,000	18,754	18,754	115,515	293,519	59,780	15,552	190,886	42,853	16,749	40,999
$5,000 under $10,000	10,355	10,355	160,307	178,347	71,821	7,643	75,944	30,582	10,075	26,533
$10,000 under $25,000	10,375	10,434	265,746	209,566	155,280	4,463	33,468	20,818	10,178	30,276
$25,000 under $50,000	971	971	71,085	38,412	34,568	379	4,268	—424	912	7,984
$50,000 or more	167	167	24,469	13,655	12,865	59	1,582	—792	165	4,149
With net loss, total	**12,894**	**12,894**	**16,528**	**214,350**	**—10,639**	**12,126**	**199,870**	**25,119**	**12,149**	**27,677**
Under $5,000	12,732	12,732	14,481	210,919	—8,520	11,967	195,309	24,130	11,991	26,851
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 or more	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—	—
Other Services										
With and without net profit, total	**154,340**	**156,683**	**1,036,570**	**2,826,328**	**416,663**	**120,799**	**1,847,876**	**561,789**	**135,454**	**474,546**
With net profit, total	**94,415**	**95,543**	**940,022**	**1,689,232**	**496,451**	**68,744**	**928,027**	**264,754**	**83,398**	**283,709**
$1 under $2,000	52,495	52,959	117,226	811,325	37,595	43,285	601,885	171,845	44,173	120,966
$2,000 under $5,000	17,924	17,924	105,382	268,197	57,041	12,299	165,943	45,213	16,171	40,359
$5,000 under $10,000	11,107	11,107	180,892	172,966	80,770	5,493	70,045	22,151	10,166	26,611
$10,000 under $25,000	10,165	10,225	259,839	253,532	154,493	6,750	64,546	34,493	10,045	43,756
$25,00 under $50,000	2,639	2,639	151,729	114,308	87,584	837	15,192	11,532	2,617	27,589
$50,000 or more	687	689	124,954	86,749	78,968	315	12,959	—5,178	650	28,144
With net loss, total	**60,670**	**61,140**	**96,548**	**1,155,718**	**—79,788**	**52,674**	**932,907**	**302,599**	**52,678**	**194,228**
Under $5,000	58,780	59,243	61,502	1,107,465	—59,215	51,361	906,839	259,841	51,590	179,036
$5,000 under $10,000	1,508	1,508	21,013	25,645	—9,282	1,052	16,171	18,756	815	7,095
$10,000 under $25,000	245	245	1,437	18,406	—3,384	216	6,980	14,810	208	5,972
$25,000 or more	144	144	12,596	5,622	—7,907	45	2,917	10,612	72	2,785

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Because of the small number of sample returns, data are not shown separately for all industries; however, they are included in the appropriate totals.

Table 1.8—Returns With Farm Net Profit and Returns With Farm Net Loss: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income

Part I.—Returns With Farm Net Profit

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

Size of adjusted gross income	Number of returns[1]	Adjusted gross income less deficit	Salaries and wages (gross)		Business and profession				Farm				Partnership net profit less loss		Small Business Corporation net profit less loss	
					Net profit		Net loss		Net profit[1]		Net loss[1]					
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	1,846,889	22,358,757	893,093	6,158,539	126,320	787,764	37,124	170,562	1,846,889	11,302,742			83,988	385,979	11,518	84,488
Under $5,000	418,083	1,016,166	138,099	230,664	23,148	26,085	11,210	87,426	418,083	646,292			5,091	—23,890	345	—3,668
$5,000 under $10,000	407,536	3,040,455	243,361	875,003	29,526	73,035	8,310	16,460	407,536	1,550,209			15,359	14,524	(*)	(*)
$10,000 under $15,000	318,463	3,926,324	213,987	1,601,049	30,178	109,821	4,945	11,465	318,463	1,737,391			11,190	16,512	879	—1,443
$15,000 under $20,000	191,829	3,289,747	127,254	1,256,973	14,213	74,766	4,664	10,446	191,829	1,525,187			14,580	75,153	1,545	2,035
$20,000 under $25,000	118,433	2,636,699	72,460	798,478	8,142	56,595	2,865	5,563	118,433	1,382,017			7,634	32,841	1,565	7,050
$25,000 under $30,000	62,333	1,711,295	33,331	335,097	4,931	52,504	1,407	1,972	62,333	977,424			5,230	50,717	941	967
$30,000 under $50,000	90,774	3,349,990	43,918	565,484	9,887	152,004	2,241	11,502	90,774	1,955,658			13,471	86,084	2,209	5,067
$50,000 under $100,000	32,306	2,138,855	16,442	314,721	4,977	138,814	1,045	9,207	32,306	1,152,567			8,212	80,688	2,701	38,597
$100,000 under $200,000	5,870	761,304	3,357	116,071	1,101	63,148	299	7,256	5,870	295,601			2,523	41,044	745	13,958
$200,000 under $500,000	1,096	316,160	767	50,938	185	17,053	107	5,271	1,096	72,245			605	11,189	205	8,026
$500,000 under $1,000,000	124	81,451	86	8,550	26	2,705	21	1,345	124	6,924			73	2,535	38	1,355
$1,000,000 or more	42	82,311	31	5,511	6	1,234	10	2,649	42	1,227			20	—1,418	13	12,394

Not Applicable

Size of adjusted gross income	Sales of capital assets				Sales of property other than capital assets net gain less loss		Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rent			
	Net gain		Net loss										Net income		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	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	619,554	1,495,669	31,369	21,429	255,580	163,378	201,895	389,707	1,050,314	1,288,339	50,984	109,826	264,207	453,850	50,204	57,963
Under $5,000	81,353	105,345	2,316	1,067	33,478	1,181	22,681	5,263	212,827	133,109	14,988	12,457	63,524	38,581	6,808	9,324
$5,000 under $10,000	146,371	177,790	3,865	2,020	54,099	11,127	30,761	10,062	231,435	209,389	14,400	38,398	48,641	91,230	12,521	6,374
$10,000 under $15,000	141,485	217,236	3,491	2,097	59,700	27,683	31,745	19,287	215,288	171,472	9,111	17,693	40,402	50,390	8,006	5,098
$15,000 under $20,000	86,227	153,473	4,528	3,087	38,168	17,891	24,636	20,703	135,429	126,074	2,355	5,673	36,341	48,213	5,683	7,067
$20,000 under $25,000	52,930	129,274	4,743	2,959	21,361	23,565	23,190	20,539	92,989	140,349	3,280	8,828	26,318	45,216	4,279	1,368
$25,000 under $30,000	36,069	125,125	2,910	2,263	14,828	15,648	15,174	21,960	47,770	110,819	3,253	8,979	15,887	23,574	4,177	5,802
$30,000 under $50,000	52,330	233,072	4,761	4,130	22,186	32,139	34,338	60,373	79,145	200,861	1,849	6,267	21,327	79,142	5,267	5,331
$50,000 under $100,000	18,111	149,162	3,700	2,910	9,407	22,360	14,479	69,935	28,791	112,113	1,193	7,596	9,169	49,950	2,633	6,966
$100,000 under $200,000	3,774	89,041	834	702	1,896	8,207	3,827	61,125	5,400	50,159	407	2,397	2,107	18,345	612	4,891
$200,000 under $500,000	775	60,647	191	166	389	2,702	910	53,714	1,078	23,091	124	1,325	435	7,761	186	3,746
$500,000 under $1,000,000	96	23,159	21	20	52	722	113	23,099	120	6,382	16	123	38	832	22	1,658
$1,000,000 or more	33	32,345	9	8	16	153	41	23,647	42	4,521	8	90	18	616	10	338

Footnotes at end of table.

Table 1.8—Returns With Farm Net Profit and Returns With Farm Net Loss: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

Part I.—Returns With Farm Net Profit—Continued

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

Size of adjusted gross income	Royalty net income less loss		Estate or trust net income less loss		State income tax refunds		All other sources net income less loss		Total adjustments		Total deductions		Standard deduction		Itemized deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	57,390	126,987	32,216	51,647	49,370	9,505	143,127	−21,037	146,602	166,672	1,643,157	3,386,085	1,306,234	2,044,639	336,923	1,341,447
Under $5,000	6,201	3,109	6,721	3,420	518	99	23,966	−57,298	9,518	6,763	414,351	538,611	396,029	506,575	18,322	32,036
$5,000 under $10,000	10,476	14,982	9,618	9,783	9,702	481	33,562	18,647	35,122	29,499	407,536	601,726	342,370	449,267	65,166	152,459
$10,000 under $15,000	8,523	14,969	4,119	2,135	19,581	2,955	22,630	−13,155	36,135	29,012	318,463	642,060	249,697	452,765	68,766	189,295
$15,000 under $20,000	7,227	9,931	(*)	(*)	9,249	1,376	19,123	16,776	18,720	16,955	191,829	453,923	136,080	271,982	55,749	181,941
$20,000 under $25,000	4,793	2,410	2,522	5,131	5,444	782	15,131	7,249	15,464	13,735	118,433	295,380	78,964	157,907	39,469	137,474
$25,000 under $30,000	5,075	7,214	1,272	3,143	617	147	9,735	−524	8,056	11,462	62,333	166,450	41,689	83,338	20,644	83,112
$30,000 under $50,000	8,946	21,943	3,808	10,725	1,980	217	12,821	2,830	16,921	40,915	90,774	302,027	49,139	98,276	41,635	203,751
$50,000 under $100,000	4,750	22,540	1,769	8,670	1,709	1,394	4,678	2,348	5,542	13,517	32,306	192,405	11,379	22,755	20,927	169,650
$100,000 under $200,000	1,036	12,569	547	4,474	414	680	1,130	711	974	3,376	5,870	90,830	848	1,696	5,022	89,134
$200,000 under $500,000	313	10,672	187	4,904	125	424	295	1,610	132	957	1,096	62,866	36	72	1,060	62,794
$500,000 under $1,000,000	38	4,659	34	2,667	24	857	41	319	14	416	124	22,163	3	6	122	22,159
$1,000,000 or more	12	1,989	11	3,518	7	93	15	−550	4	65	42	17,644			41	17,642

Size of adjusted gross income	Exemptions		Number of returns with no taxable income	Taxable income		Income tax before credits	Total tax credits		Income tax after credits		Total income tax		Self-employment tax		Total tax liability	
	Number	Amount		Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Total	5,335,178	3,999,195	315,015	1,331,874	15,492,957	3,580,976	755,660	429,803	1,217,572	3,151,170	1,218,109	3,158,724	1,284,049	578,990	1,533,867	3,755,807
Under $5,000	1,140,894	855,001	294,125	123,958	126,717	18,823	36,470	3,255	104,791	15,568	105,228	17,011	291,304	45,937	314,013	63,344
$5,000 under $10,000	1,295,601	970,242	20,047	387,489	1,486,065	241,954	196,451	53,841	327,043	188,113	327,044	188,117	349,034	125,416	399,942	314,654
$10,000 under $15,000	1,057,547	793,133		318,247	2,491,746	437,298	187,517	72,383	298,747	364,915	298,748	364,918	256,136	130,173	318,360	496,897
$15,000 under $20,000	702,071	526,553	303	191,825	2,309,463	429,709	115,124	68,698	182,224	361,010	182,227	361,074	143,374	92,438	191,021	456,546
$20,000 under $25,000	435,900	326,897		118,350	2,014,894	402,504	79,678	61,395	116,435	341,108	116,435	341,111	90,697	64,017	118,342	408,431
$25,000 under $30,000	229,043	171,781		62,198	1,374,605	292,085	45,856	46,169	59,434	245,916	59,436	246,014	50,478	37,784	62,202	285,693
$30,000 under $50,000	328,902	246,677	502	90,419	2,803,043	674,135	63,216	67,512	89,771	606,623	89,803	606,841	72,628	58,945	90,739	668,789
$50,000 under $100,000	119,356	89,516		32,294	1,857,151	594,809	25,749	42,138	32,064	552,671	32,094	553,540	25,686	20,503	32,228	576,455
$100,000 under $200,000	21,281	15,958	29	5,841	655,074	278,673	4,589	10,207	5,815	268,466	5,836	269,692	4,041	3,279	5,858	273,782
$200,000 under $500,000	3,983	2,987	(*)	1,090	250,500	133,023	882	2,865	1,086	130,158	1,093	131,911	599	445	1,096	132,629
$500,000 under $1,000,000	453	340	3	122	59,033	35,198	93	650	121	34,547	123	35,110	55	43	124	35,184
$1,000,000 or more	147	110		41	64,666	42,765	35	690	41	42,075	42	43,385	17	10	42	43,403

Footnotes at end of table.

Table 1.8—Returns With Farm Net Profit and Returns With Farm Net Loss: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

Part II.—Returns with Farm Net Loss

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

Size of adjusted gross income	Number of returns[1]	Adjusted gross income less deficit	Salaries and wages (gross)		Business and profession: Net profit		Business and profession: Net loss		Farm: Net profit[1]		Farm: Net loss [1]		Partnership net profit less loss		Small Business Corporation net profit less 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	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	1,218,962	14,569,093	939,661	11,963,975	163,137	1,904,696	45,647	218,279			1,218,962	4,074,999	94,862	485,379	14,695	139,223
Under $5,000	371,489	—137,788	197,395	892,104	36,655	136,892	16,159	94,438			371,489	1,605,928	19,497	—65,550	2,624	—13,616
$5,000 under $10,000	290,056	2,170,531	247,201	2,133,083	34,188	163,813	8,398	16,084			290,056	685,975	14,006	66,184	(*)	(*)
$10,000 under $15,000	265,933	3,239,610	246,000	3,165,503	32,981	195,345	8,109	15,719			265,933	567,633	11,501	35,822	(*)	(*)
$15,000 under $20,000	131,655	2,263,976	121,902	2,079,743	19,517	187,757	3,969	9,700			131,655	276,398	7,923	45,088	2,073	6,798
$20,000 under $25,000	59,344	1,320,289	52,040	1,102,788	11,003	146,065	3,074	9,284			59,344	160,208	8,111	38,390	937	1,854
$25,000 under $30,000	28,712	784,555	23,529	507,737	6,701	121,320	1,926	5,056			28,712	120,099	6,824	61,777	1,287	10,154
$30,000 under $50,000	38,511	1,439,588	27,542	853,839	12,065	367,578	1,693	10,971			38,511	214,183	10,934	60,052	2,206	20,877
$50,000 under $100,000	24,494	1,658,614	17,522	741,408	7,833	389,725	1,376	14,975			24,494	219,712	10,858	177,936	3,375	41,381
$100,000 under $200,000	6,490	863,407	4,824	316,265	1,741	130,552	582	14,834			6,490	121,043	3,795	45,543	1,235	40,512
$200,000 under $500,000	1,900	542,692	1,414	125,649	376	44,427	271	12,182			1,900	72,837	1,156	—368	416	19,414
$500,000 under $1,000,000	268	181,952	213	25,597	54	12,714	58	6,131			268	18,881	189	—13,774	61	5,195
$1,000,000 or more	110	241,667	79	20,259	23	8,508	32	8,959			110	12,102	68	34,279	36	6,358

Not Applicable

Size of adjusted gross income	Sales of capital assets: Net gain		Sales of capital assets: Net loss		Sales of property other than capital assets net gain less loss		Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents: Net income		Rents: 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	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	403,479	1,924,301	48,040	35,136	159,391	148,704	162,022	700,866	769,628	1,116,305	66,964	199,822	185,608	422,500	79,637	124,102
Under $5,000	132,745	332,364	6,077	2,782	51,332	8,455	37,764	40,375	203,988	194,762	29,076	54,033	58,643	108,054	18,879	18,462
$5,000 under $10,000	78,030	232,788	5,804	4,746	34,119	23,575	21,667	12,273	160,358	154,489	14,625	47,811	41,899	62,099	14,868	5,437
$10,000 under $15,000	77,076	200,921	9,855	8,232	33,212	16,595	21,856	27,552	167,777	137,006	9,893	26,488	31,440	64,955	15,831	16,052
$15,000 under $20,000	41,056	113,409	4,423	2,497	13,683	4,105	18,291	15,177	97,235	91,862	3,667	14,413	17,200	25,884	10,637	14,650
$20,000 under $25,000	20,086	52,923	5,482	3,729	6,174	14,541	12,715	18,608	48,123	65,562	3,169	8,127	10,786	17,516	4,748	7,062
$25,000 under $30,000	13,987	67,976	4,748	2,977	6,435	7,569	11,155	36,618	25,189	62,471	(*)	(*)	6,789	29,185	3,611	3,508
$30,000 under $50,000	19,924	156,396	5,885	5,395	6,302	13,195	16,405	38,202	35,657	120,078	2,512	22,220	8,956	32,098	4,400	15,396
$50,000 under $100,000	14,382	194,549	4,272	3,439	5,196	19,109	15,464	143,237	22,844	121,219	1,675	12,448	6,991	44,145	4,930	18,781
$100,000 under $200,000	4,397	189,449	1,166	1,039	1,991	13,602	4,744	130,593	6,254	79,296	488	5,555	2,149	24,741	1,195	12,299
$200,000 under $500,000	1,474	197,449	285	257	762	16,341	1,613	131,109	1,831	55,824	180	2,142	621	9,882	439	7,687
$500,000 under $1,000,000	233	89,461	27	27	134	3,676	249	54,463	263	17,553	36	613	97	2,563	62	3,291
$1,000,000 or more	89	96,616	16	16	51	7,941	99	52,659	109	16,183	12	302	37	1,378	37	1,477

Footnotes at end of table.

Table 1.8—Returns With Farm Net Profit and Returns With Farm Net Loss: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

Part II.—Returns with Farm Net Loss—Continued

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

Size of adjusted gross income	Royalty net income less loss		Estate or trust net income less loss		State income tax refunds		All other sources net income less loss		Total adjustments		Total deductions		Standard deduction		Itemized deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	39,836	167,305	13,871	79,291	117,552	27,983	106,306	—14,847	163,497	243,894	1,100,857	3,282,828	642,408	961,286	458,449	2,321,542
Under $5,000	10,770	17,822	2,563	4,019	6,728	1,299	23,093	—92,376	20,749	34,813	253,384	352,385	219,872	279,409	33,512	72,975
$5,000 under $10,000	4,179	3,341	(*)	(*)	19,044	3,057	22,628	12,584	23,017	32,413	290,056	482,838	196,968	259,490	93,088	223,349
$10,000 under $15,000	8,466	18,061	3,542	16,409	44,103	6,988	24,361	4,466	56,503	69,562	265,933	668,928	139,058	249,428	126,875	419,500
$15,000 under $20,000	3,363	1,882	(*)	(*)	24,668	3,849	13,344	12,283	28,907	35,147	131,655	418,110	53,820	107,617	77,835	310,493
$20,000 under $25,000	2,838	35,780	1,001	1,459	7,951	1,930	8,369	9,527	10,698	14,500	59,344	215,500	20,402	40,802	38,942	174,698
$25,000 under $30,000	2,025	3,916	(*)	(*)	2,519	561	2,890	4,411	5,862	9,486	28,712	126,777	4,493	8,978	24,219	117,799
$30,000 under $50,000	3,502	14,375	1,184	4,333	7,892	3,273	4,795	—635	9,661	20,401	38,511	254,759	5,585	11,144	32,926	243,615
$50,000 under $100,000	2,911	13,480	2,171	10,045	3,465	3,528	4,404	23,355	6,541	20,045	24,494	333,653	1,873	3,744	22,621	329,909
$100,000 under $200,000	1,150	25,521	801	7,579	846	1,534	1,697	6,374	1,242	4,494	6,490	177,908	291	582	6,199	177,326
$200,000 under $500,000	523	18,325	361	14,390	273	1,287	589	1,989	268	2,205	1,900	138,057	46	92	1,856	137,969
$500,000 under $1,000,000	76	6,352	80	5,385	49	509	97	677	38	702	268	54,117	—	—	268	54,117
$1,000,000 or more	33	8,450	28	8,747	14	168	39	2,498	11	126	110	59,796	(2)	(2)	108	59,792

Size of adjusted gross income	Exemptions		Number of returns with no taxable income	Taxable income		Income tax before credits	Total tax credits		Income tax after credits		Total income tax		Self-employment tax		Total tax liability	
	Number	Amount		Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Total [1]	4,105,874	3,077,087	302,868	916,094	9,680,703	2,496,351	356,690	156,923	868,513	2,339,426	867,281	2,372,076	230,716	82,808	962,098	2,463,113
Under $5,000	1,113,225	834,618	291,368	80,121	87,466	12,816	28,958	4,057	62,139	8,759	62,390	11,031	85,335	13,882	140,565	25,698
$5,000 under $10,000	940,908	703,711	8,434	281,622	998,615	159,873	101,790	21,964	258,955	137,908	258,973	140,026	48,303	14,290	271,023	155,769
$10,000 under $15,000	984,379	738,192	1,504	264,429	1,844,641	320,843	91,674	21,845	257,901	298,997	257,985	299,364	31,716	13,501	261,444	314,028
$15,000 under $20,000	466,582	349,912	835	130,820	1,498,772	281,993	44,174	14,204	130,031	267,789	130,064	268,424	20,417	9,755	130,670	278,613
$20,000 under $25,000	217,715	163,284	101	59,243	946,512	193,759	26,689	11,460	58,208	182,299	58,255	182,548	11,704	7,227	58,420	190,344
$25,000 under $30,000	100,324	75,243	22	28,690	582,871	128,317	16,240	7,483	28,566	120,834	28,616	121,410	8,396	5,255	28,652	127,049
$30,000 under $50,000	147,748	110,809	259	38,252	1,078,598	271,860	24,201	15,500	37,954	256,360	38,024	257,602	12,774	9,773	38,235	268,068
$50,000 under $100,000	101,105	75,829	199	24,295	1,257,706	425,160	16,308	16,757	24,189	408,403	24,292	411,481	9,613	7,379	24,374	420,087
$100,000 under $200,000	25,699	19,272	103	6,387	670,072	290,319	4,778	10,398	6,356	279,922	6,433	285,887	1,935	1,382	6,457	288,070
$200,000 under $500,000	6,961	5,221	33	1,867	401,411	210,343	1,564	5,893	1,850	204,450	1,875	213,176	455	322	1,883	214,031
$500,000 under $1,000,000	940	705	10	260	127,764	77,909	221	1,416	256	76,492	265	80,617	46	29	266	80,763
$1,000,000 or more	388	291	(2)	108	186,275	123,159	93	25,946	108	97,213	109	100,510	22	13	109	100,593

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]These figures differ slightly from those published in table 1.1, because of differences in coding and processing procedures.
[2]Included in next above shown adjusted gross income class to avoid disclosure.
NOTE: Detail may not add to total because of rounding.

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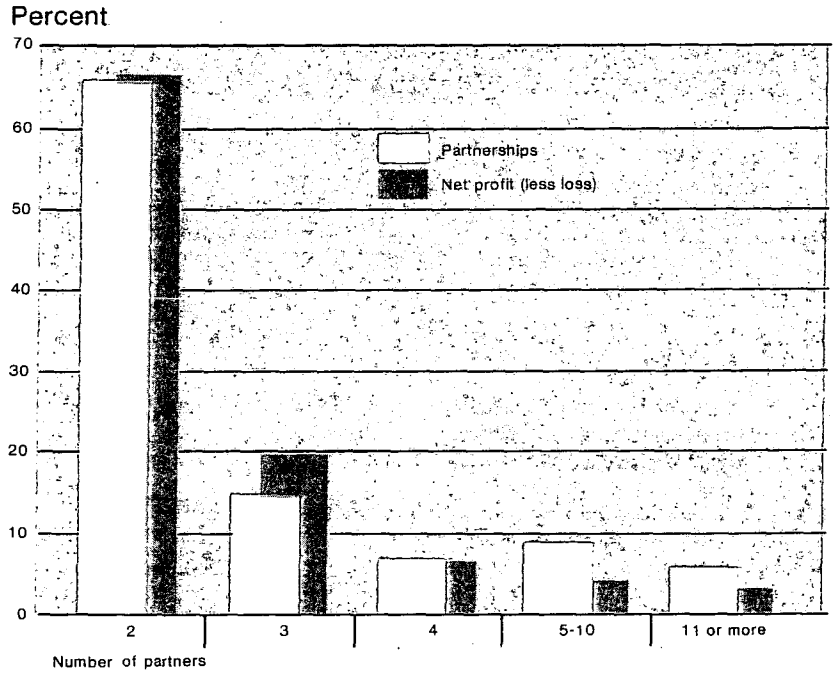
Chart 2A
Partnerships

Percent distribution of number of partnerships and amount of net profit (less loss) by number of partners



Source: Table 2.7

The statistics in the partnership section of this report are estimates derived from a stratified sample, selected before audit, of partnership returns of income filed for the 1973 income year. The 1973 income year was defined to include accounting periods which ended July 1973 through July 1974. About 1.1 million partnership returns were filed for this period.

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 Internal Revenue Code as corporations. Partnerships were not taxable as such; the partners, who could be individuals, estates, trusts, partnerships, or corporations, reported their share of the partnership's taxable income (or loss) on their individual (corporation or other type) income tax return.

Not all partnership business activity is represented in these statistics. If there were special agreements among the partners to allocate certain of the income or expenses in ways not proportionate to their share interests, these income or expense items were not reported as a part of the partnership's income statement. They were reportable only on the partners' returns (although not always identifiable as such) and thus are not included here. In addition, the parties involved in joint production, extraction, investment, or use agreements that did not involve selling services or property produced or extracted could elect, under Code section 761, not to be considered as partnerships. 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 it is believed to be significant.

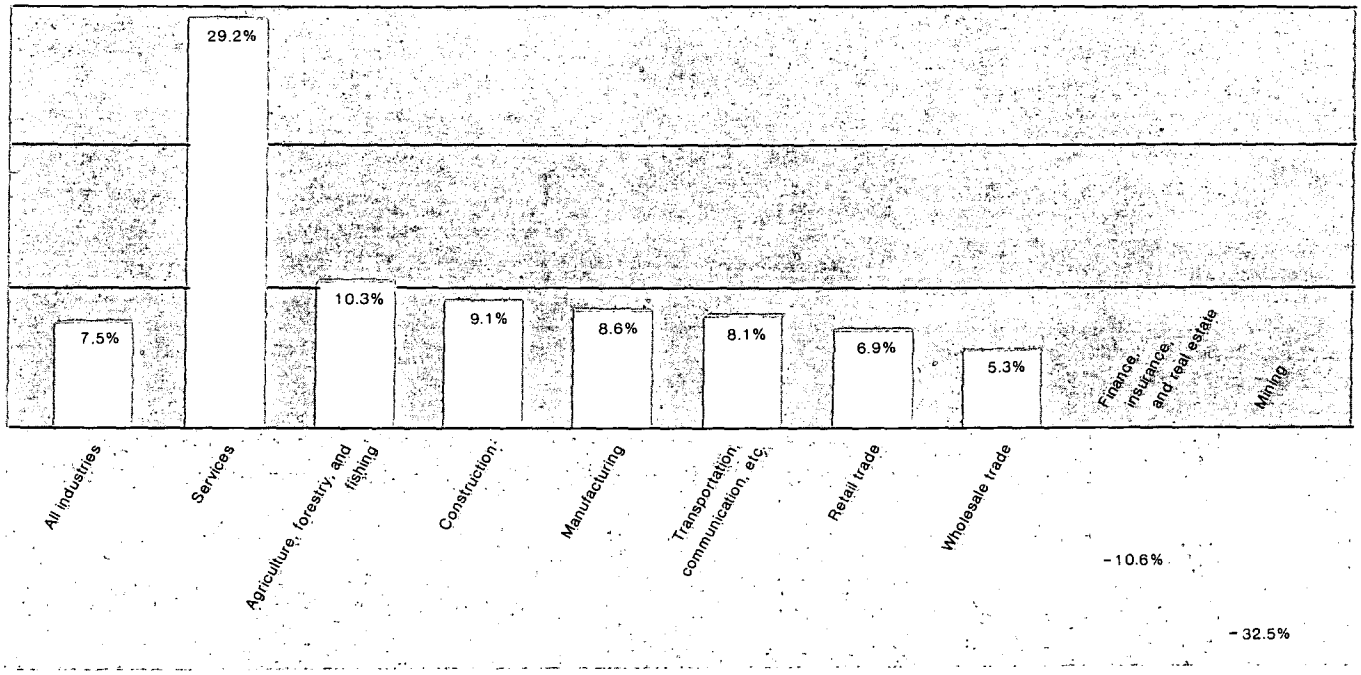
The partnership profit data in this report are not comparable to the income from partnerships in the *Statistics of Income, Individual Income Tax Returns* report principally because (1) the income year of the partnership does not always coincide with the income year of the partners, (2) not all partners are individuals, and (3) the partnership income reported on Form 1040 includes salaries and interest paid to partners in addition to net profit.

Industrial Activity by State

Tables 2.4 and 2.5 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

Chart 2B
Partnerships

Net profit (less loss) as a percent of business receipts by industrial division



Source: Table 2.1

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, it was assumed that most partnerships conducted all 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 the less populated States shown in table 2.5, it was possible to show only a few broad industry groupings. Since separate weighting factors 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.

Balance Sheet Data

Asset and liability information for those partnerships filing balance sheets is shown in table 2.8 classified by selected industry and in table 2.9 classified by size of total assets. Partnerships classified as having balance sheets include those reporting zero assets because they had liquidated. Although only about 66 percent of all partnerships are covered in these tables, most of the larger partnerships did include a balance sheet with their return. Consequently, 78 percent of partnership profits are included on returns with balance sheets.

Table 2.1—Partners, Receipts, Selected Deductions, and Net Profit, by Industry

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

Industry	Partnerships with and without net profit								Coefficient of variation (percent)[2]							
	Number of—		Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of partnerships	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Net loss
	Partnerships	Partners														
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All industries	**1,039,092**	**4,382,834**	**121,922,187**	**7,099,109**	**4,720,046**	**8,732,040**	**14,503,830**	**9,172,695**	**0.1**	**0.1**	**0.6**	**0.8**	**1.0**	**0.1**	**0.5**	**0.8**
All nonfarm industries	**927,688**	**4,055,540**	**110,373,694**	**6,428,432**	**4,478,333**	**8,276,219**	**13,704,229**	**8,006,937**	**0.3**	**0.1**	**0.7**	**0.8**	**1.0**	**1.0**	**0.5**	**0.8**
Agriculture, forestry, and fishing	**123,541**	**358,703**	**12,571,416**	**719,884**	**260,944**	**471,991**	**848,444**	**1,289,605**	**1.8**	**0.7**	**2.6**	**3.3**	**3.4**	**6.5**	**3.0**	**4.1**
Farms	111,404	327,294	11,548,493	670,677	241,713	455,821	799,601	1,165,758	1.9	0.6	2.7	3.5	3.5	8.9	3.2	4.2
Field crop	38,071	100,526	3,058,262	232,735	81,058	133,471	292,409	798,181	3.4	2.4	5.0	5.4	8.6	12.1	5.1	9.1
Fruit, tree nut, and vegetable	11,393	44,252	1,107,310	77,449	57,181	65,371	233,250	91,313	5.8	8.0	7.8	10.1	8.6	23.5	9.0	7.9
Horticultural specialty	1,283	3,260	141,006	5,485	4,471	3,418	27,969	24,393	18.0	18.5	21.1	17.6	39.2	22.5	23.3	39.0
Livestock	58,687	173,964	7,192,402	349,969	97,980	251,718	242,452	246,660	2.6	0.7	3.5	4.3	3.7	9.5	4.8	5.5
Animal specialty	1,769	4,687	49,359	4,953	971	1,808	3,521	5,203	16.0	28.3	20.4	20.0	29.3	36.8	38.6	22.7
Farms not allocable	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
Agricultural services	9,134	23,245	851,467	38,188	15,147	11,491	115,118	112,540	6.8	6.1	9.8	7.9	9.9	10.9	8.9	22.8
Veterinary service	1,033	2,361	144,720	3,096	3,283	1,843	21,827	55,751	17.3	14.4	19.6	16.3	23.5	16.5	16.9	56.7
Animal services, except veterinary	1,347	3,684	43,010	7,781	864	1,475	5,302	—5,225	18.3	19.8	29.0	27.9	22.7	38.7	46.4	33.4
Landscape and horticultural services	3,865	8,903	196,933	11,579	4,953	2,543	42,321	32,312	11.1	14.3	18.8	16.7	24.4	25.3	16.9	67.5
Other agricultural services	2,884	8,297	466,804	15,732	6,047	5,630	45,668	29,702	11.7	8.1	12.5	10.7	13.8	15.0	10.7	32.6
Forestry	1,440	3,827	98,722	4,637	2,380	1,942	17,184	8,151	17.2	15.9	22.2	17.1	24.2	30.8	31.1	18.4
Fishing, hunting, and trapping	1,563	4,337	72,734	6,382	1,704	2,737	16,541	3,156	16.9	18.4	21.3	20.7	28.3	26.5	27.4	30.7
Mining	**15,019**	**212,145**	**1,622,549**	**136,900**	**48,131**	**48,167**	**176,205**	**—528,395**	**5.2**	**3.2**	**3.6**	**5.3**	**7.2**	**7.1**	**4.2**	**9.2**
Metal mining	512	1,536	18,064	5,962	792	(*)	5,792	—28,753	29.4	21.3	8.4	30.4	(*)	38.9	10.1	53.0
Coal mining	820	1,929	304,522	25,759	9,567	2,164	50,370	34,211	21.3	8.8	11.7	13.8	21.8	15.9	13.6	38.4
Oil and gas extraction	12,873	206,218	1,082,305	89,577	31,014	40,991	81,987	—567,921	5.6	3.5	3.8	5.6	8.2	8.5	4.2	9.4
Nonmetallic minerals, except fuels	814	2,462	217,658	15,602	6,758	3,753	38,056	34,068	20.0	10.9	12.9	19.5	15.2	20.2	19.0	40.4
Construction	**66,031**	**144,363**	**10,108,336**	**218,267**	**170,462**	**134,116**	**1,748,555**	**920,871**	**2.4**	**0.7**	**3.1**	**2.4**	**3.4**	**4.2**	**2.5**	**5.0**
General building contractors and operative builders	20,822	46,933	4,593,670	55,320	54,380	94,492	525,353	280,645	4.2	0.7	5.0	4.4	4.4	7.7	4.0	8.4
General building contractors	20,138	45,052	4,371,058	53,111	50,734	76,991	518,200	280,681	4.3	0.6	5.1	4.5	4.8	7.8	4.1	9.6
Operative builders	684	1,881	222,612	2,209	3,646	17,501	7,153	—36	18.8	8.8	24.6	17.3	10.5	18.1	14.6	12.0
Heavy construction contractors	4,120	9,436	1,806,676	74,529	25,412	16,346	336,046	94,244	9.5	2.9	5.5	4.9	4.7	8.0	5.4	4.0
Highway and street construction	1,486	3,317	682,719	27,763	10,567	7,465	117,141	39,193	15.5	4.8	9.9	7.0	7.8	13.8	8.8	16.3
Heavy construction, except highway	2,634	6,119	1,123,957	46,766	14,845	8,881	218,905	55,051	12.0	3.6	6.5	6.9	5.7	9.8	6.7	3.9
Special trade contractors	40,713	87,242	3,666,586	88,281	89,834	22,356	883,542	544,751	3.2	1.0	5.3	3.5	7.2	5.9	3.9	13.4
Plumbing, heating, and air conditioning	5,603	12,054	667,851	12,030	15,091	3,707	130,897	89,090	8.7	7.1	14.2	8.8	21.7	12.7	9.9	37.4
Painting, paper hanging, and decorating	4,547	9,662	257,675	4,354	7,297	812	83,137	57,834	10.2	11.3	16.2	13.1	22.2	21.2	13.9	35.2
Electrical work	3,414	7,069	452,072	4,732	9,807	1,549	109,134	56,316	11.2	8.2	14.7	10.1	23.9	15.3	13.0	51.7
Masonry, stonework, and plastering	5,596	11,839	507,931	8,237	13,540	2,793	164,561	81,817	8.9	8.4	12.1	9.7	27.9	16.4	10.6	55.6
Carpentering and flooring	4,837	10,380	272,068	4,064	5,184	1,145	54,816	52,593	9.8	10.8	16.0	14.8	29.2	21.4	12.2	34.4
Roofing and sheet metal work	2,435	5,336	213,542	3,506	4,275	845	40,783	36,509	13.6	12.0	15.8	14.5	20.1	20.3	15.3	57.0
Concrete work	2,884	6,125	425,687	10,570	12,838	2,049	130,822	40,109	12.4	8.2	17.0	7.8	18.8	20.9	12.5	23.6
Water well drilling	703	1,510	64,596	2,897	1,163	626	6,988	10,260	24.8	23.1	24.4	27.5	33.3	29.9	25.7	62.2
Miscellaneous special trade contractors	10,694	23,267	805,164	37,891	20,639	8,830	162,404	120,223	6.4	6.0	9.5	7.8	10.5	10.8	8.0	22.7
Contractors not allocable	376	752	41,404	(*)	(*)	(*)	(*)	1,231	35.1	72.8	(*)	(*)	(*)	(*)	40.4	51.1
Manufacturing	**29,932**	**73,630**	**6,504,062**	**214,842**	**127,857**	**55,829**	**1,089,467**	**559,889**	**3.7**	**1.0**	**2.1**	**2.7**	**2.9**	**3.7**	**2.9**	**3.8**
Food and kindred products	2,122	6,731	1,307,149	18,459	15,793	6,880	117,946	58,673	12.5	3.5	6.3	7.6	7.1	7.2	8.5	17.1
Textile mill products	577	1,522	181,894	8,480	3,659	1,554	31,640	5,100	26.2	9.4	6.6	13.9	11.0	23.6	17.1	8.5
Apparel and other textile products	1,672	3,821	407,632	3,769	9,728	1,924	145,016	28,344	15.1	7.3	11.8	10.0	11.5	17.9	10.5	54.2
Lumber and wood products, except furniture	4,773	11,738	1,052,564	38,969	22,136	10,524	153,663	103,804	9.0	5.2	7.7	7.3	8.4	9.8	7.4	12.6
Furniture and fixtures	1,774	3,857	211,799	3,674	5,126	1,600	38,638	20,412	15.7	13.3	15.4	17.1	27.8	25.6	21.1	32.5
Printing, publishing, and allied industries	5,911	14,146	635,672	15,596	17,691	4,580	162,047	100,612	8.7	6.9	9.8	7.7	13.4	10.4	8.6	25.0
Chemicals and allied products	521	1,499	471,575	53,243	5,931	7,422	37,617	26,627	27.2	3.8	1.6	6.7	2.3	5.4	4.9	6.8
Leather and leather products	288	741	48,784	449	930	198	11,247	4,702	38.8	28.8	60.1	43.8	58.2	29.4	45.9	79.9
Stone, clay, and glass products	991	2,367	210,186	10,525	5,829	2,601	39,344	22,941	19.1	11.0	14.6	12.6	21.6	17.5	19.4	38.7
Primary metal industries	544	1,432	268,386	11,521	5,772	3,263	33,443	21,923	26.2	7.7	4.5	9.2	5.6	19.7	13.3	3.4
Fabricated metal products	2,268	5,764	484,485	11,950	11,899	3,731	111,421	65,683	13.1	7.8	9.1	8.5	10.8	12.8	10.5	10.7
Machinery, except electrical	2,397	5,267	274,418	7,542	7,189	2,148	65,017	49,832	13.3	9.8	12.4	11.6	18.2	16.1	12.7	45.7
Electrical and electronic equipment	1,057	2,656	80,908	2,467	1,677	793	21,777	—569	20.2	18.0	27.5	21.6	23.1	10.4	21.8	4.5
Transportation equipment	621	1,272	83,793	1,241	1,920	3,954	13,799	849	26.2	17.6	26.4	22.4	4.3	30.1	24.5	21.5
Other manufacturing industries	4,358	10,701	777,150	26,720	12,519	4,624	106,428	50,686	9.9	5.2	4.3	6.8	11.0	7.2	8.5	4.4
Manufacturing not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.1—Partners, Receipts, Selected Deductions, and Net Profit, by Industry—Continued

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

Industry	Partnerships with and without net profit								Coefficient of variation (percent)[2]							
	Number of—		Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of partnerships	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Net loss
	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	**15,824**	**38,359**	**1,962,206**	**177,036**	**70,595**	**52,114**	**306,328**	**158,869**	**5.2**	**3.8**	**3.9**	**4.8**	**5.2**	**6.1**	**6.2**	**6.8**
Local and interurban passenger transit	762	1,682	45,030	4,249	1,828	548	12,924	9,271	24.6	26.6	30.5	26.8	33.6	29.8	39.8	59.1
Taxicabs	330	699	15,662	(*)	(*)	(*)	(*)	(*)	37.1	34.2	(*)	(*)	(*)	(*)	(*)	(*)
Other passenger transportation	432	983	29,368	(*)	1,086	(*)	(*)	8,145	32.8	36.5	(*)	38.5	(*)	(*)	46.3	(*)
Trucking and warehousing	9,532	21,041	1,108,389	76,596	44,944	18,020	183,703	106,686	6.7	5.6	7.5	6.9	10.0	8.2	7.7	20.9
Trucking, local and long distance	9,049	19,805	913,952	72,349	41,743	14,510	163,491	94,096	7.0	5.8	7.9	7.4	9.6	8.8	8.3	22.6
Public warehousing and trucking terminals	483	1,236	194,437	4,247	3,201	3,510	20,212	12,590	27.0	16.5	19.1	15.9	32.1	22.2	21.2	53.9
Water transportation	1,192	3,843	157,127	35,184	2,438	13,933	21,839	18,704	18.4	11.6	5.5	13.2	10.1	22.4	18.8	6.3
Air transportation	413	952	36,545	2,661	816	1,089	6,116	—588	32.1	28.1	27.7	28.4	29.7	34.8	72.3	52.3
Transportation services	1,105	3,025	243,867	19,736	6,854	4,689	21,643	—653	18.8	9.6	9.7	6.9	14.6	27.8	27.9	11.9
Passenger transportation arrangement	791	1,766	159,627	619	1,180	408	13,532	5,359	22.8	12.8	40.6	33.8	44.6	37.1	40.2	46.1
Freight transportation arrangement	84	243	27,236	293	(*)	(*)	(*)	2,709	60.3	24.6	61.1	(*)	(*)	(*)	65.8	54.5
Other transportation services	230	1,016	57,004	18,824	602	4,088	4,200	—8,721	38.5	16.4	10.0	33.6	15.7	38.4	46.4	9.0
Communication	555	1,532	103,334	10,051	3,321	4,419	27,281	2,418	24.7	10.1	16.2	14.3	26.1	13.4	17.4	32.6
Electric, gas, and sanitary services	2,265	6,284	267,914	28,559	10,394	9,416	32,822	23,031	13.8	8.1	6.3	9.0	5.5	16.8	13.0	17.4
Wholesale and retail trade	**193,764**	**459,119**	**40,290,668**	**405,805**	**672,872**	**213,256**	**2,984,216**	**2,555,478**	**1.3**	**0.2**	**2.4**	**1.7**	**1.8**	**1.4**	**1.3**	**5.3**
Wholesale trade	29,980	72,411	13,687,696	106,879	145,264	56,376	658,788	725,496	3.3	0.7	7.5	3.0	3.0	3.0	2.5	15.8
Motor vehicles and automotive equipment	2,798	6,600	726,831	19,992	10,288	3,559	71,116	33,273	11.1	8.7	38.4	13.8	13.3	18.1	10.4	45.6
Lumber and construction materials	1,503	4,259	662,134	5,260	4,499	3,510	35,265	36,224	15.1	5.5	12.4	11.6	8.7	9.9	9.5	37.0
Electrical goods	1,174	2,992	265,043	1,978	3,583	1,316	28,095	14,084	18.7	9.4	19.8	14.7	21.8	12.9	16.4	59.7
Hardware, plumbing, and heating equipment	985	2,218	287,403	2,064	3,059	1,393	23,015	18,329	18.7	8.5	11.0	11.0	14.0	11.6	13.4	49.3
Farm machinery and equipment	1,666	3,674	837,477	6,793	8,427	4,301	47,683	55,449	11.2	6.6	15.0	10.7	13.3	10.3	7.5	32.3
Other machinery, equipment, and supplies	2,964	6,839	657,739	6,849	7,708	4,017	52,803	69,165	11.4	6.3	12.5	8.6	12.2	9.6	9.1	24.7
Other durable goods	3,871	8,948	1,471,935	12,499	14,867	7,612	71,766	110,537	9.8	5.1	7.4	6.2	12.8	8.2	7.3	25.6
Drugs, chemicals, and allied products	721	1,667	205,424	1,756	2,071	902	14,211	14,519	24.1	10.2	14.6	22.2	18.8	13.8	20.5	34.7
Apparel, piece goods, and notions	1,203	2,892	371,157	1,281	3,259	1,968	17,298	31,106	16.9	7.4	16.2	12.3	14.4	11.3	11.5	35.7
Groceries and related products	3,445	8,971	2,612,756	13,829	17,343	4,948	118,158	119,520	8.6	2.7	5.6	7.3	6.3	4.0	7.0	21.2
Farm product raw materials	2,079	5,483	2,967,948	12,237	7,104	12,589	47,179	68,203	11.1	1.8	7.8	6.0	3.6	7.6	6.6	35.3
Alcoholic beverages	897	1,969	508,719	2,992	20,625	1,560	28,520	17,153	18.9	6.7	11.3	10.3	18.6	7.3	13.2	51.7
Other nondurable goods	6,170	14,820	2,080,811	19,076	42,065	8,583	100,578	131,911	7.3	3.2	6.0	6.8	8.2	5.6	5.7	18.9
Wholesalers not allocable	504	1,079	32,319	273	366	(*)	(*)	6,023	29.9	26.8	46.0	56.0	(*)	(*)	38.5	68.6
Retail trade	167,603	384,004	26,539,877	297,882	526,321	156,492	2,300,797	1,820,243	1.4	0.4	1.8	2.0	2.1	1.6	1.6	4.5
Building materials and garden supplies	8,232	19,360	1,990,963	25,171	36,836	16,979	161,565	160,172	6.3	4.7	6.0	6.1	7.1	7.2	5.9	15.2
Building materials dealers	2,174	5,505	869,144	11,359	15,594	4,249	84,320	71,752	10.8	5.7	7.5	8.3	10.7	8.3	8.4	24.0
Hardware stores	3,470	7,838	684,561	6,130	14,379	3,919	53,964	65,514	10.1	10.3	11.0	11.5	12.7	15.1	9.7	37.4
Retail nurseries and garden stores	1,405	3,284	115,982	2,111	2,042	834	7,033	11,061	17.5	16.5	25.1	20.8	28.4	20.0	29.5	43.2
Mobile home dealers	1,183	2,733	321,276	5,571	4,821	7,977	16,248	11,845	14.3	9.6	16.6	14.1	12.1	15.1	15.5	24.7
General merchandise stores	5,229	12,449	903,564	9,161	18,003	5,174	101,557	62,526	8.7	5.9	9.8	7.4	12.4	5.1	8.1	28.0
Variety stores	1,075	2,762	117,421	1,542	2,274	891	9,525	8,938	19.8	17.9	27.1	20.8	35.3	23.8	23.3	79.9
Other general merchandise stores	4,154	9,687	786,143	7,619	15,729	4,283	92,032	53,588	9.7	6.2	10.4	7.9	13.1	5.1	8.6	29.6
Food stores	24,412	54,574	5,975,675	52,046	82,505	18,961	377,465	282,668	3.8	0.3	3.5	3.5	5.1	3.1	3.6	11.7
Grocery stores	16,662	36,713	4,820,909	37,380	64,067	15,767	269,646	204,292	4.4	1.7	3.8	3.9	5.7	2.9	4.1	13.2
Meat markets and freezer provisioners	2,539	5,635	553,537	3,782	6,351	1,063	31,334	35,500	11.9	7.1	9.2	12.5	20.3	8.9	10.5	49.0
Fruit stores and vegetable markets	883	1,953	156,723	2,184	2,205	415	7,722	9,312	22.0	16.6	30.6	21.0	33.5	18.2	26.4	84.5
Candy, nut, and confectionery stores	797	1,825	61,223	928	576	163	3,486	4,817	24.2	25.4	30.9	30.6	40.3	40.1	33.7	72.5
Retail bakeries	1,688	3,612	164,006	3,565	4,831	708	40,463	16,620	16.0	15.3	17.8	15.9	24.0	23.0	17.1	44.5
Other food stores	1,843	4,836	219,277	4,207	4,475	845	24,814	12,127	15.2	11.4	14.7	13.9	19.7	14.1	16.8	38.4
Automotive dealers and service stations	32,320	70,601	7,406,760	51,563	111,732	44,323	438,915	407,113	3.3	1.0	4.1	3.9	3.2	2.8	3.3	10.2
New and used car dealers	3,479	7,889	2,568,867	9,947	19,193	19,548	143,254	67,613	7.8	3.5	6.2	4.2	4.1	3.4	5.2	17.7
Used car dealers	3,079	6,553	560,184	1,768	5,195	3,782	18,541	23,405	10.5	7.7	14.3	14.6	13.5	11.5	12.4	20.2
Auto and home supply stores	4,039	9,280	603,481	6,681	12,162	3,615	57,231	50,804	9.7	7.6	9.6	10.1	13.2	8.9	10.7	23.1
Gasoline service stations	19,831	41,805	3,351,313	30,320	70,043	12,839	204,113	247,937	4.3	1.8	6.1	5.7	5.7	4.5	4.4	19.2
Boat and other automotive dealers	1,892	5,074	322,915	2,847	5,139	4,539	15,776	17,354	13.5	9.0	14.4	13.3	12.4	11.2	16.6	29.7
Apparel and accessory stores	12,191	30,086	1,316,957	11,759	25,102	6,591	131,524	134,323	5.8	5.0	7.5	6.6	10.3	5.6	6.3	16.4
Men's and boys' clothing and furnishings stores	1,778	4,096	242,674	2,864	4,383	1,824	22,887	25,767	14.3	10.9	22.5	12.1	25.0	11.7	14.0	39.2
Women's ready-to-wear stores	3,525	8,064	348,575	2,865	6,558	1,472	34,155	35,222	11.1	10.3	11.2	14.0	16.0	11.8	13.1	27.9
Women's accessory and specialty stores	686	1,401	63,093	610	1,375	599	6,884	6,807	25.2	22.4	26.1	28.3	44.1	24.2	31.1	62.7
Family clothing stores	1,456	3,177	184,623	1,567	3,656	860	19,630	17,256	16.6	12.8	15.2	18.8	23.2	14.0	15.1	40.5
Shoe stores	2,006	4,972	221,320	1,759	4,356	923	22,122	24,274	14.2	11.7	13.9	14.4	24.7	12.4	15.4	37.1
Furriers and fur shops	193	488	25,517	(*)	(*)	(*)	(*)	1,750	45.6	35.6	(*)	(*)	(*)	(*)	34.7	98.9
Other apparel and accessory stores	2,547	7,888	231,155	1,952	4,471	814	22,106	23,247	13.2	12.8	17.1	16.8	22.2	14.4	14.9	41.6

Footnotes at end of table.

Table 2.1—Partners, Receipts, Selected Deductions, and Net Profit, by Industry—Continued

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

Industry	Partnerships with and without net profit								Coefficient of variation (percent)[2]							
	Number of—		Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of partnerships	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Net loss
	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																
Furniture and home furnishings stores	11,601	26,204	1,644,833	14,815	31,338	9,446	149,731	156,135	5.8	4.4	6.2	5.8	8.4	5.9	5.8	17.2
Furniture stores	3,917	9,327	766,353	7,310	14,332	5,011	69,704	75,593	9.3	6.2	8.4	7.6	12.2	7.1	7.7	33.8
Home furnishings, except appliances	3,381	7,192	333,303	2,582	6,802	1,373	39,325	34,373	11.3	10.8	14.2	14.1	22.9	18.4	13.6	31.8
Household appliance stores	1,585	3,570	248,986	1,769	4,503	1,077	15,410	20,141	15.6	12.1	18.8	19.2	23.2	13.4	17.6	40.3
Radio, television, and music stores	2,718	6,115	296,191	3,154	5,701	1,985	25,292	26,028	12.3	9.9	15.1	12.4	16.4	13.0	14.5	28.0
Eating and drinking places	33,619	80,169	3,104,753	76,797	127,108	31,086	585,738	255,517	3.6	1.0	4.2	4.1	6.2	4.3	4.6	9.5
Eating places	22,921	57,427	2,336,313	58,630	92,820	22,367	477,629	176,320	4.3	3.7	4.8	4.8	7.3	4.8	5.3	10.8
Drinking places	10,698	22,742	768,440	18,167	34,288	8,719	108,109	79,197	6.6	7.5	8.6	8.2	11.6	9.2	9.4	18.9
Miscellaneous retail stores	39,980	90,523	4,191,028	56,470	93,526	23,894	353,741	361,257	3.2	1.3	4.9	7.5	6.0	3.9	4.0	10.0
Drug stores and proprietary stores	4,049	9,178	912,663	7,578	17,312	3,171	103,733	90,054	8.4	6.7	10.6	8.4	20.2	8.5	8.9	35.0
Liquor stores	4,270	9,331	889,178	8,043	20,832	4,275	42,434	56,616	8.6	6.1	10.8	9.4	13.5	7.4	8.5	21.9
Used merchandise stores	2,958	6,687	125,368	2,733	2,242	1,222	11,425	15,493	12.6	16.1	35.9	19.7	34.8	26.7	22.7	28.7
Sporting goods and bicycle shops	2,687	5,651	195,159	1,702	3,369	1,954	11,786	9,858	12.8	10.9	12.9	14.0	21.0	12.6	19.1	34.4
Book stores	1,133	4,422	60,626	669	922	246	4,925	—1,742	20.2	22.2	27.4	41.6	38.7	28.9	32.1	50.3
Stationery stores	318	726	58,047	433	835	362	7,791	4,992	35.4	23.1	25.6	21.6	18.8	20.8	28.8	99.4
Jewelry stores	1,945	4,169	238,078	2,218	5,239	1,371	24,207	38,347	14.2	12.0	16.0	17.3	25.1	13.2	15.4	55.5
Hobby, toy, and game shops	803	1,659	43,037	431	642	131	2,493	5,123	24.2	25.0	34.1	36.5	46.9	31.7	42.8	46.9
Camera and photographic supply stores	308	710	47,039	429	588	(*)	5,454	4,951	36.4	23.4	36.2	37.5	(*)	28.8	23.2	89.2
Gift, novelty, and souvenir shops	3,762	8,466	161,652	2,933	3,471	1,368	12,617	14,181	11.2	14.3	21.0	16.6	23.7	18.9	18.6	28.1
Luggage and leather goods stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Sewing, needlework, and piece goods stores	1,543	3,189	45,545	373	901	392	3,925	1,952	17.6	21.8	26.6	30.1	26.4	26.3	25.3	41.4
Mail order houses	836	1,826	121,264	1,001	1,856	(*)	9,448	7,904	23.2	7.0	16.1	4.5	(*)	7.2	6.5	33.3
Merchandising machine operators	1,598	3,502	193,251	10,902	11,624	1,773	13,869	20,740	16.3	15.0	16.7	52.6	22.2	22.3	19.7	42.0
Direct selling organizations	689	1,478	17,340	558	317	(*)	1,987	1,603	26.0	33.2	84.2	42.3	(*)	47.2	43.3	74.1
Fuel and ice dealers	1,040	2,599	220,058	3,993	6,539	1,144	15,237	14,546	18.4	10.0	11.1	23.0	26.4	14.4	12.6	40.7
Florists	3,362	7,567	223,740	4,370	6,979	1,734	26,942	27,725	11.8	12.0	13.9	15.7	21.7	19.7	17.0	32.0
Cigar stores and stands	138	277	54,752	460	689	(*)	4,699	3,119	52.0	19.2	56.9	40.4	(*)	8.1	55.6	95.9
Other miscellaneous retail stores	8,426	18,792	564,689	7,497	8,965	3,954	49,341	42,999	7.3	6.8	9.9	9.4	13.8	10.7	10.5	17.1
Retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade not allocable	1,181	2,704	63,095	1,044	1,287	388	4,631	9,739	19.8	21.1	24.9	24.1	38.2	29.9	39.4	47.9
Finance, insurance, and real estate	**409,812**	**2,528,946**	**25,204,676**	**4,108,931**	**2,696,016**	**7,173,939**	**1,510,725**	**—2,678,739**	**0.7**	**0.3**	**0.8**	**1.2**	**1.2**	**3.2**	**1.3**	**1.4**
Finance	99,775	1,099,016	3,519,240	58,787	151,961	643,713	444,320	—395,888	1.8	1.7	5.6	8.7	2.0	9.4	2.6	6.9
Banking	160	3,067	57,419	1,076	(*)	(*)	(*)	9,954	45.1	19.0	13.2	(*)	(*)	(*)	18.2	58.0
Credit agencies other than banks	2,033	12,076	129,306	2,849	2,563	21,349	11,234	26,499	12.8	10.6	26.6	22.5	9.0	23.2	14.1	12.4
Security, commodity brokers, and services	3,464	28,560	2,050,397	8,419	47,811	136,029	343,275	72,731	9.8	1.7	9.6	3.9	1.3	2.2	4.5	9.3
Security underwriting syndicates	507	4,703	716,683	118	(*)	(*)	(*)	12,160	15.8	2.5	84.6	(*)	(*)	(*)	1.4	2.7
Security brokers and dealers, except underwriting syndicates	2,170	18,602	1,189,608	6,181	44,367	129,430	314,884	29,325	12.9	2.3	3.8	4.1	1.3	2.2	5.5	10.0
Commodity contracts brokers; exchanges; and services	787	5,255	144,106	2,120	3,327	6,494	27,072	31,246	22.2	8.2	36.1	9.8	7.7	9.1	11.8	42.8
Holding and investment companies	94,118	1,055,313	1,282,118	46,443	99,323	477,191	73,698	—505,072	1.9	8.1	6.7	13.1	2.7	57.9	3.2	7.5
Investment clubs	13,060	140,783	5,767	138	1,068	2,954	(*)	—5,284	6.0	38.1	54.6	10.9	16.6	(*)	22.1	27.9
Common trust funds	1,395	308,583	317,934	158	242	1,181	(*)	293,999	11.9	2.0	91.3	21.9	51.5	(*)	5.5	29.0
Other holding and investment companies	79,663	605,947	958,417	46,147	98,013	473,056	73,189	—793,787	2.0	8.8	6.7	13.3	2.7	58.3	3.9	7.6
Insurance agents, brokers, and service	8,676	35,216	1,462,753	7,764	25,609	3,955	148,810	349,693	7.0	3.5	9.9	3.1	12.2	5.7	4.8	14.5
Real estate	301,461	1,394,714	20,222,683	4,042,380	2,518,446	6,526,271	917,595	—2,633,544	0.9	0.2	0.9	1.2	1.3	2.3	1.6	1.9
Operators and lessors of buildings	244,108	1,129,774	15,420,403	3,891,424	2,349,533	5,841,978	692,104	—2,540,761	1.0	0.5	0.9	1.3	1.2	2.3	1.7	1.8
Lessors, other than buildings	27,851	137,888	407,884	64,979	59,993	190,214	9,353	—62,757	3.7	5.7	9.1	6.6	23.8	14.4	7.5	20.2
Real estate agents, brokers, and managers	13,794	54,638	1,047,399	40,250	31,895	118,766	79,605	42,831	5.2	4.9	6.0	4.8	4.1	14.0	8.7	8.6
Title abstract companies	386	1,015	18,986	(*)	(*)	(*)	(*)	4,966	34.2	35.9	(*)	(*)	(*)	(*)	48.1	77.8
Subdividers and developers, except cemeteries	14,819	70,199	3,285,067	43,928	75,311	371,686	127,873	—92,113	4.2	2.3	3.5	3.1	4.2	6.4	4.1	4.7
Cemetery subdividers and developers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Combined real estate, insurance, loans, law offices	488	1,164	38,980	913	882	2,713	4,566	14,084	27.6	24.0	28.5	20.8	22.4	26.2	34.2	14.5
Services	**178,489**	**563,833**	**23,564,497**	**1,114,632**	**671,046**	**580,030**	**5,749,991**	**6,876,023**	**1.4**	**0.1**	**1.9**	**1.4**	**1.9**	**1.6**	**0.8**	**2.8**
Hotels and other lodging places	13,174	55,314	1,831,882	255,385	131,087	279,697	418,820	—124,920	4.9	3.1	3.9	3.4	3.2	3.6	6.0	4.0
Hotels	2,008	10,621	611,461	65,957	42,793	79,486	171,547	—57,754	13.4	5.6	5.2	5.9	4.2	6.2	10.9	5.7
Motels, motor hotels, and tourist courts	6,621	29,038	1,008,531	140,440	71,652	155,551	226,033	—43,122	6.4	4.1	4.2	4.3	4.2	4.5	8.2	5.7
Sporting and recreational camps	509	1,277	16,028	2,411	833	1,653	3,452	—3,286	28.2	25.5	26.0	27.9	20.7	33.5	69.7	25.9
Trailer parks and camp sites	3,220	12,224	155,126	43,232	13,258	39,686	11,107	—21,443	10.5	11.0	16.8	13.2	12.7	12.8	15.0	14.2
Other lodging places	816	2,154	40,736	3,345	2,551	3,321	6,681	685	22.4	29.3	21.3	26.5	21.5	32.6	39.5	41.3

Footnotes at end of table.

Table 2.1—Partners, Receipts, Selected Deductions, and Net Profit, by Industry—Continued

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

Industry	Partnerships with and without net profit								Coefficient of variation (percent)[2]							
	Number of—		Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of partnerships	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Net loss
	Partnerships	Partners														
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services—Continued																
Personal services	25,957	55,296	1,085,127	56,477	37,975	14,425	272,805	184,857	4.2	5.1	7.3	6.2	9.7	7.5	6.1	13.0
Coin-operated laundries and dry cleaning	2,913	6,286	93,968	11,924	3,382	3,179	18,022	5,972	12.7	16.8	18.3	22.8	19.6	27.8	22.4	28.4
Other laundry, cleaning, and garment services	6,277	13,838	322,772	15,889	13,916	5,238	98,010	46,135	8.6	9.4	13.1	11.7	17.1	12.8	11.5	24.9
Photographic studios, portrait	1,339	2,678	47,594	2,075	1,290	268	7,081	6,156	19.0	27.5	31.2	31.9	48.3	58.7	31.7	45.7
Beauty shops	7,988	16,544	228,018	6,579	7,785	1,187	88,415	40,249	7.8	10.1	12.2	11.7	18.2	14.5	12.1	22.5
Barber shops	3,023	6,298	61,034	1,503	1,137	235	11,349	21,571	12.7	17.5	24.0	25.5	47.6	36.4	17.9	46.3
Shoe repair and hat cleaning shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Funeral service and crematories	2,408	5,458	266,645	13,341	8,466	3,747	36,332	56,786	12.4	11.0	11.6	11.4	21.4	15.6	12.9	41.0
Miscellaneous personal services	1,708	3,592	58,474	4,952	1,859	554	12,556	6,364	16.8	24.4	42.6	27.9	34.8	30.0	33.7	46.0
Business services	24,985	76,979	1,659,148	421,825	35,925	135,659	268,169	74,588	4.2	3.5	3.4	5.8	3.0	6.4	5.8	3.2
Advertising	2,404	5,281	256,945	5,812	4,414	3,479	40,460	40,944	13.8	9.8	16.6	12.6	20.8	9.5	18.5	58.3
Services to buildings	3,330	16,235	145,551	2,513	5,446	469	55,379	29,580	12.0	14.8	17.1	18.4	32.8	24.3	17.0	39.4
Computer and data processing services	893	3,025	40,074	16,331	354	3,360	3,889	—1,590	22.4	23.8	25.8	46.9	29.5	39.8	39.5	30.4
Management and public relations	2,380	6,281	194,009	5,299	3,249	3,401	45,561	39,895	13.6	7.4	25.6	10.4	16.4	10.6	11.1	21.4
Equipment rental and leasing	6,383	22,771	536,826	377,972	9,918	118,646	24,268	—107,489	7.8	5.3	3.6	10.5	3.1	19.2	11.3	2.5
Other business services	9,595	23,386	485,743	13,898	12,544	6,304	98,612	73,248	6.9	7.1	13.5	10.6	16.6	11.9	10.3	12.7
Automobile repair and services	17,561	40,954	1,158,234	67,672	36,513	24,130	150,784	179,847	5.1	8.0	8.4	7.6	8.5	8.8	19.0	12.3
Automotive rentals, without drivers	1,432	4,424	102,879	36,843	4,960	8,496	8,424	3,293	16.9	14.9	13.6	19.9	13.7	19.3	20.5	15.3
Automobile parking	655	2,346	45,524	3,410	5,273	6,268	8,002	1,117	23.5	14.9	19.8	18.1	21.1	19.7	25.4	20.9
Automotive top and body repair shops	3,160	6,623	256,330	2,908	5,967	1,198	34,157	77,096	12.1	28.8	16.4	27.4	25.5	21.1	49.3	67.5
General automotive repair shops	7,381	16,343	452,111	11,588	11,220	4,109	59,386	68,539	8.0	9.4	14.4	12.1	19.3	16.9	11.6	28.3
Other automotive repair shops	1,966	4,494	123,577	2,291	3,030	632	19,884	16,678	15.2	15.8	19.2	18.9	24.6	25.2	18.2	55.4
Automotive services, except repair	2,967	6,724	177,813	10,632	6,063	3,427	20,931	13,124	12.2	14.6	17.0	16.4	17.3	17.5	18.7	40.1
Miscellaneous repair services	8,895	19,470	459,889	11,122	12,017	2,759	82,353	76,237	7.2	8.9	12.7	10.6	19.8	16.4	10.8	22.2
Radio and TV repair shops	1,607	3,973	106,460	3,079	3,369	942	14,485	18,089	17.1	21.2	29.5	24.7	45.5	36.4	24.2	46.9
Electrical repair shops, except radio and TV	991	2,186	77,000	1,336	1,639	186	15,447	8,686	21.4	23.7	22.7	22.1	56.6	28.2	29.8	51.0
Reupholstery and furniture repair	1,572	3,300	56,903	1,001	1,605	284	13,802	11,067	17.6	22.2	27.8	29.8	47.8	38.3	24.4	66.8
Other miscellaneous repair shops	4,725	10,011	219,526	5,706	5,404	1,347	38,619	38,395	9.9	11.9	17.5	13.8	21.8	25.5	15.2	29.6
Motion pictures	2,827	14,034	400,937	41,829	12,256	8,213	59,261	—25,769	11.6	7.0	17.2	18.7	11.8	13.3	12.9	16.0
Motion picture production, distribution, and services	1,430	9,007	222,568	33,645	5,308	5,615	24,119	—40,116	16.0	8.0	21.1	39.8	15.2	25.1	18.7	17.0
Motion picture theaters	1,397	5,027	178,369	8,184	6,948	2,598	35,142	14,347	16.9	12.3	15.1	12.8	17.4	15.5	14.7	39.5
Amusement and recreation services, except motion pictures	11,541	49,013	789,190	54,112	34,331	27,724	174,421	28,660	6.1	4.9	6.5	7.5	7.1	6.8	7.7	9.5
Producers, orchestras, and entertainers	2,095	20,243	153,414	1,541	2,773	228	40,564	9,696	14.9	11.5	30.7	16.3	36.0	17.8	17.7	35.7
Billiard and pool establishments	401	802	8,034	340	(*)	(*)	(*)	(*)	35.0	43.1	49.2	(*)	(*)	(*)	(*)	(*)
Bowling alleys	603	1,500	67,673	5,347	4,163	1,820	16,451	8,734	24.0	18.6	20.5	18.3	23.4	21.8	20.0	47.9
Other amusement and recreation services	8,442	26,468	560,069	46,884	26,981	25,507	117,018	9,334	7.2	5.6	7.1	9.0	7.5	7.4	9.3	8.6
Medical and health services	19,356	61,168	4,352,064	61,141	107,225	41,648	1,036,988	1,771,418	4.2	1.3	4.7	3.3	8.2	3.0	3.3	13.1
Offices of physicians	10,460	35,258	2,742,268	23,152	44,977	7,816	521,765	1,437,299	5.3	3.2	6.3	3.6	12.3	3.3	3.7	31.8
Offices of dentists	2,567	5,746	334,953	6,690	6,020	2,271	62,212	156,181	12.8	11.8	19.3	12.8	23.8	12.6	13.2	52.7
Offices of osteopathic physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of chiropractors	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of optometrists	1,440	3,650	188,827	2,094	3,262	401	34,880	43,341	17.1	15.0	17.4	17.3	32.7	19.0	18.5	57.1
Registered and practical nurses	(*)	(*)	—	—	—	(*)	—	(*)	(*)	—	—	—	(*)	—	(*)	(*)
Nursing and personal care facilities	1,288	4,641	497,827	18,430	34,028	22,383	237,205	1,512	13.6	7.6	9.4	8.2	14.1	9.1	14.8	21.3
Hospitals	221	1,923	258,388	5,865	12,234	6,843	112,806	9,605	33.0	7.1	5.9	7.5	3.3	8.4	19.4	10.9
Medical laboratories	953	3,826	147,488	2,404	3,161	926	35,069	50,922	21.1	15.9	40.0	17.7	59.2	18.8	20.9	53.1
Dental laboratories	693	1,512	27,244	577	860	126	8,111	6,776	26.0	25.6	43.0	31.5	50.2	33.6	29.3	54.1
Other medical and health services	1,289	3,663	118,108	1,249	2,096	589	20,198	43,611	18.3	18.0	23.6	25.7	30.2	21.5	20.2	50.5
Legal services	27,564	98,646	6,893,946	77,901	139,912	15,990	1,489,351	3,539,965	3.6	0.6	3.0	2.3	6.2	2.1	2.3	31.7
Educational services	2,781	22,918	108,072	3,961	3,733	2,201	32,721	15,312	13.1	17.0	18.8	15.8	19.8	21.1	20.8	32.8
Engineering and architectural services	6,769	17,718	1,585,616	16,468	36,396	7,126	536,447	305,156	7.6	3.5	6.9	7.7	9.6	13.5	7.4	24.6
Accounting, auditing, and bookkeeping services	10,639	34,749	2,841,822	33,930	72,780	14,478	1,124,701	795,930	4.9	2.6	9.7	3.4	5.6	2.2	3.5	22.5
Certified public accountants	6,486	22,997	1,944,290	22,455	49,080	9,554	735,724	555,686	7.2	3.5	5.4	3.4	7.0	3.1	4.6	43.9
Other accounting, auditing, and bookkeeping services	4,153	11,752	897,532	11,475	23,700	4,924	388,977	240,244	10.4	4.2	5.9	4.2	8.9	3.3	5.7	34.2
Other services	6,440	17,574	398,570	12,809	10,896	5,980	103,170	54,742	8.4	7.5	33.8	19.3	13.9	6.7	12.4	28.7
Nature of business not allocable	**1,580**	**3,736**	**83,777**	**2,812**	**2,023**	**2,598**	**9,899**	**20,094**	**17.0**	**23.1**	**23.0**	**21.8**	**26.1**	**33.1**	**35.6**	**34.2**

Footnotes at end of table.

Table 2.1—Partners, Receipts, Selected Deductions, and Net Profit, by Industry—Continued

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

Industry	Partnerships with net profit								Coefficient of variation (percent)[2]						
	Number of—		Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Number of partnerships	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit
	Partnerships	Partners													
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
All industries	**677,674**	**2,539,375**	**97,968,879**	**3,099,690**	**2,799,354**	**2,493,936**	**11,877,737**	**18,867,546**	**0.5**	**0.1**	**0.9**	**0.8**	**1.1**	**1.0**	**0.5**
All nonfarm industries	**599,260**	**2,329,780**	**88,894,411**	**2,607,929**	**2,612,374**	**2,238,478**	**11,246,557**	**16,935,530**	**0.5**	**0.1**	**0.9**	**0.9**	**1.0**	**1.0**	**0.5**
Agriculture, forestry, and fishing	**86,327**	**229,028**	**9,857,282**	**526,600**	**202,602**	**265,143**	**756,507**	**2,098,330**	**2.2**	**0.6**	**3.1**	**4.0**	**5.2**	**7.2**	**3.0**
Farms	78,414	209,595	9,074,468	491,761	186,980	255,458	631,180	1,932,016	2.3	0.3	3.3	4.3	5.3	9.1	3.2
Field crop	29,753	76,188	2,783,389	199,831	68,894	97,143	254,603	897,256	3.8	2.3	5.5	6.1	11.1	12.1	5.1
Fruit, tree nut, and vegetable	6,734	20,579	948,249	50,570	41,889	28,950	189,851	211,606	7.7	9.2	11.3	13.3	16.9	22.8	9.0
Horticultural specialty	919	1,932	117,752	4,386	3,688	2,306	22,739	28,751	21.2	21.2	25.5	20.4	55.5	25.5	23.3
Livestock	40,350	109,295	5,185,311	235,605	72,129	126,745	161,837	775,710	3.3	1.8	4.5	5.3	5.3	12.1	4.8
Animal specialty	608	1,451	39,614	1,369	380	314	2,150	18,540	27.3	34.0	41.4	31.5	44.4	57.4	38.6
Farms not allocable	(*)	(*)	(*)	—	—	—	—	(*)	(*)	(*)	—	—	—	—	(*)
Agricultural services	6,615	16,334	747,311	27,898	12,967	7,818	99,426	138,628	7.9	6.7	10.8	8.6	12.2	11.9	8.9
Veterinary service	969	2,193	138,882	2,489	3,107	1,573	21,055	56,206	17.7	14.5	17.2	16.8	25.1	16.7	16.9
Animal services, except veterinary	485	1,296	18,737	2,766	541	(*)	(*)	5,178	30.9	31.4	47.7	40.3	(*)	(*)	46.4
Landscape and horticultural services	3,041	6,763	185,680	10,590	4,677	2,214	37,539	37,585	12.5	15.0	20.4	17.4	27.4	26.7	16.9
Other agricultural services	2,120	6,082	404,012	12,053	4,642	3,658	37,618	39,659	13.5	8.8	13.1	11.3	16.2	16.5	10.7
Forestry	678	1,560	76,523	3,898	1,596	1,050	13,871	16,737	24.6	20.0	25.3	22.5	29.2	34.9	31.1
Fishing, hunting, and trapping	620	1,539	58,980	3,043	1,059	817	12,030	10,949	25.6	21.2	25.3	27.2	35.5	32.3	27.4
Mining	**7,244**	**66,485**	**1,303,624**	**90,953**	**35,627**	**19,603**	**138,196**	**343,287**	**7.5**	**3.6**	**4.4**	**6.1**	**5.2**	**8.4**	**4.2**
Metal mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Coal mining	574	1,390	248,082	21,134	8,037	1,393	40,022	37,720	24.9	10.2	11.4	16.2	18.6	18.8	13.6
Oil and gas extraction	6,180	63,640	856,592	55,529	22,957	15,086	67,307	264,588	8.2	4.0	4.7	7.0	6.1	9.8	4.2
Nonmetallic minerals, except fuels	430	1,321	190,722	12,332	4,573	2,169	29,985	40,279	24.4	11.1	14.4	14.2	17.5	23.8	19.0
Construction	**51,792**	**112,884**	**8,453,986**	**159,470**	**136,828**	**69,045**	**1,425,436**	**1,158,825**	**2.8**	**0.5**	**3.5**	**2.7**	**4.0**	**4.7**	**2.5**
General building contractors and operative builders	15,646	34,620	3,760,570	40,249	39,601	43,712	417,283	390,927	4.9	2.5	5.9	5.2	5.3	9.4	4.0
General building contractors	15,273	33,678	3,602,777	39,117	38,245	38,785	414,420	375,112	5.0	2.6	6.0	5.3	5.6	9.4	4.1
Operative builders	373	942	157,793	1,132	1,356	4,927	2,863	15,815	27.6	10.0	24.5	16.6	17.0	22.8	14.6
Heavy construction contractors	3,089	7,112	1,451,704	48,382	20,493	8,122	267,240	169,149	10.8	3.3	6.8	5.2	7.4	9.7	5.4
Highway and street construction	1,077	2,477	552,509	20,247	8,344	4,245	86,326	48,984	17.7	5.1	10.7	7.4	10.3	16.2	8.8
Heavy construction, except highway	2,012	4,635	899,195	28,135	12,149	3,877	180,914	120,165	13.6	4.3	8.8	7.2	10.5	12.0	6.7
Special trade contractors	32,844	70,726	3,202,880	70,781	76,042	16,326	738,484	597,192	3.6	0.2	5.6	3.8	6.8	6.4	3.9
Plumbing, heating, and air conditioning	4,601	9,899	595,809	8,730	13,096	2,118	113,124	93,618	9.5	7.4	11.7	8.9	15.1	13.3	9.9
Painting, paper hanging, and decorating	3,613	7,781	223,017	3,729	6,100	638	68,269	59,919	11.4	12.3	18.0	14.5	26.0	23.8	13.9
Electrical work	2,972	6,178	400,066	4,263	8,583	1,412	96,355	61,705	12.0	8.7	15.7	10.5	25.9	15.8	13.0
Masonry, stonework, and plastering	4,796	10,183	450,484	6,837	11,811	1,685	144,508	88,505	9.6	8.8	12.6	10.4	21.2	18.8	10.6
Carpentering and flooring	4,024	8,642	241,954	2,970	4,496	618	47,569	54,415	10.7	11.8	15.7	16.4	25.2	25.2	12.2
Roofing and sheet metal work	2,077	4,513	202,989	3,136	3,897	841	37,726	38,350	14.6	12.4	15.9	15.0	20.2	20.8	15.3
Concrete work	2,248	4,801	342,692	8,884	9,744	1,746	87,883	53,499	13.9	9.4	19.0	8.3	20.9	18.7	12.5
Water well drilling	501	1,056	57,703	2,336	980	510	6,519	11,267	28.5	24.5	25.6	30.1	37.8	30.9	25.7
Miscellaneous special trade contractors	8,012	17,673	688,166	29,896	17,335	6,758	136,531	135,914	7.4	6.6	10.2	8.7	11.8	11.9	8.0
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	**22,811**	**56,840**	**5,672,662**	**143,380**	**108,209**	**34,097**	**939,862**	**743,166**	**4.1**	**0.9**	**2.9**	**3.0**	**4.1**	**3.9**	**2.9**
Food and kindred products	1,681	5,728	1,172,726	14,173	13,635	5,271	105,568	69,032	13.6	3.7	6.3	8.0	4.4	7.8	8.5
Textile mill products	539	1,428	123,449	1,697	2,324	651	21,902	9,794	27.9	12.9	20.4	19.9	20.5	26.2	17.1
Apparel and other textile products	1,311	3,015	379,918	3,156	8,842	1,708	133,306	35,524	16.8	7.6	11.0	10.5	12.2	19.5	10.5
Lumber and wood products, except furniture	4,019	9,228	901,388	34,949	19,249	8,486	139,228	119,428	9.7	5.2	8.2	8.1	9.1	10.7	7.4
Furniture and fixtures	1,283	2,754	189,930	2,960	4,273	1,451	32,614	21,861	18.3	14.3	17.4	18.8	30.2	27.4	21.1
Printing, publishing, and allied industries	4,913	12,004	590,520	14,215	16,449	3,983	144,596	111,295	9.5	7.1	10.3	8.0	14.3	9.4	8.6
Chemicals and allied products	302	1,011	318,783	17,778	4,143	1,103	25,703	71,765	33.6	5.1	2.5	8.9	10.5	6.9	4.9
Leather and leather products	188	541	47,984	434	927	(*)	11,097	4,713	46.3	29.3	62.1	43.9	(*)	29.4	45.9
Stone, clay, and glass products	693	1,653	184,277	8,658	4,881	1,952	31,931	25,290	22.1	11.7	14.9	13.6	25.2	19.5	19.4
Primary metal industries	475	1,277	210,007	4,491	3,406	845	28,565	32,374	28.0	8.9	11.1	15.5	20.9	22.4	13.3
Fabricated metal products	1,829	4,806	443,131	9,297	10,692	3,030	100,742	72,255	14.4	8.2	11.3	9.2	13.3	13.6	10.5
Machinery, except electrical	1,962	4,286	256,066	6,868	6,571	1,736	59,703	52,205	14.5	10.3	13.1	12.0	15.8	17.0	12.7
Electrical and electronic equipment	576	1,351	72,345	1,577	1,510	247	14,978	13,551	26.4	19.5	37.8	23.5	55.0	29.2	21.8
Transportation equipment	392	796	67,583	807	1,339	485	9,791	7,289	32.6	20.2	23.7	22.3	34.1	40.3	24.5
Other manufacturing industries	2,590	6,846	706,888	22,083	9,810	2,918	79,714	96,520	12.4	5.5	4.7	7.8	11.7	10.6	8.5
Manufacturing not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.1—Partners, Receipts, Selected Deductions, and Net Profit, by Industry—Continued

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

Industry	Partnerships with net profit								Coefficient of variation (percent)[2]						
	Number of—		Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Number of partnerships	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit
	Partnerships	Partners													
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Transportation, communication, electric, gas, and sanitary services	**11,137**	**25,705**	**1,619,871**	**98,693**	**52,087**	**24,777**	**234,300**	**242,324**	**6.1**	**4.2**	**5.7**	**5.4**	**5.8**	**6.8**	**6.2**
Local and interurban passenger transit	659	1,458	40,221	3,529	1,611	511	10,981	9,620	26.3	29.0	33.7	29.6	35.8	34.2	39.8
Taxicabs	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other passenger transportation	432	983	29,368	(*)	1,086	(*)	(*)	8,145	32.8	36.5	(*)	38.5	(*)	(*)	46.3
Trucking and warehousing	7,145	15,458	934,857	58,780	35,055	11,393	145,696	120,492	7.7	6.1	8.5	7.4	9.6	8.7	7.7
Trucking, local and long distance	6,751	14,424	749,788	55,168	32,180	9,876	128,098	105,650	8.0	6.3	8.9	7.9	10.7	9.3	8.3
Public warehousing and trucking terminals	394	1,034	185,069	3,612	2,875	1,517	17,598	14,842	28.9	17.3	19.0	17.0	18.4	24.2	21.2
Water transportation	509	1,945	122,869	5,090	1,561	2,224	18,158	45,770	26.5	14.5	24.0	19.4	24.5	25.6	18.8
Air transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation services	646	1,675	202,174	1,758	6,390	357	17,362	17,067	23.5	10.5	41.5	7.1	55.5	33.0	27.9
Passenger transportation arrangement	434	952	138,396	425	965	197	11,053	9,052	28.5	13.4	55.5	40.3	67.8	44.6	40.2
Freight transportation arrangement	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other transportation services	143	534	42,145	1,302	489	(*)	3,727	4,774	50.8	20.9	53.1	41.0	(*)	41.8	46.4
Communication	507	1,229	80,085	5,483	2,477	1,866	18,592	11,718	26.8	11.1	18.3	17.4	29.7	16.0	17.4
Electric, gas, and sanitary services	1,602	3,798	222,252	23,381	4,572	8,288	20,006	34,907	16.3	8.1	6.3	13.5	5.0	18.7	13.0
Wholesale and retail trade	**148,005**	**339,047**	**36,368,716**	**322,385**	**587,829**	**161,704**	**2,578,115**	**2,853,898**	**1.5**	**0.1**	**1.6**	**1.8**	**1.8**	**1.3**	**1.3**
Wholesale trade	23,124	56,360	12,718,997	82,167	132,374	46,279	585,183	803,996	3.6	0.6	2.9	3.1	3.1	2.4	2.5
Motor vehicles and automotive equipment	2,009	4,977	594,697	4,689	7,472	2,505	46,156	55,323	12.4	7.3	10.8	9.7	11.5	9.3	10.4
Lumber and construction materials	1,159	3,047	627,155	4,183	3,901	2,881	29,728	37,915	16.5	5.6	12.8	11.5	8.2	10.3	9.5
Electrical goods	800	1,784	230,340	1,717	2,948	853	22,025	21,682	21.9	10.2	22.2	16.5	21.5	12.9	16.4
Hardware, plumbing, and heating equipment	725	1,669	260,125	1,746	2,870	1,199	20,385	20,122	21.2	8.8	10.3	11.4	13.4	10.9	13.4
Farm machinery and equipment	1,494	3,306	798,229	6,307	7,988	3,638	44,895	56,896	11.4	6.8	15.9	11.2	14.1	10.8	7.5
Other machinery, equipment, and supplies	2,250	5,173	609,687	6,004	6,992	3,162	47,766	74,243	12.7	6.5	13.7	9.1	12.4	10.0	9.1
Other durable goods	3,206	7,426	1,423,487	11,945	13,995	6,577	69,087	115,829	10.5	5.3	7.4	6.5	13.0	8.4	7.3
Drugs, chemicals, and allied products	500	1,164	186,315	1,613	1,896	833	13,209	14,930	28.4	10.5	15.4	24.0	19.5	14.5	20.5
Apparel, piece goods, and notions	1,034	2,470	355,958	1,239	3,133	1,711	16,541	32,943	17.8	7.6	16.6	12.7	14.6	11.7	11.5
Groceries and related products	3,049	8,083	2,513,772	12,451	16,387	4,533	111,901	121,451	9.0	2.8	5.0	7.7	6.4	4.1	7.0
Farm product raw materials	1,484	4,094	2,669,472	10,842	6,098	10,646	41,612	80,203	11.7	1.9	8.5	6.1	3.1	7.7	6.6
Alcoholic beverages	669	1,453	470,523	2,590	18,379	1,047	25,931	19,519	20.4	6.7	11.5	9.8	10.4	7.1	13.2
Other nondurable goods	4,494	11,141	1,951,484	16,589	39,965	6,580	92,923	145,974	8.0	3.3	6.2	7.1	9.2	5.8	5.7
Wholesalers not allocable	25	573	27,753	(*)	350	(*)	(*)	6,966	40.1	27.5	(*)	58.5	(*)	(*)	38.5
Retail trade	124,266	281,266	23,595,686	239,485	454,423	115,175	1,988,782	2,038,951	1.6	0.2	1.9	2.2	2.2	1.6	1.6
Building materials and garden supplies	6,503	15,257	1,789,659	20,957	32,657	11,822	146,978	172,993	6.8	5.0	6.2	6.5	6.9	7.8	5.9
Building materials dealers	1,775	4,610	808,034	9,737	14,070	3,418	79,025	75,054	11.3	5.9	6.9	8.3	9.1	8.7	8.4
Hardware stores	3,065	6,947	642,345	5,714	13,302	3,176	50,163	68,242	10.6	10.8	11.5	12.1	13.0	15.9	9.7
Retail nurseries and garden stores	974	2,170	86,443	1,569	1,385	668	5,211	12,631	20.7	18.2	28.7	24.0	32.3	22.5	29.5
Mobile home dealers	689	1,530	252,837	3,937	3,900	4,560	12,579	17,066	16.2	11.1	19.5	16.7	12.9	18.6	15.5
General merchandise stores	3,958	9,426	793,487	7,841	15,446	3,830	92,055	71,229	9.8	6.2	10.8	7.8	13.9	5.1	8.1
Variety stores	861	2,104	101,627	1,410	1,775	660	8,156	10,331	21.8	19.6	29.1	22.1	43.0	26.4	23.3
Other general merchandise stores	3,097	7,322	691,860	6,431	13,671	3,170	83,899	60,898	10.9	6.5	11.6	8.3	14.3	4.9	8.6
Food stores	19,939	43,822	5,368,243	43,509	72,743	14,633	330,291	307,383	4.1	1.7	3.6	3.7	5.4	3.4	3.6
Grocery stores	13,655	29,934	4,315,572	31,124	56,123	11,894	232,917	223,364	4.8	1.7	4.0	4.2	6.1	3.1	4.1
Meat markets and freezer provisioners	2,242	4,905	519,232	3,486	6,051	1,022	29,302	36,902	12.5	7.2	9.5	13.0	21.0	9.1	10.5
Fruit stores and vegetable markets	675	1,475	135,448	1,223	1,844	300	5,879	10,139	24.7	16.9	22.0	22.4	37.0	16.2	26.4
Candy, nut, and confectionery stores	646	1,523	48,714	783	517	147	3,116	5,339	26.7	27.7	34.3	33.1	43.3	40.1	33.7
Retail bakeries	1,518	3,242	152,519	3,376	4,528	605	37,192	16,969	16.8	16.1	18.6	16.6	26.3	24.4	17.1
Other food stores	1,203	2,743	196,758	3,517	3,680	665	21,885	14,670	18.3	12.2	16.3	15.1	21.6	15.2	16.8
Automotive dealers and service stations	25,934	56,654	6,673,133	41,816	100,232	35,143	397,323	443,134	3.6	0.9	3.9	4.2	3.2	2.9	3.3
New and used car dealers	2,611	5,936	2,290,459	8,328	16,566	15,910	128,016	75,094	8.1	3.6	6.5	4.3	4.1	3.5	5.2
Used car dealers	2,009	4,272	465,586	1,452	4,168	2,672	15,956	28,249	12.5	8.3	15.0	17.9	14.4	12.9	12.4
Auto and home supply stores	2,754	6,278	521,455	5,562	10,350	2,706	50,216	55,183	11.3	8.2	10.6	11.3	14.4	9.4	10.7
Gasoline service stations	17,536	36,943	3,129,511	24,199	64,911	10,932	190,254	261,846	4.6	1.7	5.5	6.0	5.6	4.7	4.4
Boat and other automotive dealers	1,024	3,225	266,122	2,275	4,237	2,923	12,881	22,762	16.2	10.0	17.1	15.4	12.6	12.3	16.6
Apparel and accessory stores	8,677	22,245	1,203,096	10,279	22,323	4,830	121,374	147,030	6.7	5.3	8.2	7.0	10.6	5.8	6.3
Men's and boys' clothing and furnishings stores	1,246	2,898	228,234	2,390	3,934	1,239	21,763	29,267	16.0	11.4	25.8	12.2	27.7	12.2	14.0
Women's ready-to-wear stores	2,492	5,856	309,646	2,636	5,729	1,218	31,061	38,554	12.9	10.8	11.9	15.3	18.0	12.3	13.1
Women's accessory and specialty stores	531	1,097	57,819	481	1,156	263	6,340	7,584	28.1	23.7	28.6	30.2	33.3	25.9	31.1
Family clothing stores	1,085	2,386	170,001	1,405	3,384	701	17,891	18,658	18.7	13.5	16.3	20.0	26.2	14.7	15.1
Shoe stores	1,429	3,557	193,170	1,476	3,816	621	19,797	25,714	16.3	12.4	15.0	15.5	25.6	13.1	15.4
Furriers and fur shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other apparel and accessory stores	1,748	6,063	218,987	1,765	4,006	689	20,782	25,195	15.4	13.3	18.3	17.4	24.4	14.8	14.9

Footnotes at end of table.

Table 2.1—Partners, Receipts, Selected Deductions, and Net Profit, by Industry—Continued

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

Industry	Partnerships with net profit								Coefficient of variation (percent)[2]						
	Number of—		Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Number of partnerships	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit
	Partnerships	Partners													
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Wholesale and retail trade—Continued															
Retail trade—Continued															
Furniture and home furnishings stores	8,582	19,636	1,482,131	13,178	27,322	7,972	133,142	171,768	6.5	4.7	6.4	6.1	8.7	5.5	5.8
Furniture stores	3,091	7,305	696,804	6,681	13,050	4,202	64,965	80,334	9.9	6.4	8.8	7.8	12.1	7.4	7.7
Home furnishings, except appliances	2,480	5,311	280,594	2,263	4,969	1,199	30,881	39,213	13.0	11.8	15.0	14.9	25.4	14.8	13.6
Household appliance stores	1,026	2,440	241,108	1,690	4,280	844	15,091	23,353	18.0	12.4	19.5	19.9	20.0	13.7	17.6
Radio, television, and music stores	1,985	4,580	263,625	2,544	5,023	1,727	22,205	28,868	14.1	10.7	14.4	13.3	18.3	13.6	14.5
Eating and drinking places	24,634	56,303	2,573,642	56,408	101,518	19,880	460,122	306,723	4.1	3.7	4.7	4.5	6.9	4.5	4.6
Eating places	16,596	39,486	1,924,026	42,580	72,503	13,222	373,920	218,888	5.0	4.1	5.5	5.2	7.9	5.0	5.3
Drinking places	8,038	16,817	649,616	13,828	29,015	6,658	86,202	87,835	7.6	8.1	9.5	9.1	13.4	10.0	9.4
Miscellaneous retail stores	26,020	57,885	3,706,951	45,397	82,011	17,027	306,936	418,159	3.8	1.1	5.5	8.4	6.7	4.1	4.0
Drug stores and proprietary stores	3,343	7,659	814,561	6,473	15,467	2,426	87,718	95,957	8.9	7.1	11.4	9.1	23.5	8.7	8.9
Liquor stores	3,480	7,625	774,053	6,798	17,756	3,095	36,601	61,075	9.3	6.5	12.0	9.9	13.5	8.0	8.5
Used merchandise stores	1,686	3,943	116,609	2,438	2,025	1,134	10,984	19,010	16.5	17.2	40.1	21.6	37.3	27.6	22.7
Sporting goods and bicycle shops	1,384	2,995	160,666	1,216	2,751	1,198	10,284	14,563	17.1	12.3	13.9	15.2	24.4	13.7	19.1
Book stores	379	813	42,391	447	306	205	2,312	4,438	32.5	25.7	34.6	26.3	43.4	28.9	32.1
Stationery stores	267	624	57,146	433	831	362	7,741	5,095	37.7	23.4	28.6	21.7	18.8	20.9	28.8
Jewelry stores	1,633	3,495	223,408	1,884	4,678	973	22,057	40,876	15.2	12.5	15.6	18.3	23.4	13.6	15.4
Hobby, toy, and game shops	499	1,051	37,631	359	526	120	1,877	5,676	30.2	28.0	37.8	43.0	50.9	37.9	42.8
Camera and photographic supply stores	207	508	46,540	374	574	162	5,454	5,096	42.1	23.6	40.2	38.4	85.8	28.8	23.2
Gift, novelty, and souvenir shops	2,187	4,913	140,995	2,204	3,081	1,131	10,193	17,108	14.4	15.6	24.9	18.1	27.5	19.7	18.6
Luggage and leather goods stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Sewing, needlework, and piece goods stores	937	1,926	40,458	224	746	290	3,332	4,066	22.5	24.1	29.5	35.4	10.5	30.1	25.3
Mail order houses	272	598	99,357	455	1,480	109	7,735	15,129	37.1	7.8	21.5	5.7	59.9	8.8	6.5
Merchandising machine operators	1,166	2,514	170,533	8,555	10,738	1,192	11,477	22,171	18.8	16.0	18.7	56.8	27.7	25.1	19.7
Direct selling organizations	238	526	15,020	(*)	(*)	(*)	(*)	2,238	42.0	36.5	(*)	(*)	(*)	(*)	43.3
Fuel and ice dealers	679	1,675	208,552	3,583	6,437	660	14,261	15,826	20.3	10.2	11.2	23.4	19.6	14.5	12.6
Florists	2,493	5,729	202,974	3,634	6,060	1,404	25,590	29,951	13.6	12.9	15.2	17.4	25.2	20.5	17.0
Cigar stores and stands	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other miscellaneous retail stores	4,968	10,822	483,919	5,639	7,464	2,260	41,493	53,963	9.4	7.6	11.4	10.8	13.5	11.9	10.5
Retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade not allocable	615	1,421	54,033	733	1,032	250	4,150	10,951	26.9	23.5	27.8	27.9	35.0	31.1	39.4
Finance, insurance, and real estate	**216,760**	**1,319,078**	**13,767,717**	**1,220,109**	**1,149,044**	**1,737,679**	**789,882**	**3,680,582**	**1.1**	**0.8**	**1.3**	**1.6**	**1.3**	**2.4**	**1.3**
Finance	49,747	661,228	2,071,679	24,040	58,911	191,982	244,651	1,001,636	2.7	2.8	9.5	3.4	2.7	2.7	2.6
Banking	102	2,927	51,131	(*)	(*)	(*)	(*)	10,379	51.2	9.7	(*)	(*)	(*)	(*)	18.2
Credit agencies other than banks	1,699	10,474	90,856	2,157	2,257	15,965	7,926	31,727	14.0	17.1	32.0	25.1	10.9	25.3	14.1
Security, commodity brokers, and services	1,738	14,473	838,739	5,462	33,543	70,921	208,340	183,871	12.9	3.0	11.8	4.1	1.4	2.8	4.5
Security underwriting syndicates	405	4,093	26,899	(*)	—	—	(*)	17,300	19.6	13.9	(*)	—	—	(*)	1.4
Security brokers and dealers, except underwriting syndicates	965	8,891	694,447	3,933	30,975	68,059	189,302	127,638	18.2	3.2	4.6	4.3	1.4	2.8	5.5
Commodity contracts brokers; exchanges; and services	368	1,489	117,393	1,521	2,568	2,862	18,336	38,933	30.7	9.6	40.7	12.1	8.3	13.4	11.8
Holding and investment companies	46,208	633,354	1,090,953	15,447	21,048	96,180	12,989	775,659	2.8	8.3	13.4	6.3	5.1	18.4	3.2
Investment clubs	4,953	45,966	4,732	(*)	(*)	569	(*)	2,277	9.8	46.7	(*)	(*)	42.5	(*)	22.1
Common trust funds	1,108	301,378	308,700	(*)	228	324	(*)	296,567	11.9	2.0	(*)	22.6	32.6	(*)	5.5
Other holding and investment companies	40,147	286,010	777,521	15,280	20,151	95,287	12,647	476,815	3.0	9.3	13.6	6.6	5.1	18.9	3.9
Insurance agents, brokers, and service	7,754	32,288	1,365,991	7,084	22,674	3,329	140,740	370,764	7.4	3.6	10.5	3.3	12.2	5.9	4.8
Real estate	159,259	625,562	10,330,047	1,188,985	1,067,459	1,542,368	404,491	2,308,192	1.4	0.8	1.3	1.7	1.4	4.1	1.6
Operators and lessors of buildings	124,944	503,316	7,150,988	1,132,439	994,044	1,395,051	271,343	1,587,945	1.6	0.4	1.3	1.8	1.5	4.1	1.7
Lessors, other than buildings	17,938	64,729	307,244	25,324	30,541	24,782	3,635	171,464	4.9	7.0	17.0	9.3	9.7	27.3	7.5
Real estate agents, brokers, and managers	7,918	24,281	748,446	16,196	14,288	26,227	52,024	192,729	7.2	6.2	9.4	7.0	7.1	17.9	8.7
Title abstract companies	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Subdividers and developers, except cemeteries	7,722	31,423	2,075,577	14,261	27,305	95,329	69,893	335,075	6.3	3.0	6.5	6.7	3.5	6.3	4.1
Cemetery subdividers and developers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Combined real estate, insurance, loans, law offices	409	1,000	30,041	505	569	648	3,575	14,848	30.4	28.2	21.1	19.1	29.8	27.7	34.2
Services	**132,501**	**387,732**	**20,736,545**	**535,811**	**525,213**	**160,155**	**5,005,656**	**7,723,376**	**1.6**	**0.4**	**2.5**	**1.5**	**2.8**	**1.7**	**0.8**
Hotels and other lodging places	6,521	24,880	918,513	84,715	60,240	63,493	179,878	150,036	7.2	4.9	5.7	5.4	5.7	5.7	6.0
Hotels	1,201	5,569	262,589	15,430	16,893	10,482	66,195	37,675	17.9	9.4	10.6	10.9	10.7	10.3	10.9
Motels, motor hotels, and tourist courts	3,420	13,920	544,280	55,912	35,122	43,815	104,172	87,798	9.3	6.2	7.3	7.0	7.3	7.1	8.2
Sporting and recreational camps	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Trailer parks and camp sites	1,548	4,340	75,174	11,541	6,114	7,865	3,579	19,181	15.5	13.4	17.2	15.7	14.1	16.7	15.0
Other lodging places	336	1,019	33,674	1,602	1,994	1,295	5,242	4,950	33.9	34.9	31.8	32.8	35.8	43.4	39.5

Footnotes at end of table.

Table 2.1—Partners, Receipts, Selected Deductions, and Net Profit, by Industry—Continued

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

Industry	Partnerships with net profit								Coefficient of variation (percent)[2]						
	Number of—		Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit	Number of partnerships	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit
	Partnerships	Partners													
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Services—Continued															
Personal services	19,679	41,834	944,329	41,885	32,162	9,709	229,895	201,563	4.8	5.6	7.9	6.8	11.5	8.3	6.1
Coin-operated laundries and dry cleaning	2,057	4,369	71,563	7,964	2,435	1,799	11,618	9,771	15.2	20.0	23.4	28.4	26.9	34.0	22.4
Other laundry, cleaning, and garment services	4,891	10,750	278,137	11,002	11,658	3,156	84,459	49,739	9.8	10.2	12.0	13.0	18.6	13.9	11.5
Photographic studios, portrait	867	1,734	40,105	1,692	1,013	(*)	6,548	7,431	23.6	31.1	37.0	38.2	(*)	65.2	31.7
Beauty shops	5,922	12,260	192,743	4,873	6,643	965	72,766	43,286	9.0	11.3	14.4	13.2	20.1	16.8	12.1
Barber shops	2,571	5,394	53,522	1,327	988	214	10,114	22,036	13.8	19.2	26.6	28.5	51.7	38.9	17.9
Shoe repair and hat cleaning shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Funeral service and crematories	1,989	4,456	254,295	11,984	7,844	3,025	34,176	58,804	13.4	11.5	12.4	12.0	25.4	16.4	12.9
Miscellaneous personal services	1,132	2,371	48,893	2,985	1,503	315	9,760	8,724	20.7	27.1	52.1	30.4	43.1	34.9	33.7
Business services	15,994	41,038	1,281,330	145,544	28,469	25,133	223,272	319,332	5.2	4.3	7.4	6.7	7.9	6.9	5.8
Advertising	1,810	3,872	227,832	3,513	3,768	2,320	36,040	46,908	15.8	10.6	12.1	12.5	30.5	8.5	18.5
Services to buildings	2,666	5,851	130,085	2,315	4,840	446	48,927	30,055	13.4	16.1	18.1	20.2	34.3	27.5	17.0
Computer and data processing services	432	1,020	27,042	(*)	(*)	(*)	(*)	11,775	32.8	32.6	(*)	(*)	(*)	(*)	39.5
Management and public relations	1,515	4,096	169,369	4,506	2,653	1,436	37,797	48,987	16.9	7.4	29.3	10.3	20.3	9.4	11.1
Equipment rental and leasing	3,759	12,818	326,107	122,715	7,096	18,773	18,480	89,302	10.2	7.9	8.5	12.7	9.6	21.6	11.3
Other business services	5,812	13,381	400,895	10,809	9,823	2,147	79,761	92,305	8.8	8.2	16.7	12.7	15.0	13.7	10.3
Automobile repair and services	13,372	30,450	974,376	41,390	27,624	11,217	122,208	209,798	5.8	9.2	9.4	9.0	10.3	10.0	19.0
Automotive rentals, without drivers	847	2,208	72,838	21,363	3,555	3,296	5,301	12,808	21.5	18.3	16.5	24.1	19.7	21.8	20.5
Automobile parking	485	1,601	32,715	1,234	2,442	1,337	4,664	6,746	27.9	18.0	28.0	25.3	24.6	21.4	25.4
Automotive top and body repair shops	2,705	5,713	240,453	2,475	5,627	1,028	30,770	78,224	13.0	30.5	17.2	28.9	26.9	21.1	49.3
General automotive repair shops	5,745	12,807	383,618	8,461	9,347	2,977	48,478	75,203	9.0	10.1	13.0	13.7	23.4	19.2	11.6
Other automotive repair shops	1,609	3,724	106,992	1,818	2,524	474	17,968	17,785	16.7	17.0	19.6	20.6	23.9	25.6	18.2
Automotive services, except repair	1,981	4,397	137,760	6,039	4,129	2,105	15,027	19,032	15.1	16.9	16.6	16.6	22.5	20.5	18.7
Miscellaneous repair services	6,238	13,278	409,727	9,152	10,448	2,168	74,490	82,594	8.6	9.6	14.1	11.3	22.8	17.8	10.8
Radio and TV repair shops	1,290	2,775	92,371	2,478	2,740	769	12,108	19,743	19.0	22.9	33.7	26.4	53.2	41.9	24.2
Electrical repair shops, except radio and TV	741	1,636	72,585	1,254	1,489	186	14,632	9,119	24.4	24.8	23.8	23.7	56.6	29.3	29.8
Reupholstery and furniture repair	1,272	2,700	52,891	880	1,562	273	13,802	11,648	19.6	23.5	30.4	30.5	49.6	38.3	24.4
Other miscellaneous repair shops	2,935	6,167	191,880	4,540	4,657	940	33,948	42,084	12.5	13.1	20.0	15.4	23.1	28.1	15.2
Motion pictures	1,257	4,045	268,139	8,593	6,748	2,647	30,426	51,469	17.1	9.1	17.5	13.1	15.1	12.0	12.9
Motion picture production, distribution, and services	587	1,825	126,085	2,294	1,386	701	7,295	31,929	25.8	11.8	42.7	31.6	25.6	18.4	18.7
Motion picture theaters	670	2,220	142,054	6,299	5,362	1,946	23,131	19,540	22.9	13.6	18.0	14.3	18.3	14.6	14.7
Amusement and recreation services, except motion pictures	6,059	25,423	538,641	27,060	22,580	7,025	99,624	119,467	8.4	6.0	8.0	10.5	13.9	7.8	7.7
Producers, orchestras, and entertainers	1,401	12,537	96,803	827	1,288	164	18,287	26,639	18.2	12.6	29.9	19.6	45.6	18.3	17.8
Billiard and pool establishments	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Bowling alleys	467	1,228	57,680	3,609	3,464	1,320	13,264	10,279	26.9	20.8	21.0	20.7	27.2	25.6	20.0
Other amusement and recreation services	3,941	11,158	378,120	22,530	17,618	5,534	67,716	81,348	10.4	7.3	8.9	12.8	16.4	8.9	9.3
Medical and health services	16,923	53,410	3,942,214	45,502	83,147	20,924	857,873	1,824,855	4.4	1.2	5.0	3.5	6.9	3.1	3.3
Offices of physicians	9,690	33,066	2,671,070	21,645	43,113	5,849	498,214	1,452,094	5.4	3.3	6.3	3.7	9.0	3.4	3.7
Offices of dentists	2,292	5,140	322,534	6,353	5,532	1,990	60,106	156,912	13.5	12.1	20.0	13.1	25.0	12.9	13.2
Offices of osteopathic physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of chiropractors	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of optometrists	1,317	3,356	176,728	1,837	3,036	382	30,273	45,295	17.9	15.7	18.8	18.0	34.1	19.1	18.5
Registered and practical nurses	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Nursing and personal care facilities	870	2,737	295,114	9,657	18,022	9,452	132,866	24,152	17.9	10.4	11.6	11.1	12.6	12.3	14.8
Hospitals	182	1,284	171,196	2,536	7,287	2,067	75,454	19,987	39.7	9.1	7.4	9.6	6.1	10.6	19.4
Medical laboratories	642	2,935	141,425	1,222	2,933	335	32,536	52,289	24.9	16.5	24.2	18.6	41.3	19.9	20.9
Dental laboratories	485	988	23,080	531	668	126	5,916	7,053	30.9	28.1	46.3	36.5	50.2	34.0	29.3
Other medical and health services	1,012	2,982	104,106	1,078	1,973	445	17,852	44,588	20.5	19.4	25.5	27.2	36.2	23.4	20.2
Legal services	25,020	90,977	6,749,042	75,848	136,032	15,069	1,459,555	3,553,249	3.7	0.5	2.9	2.3	6.2	2.1	2.3
Educational services	1,987	4,827	89,964	2,493	2,531	1,094	23,227	19,594	15.5	19.2	26.0	19.4	36.5	20.1	20.8
Engineering and architectural services	5,678	14,992	1,490,221	15,363	34,609	5,450	507,252	311,067	8.2	3.6	7.1	8.0	8.7	13.9	7.4
Accounting, auditing, and bookkeeping services	9,496	31,662	2,774,169	32,417	70,839	13,218	1,101,084	803,968	5.4	2.6	4.2	3.5	5.2	2.2	3.5
Certified public accountants	6,018	21,655	1,895,115	21,390	47,728	8,738	717,768	560,543	7.4	3.5	5.0	3.4	6.9	3.1	4.6
Other accounting, auditing, and bookkeeping services	3,478	10,007	879,054	11,027	23,111	4,480	383,316	243,425	11.4	4.2	5.9	4.2	8.6	3.3	5.7
Other services	4,277	10,916	355,880	5,849	9,784	3,008	96,872	76,384	10.4	7.9	17.5	21.4	14.7	6.7	12.4
Nature of business not allocable	**1,097**	**2,576**	**88,376**	**2,289**	**1,915**	**1,733**	**9,783**	**23,748**	**20.4**	**24.4**	**25.1**	**23.0**	**32.7**	**33.2**	**35.6**

(*)Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3—8, 17, and 19—24 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[3]Less than 0.05 percent.

Table 2.2—Income Statement for Selected Industries

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

Item	All industries	Agriculture, forestry, and fishing							Mining	
		Total	Farms					Agricultural services, forestry, and fishing	Total	Oil and gas extraction
			Total	Field crop	Fruit, tree nut, and vegetable	Livestock	Other			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Number of partnerships	1,039,092	123,541	111,404	38,071	11,393	58,687	3,253	12,137	15,019	12,873
Total receipts	**124,001,999**	**13,390,801**	**12,347,882**	**3,484,477**	**1,195,291**	**7,491,847**	**196,267**	**1,042,919**	**1,746,392**	**1,181,603**
Business receipts	119,450,127	12,571,416	11,548,493	3,058,262	1,107,310	7,192,402	190,519	1,022,923	1,622,549	1,082,305
Income from other partnerships, etc.	214,487	12,798	12,222	5,092	639	6,466	(*)	(*)	12,289	12,241
Nonqualifying dividends	24,159	1,331	1,300	741	36	522	(*)	(*)	(*)	(*)
Interest	1,508,962	47,395	45,909	13,561	9,535	22,121	692	1,486	15,442	11,904
Rents	566,765	90,591	87,288	35,870	16,504	33,766	1,148	3,303	14,186	11,648
Royalties	117,051	10,369	10,021	1,537	299	8,185	(*)	(*)	38,549	35,922
Farm net profit	29,201	27,040	26,116	14,019	(*)	10,948	—	(*)	(*)	—
Net gain, noncapital assets	325,958	60,762	55,330	12,101	5,729	35,782	1,718	5,432	10,697	5,299
Other receipts	1,765,289	569,099	561,203	323,294	54,090	181,655	2,164	7,896	32,517	22,330
Total deductions	**114,829,304**	**12,101,196**	**11,182,124**	**2,666,296**	**1,103,978**	**7,245,187**	**166,663**	**919,072**	**2,274,787**	**1,749,724**
Cost of sales and operations, total	57,516,585	8,342,250	7,826,144	1,552,646	582,852	5,601,456	89,190	516,106	503,374	283,325
Inventory, beginning-of-year	5,808,930	518,376	489,626	48,496	6,126	427,452	7,552	28,750	11,166	3,725
Purchases	39,554,637	3,912,902	3,538,181	286,298	74,307	3,140,313	37,263	374,721	140,792	116,875
Cost of labor	3,911,210	754,192	701,009	276,300	202,467	203,702	18,540	53,183	67,068	18,513
Material and supplies	2,784,626	239,687	208,868	66,583	35,455	99,645	7,185	30,819	36,688	7,945
Other costs	12,048,980	3,492,190	3,435,118	930,713	273,633	2,204,662	26,110	57,072	260,170	141,907
Less: Inventory, end-of-year	6,591,798	575,097	546,658	55,744	9,136	474,318	7,460	28,439	12,510	5,640
Salaries and wages	10,592,620	194,252	98,592	16,109	30,783	38,750	12,950	95,660	109,137	63,474
Payments to partners	2,329,536	109,116	84,776	29,043	12,821	40,399	2,513	24,340	22,792	18,579
Rents	3,116,257	452,509	439,096	228,678	58,627	149,321	2,470	13,413	40,163	28,739
Interest	8,732,040	471,991	455,821	133,471	65,371	251,718	5,261	16,170	48,167	40,991
Taxes	4,720,046	260,944	241,713	81,058	57,181	97,980	5,494	19,231	48,131	31,014
Bad debts	189,870	4,965	3,677	1,339	259	1,841	(*)	1,288	975	714
Repairs	1,741,658	391,320	361,533	162,798	45,815	149,203	3,717	29,787	36,886	19,946
Depreciation	7,099,109	719,884	670,677	232,735	77,449	349,969	10,524	49,207	136,900	89,577
Amortization	106,402	1,426	856	26	262	568	—	570	2,378	663
Depletion	193,839	2,199	1,606	474	(*)	1,111	(*)	(*)	151,223	124,370
Retirement plans, etc.	112,933	2,093	1,770	473	139	1,069	(*)	323	2,638	1,396
Employee benefit programs	175,134	3,152	2,674	202	497	1,539	(*)	478	3,676	353
Net loss from other partnerships, etc.	735,492	12,108	7,177	1,461	1,374	4,342	—	(*)	75,136	75,110
Farm net loss	9,943	9,103	9,083	1,659	(*)	5,675	(*)	(*)	(*)	(*)
Net loss, noncapital assets	61,651	10,958	10,528	3,314	(*)	6,554	(*)	430	948	804
Other deductions	17,396,189	1,112,926	966,401	220,810	168,250	543,692	33,649	146,525	1,092,249	970,655
Net profit (less loss)	**9,172,695**	**1,289,605**	**1,165,758**	**798,181**	**91,313**	**246,660**	**29,604**	**123,847**	**—528,395**	**—567,921**
Net profit	18,867,546	2,098,330	1,932,016	897,256	211,606	775,710	47,444	166,314	343,287	264,588
Net loss	9,694,851	808,725	766,258	99,075	120,293	529,050	17,840	42,467	871,682	832,509
PARTNERSHIPS WITH NET PROFIT										
Number of partnerships	677,674	86,327	78,414	29,753	6,734	40,350	1,577	7,913	7,244	6,180
Total receipts	**99,674,527**	**10,628,616**	**9,729,443**	**3,139,251**	**1,022,531**	**5,407,049**	**160,612**	**899,173**	**1,388,764**	**928,113**
Business receipts	96,108,774	9,957,282	9,074,468	2,783,389	948,249	5,185,311	157,519	882,814	1,303,624	856,592
Income from other partnerships, etc.	197,600	10,765	10,189	4,986	562	4,618	(*)	(*)	10,101	10,053
Nonqualifying dividends	18,159	1,214	1,203	731	34	438	(*)	(*)	(*)	(*)
Interest	1,196,166	37,851	36,959	11,935	7,296	17,314	414	892	10,186	7,484
Rents	411,225	70,453	67,504	31,599	14,109	21,186	610	2,949	10,263	9,035
Royalties	99,942	9,157	8,830	1,308	(*)	7,245	—	(*)	31,608	29,206
Farm net profit	28,836	26,819	25,895	13,970	(*)	10,948	—	(*)	(*)	—
Net gain, noncapital assets	258,694	44,297	39,911	10,925	4,933	22,933	(*)	4,386	7,197	2,856
Other receipts	1,355,131	470,778	464,484	280,408	46,094	137,056	926	6,294	15,623	12,733
Total deductions	**80,806,981**	**8,530,286**	**7,797,427**	**2,241,995**	**810,925**	**4,631,339**	**113,168**	**732,859**	**1,045,477**	**663,525**
Cost of sales and operations, total	48,069,766	5,971,052	5,547,469	1,327,310	470,940	3,687,810	61,409	423,583	390,876	209,304
Inventory, beginning-of-year	4,554,735	390,659	369,525	39,341	4,492	319,601	6,091	21,134	7,203	2,013
Purchases	34,395,960	2,786,595	2,479,890	244,655	60,433	2,150,561	24,241	306,705	128,051	106,701
Cost of labor	3,231,704	607,061	564,416	243,489	171,155	135,234	14,538	42,645	52,661	15,549
Material and supplies	2,206,027	177,565	151,023	53,393	31,884	61,614	4,132	26,542	32,728	6,277
Other costs	8,704,473	2,413,411	2,367,926	796,514	209,569	1,344,667	17,176	45,485	178,889	82,598
Less: Inventory, end-of-year	5,023,133	404,239	385,311	50,082	6,593	323,867	4,769	18,928	8,656	3,834
Salaries and wages	8,646,033	149,446	66,764	11,114	18,696	26,603	10,351	82,682	85,535	51,758
Payments to partners	1,539,994	69,791	51,576	22,253	7,859	20,017	1,447	18,215	6,789	5,172
Rents	2,289,749	358,133	346,497	196,078	45,069	103,654	1,696	11,636	10,583	6,529
Interest	2,493,936	265,143	255,458	97,143	28,950	126,745	2,620	9,685	19,603	15,086
Taxes	2,799,354	202,602	186,980	68,894	41,889	72,129	4,068	15,622	35,627	22,957
Bad debts	118,884	3,988	2,765	1,241	(*)	1,242	(*)	1,223	628	400
Repairs	1,104,736	316,066	292,307	143,259	35,996	110,731	2,321	23,759	27,664	17,021
Depreciation	3,099,690	526,600	491,761	199,831	50,570	235,605	5,755	34,839	90,953	55,529
Amortization	56,564	752	445	(*)	(*)	(*)	—	(*)	1,756	(*)
Depletion	143,000	1,525	1,444	418	(*)	1,005	—	(*)	117,792	92,215
Retirement plans, etc.	98,481	1,847	1,563	440	131	903	(*)	284	2,120	1,072
Employee benefit programs	140,232	2,367	1,930	195	321	990	(*)	(*)	2,637	209
Net loss from other partnerships, etc.	38,064	2,478	1,953	(*)	1,142	750	—	437	1,682	1,656
Farm net loss	(*)	(*)	(*)	—	—	(*)	—	—	(*)	(*)
Net loss, noncapital assets	9,187	4,538	4,515	3,026	(*)	1,429	—	(*)	344	(*)
Other deductions	10,158,873	653,761	543,803	170,719	109,229	241,099	22,756	109,958	250,874	184,325
Net profit	**18,867,546**	**2,098,330**	**1,932,016**	**897,256**	**211,606**	**775,710**	**47,444**	**166,314**	**343,287**	**264,588**

Footnote at end of table.

Table 2.2—Income Statement for Selected Industries—Continued

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

Item	Mining—Continued	Construction								Manufacturing
				Special trade contractors						
	Other mining	Total	General contractors	Total	Plumbing, heating, and air conditioning	Painting, paper hanging, and decorating	Masonry, stonework, and plastering	Contractors, not elsewhere classified	Contractors not allocable	Total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Number of partnerships	2,146	66,031	24,942	40,713	5,603	4,547	5,596	24,967	376	29,932
Total receipts	**564,589**	**10,236,747**	**6,493,984**	**3,701,092**	**676,746**	**258,708**	**511,318**	**2,254,320**	**41,671**	**6,586,045**
Business receipts	540,244	10,108,336	6,400,346	3,666,586	667,851	257,675	507,931	2,233,129	41,404	6,504,062
Income from other partnerships, etc	(*)	8,396	5,417	2,979	(*)	—	(*)	(*)	—	(*)
Nonqualifying dividends	(*)	20	12	(*)	(*)	—	—	(*)	—	142
Interest	3,538	17,710	13,307	4,198	658	222	328	2,990	(*)	12,505
Rents	2,538	47,518	34,336	13,148	3,622	(*)	2,433	6,537	(*)	13,475
Royalties	2,627	1,150	464	(*)	—	—	—	(*)	—	4,068
Farm net profit	(*)	(*)	(*)	—	—	—	—	—	—	(*)
Net gain, noncapital assets	5,398	10,218	6,802	3,416	1,143	(*)	(*)	2,235	(*)	6,473
Other receipts	10,187	43,391	33,292	10,071	3,342	242	600	5,887	(*)	43,241
Total deductions	**525,063**	**9,315,876**	**6,119,095**	**3,156,341**	**587,656**	**200,874**	**429,501**	**1,938,310**	**40,440**	**6,026,156**
Cost of sales and operations, total	220,049	6,894,879	4,830,043	2,037,462	413,507	120,776	255,029	1,248,150	(*)	4,297,335
Inventory, beginning-of-year	7,441	547,361	402,572	144,483	29,615	3,823	68,124	42,921	(*)	440,619
Purchases	23,917	1,525,453	769,571	755,472	211,630	16,075	69,625	458,142	(*)	2,703,825
Cost of labor	48,555	1,192,301	632,354	557,708	79,511	58,783	93,273	326,141	(*)	686,038
Material and supplies	28,743	1,408,816	967,665	438,268	69,968	27,542	62,292	278,466	(*)	311,733
Other costs	118,263	2,823,546	2,510,946	291,064	53,187	18,608	24,586	194,683	(*)	665,534
Less: Inventory, end-of-year	6,870	602,598	453,065	149,533	30,404	4,055	62,871	52,203	—	510,414
Salaries and wages	45,663	556,254	229,045	325,834	51,386	24,354	71,288	178,806	(*)	403,429
Payments to partners	4,213	229,805	106,602	123,203	19,927	11,396	16,814	75,066	—	116,390
Rents	11,424	74,625	36,438	35,486	5,362	2,989	3,187	23,948	(*)	90,772
Interest	7,176	134,116	110,838	22,356	3,707	812	2,793	15,044	(*)	55,829
Taxes	17,117	170,462	79,792	89,834	15,091	7,297	13,540	53,906	(*)	127,957
Bad debts	261	12,453	6,445	5,959	1,581	(*)	500	3,772	(*)	12,159
Repairs	16,940	81,281	40,757	40,044	3,446	950	3,243	32,405	(*)	75,136
Depreciation	47,323	218,267	129,849	88,281	12,030	4,354	8,237	63,660	(*)	214,842
Amortization	(*)	23,233	23,124	(*)	(*)	—	(*)	(*)	—	1,758
Depletion	26,853	630	201	429	—	(*)	(*)	(*)	—	24,334
Retirement plans, etc	1,242	11,771	6,815	4,956	992	(*)	797	2,647	—	11,393
Employee benefit programs	3,323	22,238	9,767	12,435	2,345	1,530	2,385	6,175	(*)	19,646
Net loss from other partnerships, etc	(*)	5,549	4,767	(*)	(*)	(*)	—	(*)	—	2,900
Farm net loss	—	(*)	—	(*)	—	—	—	(*)	—	—
Net loss, noncapital assets	(*)	399	191	208	(*)	(*)	(*)	151	—	3,530
Other deductions	121,594	879,910	504,421	368,959	58,271	25,745	51,578	233,365	6,530	568,746
Net profit (less loss)	**39,526**	**920,871**	**374,889**	**544,751**	**89,090**	**57,834**	**81,817**	**316,010**	**1,231**	**559,889**
Net profit	78,699	1,158,825	560,076	597,192	93,618	59,919	88,505	355,150	(*)	743,166
Net loss	39,173	237,954	185,187	52,441	4,528	2,085	6,688	39,140	(*)	183,277
PARTNERSHIPS WITH NET PROFIT										
Number of partnerships	1,064	51,792	18,735	32,844	4,601	3,613	4,796	19,834	(*)	22,811
Total receipts	**460,651**	**8,554,610**	**5,285,871**	**3,228,642**	**599,678**	**224,033**	**452,320**	**1,953,611**	(*)	**5,738,261**
Business receipts	447,032	8,453,986	5,212,274	3,202,880	595,809	223,017	450,484	1,933,570	(*)	5,672,662
Income from other partnerships, etc	(*)	7,815	4,867	(*)	(*)	—	(*)	(*)	—	(*)
Nonqualifying dividends	(*)	16	(*)	(*)	(*)	—	—	(*)	—	55
Interest	2,702	16,279	11,966	4,108	658	216	325	2,909	(*)	10,169
Rents	1,228	34,787	25,508	9,245	1,365	(*)	1,113	6,214	(*)	12,256
Royalties	(*)	855	169	(*)	—	—	—	(*)	—	4,060
Farm net profit	(*)	(*)	(*)	—	—	—	—	—	—	(*)
Net gain, noncapital assets	4,341	8,338	5,292	3,046	1,059	(*)	(*)	1,964	—	5,933
Other receipts	2,890	32,526	25,779	6,721	657	234	387	5,443	(*)	31,047
Total deductions	**381,952**	**7,395,785**	**4,725,795**	**2,632,450**	**506,060**	**164,114**	**363,815**	**1,598,461**	(*)	**4,995,095**
Cost of sales and operations, total	181,572	5,607,936	3,859,852	1,721,256	362,946	100,390	223,278	1,034,642	(*)	3,647,864
Inventory, beginning-of-year	5,190	385,038	261,519	123,213	21,779	973	65,419	35,042	(*)	348,339
Purchases	21,350	1,236,675	589,402	647,023	189,646	13,874	55,254	388,249	(*)	2,367,866
Cost of labor	37,112	977,116	511,081	463,841	65,830	47,149	86,003	264,859	(*)	606,817
Material and supplies	26,451	1,151,775	785,003	364,229	55,419	24,780	54,537	229,493	(*)	255,348
Other costs	96,291	2,224,739	1,954,958	248,246	51,351	14,608	23,311	158,976	(*)	486,544
Less: Inventory, end-of-year	4,822	367,407	242,111	125,296	21,079	994	61,246	41,977	—	417,050
Salaries and wages	33,777	448,320	173,442	274,643	47,294	21,120	58,505	147,724	(*)	333,045
Payments to partners	1,617	130,332	54,509	75,823	14,028	6,604	9,717	45,474	—	94,235
Rents	4,054	60,115	27,897	29,595	4,682	1,326	2,646	20,941	(*)	66,241
Interest	4,517	69,045	51,834	16,326	2,118	638	1,685	11,885	(*)	34,097
Taxes	12,670	136,828	60,094	76,042	13,096	6,100	11,811	45,035	(*)	108,209
Bad debts	228	6,307	1,591	4,667	1,411	(*)	308	2,915	(*)	10,171
Repairs	10,643	66,856	33,116	33,283	2,560	766	3,044	26,913	(*)	58,086
Depreciation	35,424	159,470	88,631	70,781	8,730	3,729	6,837	51,485	(*)	143,380
Amortization	(*)	23,170	(*)	(*)	(*)	—	(*)	(*)	—	527
Depletion	25,577	308	102	(*)	—	(*)	(*)	(*)	—	12,804
Retirement plans, etc	1,048	9,858	5,036	4,822	932	(*)	797	2,610	—	8,068
Employee benefit programs	2,428	18,110	7,788	10,286	1,951	1,245	1,826	5,264	(*)	14,410
Net loss from other partnerships, etc	(*)	1,757	975	(*)	(*)	(*)	—	(*)	—	422
Farm net loss	—	(*)	—	(*)	—	—	—	(*)	—	—
Net loss, noncapital assets	(*)	260	159	101	(*)	—	(*)	(*)	—	179
Other deductions	66,549	657,109	337,708	313,724	46,301	21,644	43,259	202,520	(*)	463,357
Net profit	**78,699**	**1,158,825**	**560,076**	**597,192**	**93,618**	**59,919**	**88,505**	**355,150**	(*)	**743,166**

Footnote at end of table.

Table 2.2—Income Statement for Selected Industries—Continued

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

Item	Manufacturing—Continued				Transportation, communication, electric, gas, and sanitary services				
	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries	Total	Transportation			Communication, electric, gas, and sanitary services
						Total	Trucking and warehousing	Other transportation	
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT									
Number of partnerships	4,773	5,911	2,397	16,851	15,824	13,004	9,532	3,472	2,820
Total receipts	**1,063,142**	**645,380**	**276,960**	**4,600,563**	**1,995,096**	**1,617,137**	**1,124,132**	**493,005**	**377,959**
Business receipts	1,052,564	635,672	274,418	4,541,408	1,962,206	1,590,958	1,108,389	482,569	371,248
Income from other partnerships, etc	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	—
Nonqualifying dividends	(*)	(*)	(*)	7	(*)	(*)	(*)	(*)	—
Interest	2,146	1,140	616	8,603	4,100	2,604	1,277	1,327	1,496
Rents	1,974	1,417	440	9,644	8,688	5,378	4,457	921	3,310
Royalties	(*)	(*)	(*)	3,743	(*)	(*)	(*)	(*)	—
Farm net profit	(*)	—	—	—	(*)	(*)	(*)	—	—
Net gain, noncapital assets	854	992	479	4,148	6,953	6,166	2,641	3,525	787
Other receipts	5,055	6,151	778	31,257	9,812	8,694	4,175	4,519	1,118
Total deductions	**959,338**	**544,768**	**227,128**	**4,294,922**	**1,836,227**	**1,483,717**	**1,017,446**	**466,271**	**352,510**
Cost of sales and operations, total	643,008	262,887	151,124	3,240,316	681,436	628,956	391,790	237,166	52,480
Inventory, beginning-of-year	81,235	20,529	11,235	327,620	27,688	26,328	13,341	12,987	1,360
Purchases	391,486	137,145	75,651	2,099,543	343,838	317,972	238,638	79,334	25,866
Cost of labor	88,928	72,753	49,700	474,657	65,417	56,833	38,461	18,372	8,584
Material and supplies	34,323	29,830	12,735	234,845	25,614	23,142	15,760	7,382	2,472
Other costs	111,772	29,638	15,149	508,975	252,193	236,097	101,973	134,124	16,096
Less: Inventory, end-of-year	64,736	27,008	13,346	405,324	33,314	31,416	16,383	15,033	1,898
Salaries and wages	64,735	89,294	15,317	234,083	240,911	189,392	145,242	44,150	51,519
Payments to partners	10,879	24,515	12,298	68,698	48,905	36,244	30,285	5,959	12,661
Rents	19,397	15,565	3,105	52,705	47,873	35,914	27,656	8,258	11,959
Interest	10,524	4,580	2,148	38,577	52,114	38,279	18,020	20,259	13,835
Taxes	22,136	17,691	7,189	80,941	70,595	56,880	44,944	11,936	13,715
Bad debts	1,061	2,187	758	8,153	2,602	1,534	911	623	1,068
Repairs	23,817	4,485	2,093	44,741	80,461	71,836	60,951	10,885	8,625
Depreciation	38,969	15,596	7,542	152,735	177,036	138,426	76,596	61,830	38,610
Amortization	(*)	(*)	(*)	1,034	487	153	(*)	(*)	334
Depletion	22,683	—	—	1,651	560	(*)	(*)	(*)	(*)
Retirement plans, etc	1,044	1,468	307	8,574	2,341	2,182	1,606	576	(*)
Employee benefit programs	2,272	2,242	726	14,406	3,919	2,926	1,722	1,204	993
Net loss from other partnerships, etc	(*)	—	—	2,878	(*)	(*)	(*)	—	(*)
Farm net loss	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	(*)	(*)	(*)	3,194	841	831	582	(*)	(*)
Other deductions	97,892	104,182	24,436	342,236	426,041	279,602	216,713	62,889	146,439
Net profit (less loss)	**103,804**	**100,612**	**49,832**	**305,641**	**158,869**	**133,420**	**106,686**	**26,734**	**25,449**
Net profit	119,428	111,295	52,205	460,238	242,324	195,699	120,492	75,207	46,625
Net loss	15,624	10,683	2,373	154,597	83,455	62,279	13,806	48,473	21,176
PARTNERSHIPS WITH NET PROFIT									
Number of partnerships	4,019	4,913	1,962	11,917	11,137	9,028	7,145	1,883	2,109
Total receipts	**910,461**	**596,991**	**258,360**	**3,972,449**	**1,645,416**	**1,339,167**	**949,646**	**389,521**	**306,249**
Business receipts	901,388	590,520	256,066	3,924,688	1,619,971	1,317,634	934,857	382,777	302,337
Income from other partnerships, etc	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	—
Nonqualifying dividends	(*)	(*)	(*)	7	(*)	(*)	(*)	(*)	—
Interest	1,813	1,095	616	6,645	3,430	2,216	1,159	1,057	1,214
Rents	1,435	1,255	359	9,207	6,363	4,650	4,089	(*)	1,713
Royalties	(*)	—	(*)	3,741	(*)	(*)	(*)	(*)	—
Farm net profit	(*)	—	—	—	(*)	(*)	(*)	—	—
Net gain, noncapital assets	666	990	359	3,918	4,184	3,837	2,400	1,437	(*)
Other receipts	4,697	3,129	731	22,490	8,176	7,538	3,993	3,545	638
Total deductions	**791,033**	**485,696**	**206,155**	**3,512,211**	**1,403,092**	**1,143,468**	**829,154**	**314,314**	**259,624**
Cost of sales and operations, total	535,692	244,687	138,804	2,728,681	577,737	536,783	349,898	186,885	40,954
Inventory, beginning-of-year	46,196	18,844	10,557	272,742	22,330	20,971	11,680	9,291	1,359
Purchases	340,012	128,018	68,889	1,830,947	292,807	271,059	214,113	56,946	21,748
Cost of labor	83,398	68,998	45,731	408,690	48,401	43,315	29,532	13,783	5,086
Material and supplies	33,653	25,415	12,394	183,886	20,438	19,031	13,923	5,108	1,407
Other costs	85,238	27,420	13,867	360,019	220,942	207,724	95,362	112,362	13,218
Less: Inventory, end-of-year	52,805	24,008	12,634	327,603	27,181	25,317	14,712	10,605	1,864
Salaries and wages	55,830	75,598	13,972	187,645	185,899	152,387	116,164	36,223	33,512
Payments to partners	8,624	19,915	10,695	55,001	31,866	24,079	19,694	4,385	7,787
Rents	7,875	13,344	2,616	42,406	32,536	26,115	21,491	4,624	6,421
Interest	8,486	3,983	1,736	19,892	24,777	14,623	11,393	3,230	10,154
Taxes	19,249	16,449	6,571	65,940	52,087	45,038	35,055	9,983	7,049
Bad debts	1,030	1,880	753	6,508	1,517	888	391	497	629
Repairs	19,236	4,101	1,810	32,939	61,416	55,804	47,733	8,071	5,612
Depreciation	34,949	14,215	6,868	87,348	98,693	69,829	58,780	11,049	28,864
Amortization	(*)	(*)	(*)	376	282	(*)	(*)	(*)	(*)
Depletion	11,198	—	—	1,606	560	(*)	(*)	(*)	(*)
Retirement plans, etc	579	1,468	307	5,714	1,808	1,727	1,174	553	(*)
Employee benefit programs	1,909	1,843	726	9,932	3,176	2,391	1,251	1,140	785
Net loss from other partnerships, etc	(*)	—	—	402	(*)	(*)	(*)	—	(*)
Farm net loss	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	(*)	(*)	(*)	21	65	55	51	(*)	(*)
Other deductions	86,204	88,137	21,216	267,800	330,571	213,063	165,651	47,412	117,508
Net profit	**119,428**	**111,295**	**52,205**	**460,238**	**242,324**	**195,699**	**120,492**	**75,207**	**46,625**

Footnote at end of table.

Table 2.2—Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade									
			Retail trade							
	Total	Wholesale trade	Total	Building materials and garden supplies	General merchandise stores	Food stores			Automotive dealers and service stations	
						Total	Grocery stores	Other food stores	Total	Motor vehicle dealers
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Number of partnerships	198,764	29,980	167,603	8,232	5,229	24,412	16,662	7,750	32,320	6,558
Total receipts	**40,770,862**	**13,854,409**	**26,852,739**	**2,037,935**	**919,944**	**6,017,892**	**4,857,393**	**1,160,499**	**7,467,351**	**3,163,870**
Business receipts	40,290,668	13,687,696	26,539,877	1,990,963	903,564	5,975,675	4,820,909	1,154,766	7,406,760	3,129,051
Income from other partnerships, etc	4,774	3,326	1,448	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nonqualifying dividends	2,688	808	1,880	142	(*)	847	831	(*)	65	(*)
Interest	49,213	19,746	29,329	4,357	1,823	2,965	2,593	372	7,229	4,950
Rents	117,081	22,175	94,584	19,852	5,062	12,310	9,796	2,514	15,777	5,556
Royalties	2,863	1,036	1,827	(*)	(*)	(*)	(*)	(*)	192	(*)
Farm net profit	503	(*)	(*)	—	—	(*)	(*)	—	—	—
Net gain, noncapital assets	22,414	5,799	16,615	836	165	4,498	3,056	1,442	1,997	713
Other receipts	280,658	113,530	166,969	21,744	9,141	21,389	20,034	1,355	35,237	23,382
Total deductions	**38,215,384**	**13,128,913**	**25,032,496**	**1,877,763**	**857,418**	**5,735,224**	**4,653,101**	**1,082,123**	**7,060,238**	**3,072,852**
Cost of sales and operations, total	30,574,272	11,388,762	19,145,887	1,489,968	613,690	4,813,915	3,976,975	836,940	5,929,681	2,694,685
Inventory, beginning-of-year	3,345,758	975,059	2,365,122	290,752	157,383	270,956	243,393	27,563	540,950	294,180
Purchases	28,945,764	10,591,483	18,316,499	1,434,518	587,544	4,698,732	3,918,458	780,274	5,572,307	2,456,576
Cost of labor	471,697	130,329	339,387	29,934	4,451	43,653	18,641	25,012	89,431	44,405
Material and supplies	305,652	95,150	209,862	14,611	4,207	27,144	9,119	18,025	47,573	24,212
Other costs	1,317,594	685,851	631,202	50,121	17,162	73,663	54,282	19,381	312,098	231,193
Less: Inventory, end-of-year	3,812,193	1,089,110	2,716,185	329,968	157,057	300,233	266,918	33,315	632,678	355,881
Salaries and wages	2,492,519	528,459	1,961,410	131,631	97,106	333,812	251,005	82,807	349,484	117,390
Payments to partners	545,433	121,638	422,040	25,899	11,953	61,180	38,364	22,816	88,547	31,958
Rents	614,341	86,255	526,813	16,882	15,963	70,173	47,458	22,715	103,367	18,727
Interest	213,256	56,376	156,492	16,979	5,174	18,961	15,767	3,194	44,323	23,330
Taxes	672,872	145,264	526,321	36,836	18,003	82,505	64,067	18,438	111,732	24,388
Bad debts	72,812	22,593	50,156	8,759	2,170	3,750	2,971	779	12,658	5,570
Repairs	179,264	48,071	130,755	11,517	3,937	24,679	17,730	6,949	25,077	13,678
Depreciation	405,805	106,879	297,882	25,171	9,161	52,046	37,380	14,666	51,563	11,715
Amortization	3,732	1,126	2,606	(*)	(*)	329	250	(*)	111	16
Depletion	4,790	4,092	697	(*)	(*)	(*)	(*)	—	333	(*)
Retirement plans, etc.	14,800	7,719	7,081	949	207	1,769	1,103	666	899	660
Employee benefit programs	30,486	10,399	20,049	1,481	442	5,433	3,552	1,881	5,115	3,991
Net loss from other partnerships, etc.	2,640	780	1,860	(*)	—	(*)	(*)	(*)	(*)	(*)
Farm net loss	(*)	—	(*)	—	—	—	—	—	(*)	(*)
Net loss, noncapital assets	6,176	4,255	1,921	(*)	(*)	175	143	(*)	421	(*)
Other deductions	2,382,138	596,245	1,780,478	111,475	79,508	266,401	196,242	70,159	336,792	126,450
Net profit (less loss)	**2,555,478**	**725,496**	**1,820,243**	**160,172**	**62,526**	**282,668**	**204,292**	**78,376**	**407,113**	**91,018**
Net profit	2,853,898	803,996	2,038,951	172,993	71,229	307,383	223,364	84,019	443,134	103,343
Net loss	298,420	78,500	218,708	12,821	8,703	24,715	19,072	5,643	36,021	12,325
PARTNERSHIPS WITH NET PROFIT										
Number of partnerships	148,005	23,124	124,266	6,503	3,958	19,939	13,655	6,284	25,934	4,620
Total receipts	**36,803,023**	**12,872,518**	**23,875,921**	**1,833,455**	**808,750**	**5,406,143**	**4,347,898**	**1,058,245**	**6,727,805**	**2,787,711**
Business receipts	36,368,716	12,718,997	23,595,686	1,789,659	793,487	5,368,243	4,315,572	1,052,671	6,673,133	2,756,045
Income from other partnerships, etc	4,586	3,157	1,429	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nonqualifying dividends	2,629	762	1,867	142	(*)	847	831	(*)	58	(*)
Interest	46,557	18,933	27,487	4,023	1,585	2,862	2,491	371	6,709	4,531
Rents	103,857	20,801	82,791	18,547	4,816	10,299	7,827	2,472	13,960	5,137
Royalties	2,611	794	1,817	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farm net profit	501	(*)	(*)	—	—	(*)	(*)	—	—	—
Net gain, noncapital assets	19,493	5,303	14,190	651	118	4,020	2,646	1,374	1,286	653
Other receipts	254,073	103,480	150,444	20,404	8,555	19,671	18,364	1,307	32,374	21,128
Total deductions	**33,949,125**	**12,068,522**	**21,836,970**	**1,660,462**	**737,521**	**5,098,760**	**4,124,534**	**974,226**	**6,284,671**	**2,684,368**
Cost of sales and operations, total	27,576,576	10,597,805	16,945,323	1,323,368	524,403	4,313,883	3,552,347	761,536	5,300,876	2,364,888
Inventory, beginning-of-year	2,876,205	866,759	2,005,063	255,175	126,602	237,078	212,780	24,298	452,000	249,003
Purchases	26,130,565	9,879,990	16,219,401	1,267,565	506,661	4,211,256	3,502,701	708,555	4,989,663	2,148,575
Cost of labor	426,187	121,192	303,014	27,856	4,090	38,794	16,738	22,056	82,055	41,256
Material and supplies	241,727	90,514	150,579	11,388	4,094	25,041	8,053	16,988	42,194	22,582
Other costs	1,173,008	614,789	557,679	43,778	16,753	65,275	46,774	18,501	266,004	206,191
Less: Inventory, end-of-year	3,271,116	975,439	2,290,413	282,394	133,797	263,561	234,699	28,862	531,040	302,719
Salaries and wages	2,151,928	463,991	1,685,768	119,122	87,965	291,497	216,179	75,318	315,268	102,716
Payments to partners	413,398	98,535	313,961	21,311	8,680	43,801	28,838	14,963	67,667	23,947
Rents	495,771	70,724	424,137	14,346	12,785	56,476	38,553	17,923	92,978	15,565
Interest	161,704	46,279	115,175	11,822	3,830	14,633	11,894	2,739	35,143	18,582
Taxes	587,829	132,374	454,423	32,657	15,446	72,743	56,123	16,620	100,232	20,734
Bad debts	55,174	16,894	38,257	6,606	1,927	3,213	2,504	709	11,214	5,068
Repairs	148,233	40,057	107,860	10,377	3,521	21,148	14,713	6,435	20,538	10,947
Depreciation	322,385	82,167	239,485	20,957	7,841	43,509	31,124	12,385	41,816	9,780
Amortization	2,674	747	1,927	(*)	(*)	229	167	(*)	56	10
Depletion	1,393	721	672	(*)	(*)	(*)	(*)	—	333	(*)
Retirement plans, etc	14,082	7,462	6,620	949	207	1,550	935	615	842	613
Employee benefit programs	27,370	9,667	17,665	1,434	434	4,664	2,851	1,813	4,593	3,637
Net loss from other partnerships, etc	1,058	717	341	(*)	—	(*)	(*)	(*)	(*)	(*)
Farm net loss	(*)	—	(*)	—	—	—	—	—	(*)	(*)
Net loss, noncapital assets	1,184	264	920	(*)	(*)	(*)	(*)	(*)	370	(*)
Other deductions	1,988,318	500,118	1,484,388	97,311	70,379	231,222	168,124	63,098	292,632	107,599
Net profit	**2,853,898**	**803,996**	**2,038,951**	**172,993**	**71,229**	**307,383**	**223,364**	**84,019**	**443,134**	**103,343**

Footnote at end of table.

Table 2.2—Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade—Continued									Finance, insurance, and real estate
	Retail trade—Continued								Wholesale and retail trade not allocable	Total
	Automotive dealers and service stations—Cont.		Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Liquor stores	Other retail trade		
	Gasoline service stations	Other automotive dealers								
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Number of partnerships	19,831	5,931	12,191	11,601	22,921	10,698	4,270	35,729	1,181	409,912
Total receipts	**3,368,234**	**935,247**	**1,338,687**	**1,680,236**	**2,360,262**	**781,437**	**897,655**	**3,351,340**	**63,714**	**25,204,676**
Business receipts	3,351,313	926,396	1,316,957	1,644,833	2,336,313	768,440	889,178	3,307,194	63,095	22,732,616
Income from other partnerships, etc.	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	—	145,430
Nonqualifying dividends	(*)	(*)	(*)	(*)	(*)	—	(*)	155	—	19,128
Interest	1,044	1,235	3,250	4,054	1,072	286	719	3,574	(*)	1,310,910
Rents	8,280	1,941	5,018	5,764	10,102	4,824	3,701	12,174	(*)	179,088
Royalties	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	—	51,701
Farm net profit	—	—	—	(*)	(*)	—	—	(*)	—	957
Net gain, noncapital assets	739	545	582	649	2,746	(*)	(*)	3,725	—	170,519
Other receipts	6,834	5,021	12,736	23,447	9,356	7,023	2,961	23,935	159	594,327
Total deductions	**3,120,297**	**867,089**	**1,204,364**	**1,524,101**	**2,183,942**	**702,240**	**841,039**	**3,046,167**	**53,975**	**27,884,415**
Cost of sales and operations, total	2,561,722	673,274	847,546	1,085,286	1,153,841	389,700	707,090	2,115,170	39,623	3,191,240
Inventory, beginning-of-year	94,487	152,283	284,944	233,114	36,000	23,585	77,006	450,432	5,577	758,334
Purchases	2,461,775	653,956	830,479	1,051,174	1,023,725	379,689	700,990	2,046,341	37,782	644,773
Cost of labor	33,315	11,711	12,072	27,681	86,998	8,876	3,489	32,802	(*)	86,715
Material and supplies	17,426	5,935	10,197	10,756	25,775	2,000	580	66,199	(*)	212,260
Other costs	56,460	24,445	21,593	36,871	25,626	6,810	9,598	77,660	541	2,348,318
Less: Inventory, end-of-year	101,741	175,056	311,739	274,310	44,283	23,080	84,573	558,264	6,898	859,160
Salaries and wages	170,798	61,296	119,452	122,050	390,631	99,233	38,945	279,066	2,650	1,424,010
Payments to partners	39,221	17,368	34,376	39,390	51,341	17,827	12,617	78,910	(*)	419,396
Rents	69,154	15,486	46,025	35,808	111,286	24,510	14,206	88,593	1,273	673,887
Interest	12,839	8,154	6,591	9,446	22,367	8,719	4,275	19,657	388	7,173,939
Taxes	70,043	17,301	25,102	31,338	92,820	34,288	20,832	72,865	1,287	2,696,016
Bad debts	4,444	2,644	2,560	8,345	576	929	618	9,791	(*)	51,901
Repairs	8,497	2,902	4,356	5,791	25,358	10,106	3,311	16,623	438	711,589
Depreciation	30,320	9,528	11,759	14,815	58,630	18,167	8,043	48,527	1,044	4,108,931
Amortization	(*)	(*)	(*)	(*)	818	(*)	200	770	—	16,310
Depletion	(*)	(*)	—	—	(*)	—	—	(*)	(*)	8,853
Retirement plans, etc	153	86	264	451	887	(*)	96	1,495	—	11,101
Employee benefit programs	677	447	664	1,230	2,710	498	337	2,138	(*)	19,446
Net loss from other partnerships, etc.	(*)	—	(*)	(*)	(*)	—	—	(*)	—	618,403
Farm net loss	—	—	—	—	—	—	—	(*)	—	(*)
Net loss, noncapital assets	257	(*)	(*)	(*)	750	(*)	(*)	151	—	29,767
Other deductions	151,801	58,541	105,546	169,911	270,294	97,950	30,269	312,332	5,415	6,728,852
Net profit (less loss)	**247,937**	**68,158**	**134,323**	**156,135**	**176,320**	**79,197**	**56,616**	**305,173**	**9,739**	**—2,679,739**
Net profit	261,846	77,945	147,030	171,768	218,888	87,835	61,075	357,616	10,951	3,680,592
Net loss	13,909	9,787	12,707	15,633	42,568	8,638	4,459	52,443	1,212	6,360,331
PARTNERSHIPS WITH NET PROFIT										
Number of partnerships	17,536	3,778	8,677	8,582	16,596	8,038	3,480	22,559	615	216,760
Total receipts	**3,144,691**	**795,403**	**1,223,621**	**1,514,445**	**1,943,069**	**660,379**	**781,055**	**2,977,199**	**54,584**	**13,767,717**
Business receipts	3,129,511	787,577	1,203,096	1,482,131	1,924,026	649,616	774,053	2,938,242	54,033	11,907,612
Income from other partnerships, etc.	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	—	136,311
Nonqualifying dividends	(*)	(*)	(*)	26	(*)	—	(*)	155	—	13,400
Interest	1,023	1,155	3,190	3,850	900	283	706	3,379	(*)	1,028,859
Rents	7,059	1,764	4,833	5,606	6,950	4,570	2,413	10,797	(*)	108,320
Royalties	(*)	(*)	—	(*)	(*)	(*)	—	(*)	—	43,918
Farm net profit	—	—	—	(*)	(*)	—	—	(*)	—	861
Net gain, noncapital assets	511	122	376	576	2,540	(*)	(*)	3,484	—	134,682
Other receipts	6,570	4,676	11,990	20,793	7,983	5,273	2,838	20,563	149	393,754
Total deductions	**2,882,845**	**717,458**	**1,076,591**	**1,342,677**	**1,724,181**	**572,544**	**719,980**	**2,619,583**	**43,633**	**10,087,125**
Cost of sales and operations, total	2,376,936	559,052	764,755	969,267	948,391	327,838	608,704	1,863,838	33,448	1,959,836
Inventory, beginning-of-year	83,661	119,336	240,716	201,736	29,015	20,441	63,635	378,665	4,383	399,666
Purchases	2,297,020	544,068	756,918	938,014	834,384	311,616	604,554	1,798,770	31,174	396,700
Cost of labor	30,683	10,116	11,047	25,964	74,778	5,831	3,411	29,188	(*)	63,316
Material and supplies	14,334	5,278	9,791	8,985	22,652	2,464	552	23,418	(*)	130,024
Other costs	43,626	16,187	20,875	34,773	21,735	6,448	9,508	72,530	540	1,351,323
Less: Inventory, end-of-year	92,388	135,933	274,592	240,205	34,173	18,962	72,956	438,733	5,264	381,193
Salaries and wages	159,571	52,981	110,327	107,178	299,142	80,371	33,190	241,708	2,169	726,566
Payments to partners	30,923	12,797	25,782	30,767	35,536	11,908	9,923	58,586	(*)	189,331
Rents	65,276	12,137	38,800	28,851	81,993	18,599	11,351	67,958	910	299,173
Interest	10,932	5,629	4,830	7,972	13,222	6,658	3,095	13,970	250	1,737,679
Taxes	64,911	14,587	22,323	27,322	72,503	29,015	17,756	64,426	1,032	1,149,044
Bad debts	4,029	2,117	2,267	6,399	438	500	574	5,119	(*)	20,443
Repairs	7,265	2,326	3,890	5,250	13,781	7,741	2,909	13,705	316	295,548
Depreciation	24,199	7,837	10,279	13,178	42,580	13,828	6,798	38,699	733	1,220,109
Amortization	(*)	(*)	(*)	(*)	556	(*)	126	718	—	4,753
Depletion	(*)	(*)	—	—	(*)	—	—	(*)	—	7,300
Retirement plans, etc	153	76	248	433	882	(*)	81	1,364	—	8,073
Employee benefit programs	547	409	592	1,056	2,367	358	287	1,880	(*)	11,343
Net loss from other partnerships, etc.	(*)	—	(*)	(*)	(*)	—	—	(*)	—	20,092
Farm net loss	—	—	—	—	—	—	—	(*)	—	(*)
Net loss, noncapital assets	218	(*)	(*)	(*)	(*)	(*)	—	118	—	1,214
Other deductions	137,554	47,479	92,375	144,839	207,489	75,540	25,186	247,415	3,812	2,436,366
Net profit	**261,846**	**77,945**	**147,030**	**171,768**	**218,888**	**87,835**	**61,075**	**357,616**	**10,951**	**3,680,592**

Footnote at end of table.

Table 2.2—Income Statement For Selected Industries—Continued

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

Item	Finance, insurance, and real estate—Continued									
	Finance				Insurance agents, brokers, and service	Real estate				
	Total	Banking, and credit agencies other than banks	Security, commodity brokers, and services	Holding and investment companies		Total	Operators of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Number of partnerships	99,775	2,193	3,464	94,118	8,676	301,461	244,108	27,851	13,794	15,708
Total receipts	**3,519,240**	**186,725**	**2,050,397**	**1,282,118**	**1,462,753**	**20,222,683**	**15,420,403**	**407,884**	**1,047,399**	**3,346,997**
Business receipts	2,151,963	101,196	1,862,696	188,071	1,310,009	19,270,644	14,870,727	353,825	975,874	3,070,218
Income from other partnerships, etc	120,548	(*)	14,484	105,601	(*)	24,561	16,704	1,501	1,736	4,620
Nonqualifying dividends	17,675	(*)	2,354	15,254	(*)	1,014	926	64	(*)	(*)
Interest	988,856	62,408	123,571	802,877	24,474	297,580	186,956	16,434	15,332	78,858
Rents	43,149	5,355	(*)	37,288	3,805	132,134	27,072	11,022	32,902	61,138
Royalties	41,236	(*)	(*)	40,158	(*)	10,115	3,208	6,650	(*)	176
Farm net profit	(*)	—	—	(*)	—	270	(*)	(*)	(*)	(*)
Net gain, noncapital assets	35,192	(*)	537	34,568	4,793	130,534	101,860	1,682	3,861	23,131
Other receipts	119,934	17,026	45,294	57,614	118,562	355,831	212,867	16,671	17,472	108,821
Total deductions	**3,915,128**	**150,272**	**1,977,666**	**1,787,190**	**1,113,060**	**22,856,227**	**17,961,164**	**470,641**	**1,084,568**	**3,419,854**
Cost of sales and operations, total	125,762	(*)	9,775	80,327	268,026	2,797,452	164,526	22,816	412,168	2,197,942
Inventory, beginning-of-year	24,231	(*)	(*)	22,820	—	734,103	25,399	4,375	114,161	590,168
Purchases	32,592	(*)	(*)	25,907	34,352	577,829	56,294	3,669	107,568	410,298
Cost of labor	3,903	—	—	3,903	(*)	76,638	6,175	2,310	9,405	58,748
Material and supplies	5,230	—	(*)	5,212	(*)	200,325	8,307	906	43,564	147,548
Other costs	84,984	(*)	8,564	46,648	221,051	2,042,283	102,991	16,619	239,260	1,683,413
Less: Inventory, end-of-year	25,178	(*)	(*)	24,163	(*)	833,726	34,640	5,063	101,790	692,233
Salaries and wages	440,417	27,347	343,275	69,795	142,636	840,957	685,929	7,043	70,200	77,785
Payments to partners	182,242	7,170	121,725	53,347	44,896	192,258	120,867	7,113	29,716	34,562
Rents	80,670	6,385	51,065	23,220	18,566	574,651	518,468	16,867	14,284	25,032
Interest	643,713	30,493	136,029	477,191	3,955	6,526,271	5,841,978	190,214	118,766	375,313
Taxes	151,961	4,827	47,811	99,323	25,609	2,518,446	2,349,533	59,993	31,895	77,025
Bad debts	15,881	5,055	3,884	6,942	6,680	29,340	24,076	410	372	4,482
Repairs	11,635	511	3,319	7,805	1,511	698,443	669,254	8,618	9,707	10,864
Depreciation	58,787	3,925	8,419	46,443	7,764	4,042,380	3,891,424	64,979	40,250	45,727
Amortization	2,525	(*)	666	1,857	940	12,845	11,067	730	191	857
Depletion	7,225	(*)	(*)	7,167	(*)	1,546	617	753	(*)	(*)
Retirement plans, etc	5,999	(*)	5,294	168	1,258	3,844	2,635	—	(*)	909
Employee benefit programs	8,108	875	6,554	679	1,555	9,783	7,754	64	868	1,097
Net loss from other partnerships, etc	461,074	625	11,904	448,545	(*)	157,287	89,785	5,343	22,248	39,911
Farm net loss	(*)	—	—	(*)	—	(*)	(*)	(*)	—	—
Net loss, noncapital assets	18,290	(*)	(*)	16,982	(*)	11,472	9,458	(*)	(*)	1,589
Other deductions	1,700,695	26,724	1,226,716	447,255	589,535	4,438,622	3,573,743	84,712	253,561	526,606
Net profit (less loss)	**—395,888**	**36,453**	**72,731**	**—505,072**	**349,693**	**—2,633,544**	**—2,540,761**	**—62,757**	**42,831**	**—72,857**
Net profit	1,001,636	42,106	183,871	775,659	370,764	2,308,192	1,587,945	171,464	192,729	356,054
Net loss	1,397,524	5,653	111,140	1,280,731	21,071	4,941,736	4,128,706	234,221	149,898	428,911
PARTNERSHIPS WITH NET PROFIT										
Number of partnerships	49,747	1,801	1,738	46,208	7,754	159,259	124,944	17,938	7,918	8,459
Total receipts	**2,071,679**	**141,987**	**838,739**	**1,090,953**	**1,365,991**	**10,330,047**	**7,150,988**	**307,244**	**748,446**	**2,123,369**
Business receipts	917,399	62,446	720,758	134,195	1,217,919	9,772,294	6,844,484	269,388	700,998	1,957,424
Income from other partnerships, etc	114,779	(*)	12,583	101,734	(*)	21,217	14,300	(*)	1,676	4,330
Nonqualifying dividends	12,077	(*)	1,660	10,353	(*)	884	805	55	(*)	(*)
Interest	829,883	58,096	69,720	702,067	21,608	177,368	108,672	10,916	9,550	48,230
Rents	32,972	5,001	(*)	27,557	3,797	71,551	15,633	7,739	19,638	28,541
Royalties	36,602	(*)	(*)	35,611	(*)	6,966	1,980	4,851	(*)	58
Farm net profit	(*)	—	—	(*)	—	(*)	(*)	(*)	(*)	—
Net gain, noncapital assets	32,447	52	537	31,858	4,793	97,442	74,066	1,560	2,840	18,976
Other receipts	94,853	15,760	32,182	46,911	116,770	182,131	91,008	11,791	13,544	65,788
Total deductions	**1,070,043**	**99,881**	**654,868**	**315,294**	**995,227**	**8,021,855**	**5,563,043**	**135,780**	**555,717**	**1,767,315**
Cost of sales and operations, total	69,964	(*)	(*)	57,139	208,485	1,681,387	70,449	6,979	259,359	1,344,600
Inventory, beginning-of-year	10,335	(*)	(*)	9,091	—	389,331	5,619	(*)	60,513	320,296
Purchases	21,593	(*)	(*)	14,961	34,060	341,047	35,859	(*)	60,134	243,442
Cost of labor	1,031	—	—	1,031	(*)	56,762	1,026	1,110	5,819	48,807
Material and supplies	4,414	—	(*)	4,403	(*)	122,074	3,731	68	21,297	96,978
Other costs	42,499	(*)	(*)	36,673	165,622	1,143,202	35,447	5,178	143,733	958,844
Less: Inventory, end-of-year	9,908	(*)	(*)	9,020	(*)	371,029	11,233	(*)	32,137	323,767
Salaries and wages	243,620	23,322	208,340	11,958	135,217	347,729	270,317	2,525	46,205	28,682
Payments to partners	87,213	5,517	69,929	11,767	38,512	63,606	25,357	1,544	22,379	14,326
Rents	39,761	5,509	29,717	4,535	16,492	242,920	223,612	2,618	8,965	7,725
Interest	191,982	24,881	70,921	96,180	3,329	1,542,368	1,395,051	24,782	26,227	96,308
Taxes	58,911	4,320	33,543	21,048	22,674	1,067,459	994,044	30,541	14,288	28,586
Bad debts	7,146	4,359	1,037	1,750	6,414	6,883	3,846	(*)	270	2,717
Repairs	6,903	418	2,063	4,422	1,382	287,263	272,402	5,089	4,722	5,050
Depreciation	24,040	3,131	5,462	15,447	7,084	1,188,985	1,132,439	25,324	16,196	15,026
Amortization	754	(*)	(*)	361	940	3,059	2,377	(*)	(*)	249
Depletion	6,458	(*)	(*)	6,420	(*)	840	343	471	(*)	(*)
Retirement plans, etc	4,743	(*)	4,149	(*)	1,157	2,173	1,733	—	(*)	(*)
Employee benefit programs	5,079	768	4,267	44	1,334	4,930	3,598	(*)	706	579
Net loss from other partnerships, etc	9,312	(*)	5,289	3,579	(*)	10,738	6,608	(*)	2,839	863
Farm net loss	—	—	—	—	—	(*)	—	(*)	—	—
Net loss, noncapital assets	(*)	(*)	(*)	(*)	(*)	940	627	(*)	(*)	(*)
Other deductions	313,888	19,695	213,765	80,427	552,078	1,570,400	1,160,240	34,760	153,289	222,111
Net profit	**1,001,636**	**42,106**	**183,871**	**775,659**	**370,764**	**2,308,192**	**1,587,945**	**171,464**	**192,729**	**356,054**

Footnote at end of table.

Table 2.2—Income Statement for Selected Industries—Continued

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

Item	Services									
	Total	Hotels and other lodging places			Personal services					Business services
		Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Laundries, dry cleaning, and garment services	Beauty shops	Barber shops	Other personal services	
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Number of partnerships	178,489	13,174	6,621	6,553	25,957	9,190	7,988	3,023	5,756	24,985
Total receipts	**23,976,714**	**1,912,630**	**1,048,104**	**864,526**	**1,185,200**	**428,044**	**229,979**	**61,650**	**385,527**	**1,714,675**
Business receipts	23,564,497	1,831,882	1,008,531	823,351	1,085,127	416,740	228,018	61,034	379,335	1,659,148
Income from other partnerships, etc	26,201	2,045	(*)	(*)	(*)	—	—	—	(*)	(*)
Nonqualifying dividends	669	(*)	(*)	(*)	(*)	—	—	—	(*)	(*)
Interest	51,388	8,693	5,002	3,691	2,004	633	(*)	—	1,246	7,513
Rents	95,647	30,931	13,634	17,297	9,650	6,091	1,049	(*)	2,148	11,465
Royalties	8,245	(*)	(*)	(*)	(*)	(*)	—	—	(*)	3,463
Farm net profit	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	37,877	5,995	3,950	2,045	4,387	3,350	(*)	—	477	13,970
Other receipts	192,190	32,761	15,549	17,212	3,939	1,226	227	254	2,232	18,952
Total deductions	**17,100,691**	**2,037,550**	**1,091,226**	**946,324**	**920,343**	**375,937**	**189,730**	**40,079**	**314,597**	**1,640,087**
Cost of sales and operations, total	2,999,283	336,184	151,259	184,925	284,647	98,479	63,211	3,767	119,190	432,850
Inventory, beginning-of-year	155,903	13,476	3,509	9,967	20,377	4,311	2,932	(*)	13,027	14,999
Purchases	1,313,310	184,239	83,809	100,430	120,688	27,707	10,353	1,052	81,576	153,874
Cost of labor	586,060	64,547	32,986	31,561	85,775	33,269	40,811	(*)	11,255	71,394
Material and supplies	241,661	13,637	8,927	4,710	31,975	16,985	8,858	588	5,544	33,377
Other costs	884,222	78,413	27,719	50,694	47,722	21,008	3,336	(*)	21,732	178,465
Less: Inventory, end-of-year	181,873	18,128	5,691	12,437	21,890	4,801	3,079	(*)	13,944	19,259
Salaries and wages	5,163,931	354,273	193,047	161,226	187,030	82,763	47,604	10,909	45,754	196,775
Payments to partners	833,460	26,674	15,097	11,577	49,145	11,234	13,134	7,745	17,032	59,218
Rents	1,119,791	90,444	47,084	43,360	61,703	23,654	18,503	5,594	13,952	51,314
Interest	580,030	279,697	155,551	124,146	14,425	8,417	1,187	235	4,586	135,659
Taxes	671,046	131,087	71,652	59,435	37,975	17,298	7,785	1,137	11,755	35,925
Bad debts	31,902	5,216	3,094	2,122	3,036	861	(*)	—	2,146	4,254
Repairs	185,096	58,706	32,942	25,764	17,688	8,479	2,176	397	6,636	23,562
Depreciation	1,114,632	255,385	140,440	114,945	56,477	27,813	6,579	1,503	20,582	421,825
Amortization	57,078	1,009	680	329	1,498	(*)	(*)	—	(*)	4,051
Depletion	1,250	(*)	(*)	(*)	(*)	(*)	—	—	—	(*)
Retirement plans, etc	56,778	881	236	645	931	567	—	—	364	3,288
Employee benefit programs	72,564	4,391	1,820	2,571	2,367	1,111	(*)	(*)	963	2,633
Net loss from other partnerships, etc	14,829	3,967	(*)	(*)	—	—	—	—	—	374
Farm net loss	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	8,896	5,245	(*)	1,564	(*)	(*)	(*)	—	(*)	997
Other deductions	4,190,125	484,378	271,795	212,583	202,700	93,301	29,187	8,703	71,509	266,916
Net profit (less loss)	**6,876,023**	**—124,920**	**—43,122**	**—81,798**	**184,857**	**52,107**	**40,249**	**21,571**	**70,930**	**74,588**
Net profit	7,723,376	150,036	87,798	62,238	201,563	59,510	43,286	22,036	76,731	319,332
Net loss	847,353	274,956	130,920	144,036	16,706	7,403	3,037	(*)	5,801	244,744
PARTNERSHIPS WITH NET PROFIT										
Number of partnerships	132,501	6,521	3,420	3,101	19,679	6,948	5,922	2,571	4,238	15,994
Total receipts	**21,058,880**	**960,746**	**567,269**	**393,477**	**961,754**	**358,905**	**194,500**	**54,132**	**354,217**	**1,330,413**
Business receipts	20,736,545	918,513	544,280	374,233	944,329	349,700	192,743	53,522	348,364	1,281,330
Income from other partnerships, etc	23,423	1,279	(*)	(*)	(*)	—	—	—	(*)	(*)
Nonqualifying dividends	664	(*)	(*)	(*)	(*)	—	—	—	(*)	(*)
Interest	42,536	5,303	3,608	1,695	1,956	622	(*)	—	1,209	5,519
Rents	64,459	12,022	5,811	6,211	7,400	4,178	(*)	(*)	1,973	10,403
Royalties	7,627	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)
Farm net profit	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	34,525	5,182	3,755	1,427	4,372	3,338	(*)	—	474	13,434
Other receipts	149,101	18,125	8,397	9,728	3,604	1,063	185	248	2,108	16,367
Total deductions	**13,335,504**	**810,710**	**479,471**	**331,239**	**760,191**	**299,395**	**151,214**	**32,096**	**277,486**	**1,011,081**
Cost of sales and operations, total	2,309,160	137,411	59,240	78,171	248,443	82,642	52,996	2,894	109,911	355,681
Inventory, beginning-of-year	121,570	5,446	1,615	3,831	17,373	3,856	1,970	(*)	11,468	11,853
Purchases	1,035,628	77,425	37,710	39,715	111,280	24,476	8,350	(*)	77,552	132,398
Cost of labor	448,504	23,850	9,641	14,209	72,702	26,198	35,816	(*)	10,686	63,573
Material and supplies	193,965	3,557	2,479	1,078	26,283	14,864	7,009	303	4,107	29,990
Other costs	651,612	33,982	9,822	24,160	39,804	17,398	2,199	(*)	18,561	133,443
Less: Inventory, end-of-year	142,119	6,849	2,027	4,822	18,999	4,150	2,348	(*)	12,463	15,576
Salaries and wages	4,557,152	156,028	94,531	61,497	157,193	69,879	36,950	10,112	40,252	159,699
Payments to partners	600,531	11,697	7,702	3,995	32,646	6,926	7,548	(*)	14,244	38,644
Rents	965,222	47,247	28,093	19,154	47,679	17,290	14,156	4,646	11,587	41,707
Interest	180,155	63,493	43,815	19,678	9,709	4,955	965	214	3,575	25,133
Taxes	525,213	60,240	35,122	25,118	32,162	14,093	6,643	988	10,438	28,469
Bad debts	20,577	1,906	1,310	596	2,266	373	(*)	—	1,879	2,167
Repairs	130,323	29,720	17,242	12,478	14,510	6,382	1,865	380	5,883	17,148
Depreciation	535,811	84,715	55,912	28,803	41,885	18,966	4,873	1,327	16,719	145,544
Amortization	22,650	300	292	(*)	1,345	(*)	(*)	—	(*)	3,504
Depletion	1,238	(*)	—	(*)	(*)	(*)	—	—	—	(*)
Retirement plans, etc	52,607	257	(*)	(*)	757	(*)	—	—	286	3,106
Employee benefit programs	60,812	1,618	869	749	2,176	955	(*)	(*)	930	2,269
Net loss from other partnerships, etc	6,843	(*)	(*)	—	—	—	—	—	—	238
Farm net loss	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	1,267	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	493
Other deductions	3,365,943	215,723	134,838	80,885	169,260	75,195	24,889	7,520	61,656	186,835
Net profit	**7,723,376**	**150,036**	**87,798**	**62,238**	**201,563**	**59,510**	**43,286**	**22,036**	**76,731**	**319,332**

Footnote at end of table.

Table 2.2—Income Statement for Selected Industries—Continued

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

Item	Services—Continued									
	Automobile and repair services					Miscellaneous repair services	Amusement and recreation services, including motion pictures	Medical and health services		
	Total	Automobile repair shops			Automobile parking and other services			Total	Offices of physicians	Other medical and health services
		Total	General automobile repair shops	Other automobile repair						
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Number of partnerships	17,561	12,507	7,381	5,126	5,054	8,895	14,368	19,356	10,460	8,896
Total receipts	**1,177,865**	**838,914**	**456,525**	**382,389**	**338,951**	**466,994**	**1,252,432**	**4,380,613**	**2,758,583**	**1,622,030**
Business receipts	1,158,234	832,018	452,111	379,907	326,216	459,889	1,190,127	4,352,064	2,742,268	1,609,796
Income from other partnerships, etc	(*)	—	—	—	(*)	—	(*)	(*)	(*)	—
Nonqualifying dividends	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—
Interest	1,356	592	318	274	764	448	4,596	3,389	2,113	1,276
Rents	10,939	3,932	2,834	1,098	7,007	1,127	11,129	5,544	2,651	2,893
Royalties	(*)	—	—	—	(*)	(*)	2,624	(*)	(*)	—
Farm net profit	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	3,264	960	(*)	(*)	2,304	(*)	6,555	1,454	407	1,047
Other receipts	4,067	1,411	1,168	243	2,656	3,822	34,518	17,914	10,896	7,018
Total deductions	**998,018**	**676,601**	**387,986**	**288,615**	**321,417**	**390,757**	**1,249,541**	**2,609,195**	**1,321,284**	**1,287,911**
Cost of sales and operations, total	547,472	432,918	249,353	183,565	114,554	236,842	295,730	289,526	39,062	250,464
Inventory, beginning-of-year	39,878	33,292	23,163	10,129	6,586	30,196	9,068	8,601	2,060	6,541
Purchases	406,455	334,666	201,606	133,060	71,789	152,329	100,478	81,962	10,316	71,646
Cost of labor	56,122	49,149	23,449	25,700	6,973	39,430	34,950	101,931	10,139	91,792
Material and supplies	55,144	33,577	18,199	15,378	21,567	35,874	16,853	34,950	8,174	26,776
Other costs	35,608	20,500	9,535	10,965	15,108	14,425	145,852	70,187	9,415	60,772
Less: Inventory, end-of-year	45,735	38,266	26,599	11,667	7,469	35,412	11,471	8,105	1,042	7,063
Salaries and wages	94,662	64,278	35,937	28,341	30,384	42,923	198,732	935,057	511,626	423,431
Payments to partners	31,498	24,291	14,532	9,759	7,207	21,431	34,179	112,608	64,833	47,775
Rents	43,526	21,625	11,678	9,947	21,901	9,932	74,110	215,032	128,266	86,766
Interest	24,130	5,939	4,109	1,830	18,191	2,759	35,937	41,648	7,816	33,832
Taxes	36,513	20,217	11,220	8,997	16,296	12,017	46,587	107,225	44,977	62,248
Bad debts	3,136	2,441	2,025	416	695	552	1,549	5,506	647	4,859
Repairs	14,827	4,052	2,532	1,520	10,775	4,082	18,302	17,272	7,934	9,338
Depreciation	67,672	16,787	11,588	5,199	50,885	11,122	95,941	61,141	23,152	37,989
Amortization	256	(*)	(*)	(*)	(*)	—	46,126	760	135	625
Depletion	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)
Retirement plans, etc	(*)	(*)	(*)	(*)	(*)	(*)	2,747	11,321	8,632	2,689
Employee benefit programs	1,298	1,041	572	469	257	774	2,749	13,293	4,270	9,023
Net loss from other partnerships, etc	(*)	—	—	—	(*)	—	611	(*)	(*)	(*)
Farm net loss	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	(*)	(*)	—	(*)	(*)	(*)	1,073	(*)	(*)	(*)
Other deductions	132,425	82,793	44,339	38,454	49,632	47,792	394,871	798,490	479,850	318,640
Net profit (less loss)	**179,847**	**162,313**	**68,539**	**93,774**	**17,534**	**76,237**	**2,891**	**1,771,418**	**1,437,299**	**334,119**
Net profit	209,798	171,212	75,203	96,009	38,586	82,594	170,936	1,824,855	1,452,094	372,761
Net loss	29,951	8,899	6,664	2,235	21,052	6,357	168,045	53,437	14,795	38,642
PARTNERSHIPS WITH NET PROFIT										
Number of partnerships	13,372	10,059	5,745	4,314	3,313	6,238	7,316	16,923	9,690	7,233
Total receipts	**990,299**	**737,819**	**387,934**	**349,885**	**252,480**	**416,542**	**844,497**	**3,966,127**	**2,686,913**	**1,279,214**
Business receipts	974,376	731,063	383,618	347,445	243,313	409,727	806,780	3,942,214	2,671,070	1,271,144
Income from other partnerships, etc	(*)	—	—	—	(*)	—	(*)	(*)	(*)	—
Nonqualifying dividends	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—
Interest	968	559	305	254	409	448	2,224	3,156	2,066	1,090
Rents	8,429	3,932	2,834	1,098	4,497	1,009	7,515	4,134	2,381	1,753
Royalties	(*)	—	—	—	(*)	(*)	2,270	(*)	(*)	—
Farm net profit	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	2,802	957	(*)	(*)	1,845	(*)	5,741	1,349	405	944
Other receipts	3,719	1,307	1,083	224	2,412	3,690	17,775	15,026	10,743	4,283
Total deductions	**780,501**	**566,607**	**312,731**	**253,876**	**213,894**	**333,948**	**673,561**	**2,141,272**	**1,234,819**	**906,453**
Cost of sales and operations, total	454,804	369,432	205,637	163,795	85,372	211,676	195,080	212,722	37,712	175,010
Inventory, beginning-of-year	31,293	26,196	17,949	8,247	5,097	26,570	5,690	8,325	2,060	6,265
Purchases	339,665	285,818	165,477	120,341	53,847	136,586	78,059	75,512	10,316	65,196
Cost of labor	48,472	44,020	19,778	24,242	4,452	36,875	18,817	67,864	9,489	58,375
Material and supplies	46,960	27,008	16,222	10,786	19,952	30,423	10,557	29,671	7,742	21,929
Other costs	25,093	17,328	8,244	9,084	7,765	13,359	89,285	38,762	9,147	29,615
Less: Inventory, end-of-year	36,679	30,938	22,033	8,905	5,741	32,137	7,328	7,412	1,042	6,370
Salaries and wages	73,736	53,196	28,700	24,496	20,540	37,615	111,233	790,009	488,725	301,284
Payments to partners	18,212	14,592	7,642	6,950	3,620	11,508	13,845	78,288	47,188	31,100
Rents	36,145	17,499	9,623	7,876	18,646	7,276	47,708	184,556	123,825	60,731
Interest	11,217	4,479	2,977	1,502	6,738	2,168	9,672	20,924	5,849	15,075
Taxes	27,624	17,498	9,347	8,151	10,126	10,448	29,328	83,147	43,113	40,034
Bad debts	1,687	1,239	835	404	448	431	486	3,767	610	3,157
Repairs	10,283	3,218	1,909	1,309	7,065	3,702	12,907	14,304	7,582	6,722
Depreciation	41,390	12,754	8,461	4,293	28,636	9,152	35,653	45,502	21,645	23,857
Amortization	197	(*)	(*)	(*)	(*)	—	13,420	509	98	411
Depletion	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)
Retirement plans, etc	(*)	(*)	(*)	(*)	(*)	(*)	1,421	10,379	8,542	1,837
Employee benefit programs	1,093	955	503	452	138	766	1,616	7,733	4,113	3,620
Net loss from other partnerships, etc	39	—	—	—	(*)	—	(*)	(*)	(*)	(*)
Farm net loss	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other deductions	103,906	71,564	37,034	34,530	32,342	38,675	200,573	689,119	445,733	243,386
Net profit	**209,798**	**171,212**	**75,203**	**96,009**	**38,586**	**82,594**	**170,936**	**1,824,855**	**1,452,094**	**372,761**

Footnote at end of table.

Table 2.2—Income Statement for Selected Industries—Continued

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

Item	Services—Continued						
	Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	Nature of business not allocable
			Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
	(80)	(81)	(82)	(83)	(84)	(85)	(86)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT							
Number of partnerships	27,564	6,769	10,639	6,486	4,153	9,221	1,580
Total receipts	**6,961,352**	**1,613,710**	**2,874,638**	**1,959,044**	**915,594**	**516,605**	**94,666**
Business receipts	6,893,946	1,585,616	2,841,822	1,944,290	897,532	506,642	93,777
Income from other partnerships, etc.	5,401	5,348	9,074	5,622	(*)	(*)	—
Nonqualifying dividends	374	(*)	232	232	—	(*)	—
Interest	14,313	3,279	4,239	2,998	1,241	1,558	(*)
Rents	8,951	1,247	2,315	1,551	764	2,349	(*)
Royalties	91	(*)	(*)	(*)	(*)	(*)	—
Farm net profit	—	—	—	—	—	—	—
Net gain, noncapital assets	1,142	748	181	153	(*)	(*)	(*)
Other receipts	37,134	17,447	16,598	4,021	12,577	5,038	54
Total deductions	**3,421,387**	**1,308,554**	**2,078,708**	**1,403,358**	**675,350**	**446,551**	**74,572**
Cost of sales and operations, total	75,961	334,021	33,895	25,147	(*)	132,155	32,516
Inventory, beginning-of-year	(*)	6,901	(*)	(*)	(*)	9,027	(*)
Purchases	(*)	19,007	(*)	(*)	(*)	88,783	23,980
Cost of labor	4,061	102,452	16,418	14,828	(*)	8,980	(*)
Material and supplies	3,976	7,887	398	(*)	(*)	7,590	(*)
Other costs	67,008	202,958	10,369	9,953	(*)	33,215	5,213
Less: Inventory, end-of-year	(*)	5,184	(*)	(*)	(*)	15,440	(*)
Salaries and wages	1,485,290	433,995	1,108,283	720,896	387,387	126,911	8,177
Payments to partners	203,025	49,292	215,541	167,323	48,218	30,849	4,239
Rents	365,034	49,486	139,134	92,227	46,907	20,076	2,296
Interest	15,990	7,126	14,478	9,554	4,924	8,181	2,598
Taxes	139,912	36,396	72,780	49,080	23,700	14,629	2,023
Bad debts	3,676	1,283	3,343	2,799	(*)	351	(*)
Repairs	15,645	2,882	6,021	4,492	1,529	6,109	625
Depreciation	77,901	16,468	33,930	22,455	11,475	16,770	2,812
Amortization	1,092	(*)	1,252	1,049	(*)	(*)	—
Depletion	19	(*)	—	—	—	(*)	—
Retirement plans, etc.	18,736	6,376	10,799	3,866	6,933	1,456	(*)
Employee benefit programs	21,861	7,250	13,881	10,028	3,853	2,067	(*)
Net loss from other partnerships, etc.	4,088	1,124	2,857	2,153	(*)	(*)	(*)
Farm net loss	—	—	—	—	—	—	—
Net loss, noncapital assets	157	(*)	110	(*)	(*)	(*)	—
Other deductions	993,000	362,776	422,404	292,180	130,224	84,373	15,202
Net profit (less loss)	**3,539,965**	**305,156**	**795,930**	**555,686**	**240,244**	**70,054**	**20,094**
Net profit	3,553,249	311,067	803,968	560,543	243,425	95,978	23,748
Net loss	13,284	5,911	8,038	4,857	3,181	25,924	3,654
PARTNERSHIPS WITH NET PROFIT							
Number of partnerships	25,020	5,678	9,496	6,018	3,478	6,264	1,097
Total receipts	**6,814,338**	**1,514,526**	**2,804,992**	**1,908,484**	**896,508**	**454,646**	**89,240**
Business receipts	6,749,042	1,490,221	2,774,169	1,895,115	879,054	445,844	88,376
Income from other partnerships, etc.	5,401	5,336	8,021	4,576	(*)	(*)	—
Nonqualifying dividends	374	(*)	232	232	—	(*)	—
Interest	14,200	3,189	4,227	2,996	1,231	1,346	(*)
Rents	8,529	1,029	2,011	1,247	764	1,978	(*)
Royalties	91	(*)	(*)	(*)	(*)	(*)	—
Farm net profit	—	—	—	—	—	—	—
Net gain, noncapital assets	1,142	217	168	153	(*)	(*)	(*)
Other receipts	35,559	14,509	15,987	3,988	11,999	4,740	(*)
Total deductions	**3,261,089**	**1,203,459**	**2,001,024**	**1,347,941**	**653,083**	**358,668**	**65,492**
Cost of sales and operations, total	66,288	290,045	30,938	25,091	(*)	106,072	28,729
Inventory, beginning-of-year	—	3,220	(*)	(*)	(*)	8,433	(*)
Purchases	(*)	12,724	(*)	(*)	(*)	69,062	(*)
Cost of labor	3,848	87,952	16,253	14,828	(*)	8,298	(*)
Material and supplies	3,768	6,767	(*)	(*)	(*)	5,749	(*)
Other costs	57,760	181,893	10,313	9,897	(*)	27,918	(*)
Less: Inventory, end-of-year	—	2,511	(*)	(*)	(*)	13,388	(*)
Salaries and wages	1,455,707	419,300	1,084,831	702,940	381,891	111,801	8,142
Payments to partners	136,511	41,707	194,572	152,722	41,850	22,901	(*)
Rents	354,738	46,070	134,692	89,272	45,420	17,404	1,975
Interest	15,069	5,450	13,218	8,738	4,480	4,102	1,733
Taxes	136,032	34,609	70,839	47,728	23,111	12,315	1,915
Bad debts	3,597	976	3,089	2,545	(*)	205	(*)
Repairs	15,209	2,608	5,739	4,294	1,445	4,193	544
Depreciation	75,848	15,363	32,417	21,390	11,027	8,342	2,289
Amortization	1,092	(*)	1,252	1,049	(*)	(*)	—
Depletion	19	(*)	—	—	—	(*)	—
Retirement plans, etc.	18,340	6,343	10,571	3,638	6,933	1,223	(*)
Employee benefit programs	21,521	6,614	13,466	9,646	3,820	1,940	(*)
Net loss from other partnerships, etc.	3,775	1,119	928	359	(*)	(*)	(*)
Farm net loss	—	—	—	—	—	—	—
Net loss, noncapital assets	157	(*)	(*)	(*)	(*)	(*)	(*)
Other deductions	957,186	333,176	404,399	278,457	125,942	67,091	12,574
Net profit	**3,553,249**	**311,067**	**803,968**	**560,543**	**243,425**	**95,978**	**23,748**

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts

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

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[2]			
								Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All Industries													
Total	**1,039,092**	**4,382,834**	**121,922,187**	**57,516,585**	**7,099,109**	**14,503,830**	**9,172,695**	**677,674**	**18,867,546**	**0.1**	**0.1**	**0.5**	**0.8**
Under $5,000, total	273,626	1,299,431	409,688	120,115	216,132	106,241	—2,964,553	99,469	175,471	1.1	1.9	6.5	3.2
No receipts reported	70,258	430,366	—	(*)	86,701	36,047	—2,063,812	4,886	65,776	2.3	—	15.9	4.2
$1 under $5,000	203,368	869,065	409,688	120,114	129,431	70,194	—900,741	94,583	109,695	1.3	1.9	4.0	4.2
$5,000 under $10,000	98,629	316,790	722,628	142,506	130,163	33,466	—117,275	62,132	197,831	2.0	2.2	3.5	6.1
$10,000 under $25,000	165,147	518,635	2,736,106	619,716	349,009	177,071	140,670	117,837	748,315	1.5	1.6	2.3	8.9
$25,000 under $50,000	135,722	439,533	4,894,961	1,458,668	509,234	393,206	546,838	100,392	1,151,709	1.6	1.7	2.5	4.0
$50,000 under $100,000	133,563	503,723	9,549,638	3,297,848	822,151	983,304	1,382,985	106,247	2,072,921	1.6	0.7	2.4	3.5
$100,000 under $200,000	113,972	430,756	16,236,276	6,546,501	1,050,546	1,903,861	2,593,491	94,787	3,410,179	1.8	0.4	2.7	3.0
$200,000 under $500,000	80,384	428,736	24,430,242	10,914,614	1,453,173	3,043,639	2,964,759	66,372	4,159,022	0.8	0.1	1.4	2.2
$500,000 under $1,000,000	22,387	175,523	15,345,569	7,578,829	854,143	1,928,991	1,243,019	17,877	2,006,184	1.6	0.4	2.7	3.2
$1,000,000 under $5,000,000	14,074	227,046	26,532,806	14,657,263	1,192,011	3,195,462	1,932,205	11,326	3,036,018	1.2	0.2	2.1	1.7
$5,000,000 or more	1,588	42,661	21,064,273	12,180,525	522,547	2,738,589	1,450,556	1,235	1,909,896	1.1	0.5	0.2	1.1
Agriculture, Forestry, and Fishing													
Total	**123,541**	**358,703**	**12,571,416**	**8,342,250**	**719,884**	**948,444**	**1,289,605**	**86,327**	**2,098,330**	**1.8**	**0.7**	**3.0**	**4.1**
Under $5,000, total	27,380	89,851	38,226	70,905	32,430	8,894	—266,669	9,524	40,835	4.1	6.2	19.9	7.9
No receipts reported	10,182	39,580	—	—	14,927	3,252	—175,380	2,638	29,630	6.6	—	27.2	10.5
$1 under $5,000	17,198	50,271	38,226	70,905	17,503	5,642	—91,289	6,886	11,205	5.2	6.2	10.7	10.8
$5,000 under $10,000	11,630	31,095	85,897	48,301	17,279	6,438	—7,515	7,681	26,920	6.3	6.5	10.1	12.2
$10,000 under $25,000	20,871	50,804	356,025	171,241	48,426	20,608	47,528	15,773	106,105	4.7	4.8	6.6	11.4
$25,000 under $50,000	18,246	46,558	665,607	323,360	86,948	44,092	105,493	14,520	190,186	5.0	5.1	7.1	11.2
$50,000 under $100,000	18,622	46,268	1,334,820	631,528	131,981	94,843	336,497	16,391	390,759	4.9	4.9	6.2	14.5
$100,000 under $200,000	15,100	36,620	2,114,173	1,102,789	166,244	168,825	479,844	12,960	545,747	5.2	2.4	6.9	14.3
$200,000 under $500,000	8,061	31,919	2,483,549	1,533,224	120,137	251,505	390,005	6,767	455,304	5.8	1.5	7.8	12.0
$500,000 under $1,000,000	2,134	10,623	1,439,690	1,034,967	57,164	126,807	100,743	1,602	154,250	9.2	6.1	11.8	14.6
$1,000,000 under $5,000,000	1,347	9,762	2,596,899	2,121,497	49,999	182,102	89,999	1,005	158,974	7.9	2.6	9.5	11.8
$5,000,000 or more	150	5,203	1,456,530	1,304,438	9,276	44,330	13,680	104	29,250	11.0	6.2	7.3	12.1
Farms													
Total	**111,404**	**327,294**	**11,548,493**	**7,826,144**	**670,677**	**799,601**	**1,165,758**	**78,414**	**1,932,016**	**1.9**	**0.6**	**3.2**	**4.2**
Under $5,000, total	24,179	80,697	34,307	69,963	29,508	8,549	—254,988	8,813	39,276	4.3	6.6	20.7	8.1
No receipts reported	9,041	35,827	—	—	13,290	3,148	—167,335	2,487	28,837	7.0	—	27.9	10.8
$1 under $5,000	15,138	44,870	34,307	69,963	16,218	5,401	—87,653	6,326	10,439	5.5	6.6	11.2	11.2
$5,000 under $10,000	10,262	28,141	76,235	46,013	16,000	5,209	—7,399	6,775	25,209	6.7	6.9	10.7	12.6
$10,000 under $25,000	18,638	46,071	317,512	160,389	44,181	16,696	41,773	14,098	96,549	5.0	5.1	6.9	11.9
$25,000 under $50,000	16,720	42,334	609,936	309,131	80,128	37,378	94,094	13,353	174,389	5.2	5.3	7.4	11.6
$50,000 under $100,000	17,123	42,751	1,229,797	598,389	124,925	76,689	310,784	14,997	361,075	5.1	5.2	6.5	14.5
$100,000 under $200,000	13,902	33,729	1,944,359	1,049,629	155,649	137,270	446,042	11,893	508,876	5.5	2.0	7.1	14.8
$200,000 under $500,000	7,294	29,152	2,254,735	1,440,598	112,742	209,123	348,533	6,069	413,020	6.3	1.4	8.5	12.2
$500,000 under $1,000,000	1,922	9,915	1,296,389	944,111	52,677	106,759	90,963	1,424	138,395	10.1	6.5	12.9	15.2
$1,000,000 under $5,000,000	1,220	9,389	2,375,694	1,946,876	45,954	161,353	79,167	891	146,808	8.7	2.7	10.3	12.0
$5,000,000 or more	144	5,115	1,409,529	1,261,045	8,913	40,575	16,789	101	28,419	11.4	6.4	7.6	16.3
Field crop													
Total	**38,071**	**100,526**	**3,058,262**	**1,552,648**	**232,735**	**292,409**	**798,181**	**29,753**	**897,256**	**3.4**	**2.4**	**5.1**	**9.1**
Under $5,000, total	9,578	27,877	14,126	11,810	7,896	2,408	—22,030	4,624	19,965	7.0	10.2	34.0	16.0
No receipts reported	3,116	8,837	—	—	3,603	449	—11,334	1,124	14,068	12.2	—	47.9	23.6
$1 under $5,000	6,462	19,040	14,126	11,810	4,293	1,959	—10,696	3,500	5,897	8.6	10.2	15.5	18.5
$5,000 under $10,000	3,619	9,411	26,846	10,672	3,721	1,704	5,914	2,667	12,340	11.4	11.6	16.2	22.2
$10,000 under $25,000	5,937	15,574	98,106	37,313	12,838	3,430	31,868	5,098	41,705	8.8	9.1	11.3	27.1
$25,000 under $50,000	4,734	11,366	169,158	66,062	21,059	6,161	65,345	4,137	72,064	9.9	10.1	12.7	31.1
$50,000 under $100,000	5,583	13,810	398,946	157,022	41,836	25,269	150,621	5,158	158,615	9.0	9.2	10.5	36.8
$100,000 under $200,000	5,586	13,082	778,158	333,206	67,731	54,608	277,181	5,301	285,021	8.8	8.9	10.1	33.1
$200,000 under $500,000	2,271	5,846	683,418	351,369	40,073	90,965	180,461	2,049	189,051	11.1	10.9	12.8	27.8
$500,000 under $1,000,000	523	1,728	347,704	194,214	24,141	32,582	60,506	503	62,886	18.8	20.0	15.9	(*)
$1,000,000 under $5,000,000	229	1,228	371,061	246,710	12,217	67,250	43,048	207	47,180	24.2	20.2	22.9	(*)
$5,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Fruit, tree nut, and vegetable													
Total	**11,393**	**44,252**	**1,107,310**	**582,852**	**77,449**	**233,250**	**91,313**	**6,734**	**211,608**	**5.8**	**8.0**	**9.0**	**7.9**
Under $5,000, total	3,228	15,653	3,223	3,214	5,972	2,913	—40,722	699	2,496	11.2	20.2	44.8	13.4
No receipts reported	1,663	9,467	—	—	3,028	2,057	—29,552	(*)	(*)	15.3	—	(*)	17.0
$1 under $5,000	1,565	6,186	3,223	3,214	2,944	856	—11,170	388	657	16.4	20.2	36.6	19.3
$5,000 under $10,000	1,205	4,238	9,026	4,900	2,131	1,349	—639	657	2,450	19.9	20.2	43.9	29.7
$10,000 under $25,000	1,654	4,660	27,899	14,231	4,022	4,218	—3,888	920	6,617	16.3	16.6	28.0	26.0
$25,000 under $50,000	1,619	4,613	62,218	31,313	7,565	13,026	2,497	1,236	15,764	16.0	16.2	23.4	18.0
$50,000 under $100,000	1,177	4,221	85,382	41,508	7,813	14,843	10,317	960	21,618	17.9	18.2	24.5	29.7
$100,000 under $200,000	1,175	3,528	168,844	84,117	10,097	33,632	30,417	1,051	41,103	16.9	17.5	20.0	35.4
$200,000 under $500,000	914	3,547	275,470	131,363	17,059	50,161	53,338	828	62,175	17.1	16.9	17.6	23.8
$500,000 under $1,000,000	298	2,163	195,109	108,774	12,189	50,769	18,944	278	27,068	30.4	27.7	34.2	(*)
$1,000,000 under $5,000,000	114	1,597	217,910	114,349	9,113	44,458	19,371	97	30,507	16.3	16.5	20.9	18.8
$5,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[2]			
								Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Agriculture, Forestry, and Fishing—Continued													
Farms—Continued													
Livestock													
Total	**58,687**	**173,984**	**7,192,402**	**5,601,456**	**349,969**	**242,452**	**246,660**	**40,350**	**775,710**	**2.6**	**0.7**	**4.8**	**5.5**
Under $5,000, total	9,978	33,543	15,209	53,849	14,277	2,666	—187,704	3,230	15,426	6.8	10.0	27.3	10.9
No receipts reported	3,689	15,995	—	—	6,221	637	—125,084	1,043	12,078	11.0	—	34.5	14.3
$1 under $5,000	6,289	17,548	15,209	53,849	8,056	2,029	—62,620	2,187	3,348	8.6	10.0	18.7	15.6
$5,000 under $10,000	5,000	13,511	36,932	28,419	8,727	1,847	—9,243	3,249	9,941	9.7	9.9	14.3	15.7
$10,000 under $25,000	10,669	24,937	184,401	104,088	26,755	8,390	13,769	7,830	46,814	6.6	6.8	9.1	15.9
$25,000 under $50,000	10,282	25,572	375,846	209,455	51,094	17,866	28,633	7,962	86,492	6.7	6.8	9.8	14.9
$50,000 under $100,000	9,973	23,940	714,301	388,906	74,010	32,344	138,996	8,560	168,483	6.7	6.8	8.7	19.3
$100,000 under $200,000	6,784	16,186	946,653	614,648	74,832	42,613	120,570	5,204	163,800	7.9	8.0	11.7	18.7
$200,000 under $500,000	3,949	19,421	1,245,749	931,229	54,490	56,819	105,604	3,038	152,651	8.9	4.4	14.8	15.2
$500,000 under $1,000,000	1,063	5,853	728,045	626,014	15,724	19,553	9,744	614	46,051	13.1	13.2	24.9	18.1
$1,000,000 under $5,000,000	865	6,522	1,768,705	1,577,154	23,858	45,692	16,447	579	67,870	10.2	4.8	12.3	15.1
$5,000,000 or more	124	4,479	1,176,561	1,067,694	6,202	14,662	9,844	84	18,182	12.9	5.9	10.3	22.7
Other													
Total	**3,253**	**8,552**	**190,519**	**89,190**	**10,524**	**31,490**	**29,604**	**1,577**	**47,444**	**11.6**	**15.5**	**20.7**	**19.5**
Under $5,000, total	1,395	3,624	1,749	(*)	1,363	(*)	—4,532	(*)	(*)	18.6	30.6	(*)	25.7
No receipts reported	573	1,528	—	—	438	(*)	—1,365	(*)	(*)	29.0	—	(*)	40.8
$1 under $5,000	822	2,096	1,749	(*)	925	(*)	—3,167	(*)	(*)	24.2	30.6	(*)	33.0
$5,000 under $10,000	438	981	3,431	(*)	1,421	(*)	—3,431	(*)	(*)	32.3	33.2	(*)	(*)
$10,000 under $25,000	378	900	7,106	(*)	(*)	(*)	24	(*)	(*)	34.9	36.5	(*)	(*)
$25,000 under $50,000	475	1,563	33,882	13,254	1,676	4,558	8,469	337	12,428	30.0	32.0	40.0	(*)
$50,000 under $100,000													
$100,000 under $200,000	357	933	50,704	17,658	2,989	6,417	17,874	337	18,952	34.5	34.8	39.8	(*)
$200,000 under $500,000	160	338	50,098	26,637	1,120	11,178	9,130	154	9,143	34.6	35.2	33.6	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Agricultural Services, Forestry, and Fishing													
Total	**12,137**	**31,409**	**1,022,923**	**516,106**	**49,207**	**148,843**	**123,847**	**7,913**	**166,314**	**5.9**	**5.5**	**8.3**	**15.6**
Under $5,000, total	3,201	9,154	3,919	942	2,922	345	—11,681	711	1,559	12.2	18.8	39.0	31.1
No receipts reported	1,141	3,753	—	—	1,637	(*)	—8,045	(*)	(*)	20.1	—	(*)	(*)
$1 under $5,000	2,060	5,401	3,919	942	1,285	241	—3,636	560	766	16.3	18.8	36.2	31.2
$5,000 under $10,000	1,368	2,954	9,662	2,288	1,279	1,229	—116	906	1,711	18.9	19.4	29.0	45.4
$10,000 under $25,000	2,233	4,733	38,513	10,852	4,245	3,912	5,755	1,675	9,556	14.6	15.1	22.7	37.5
$25,000 under $50,000	1,526	4,224	55,671	14,229	6,820	6,714	11,399	1,167	15,797	17.5	17.7	23.6	43.0
$50,000 under $100,000	1,499	3,517	105,023	33,139	7,056	18,154	25,713	1,394	29,684	17.4	17.6	22.7	(*)
$100,000 under $200,000	1,198	2,891	169,814	53,160	10,595	31,555	33,802	1,067	36,871	18.8	19.3	25.8	(*)
$200,000 under $500,000	767	2,767	228,814	92,626	7,395	42,382	41,472	698	42,284	8.4	8.8	10.7	(*)
$500,000 under $1,000,000	212	708	143,301	90,856	4,487	20,048	9,780	178	15,855	15.7	16.0	21.6	(*)
$1,000,000 under $5,000,000	127	373	221,205	174,621	4,045	20,749	10,832	114	12,166	10.9	11.6	13.0	(*)
$5,000,000 or more	6	88	47,001	43,393	363	3,755	—3,109	3	831	[3]	[3]	[3]	[3]
Mining													
Total	**15,019**	**212,145**	**1,822,549**	**503,374**	**136,900**	**176,205**	**—528,395**	**7,244**	**343,287**	**5.2**	**3.2**	**4.2**	**9.2**
Under $5,000, total	8,765	127,168	7,072	781	10,769	4,000	—601,249	2,964	14,951	7.2	14.2	29.1	12.1
No receipts reported	4,412	42,306	—	—	9,853	3,750	—575,429	601	13,349	9.8	—	32.4	12.6
$1 under $5,000	4,353	84,862	7,072	781	916	250	—25,820	2,363	1,602	10.6	14.2	20.4	39.4
$5,000 under $10,000	1,225	10,833	8,638	(*)	1,380	(*)	—9,212	733	2,003	19.6	19.9	27.7	48.7
$10,000 under $25,000	1,062	10,166	20,693	2,113	2,800	(*)	—51,220	767	8,902	20.1	21.0	37.1	33.7
$25,000 under $50,000	1,086	8,650	37,484	3,334	3,870	3,613	—40,247	746	10,925	19.2	19.2	25.1	24.1
$50,000 under $100,000	1,032	18,660	80,026	8,046	7,518	8,441	—9,326	615	12,832	18.7	18.9	28.2	29.3
$100,000 under $200,000	737	9,940	108,982	17,350	8,550	15,469	5,829	551	22,087	21.1	22.5	32.1	26.7
$200,000 under $500,000	670	18,055	208,802	49,893	18,278	27,127	—5,877	503	39,503	8.7	9.0	12.9	22.4
$500,000 under $1,000,000	174	2,792	129,671	42,908	9,730	15,980	15,164	144	26,874	15.6	15.7	21.7	29.4
$1,000,000 under $5,000,000	231	4,209	449,721	163,625	35,137	50,974	40,418	191	64,012	7.4	7.1	10.6	10.5
$5,000,000 or more	37	1,672	571,460	214,685	38,868	48,944	127,325	30	141,198	[3]	[3]	[3]	[3]
Oil and Gas Extraction													
Total	**12,873**	**206,218**	**1,082,305**	**283,325**	**89,577**	**81,987**	**—567,921**	**6,180**	**264,588**	**5.6**	**3.5**	**4.2**	**9.4**
Under $5,000, total	8,030	124,806	6,648	571	10,197	2,262	—582,621	2,796	12,477	7.5	14.7	32.0	12.3
No receipts reported	3,928	40,446	—	—	9,377	2,092	—558,240	533	11,013	10.4	—	36.1	12.7
$1 under $5,000	4,102	84,360	6,648	571	820	170	—24,381	2,263	1,464	10.9	14.7	21.4	41.6
$5,000 under $10,000	1,166	10,715	8,296	(*)	1,376	(*)	—9,285	724	1,930	20.1	20.4	28.5	48.7
$10,000 under $25,000	899	9,710	17,899	(*)	1,605	(*)	—48,668	667	8,205	21.7	22.7	39.6	35.4
$25,000 under $50,000	736	7,929	25,237	1,559	2,112	1,545	—40,350	578	8,558	22.8	22.8	28.4	25.1
$50,000 under $100,000	912	18,380	70,796	7,506	5,695	6,779	—8,927	606	12,745	19.7	19.9	28.4	29.9
$100,000 under $200,000	406	9,151	58,077	5,703	5,573	4,588	—3,910	271	11,393	23.6	25.7	24.6	27.7
$200,000 under $500,000	486	17,572	151,669	35,079	12,549	15,093	—13,661	352	29,556	10.2	10.5	15.5	23.5
$500,000 under $1,000,000	89	2,502	65,730	20,037	4,841	7,232	5,692	71	14,694	20.6	20.8	30.5	29.9
$1,000,000 under $5,000,000	125	3,882	252,883	75,626	16,053	14,942	23,974	96	41,845	9.2	8.8	12.6	13.4
$5,000,000 or more	24	1,571	425,070	135,507	29,576	29,353	109,835	19	123,185	[3]	[3]	[3]	[3]

Footnotes at end of table.

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of partnerships	Net profit: Amount	Coefficient of variation (percent)[2]: Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Mining—Continued													
Other Mining													
Total	**2,146**	**5,927**	**540,244**	**220,049**	**47,323**	**94,218**	**39,526**	**1,064**	**78,699**	**13.2**	**6.6**	**11.7**	**40.5**
Under $5,000, total	735	2,362	(*)	(*)	572	(*)	—18,628	(*)	(*)	24.6	(*)	(*)	73.4
No receipts reported	484	1,860	—	—	(*)	(*)	—17,189	(*)	(*)	29.4	—	(*)	79.2
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	692	1,575	24,613	3,330	4,780	5,194	—2,775	(*)	(*)	25.1	29.2	(*)	(*)
$10,000 under $25,000													
$25,000 under $50,000													
$50,000 under $100,000													
$100,000 under $200,000	331	789	50,905	(*)	(*)	(*)	9,739	(*)	(*)	37.1	38.2	(*)	(*)
$200,000 under $500,000	184	483	57,133	14,814	5,729	12,034	7,784	151	9,947	17.0	17.4	22.8	(*)
$500,000 under $1,000,000	85	290	63,941	22,871	4,889	8,748	9,472	73	12,180	23.6	23.6	30.7	(*)
$1,000,000 under $5,000,000	106	327	196,838	87,999	19,084	36,032	16,444	95	22,167	11.9	11.7	19.3	(*)
$5,000,000 or more	13	101	146,390	79,178	9,292	19,591	17,490	11	18,013	(3)	(3)	(3)	(3)
Construction													
Total	**66,031**	**144,363**	**10,108,336**	**6,894,879**	**218,267**	**1,748,555**	**920,871**	**51,792**	**1,158,825**	**2.4**	**0.7**	**2.5**	**5.0**
Under $5,000, total	7,034	15,876	14,196	4,428	3,680	5,119	—54,074	3,354	8,505	8.0	10.8	24.1	15.0
No receipts reported	1,596	4,290	—	—	1,836	4,152	—52,703	189	4,229	14.7	—	45.8	16.4
$1 under $5,000	5,438	11,586	14,196	4,428	1,844	967	—1,371	3,165	4,276	9.4	10.8	15.8	20.6
$5,000 under $10,000	4,320	9,298	32,731	8,496	1,236	3,919	5,061	2,872	9,872	10.6	10.8	15.6	57.3
$10,000 under $25,000	11,298	23,935	196,217	60,064	8,539	21,669	60,087	8,967	65,183	6.5	6.8	9.0	20.7
$25,000 under $50,000	13,239	27,978	477,542	198,883	16,056	61,205	115,231	11,020	129,106	6.0	6.1	7.9	21.2
$50,000 under $100,000	11,767	25,171	823,373	350,260	28,118	149,789	157,418	9,934	169,607	6.3	6.4	8.5	18.9
$100,000 under $200,000	9,710	21,258	1,349,518	773,002	36,140	259,415	188,092	8,260	198,205	6.8	6.9	8.7	24.1
$200,000 under $500,000	5,771	12,995	1,737,779	1,109,162	33,341	355,228	181,309	4,924	201,561	3.2	3.2	4.5	17.4
$500,000 under $1,000,000	1,654	4,020	1,137,771	806,115	18,803	211,726	79,449	1,449	91,517	6.2	6.2	7.9	18.9
$1,000,000 under $5,000,000	1,077	3,238	2,120,786	1,674,959	33,101	341,991	126,752	880	157,095	3.1	3.4	6.0	10.0
$5,000,000 or more	161	594	2,218,423	1,909,510	39,253	338,494	61,546	132	128,174	(3)	(3)	(3)	(3)
General Contractors													
Total	**24,942**	**56,369**	**6,400,346**	**4,830,043**	**129,849**	**861,399**	**374,889**	**18,735**	**560,076**	**3.9**	**0.9**	**3.2**	**5.2**
Under $5,000, total	2,816	7,213	4,061	830	2,112	2,171	—50,108	1,074	3,135	12.1	20.3	16.6	15.5
No receipts reported	1,218	3,516	—	—	1,090	1,832	—47,022	121	1,651	16.4	—	19.0	16.8
$1 under $5,000	1,598	3,697	4,061	830	1,022	(*)	—3,086	953	1,484	17.2	20.3	28.1	24.8
$5,000 under $10,000	1,140	2,330	8,456	2,648	187	(*)	1,397	661	2,467	20.5	21.0	31.7	48.0
$10,000 under $25,000	2,639	5,705	46,457	18,425	3,360	5,533	10,450	2,136	12,550	13.5	13.9	17.9	30.3
$25,000 under $50,000	4,549	9,643	163,799	82,660	5,379	21,293	26,947	3,611	34,721	10.2	10.4	14.2	28.9
$50,000 under $100,000	4,755	10,156	345,744	171,565	10,815	55,647	55,357	3,864	63,189	9.8	10.0	14.0	24.3
$100,000 under $200,000	4,126	9,128	577,409	357,852	14,863	86,969	69,982	3,403	75,564	10.4	10.5	13.5	29.6
$200,000 under $500,000	2,980	6,837	920,298	651,110	17,311	142,412	76,991	2,423	90,031	4.4	4.6	6.7	12.6
$500,000 under $1,000,000	984	2,395	684,183	518,804	9,804	98,523	34,868	804	45,327	7.2	7.3	10.2	17.2
$1,000,000 under $5,000,000	810	2,428	1,659,001	1,318,190	27,448	218,066	89,881	641	116,344	3.7	3.9	6.3	10.9
$5,000,000 or more	143	534	1,990,938	1,707,959	38,570	230,006	59,124	118	116,748	(3)	(3)	(3)	(3)
Special Trade Contractors													
Total	**40,713**	**87,242**	**3,666,586**	**2,037,462**	**88,281**	**883,542**	**544,751**	**32,844**	**597,192**	**3.2**	**1.0**	**3.9**	**13.4**
Under $5,000, total	4,062	8,351	9,827	3,594	1,545	2,948	—3,867	2,230	5,342	10.9	13.0	37.2	49.1
No receipts reported	378	774	—	—	746	(*)	—5,681	(*)	(*)	32.9	—	(*)	54.6
$1 under $5,000	3,684	7,577	9,827	3,594	799	628	1,814	2,162	2,764	11.5	13.0	19.3	24.3
$5,000 under $10,000	3,180	6,968	24,275	5,848	1,049	3,140	3,664	2,211	7,405	12.4	12.7	17.9	72.4
$10,000 under $25,000	8,507	17,926	147,441	40,962	5,178	15,413	49,210	6,730	52,089	7.6	7.8	10.3	29.0
$25,000 under $50,000	8,690	18,335	313,743	116,223	10,677	39,912	88,284	7,409	94,385	7.5	7.6	9.5	31.3
$50,000 under $100,000	7,003	14,997	477,166	178,385	17,281	94,142	101,904	6,061	106,261	8.3	8.5	10.8	29.7
$100,000 under $200,000	5,584	12,130	772,109	415,150	21,277	172,446	118,110	4,857	122,641	9.1	9.3	11.4	39.5
$200,000 under $500,000	2,785	6,146	816,006	457,670	15,967	212,123	104,400	2,501	111,530	4.6	4.7	6.1	43.6
$500,000 under $1,000,000	619	1,523	422,634	266,163	8,999	113,195	44,358	594	45,967	9.3	9.5	12.2	(*)
$1,000,000 under $5,000,000	265	806	455,900	351,916	5,625	121,735	36,266	237	40,146	6.4	6.8	14.8	25.7
$5,000,000 or more	18	60	227,485	201,551	683	108,488	2,422	14	11,426	(3)	(3)	(3)	(3)
Plumbing, heating, and air conditioning													
Total	**5,603**	**12,054**	**667,851**	**413,507**	**12,030**	**130,897**	**89,090**	**4,601**	**93,618**	**8.7**	**7.1**	**9.9**	**35.4**
Under $5,000, total	512	1,125	3,056	1,492	82	10	790	412	980	30.7	34.5	40.4	70.7
No receipts reported													
$1 under $5,000													
$5,000 under $10,000	703	1,456	12,582	5,224	290	(*)	3,078	(*)	(*)	26.4	27.3	(*)	(*)
$10,000 under $25,000	1,114	2,479	41,685	20,329	1,399	3,121	8,599	814	9,745	20.9	21.4	29.6	(*)
$25,000 under $50,000	1,422	3,003	95,660	44,064	3,029	12,585	21,922	1,321	22,224	18.6	18.9	22.6	(*)
$50,000 under $100,000	1,088	2,283	152,155	93,913	3,111	30,988	19,489	877	21,332	21.0	21.3	28.4	(*)
$100,000 under $200,000	605	1,322	175,084	105,570	2,554	34,488	20,854	567	21,278	9.4	9.7	12.1	(*)
$200,000 under $500,000	103	218	72,890	50,523	836	16,334	8,507	103	8,507	22.8	23.3	27.1	—
$500,000 under $1,000,000	53	158	95,453	75,113	590	27,496	5,639	53	5,639	13.3	14.7	16.3	—
$1,000,000 under $5,000,000	3	10	19,286	17,279	(*)	(*)	212	(*)	(*)	(3)	(3)	(*)	(*)
$5,000,000 or more													

Footnotes at end of table.

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[2]			
								Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Construction—Continued													
Special Trade Contractors—Continued													
Painting, paper hanging, and decorating													
Total	**4,547**	**9,662**	**257,675**	**120,776**	**4,354**	**83,137**	**57,834**	**3,613**	**59,919**	**10.2**	**11.3**	**13.9**	**35.2**
Under $5,000, total	552	1,104	1,257	(*)	(*)	(*)	—13	(*)	(*)	29.8	35.2	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	502	1,004	1,257	(*)	(*)	(*)	91	(*)	(*)	31.3	35.2	(*)	(*)
$5,000 under $10,000	703	1,762	5,541	988	(*)	(*)	1,942	502	2,121	26.4	26.9	33.7	(*)
$10,000 under $25,000	1,104	2,208	20,364	4,988	377	2,026	8,798	954	8,943	21.1	21.8	25.8	(*)
$25,000 under $50,000	869	1,789	30,205	9,486	604	4,712	10,134	718	10,886	24.0	24.4	29.1	(*)
$50,000 under $100,000	653	1,306	39,385	11,396	979	8,345	13,042	602	13,302	27.4	27.9	36.5	(*)
$100,000 under $200,000	463	1,026	62,917	29,841	1,308	23,592	13,451	413	13,542	32.2	33.0	37.0	(*)
$200,000 under $500,000	158	366	47,434	24,990	654	19,810	6,941	139	7,136	18.4	18.9	22.1	(*)
$500,000 under $1,000,000													
$1,000,000 under $5,000,000	45	101	50,572	38,461	267	23,749	3,539	(*)	(*)	30.2	22.0	(*)	(*)
$5,000,000 or more													
Masonry, stonework, and plastering													
Total	**5,596**	**11,839**	**507,931**	**255,029**	**8,237**	**164,561**	**81,817**	**4,796**	**88,505**	**8.9**	**8.4**	**10.6**	**55.6**
Under $5,000, total													
No receipts reported	866	1,833	4,293	811	251	2,513	—2,673	605	1,874	23.7	28.2	37.9	67.4
$1 under $5,000													
$5,000 under $10,000	1,308	2,666	21,920	3,025	769	4,572	8,329	1,055	8,399	19.4	20.0	24.4	(*)
$10,000 under $25,000	865	1,730	31,726	8,819	698	10,313	11,757	855	11,828	23.7	24.1	27.0	(*)
$25,000 under $50,000	1,108	2,418	80,307	27,084	1,957	25,229	18,843	1,006	19,288	21.1	21.6	26.8	(*)
$50,000 under $100,000	771	1,692	111,586	63,177	1,543	31,444	17,782	664	18,226	25.1	25.6	32.3	(*)
$100,000 under $200,000	551	1,197	156,143	79,371	2,000	56,448	19,211	492	20,262	13.0	12.0	13.8	(*)
$200,000 under $500,000	103	236	67,102	45,720	828	24,828	5,700	97	5,714	22.2	22.7	28.3	(*)
$500,000 under $1,000,000	24	67	34,854	27,022	191	9,214	2,868	22	2,914	19.5	17.2	26.2	(*)
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more													
Contractors, not elsewhere classified													
Total	**24,967**	**53,687**	**2,233,129**	**1,248,150**	**63,660**	**504,947**	**316,010**	**19,834**	**355,150**	**4.2**	**3.6**	**5.0**	**14.5**
Under $5,000, total	2,894	5,965	7,142	2,305	1,405	618	160	1,567	4,521	12.9	15.3	43.6	60.9
No receipts reported	266	550	—	—	(*)	(*)	—1,229	(*)	(*)	38.4	—	(*)	72.2
$1 under $5,000	2,628	5,415	7,142	2,305	706	431	1,389	1,508	2,085	13.7	15.3	23.5	27.4
$5,000 under $10,000	1,715	3,530	12,813	3,220	691	2,044	—409	1,104	3,046	16.9	17.3	26.2	78.2
$10,000 under $25,000	5,392	11,596	92,575	27,725	3,742	7,862	29,005	4,269	31,363	9.5	9.8	12.9	34.0
$25,000 under $50,000	5,842	12,337	210,127	77,589	7,976	21,766	57,794	5,022	61,926	9.1	9.3	11.8	39.5
$50,000 under $100,000	3,820	8,270	261,814	95,841	11,316	47,983	48,097	3,132	51,447	11.2	11.4	14.5	36.0
$100,000 under $200,000	3,262	7,129	445,451	228,219	15,315	86,422	67,388	2,903	69,541	11.8	12.0	14.4	(*)
$200,000 under $500,000	1,471	3,261	437,345	247,739	10,759	101,377	57,394	1,303	62,854	6.0	6.3	8.6	55.8
$500,000 under $1,000,000	381	998	258,267	152,251	7,190	59,888	27,460	369	29,055	12.0	12.2	16.0	(*)
$1,000,000 under $5,000,000	176	553	305,905	234,874	4,735	76,697	27,140	154	30,729	8.2	8.7	18.9	27.4
$5,000,000 or more	14	48	201,690	178,387	531	100,290	1,981	11	10,668	[3]	[3]	[3]	[3]
Manufacturing													
Total	**29,932**	**73,630**	**6,504,062**	**4,297,335**	**214,842**	**1,089,467**	**559,889**	**22,811**	**743,166**	**3.7**	**1.0**	**2.9**	**3.8**
Under $5,000, total	5,132	12,039	8,527	4,369	2,090	6,967	—23,570	2,075	2,645	9.7	13.3	21.1	8.8
No receipts reported	712	1,593	—	—	1,341	(*)	—21,982	(*)	(*)	25.4	—	(*)	(*)
$1 under $5,000	4,420	10,446	8,527	4,369	749	394	—1,588	2,056	2,271	10.5	13.3	21.9	23.5
$5,000 under $10,000	2,322	4,996	16,936	7,796	1,156	1,669	573	1,519	3,419	14.5	14.7	21.7	37.5
$10,000 under $25,000	4,315	9,250	70,417	24,894	4,233	6,202	12,719	2,988	15,932	10.7	11.0	16.3	28.5
$25,000 under $50,000	3,620	8,148	134,030	51,962	7,819	15,994	23,903	3,059	27,161	11.6	11.8	15.3	39.3
$50,000 under $100,000	5,694	12,573	412,905	183,517	13,034	65,447	82,281	5,248	85,976	9.2	9.4	11.7	36.0
$100,000 under $200,000	3,945	9,264	555,270	301,898	15,677	135,498	82,227	3,490	88,835	10.6	10.8	14.3	36.8
$200,000 under $500,000	2,962	7,224	911,359	538,682	27,174	209,404	105,750	2,671	115,520	4.5	4.6	6.7	39.4
$500,000 under $1,000,000	996	3,584	689,468	436,332	19,024	142,978	73,279	911	80,044	7.2	7.3	9.7	18.5
$1,000,000 under $5,000,000	802	4,601	1,652,100	1,195,384	33,257	311,850	90,157	730	151,732	3.7	4.1	5.5	6.3
$5,000,000 or more	144	1,951	2,053,050	1,552,501	91,378	193,458	112,570	120	171,902	[3]	[3]	[3]	[3]
Lumber and Wood Products, Except Furniture													
Total	**4,773**	**11,738**	**1,052,564**	**643,008**	**38,969**	**153,663**	**103,804**	**4,019**	**119,428**	**9.0**	**5.2**	**7.4**	**12.6**
Under $5,000, total	563	2,103	1,251	710	(*)	(*)	—142	(*)	(*)	29.3	35.7	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	503	1,956	1,251	710	(*)	(*)	—266	(*)	(*)	31.2	35.7	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,158	2,417	20,567	4,243	1,998	1,824	4,981	1,008	5,274	20.6	21.1	26.6	(*)
$25,000 under $50,000	563	1,176	19,353	(*)	3,124	(*)	4,120	512	4,850	29.4	29.8	34.5	(*)
$50,000 under $100,000	902	2,004	67,488	26,340	4,473	7,825	12,809	852	13,108	23.3	23.8	26.9	(*)
$100,000 under $200,000	324	744	44,380	13,299	2,952	8,367	4,906	256	6,097	35.0	36.0	46.5	(*)
$200,000 under $500,000	687	1,561	217,955	107,637	10,967	41,169	28,073	634	30,439	11.1	10.7	17.6	25.5
$500,000 under $1,000,000	220	672	155,052	90,395	5,963	32,194	16,526	211	17,211	15.2	15.4	21.1	(*)
$1,000,000 under $5,000,000	131	413	284,497	224,978	5,418	32,913	20,580	117	23,315	9.7	12.7	13.9	49.6
$5,000,000 or more	22	242	240,647	172,427	3,860	26,612	11,753	16	18,474	[3]	[3]	[3]	[3]

Footnotes at end of table.

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of partnerships	Net profit: Amount	Coefficient of variation (percent)[2]: Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Manufacturing—Continued													
Printing, Publishing, and Allied Industries													
Total	**5,911**	**14,146**	**635,672**	**262,887**	**15,596**	**162,047**	**100,612**	**4,913**	**111,295**	**8.7**	**6.9**	**8.6**	**25.0**
Under $5,000, total	867	1,838	1,662	944	55	(*)	—1,854	503	311	23.7	30.1	42.4	(*)
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	804	1,709	1,662	944	(*)	(*)	—278	503	311	24.7	30.1	42.4	(*)
$5,000 under $10,000	554	1,210	4,203	1,499	(*)	(*)	324	(*)	(*)	29.8	30.2	(*)	(*)
$10,000 under $25,000	904	1,958	14,734	3,306	319	(*)	3,792	704	4,073	23.3	24.1	32.2	(*)
$25,000 under $50,000	1,034	2,314	41,118	14,193	2,015	5,280	6,778	884	7,177	21.6	22.0	30.0	(*)
$50,000 under $100,000	1,257	2,765	89,324	31,647	2,100	15,681	21,958	1,206	22,056	19.8	20.1	24.4	(*)
$100,000 under $200,000	867	2,096	124,001	60,881	3,696	35,955	16,281	757	19,164	23.1	23.5	28.5	(*)
$200,000 under $500,000	298	752	87,861	45,385	2,734	24,696	11,685	286	11,939	13.3	13.8	16.3	(*)
$500,000 under $1,000,000	55	255	34,899	(*)	620	9,149	3,776	(*)	(*)	31.5	31.6	(*)	(*)
$1,000,000 under $5,000,000	65	855	143,545	59,044	3,329	40,663	19,594	60	23,491	12.3	13.6	19.2	(*)
$5,000,000 or more	10	103	94,325	31,803	570	28,990	18,278	10	18,278	(3)	(3)	(3)	—
Machinery, Except Electrical													
Total	**2,397**	**5,267**	**274,418**	**151,124**	**7,542**	**65,017**	**49,832**	**1,962**	**52,205**	**13.3**	**9.8**	**12.7**	**45.7**
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000													
$10,000 under $25,000	722	1,544	14,251	4,621	971	(*)	4,429	613	4,542	25.8	30.3	35.6	(*)
$25,000 under $50,000													
$50,000 under $100,000	603	1,256	41,954	16,866	1,020	(*)	12,199	553	12,412	28.6	29.5	33.6	(*)
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$200,000 under $500,000	276	595	83,513	43,445	2,403	24,543	15,794	257	15,948	13.9	14.4	17.2	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $5,000,000	26	136	43,547	30,660	833	10,872	4,584	28	7,354	19.6	22.3	16.6	—
$5,000,000 or more	3	22	23,790	17,451	277	2,893	2,723			(3)	(3)		(*)
Other Manufacturing Industries													
Total	**16,851**	**42,479**	**4,541,468**	**3,240,316**	**152,735**	**708,740**	**305,641**	**11,917**	**460,238**	**4.8**	**2.1**	**3.5**	**3.9**
Under $5,000, total	3,296	7,236	5,041	2,312	1,799	5,989	—19,784	1,161	1,883	12.1	17.1	26.6	7.7
No receipts reported	485	1,059	—	—	1,299	(*)	—19,367	(*)	(*)	30.9	—	(*)	(*)
$1 under $5,000	2,811	6,177	5,041	2,312	500	(*)	—417	1,151	1,690	13.2	17.1	27.6	25.1
$5,000 under $10,000	1,363	2,976	9,816	5,096	825	1,450	—416	711	1,659	18.9	19.2	33.9	40.2
$10,000 under $25,000	1,942	4,203	30,304	15,555	1,527	3,342	2,797	1,024	5,332	15.9	16.3	28.9	34.4
$25,000 under $50,000	1,814	4,190	65,663	33,160	2,153	7,282	10,192	1,504	12,312	16.4	16.7	22.0	(*)
$50,000 under $100,000	2,932	6,548	214,139	108,664	5,441	34,544	35,315	2,637	38,400	12.7	12.9	17.1	41.4
$100,000 under $200,000	2,433	5,731	349,632	209,845	7,692	82,725	52,536	2,156	55,070	13.5	13.7	19.2	35.4
$200,000 under $500,000	1,701	4,316	522,030	342,215	11,070	118,996	50,198	1,494	57,194	5.6	5.8	7.8	54.3
$500,000 under $1,000,000	681	2,498	469,984	311,947	11,880	92,047	49,588	611	55,666	8.8	8.9	11.9	18.7
$1,000,000 under $5,000,000	580	3,197	1,180,511	880,702	23,677	227,402	45,399	527	100,342	4.4	4.6	6.1	6.4
$5,000,000 or more	109	1,584	1,694,288	1,330,820	86,671	134,963	79,816	92	132,380	(3)	(3)	(3)	(3)
Transportation, Communication, Electric, Gas, and Sanitary Services													
Total	**15,824**	**38,359**	**1,962,206**	**681,436**	**177,036**	**306,328**	**158,869**	**11,137**	**242,324**	**5.2**	**3.8**	**6.2**	**6.8**
Under $5,000, total	2,153	6,437	3,609	511	9,279	723	—16,821	656	640	14.9	20.7	32.7	9.4
No receipts reported	446	1,772	—	—	7,618	(*)	—14,472	(*)	(*)	31.7	—	(*)	10.0
$1 under $5,000	1,707	4,665	3,609	511	1,661	411	—2,349	553	509	16.9	20.7	37.6	25.9
$5,000 under $10,000	1,001	2,152	7,498	(*)	1,680	(*)	—1,777	550	1,071	22.1	22.5	34.7	(*)
$10,000 under $25,000	3,244	6,800	56,786	4,710	8,041	6,368	8,502	2,344	13,227	12.2	12.6	18.2	30.2
$25,000 under $50,000	2,722	5,727	98,549	11,236	11,207	10,186	15,710	2,197	20,342	13.2	13.5	18.1	29.9
$50,000 under $100,000	3,641	8,225	257,590	37,565	31,299	44,170	36,756	3,038	44,576	11.3	11.5	14.7	30.8
$100,000 under $200,000	1,447	3,356	201,188	36,652	15,678	41,690	22,720	969	29,677	16.8	16.8	24.9	36.3
$200,000 under $500,000	967	2,829	291,443	94,912	25,244	62,896	21,843	832	32,725	7.4	7.6	10.9	27.0
$500,000 under $1,000,000	381	1,154	267,497	111,539	21,239	47,029	17,911	339	26,920	11.7	12.0	17.3	15.6
$1,000,000 under $5,000,000	252	1,641	524,774	282,111	37,136	77,211	40,868	198	59,655	6.4	8.0	14.6	2.7
$5,000,000 or more	16	38	253,272	102,146	16,233	15,206	13,157	14	13,491	(3)	(3)	(3)	(3)
Transportation													
Total	**13,004**	**30,543**	**1,590,958**	**628,956**	**138,426**	**246,225**	**133,420**	**9,028**	**195,699**	**5.7**	**4.4**	**7.3**	**7.0**
Under $5,000, total	1,638	4,497	2,774	(*)	8,975	(*)	—11,860	(*)	(*)	17.1	24.0	(*)	12.6
No receipts reported	386	1,642	—	—	7,618	(*)	—9,681	(*)	(*)	34.2	—	(*)	13.9
$1 under $5,000	1,252	2,855	2,774	(*)	1,357	(*)	—2,179	(*)	(*)	19.8	24.0	(*)	29.0
$5,000 under $10,000	901	1,852	6,512	(*)	1,653	(*)	—1,826	500	992	23.3	23.6	36.7	(*)
$10,000 under $25,000	2,872	5,871	50,199	4,383	7,083	5,237	6,958	2,043	10,871	13.0	13.4	20.1	35.3
$25,000 under $50,000	1,929	4,064	70,390	8,996	9,383	8,296	7,797	1,454	12,395	15.7	16.0	22.9	30.2
$50,000 under $100,000	3,128	7,100	223,788	36,152	26,994	36,514	33,823	2,626	39,921	12.3	12.5	15.6	38.1
$100,000 under $200,000	1,165	2,586	161,586	22,488	12,463	31,813	22,607	816	25,633	19.3	19.5	28.3	54.9
$200,000 under $500,000	790	2,047	241,154	85,539	20,013	48,865	20,043	683	25,058	8.2	8.4	12.1	24.0
$500,000 under $1,000,000	348	1,037	243,468	103,941	17,872	42,066	17,865	315	24,495	12.2	12.5	18.4	6.5
$1,000,000 under $5,000,000	221	1,460	468,933	265,283	32,859	66,090	32,657	176	50,422	6.9	8.7	16.5	2.5
$5,000,000 or more	12	29	122,154	101,656	1,131	5,967	5,356	11	5,568	(3)	(3)	(3)	(3)

Footnotes at end of table.

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[2]			
								Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Transportation, Communication, Electric, Gas, and Sanitary Services—Continued													
Transportation—Continued													
Trucking and warehousing													
Total	**9,532**	**21,041**	**1,108,389**	**391,790**	**76,596**	**183,703**	**106,686**	**7,145**	**120,492**	**6.7**	**5.6**	**7.7**	**20.9**
Under $5,000, total	552	1,710	(*)	(*)	(*)	(*)	—2,301	(*)	(*)	29.7	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	600	1,250	4,279	(*)	(*)	(*)	—54	(*)	(*)	28.6	29.0	(*)	(*)
$10,000 under $25,000	2,303	4,656	40,376	2,948	6,310	3,641	5,277	1,632	8,242	14.5	15.0	22.4	43.5
$25,000 under $50,000	1,594	3,377	58,570	5,882	7,180	5,967	7,394	1,284	9,647	17.4	17.7	25.0	(*)
$50,000 under $100,000	2,598	5,580	188,066	26,167	22,637	29,571	32,763	2,236	34,269	13.6	13.8	16.7	(*)
$100,000 under $200,000	924	2,020	125,204	13,633	10,064	23,624	13,744	646	16,119	21.8	21.8	30.7	(*)
$200,000 under $500,000	569	1,380	169,695	45,691	12,009	39,535	18,574	496	18,902	9.6	9.9	12.7	47.5
$500,000 under $1,000,000	255	653	179,384	70,011	7,504	37,424	16,704	236	17,341	14.6	15.1	18.5	(*)
$1,000,000 under $5,000,000	131	399	288,790	178,945	9,173	41,970	13,755	109	14,464	9.4	12.3	15.1	29.2
$5,000,000 or more	6	16	52,895	48,117	988	1,521	830	6	830	(3)	(3)	(3)	(3)
Other transportation													
Total	**3,472**	**9,502**	**482,569**	**237,166**	**61,830**	**62,522**	**26,734**	**1,883**	**75,207**	**10.9**	**7.0**	**14.3**	**6.7**
Under $5,000, total	1,086	2,787	1,644	(*)	8,714	(*)	—9,559	(*)	(*)	21.0	31.6	(*)	9.4
No receipts reported	284	832	—	—	7,618	(*)	—8,006	(*)	(*)	39.4	—	(*)	8.3
$1 under $5,000	802	1,955	1,644	(*)	1,096	(*)	—1,553	(*)	(*)	24.7	31.6	(*)	36.6
$5,000 under $10,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	569	1,215	9,823	(*)	773	(*)	1,681	(*)	(*)	29.1	30.0	(*)	(*)
$25,000 under $50,000	335	687	11,820	(*)	2,203	(*)	403	(*)	(*)	36.7	37.0	(*)	(*)
$50,000 under $100,000	530	1,520	35,722	(*)	4,357	6,943	1,060	390	5,652	28.6	28.8	44.2	(*)
$100,000 under $200,000	241	566	36,382	(*)	2,399	(*)	8,863	(*)	(*)	41.7	43.0	(*)	(*)
$200,000 under $500,000	221	667	71,459	39,848	8,004	9,330	1,469	187	6,156	15.7	15.8	29.7	25.5
$500,000 under $1,000,000	93	384	64,084	33,930	10,368	4,642	1,161	79	7,154	22.0	22.1	44.2	(*)
$1,000,000 under $5,000,000	90	1,061	180,143	86,338	23,686	24,120	18,902	67	35,958	9.9	11.4	22.3	2.3
$5,000,000 or more	6	13	69,259	53,539	143	4,446	4,526	5	4,738	(3)	(3)	(3)	(3)
Communication, Electric, Gas, and Sanitary Services													
Total	**2,820**	**7,816**	**371,248**	**52,480**	**38,610**	**60,103**	**25,449**	**2,109**	**46,625**	**12.1**	**6.5**	**10.7**	**17.3**
Under $5,000, total	515	1,940	835	(*)	(*)	(*)	—4,961	(*)	(*)	30.5	40.7	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	(*)	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	455	1,810	835	(*)	(*)	(*)	—170	(*)	(*)	32.8	40.7	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	—	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	372	929	6,587	(*)	958	(*)	1,544	(*)	(*)	35.5	36.0	(*)	(*)
$25,000 under $50,000	793	1,663	28,159	(*)	1,824	1,890	7,913	743	7,947	24.5	25.0	29.7	(*)
$50,000 under $100,000	513	1,125	33,802	(*)	4,305	7,656	2,933	412	4,655	29.3	29.4	42.7	(*)
$100,000 under $200,000	282	770	39,602	14,164	3,215	9,877	113	153	4,044	32.5	31.2	34.6	(*)
$200,000 under $500,000	177	782	50,289	9,373	5,231	14,031	1,800	149	7,667	17.2	17.6	25.0	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $5,000,000	31	181	55,841	16,828	4,277	11,121	8,211	22	9,233	17.0	18.1	28.8	(*)
$5,000,000 or more	4	9	131,118	(*)	15,102	9,239	7,801	3	7,923	(3)	(3)	(3)	(3)
Wholesale and Retail Trade													
Total	**198,764**	**459,119**	**40,290,668**	**30,574,272**	**405,805**	**2,964,216**	**2,555,478**	**148,005**	**2,853,898**	**1.3**	**0.2**	**1.3**	**5.3**
Under $5,000, total	19,737	45,522	38,955	27,163	2,908	2,557	—20,567	6,518	12,268	4.9	6.4	29.0	15.7
No receipts reported	2,748	7,716	—	—	367	(*)	—10,516	(*)	(*)	13.2	—	(*)	35.0
$1 under $5,000	16,989	37,806	38,955	27,163	2,541	1,832	—10,051	6,191	9,655	5.3	6.4	32.0	11.7
$5,000 under $10,000	10,437	23,491	78,703	51,044	2,945	4,449	—1,590	4,934	11,735	6.8	6.9	25.5	15.3
$10,000 under $25,000	23,622	51,164	395,899	239,858	10,463	25,830	16,983	15,075	49,416	4.5	4.6	8.0	11.9
$25,000 under $50,000	26,588	60,358	978,430	617,360	22,921	69,738	64,600	18,749	105,369	4.2	4.3	6.8	12.6
$50,000 under $100,000	36,583	80,010	2,640,419	1,653,105	46,264	216,000	275,239	29,503	311,367	3.6	3.6	5.4	12.3
$100,000 under $200,000	36,900	83,350	5,326,367	3,634,093	70,630	432,364	524,361	32,319	561,294	3.5	1.4	4.5	13.9
$200,000 under $500,000	30,785	74,816	9,345,290	6,675,865	102,415	815,837	749,001	27,877	797,254	1.3	0.8	1.8	16.8
$500,000 under $1,000,000	8,550	21,651	5,853,037	4,513,380	57,428	476,674	347,259	7,787	375,710	2.7	1.2	3.4	29.0
$1,000,000 under $5,000,000	5,073	15,810	9,181,753	7,477,734	60,288	611,420	440,805	4,794	454,219	1.9	0.6	2.2	10.9
$5,000,000 or more	489	2,947	6,451,815	5,684,670	29,543	309,347	159,387	449	175,266	0.3	0.1	0.5	(3)
Wholesale Trade													
Total	**29,980**	**72,411**	**13,687,696**	**11,388,762**	**106,879**	**658,788**	**725,496**	**23,124**	**803,996**	**3.3**	**0.7**	**2.5**	**15.8**
Under $5,000, total	3,774	8,760	7,156	4,433	898	1,318	—4,624	1,354	6,801	11.3	14.8	46.2	37.9
No receipts reported	670	1,938	—	—	(*)	(*)	—3,328	(*)	(*)	26.9	—	(*)	71.0
$1 under $5,000	3,104	6,822	7,156	4,433	809	(*)	—1,296	1,238	4,460	12.4	14.8	58.2	27.9
$5,000 under $10,000	1,576	3,363	12,202	6,604	493	(*)	238	873	1,951	17.6	17.8	27.6	45.4
$10,000 under $25,000	3,004	6,958	45,688	24,662	1,306	4,312	1,192	2,029	7,765	12.7	13.2	22.6	34.7
$25,000 under $50,000	3,350	7,705	127,825	69,249	3,730	8,740	17,838	2,685	22,491	12.0	12.2	16.9	34.9
$50,000 under $100,000	4,480	9,371	323,905	183,220	4,882	24,495	56,521	3,710	59,827	10.3	10.5	15.4	31.5
$100,000 under $200,000	3,504	8,269	511,814	346,391	6,568	41,142	65,768	3,165	70,285	11.3	11.5	14.8	45.8
$200,000 under $500,000	4,853	11,922	1,562,976	1,124,101	22,980	110,022	136,408	4,284	154,121	3.5	3.7	4.9	43.6
$500,000 under $1,000,000	2,795	6,984	1,932,639	1,523,346	24,164	128,549	119,557	2,506	136,309	4.9	4.7	6.1	46.8
$1,000,000 under $5,000,000	2,306	7,085	4,431,098	3,747,644	26,138	212,431	226,805	2,203	230,391	3.0	1.3	3.2	15.8
$5,000,000 or more	338	1,994	4,732,393	4,359,112	15,720	127,576	105,793	315	114,055	(3)	(3)	(3)	(3)

Footnotes at end of table.

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, Size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of partnerships	Net profit: Amount	Coefficient of variation (percent)[2]: Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Wholesale and Retail Trade—Continued													
Retail Trade													
Total	**167,603**	**384,004**	**26,539,877**	**19,145,887**	**297,882**	**2,300,797**	**1,820,243**	**124,266**	**2,038,951**	**1.4**	**0.4**	**1.6**	**4.5**
Under $5,000, total	15,561	35,858	31,140	22,402	1,981	1,239	—15,695	5,064	5,398	5.6	7.2	31.1	13.1
No receipts reported	2,078	5,778	—	—	278	(*)	—7,188	(*)	(*)	15.2	—	(*)	30.0
$1 under $5,000	13,483	30,080	31,140	22,402	1,703	1,206	—8,507	4,853	5,126	6.0	7.2	32.6	12.0
$5,000 under $10,000	8,858	20,122	66,485	44,433	2,452	4,246	—1,822	4,061	9,784	7.4	7.5	30.0	16.2
$10,000 under $25,000	20,467	43,853	347,380	213,741	9,044	21,459	15,339	12,946	41,173	4.8	5.0	8.5	12.0
$25,000 under $50,000	23,028	52,233	844,652	544,502	18,968	60,993	47,117	16,014	82,849	4.6	4.6	7.4	13.6
$50,000 under $100,000	31,801	69,934	2,294,906	1,459,403	41,169	189,488	211,678	25,541	244,021	3.8	3.9	5.5	13.3
$100,000 under $200,000	33,346	74,931	4,808,992	3,283,316	64,035	390,860	458,370	29,104	490,786	3.7	0.9	4.7	14.5
$200,000 under $500,000	25,884	62,764	7,767,706	5,541,999	79,094	704,193	611,192	23,545	641,732	1.4	0.8	2.0	8.0
$500,000 under $1,000,000	5,743	14,637	3,912,150	2,983,530	33,188	347,687	226,768	5,269	238,467	3.3	2.2	4.2	22.0
$1,000,000 under $5,000,000	2,764	8,719	4,747,044	3,727,003	34,128	398,861	213,702	2,588	223,530	2.6	1.1	3.3	13.7
$5,000,000 or more	151	953	1,719,422	1,325,558	13,823	181,771	53,594	134	61,211	0.9	0.4	1.4	[3]
Building materials and garden supplies													
Total	**8,232**	**19,360**	**1,990,963**	**1,489,968**	**25,171**	**161,565**	**168,172**	**6,503**	**172,993**	**6.3**	**4.7**	**5.9**	**15.2**
Under $5,000, total	379	860	(*)	(*)	(*)	(*)	—361	(*)	(*)	34.9	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	420	941	3,411	(*)	(*)	(*)	112	(*)	(*)	33.6	33.8	(*)	(*)
$10,000 under $25,000	590	1,289	9,439	6,058	(*)	(*)	—11	413	1,312	28.1	28.7	36.7	(*)
$25,000 under $50,000	831	1,813	27,868	16,897	868	1,837	2,839	517	4,278	24.1	24.2	49.5	(*)
$50,000 under $100,000	1,370	2,987	101,424	72,743	2,288	6,252	13,052	1,110	14,117	18.6	18.9	25.1	(*)
$100,000 under $200,000	1,814	4,272	268,674	195,075	3,382	19,247	30,416	1,484	33,507	15.3	15.3	19.6	(*)
$200,000 under $500,000	1,981	4,528	604,045	448,417	7,082	46,225	48,410	1,767	51,442	6.2	6.2	7.0	29.0
$500,000 under $1,000,000	509	1,271	335,542	260,044	4,257	27,337	23,123	467	23,953	10.2	10.3	13.6	(*)
$1,000,000 under $5,000,000	326	1,204	513,470	395,257	4,170	44,928	36,153	314	36,521	16.4	12.3	12.3	(*)
$5,000,000 or more	12	195	126,725	92,939	2,635	14,818	6,439	11	7,192	[3]	[3]	[3]	[3]
General merchandise stores													
Total	**5,229**	**12,449**	**903,564**	**613,690**	**9,161**	**101,557**	**62,526**	**3,958**	**71,229**	**8.7**	**5.9**	**8.1**	**28.0**
Under $5,000, total	462	983	(*)	(*)	(*)	(*)	—404	(*)	(*)	32.4	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	—	(*)	—
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	601	1,303	10,552	7,229	(*)	(*)	922	(*)	(*)	28.6	29.2	(*)	(*)
$25,000 under $50,000	805	1,810	27,772	21,022	802	1,732	242	(*)	(*)	24.7	25.2	(*)	(*)
$50,000 under $100,000	915	1,880	68,153	49,411	1,030	3,355	5,778	764	6,176	23.1	23.5	30.2	(*)
$100,000 under $200,000	1,154	2,737	168,506	117,270	1,974	10,997	16,424	988	17,326	20.1	20.7	23.9	(*)
$200,000 under $500,000	756	2,208	238,832	177,206	2,287	19,667	17,361	691	18,403	8.5	8.9	10.7	36.4
$500,000 under $1,000,000	176	505	124,276	89,404	1,105	12,017	8,280	151	10,459	17.5	17.6	21.8	(*)
$1,000,000 under $5,000,000	105	404	182,765	135,240	1,539	19,184	11,476	97	12,620	9.5	10.2	12.3	(*)
$5,000,000 or more	4	17	79,373	14,789	226	34,406	1,932	4	1,932	[3]	[3]	[3]	—
Food stores													
Total	**24,412**	**54,574**	**5,975,675**	**4,813,915**	**52,046**	**377,465**	**282,668**	**19,939**	**307,383**	**3.8**	**0.3**	**3.6**	**11.7**
Under $5,000, total	756	2,113	1,059	963	(*)	—	—564	(*)	(*)	25.6	37.6	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	554	1,709	1,059	963	(*)	—	—598	(*)	(*)	29.8	37.6	(*)	(*)
$5,000 under $10,000	752	1,754	5,322	3,098	288	(*)	—444	(*)	(*)	25.5	26.1	(*)	(*)
$10,000 under $25,000	1,845	3,841	30,958	21,506	798	1,920	2,788	1,433	3,991	16.2	16.6	23.9	(*)
$25,000 under $50,000	3,015	6,336	113,180	81,411	2,463	3,861	4,785	2,111	9,979	12.8	13.0	19.6	34.5
$50,000 under $100,000	5,041	10,611	370,330	274,377	5,235	17,314	27,885	4,008	31,641	9.8	9.9	15.0	33.2
$100,000 under $200,000	5,452	11,648	792,603	632,805	7,268	32,441	53,542	4,790	57,590	9.4	9.6	11.6	34.7
$200,000 under $500,000	5,095	11,820	1,585,105	1,268,526	13,657	94,450	93,649	4,664	97,347	3.8	3.8	5.2	19.2
$500,000 under $1,000,000	1,617	3,844	1,121,009	918,703	8,033	74,616	49,431	1,507	50,721	7.0	7.1	9.7	29.6
$1,000,000 under $5,000,000	801	2,471	1,361,821	1,114,325	9,676	104,203	42,434	738	44,798	3.6	4.1	4.7	17.9
$5,000,000 or more	38	136	594,288	498,201	4,584	48,327	9,162	33	10,381	[3]	[3]	[3]	[3]
Grocery stores, total	**16,662**	**36,713**	**4,820,909**	**3,976,975**	**37,380**	**269,646**	**204,292**	**13,655**	**223,364**	**4.4**	**1.7**	**4.1**	**13.2**
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	782	1,615	13,472	11,433	225	(*)	162	570	1,014	24.7	25.6	35.8	(*)
$25,000 under $50,000	2,010	4,225	75,094	59,000	1,633	2,109	653	1,257	5,175	15.6	15.9	22.8	37.3
$50,000 under $100,000	3,160	6,539	235,638	189,658	3,156	5,160	13,457	2,396	16,085	12.4	12.6	20.6	39.9
$100,000 under $200,000	4,004	8,211	588,857	485,270	4,237	17,362	39,181	3,593	41,763	11.0	11.2	13.6	(*)
$200,000 under $500,000	3,972	9,284	1,245,816	1,023,812	9,825	57,736	67,376	3,624	70,636	4.1	4.3	5.6	21.2
$500,000 under $1,000,000	1,386	3,261	963,262	799,084	6,895	57,187	40,848	1,282	42,103	7.8	7.9	11.1	30.3
$1,000,000 under $5,000,000	717	2,213	1,228,494	1,011,292	8,113	90,594	37,413	658	39,641	3.8	4.4	4.9	18.7
$5,000,000 or more	28	108	467,475	395,248	3,211	39,243	5,350	23	6,569	[3]	[3]	[3]	[3]

Footnotes at end of table.

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[2]			
								Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Wholesale and Retail Trade—Continued													
Retail Trade—Continued													
Food stores—Continued													
Other food stores, total	**7,750**	**17,861**	**1,154,766**	**836,940**	**14,666**	**107,819**	**78,376**	**6,284**	**84,019**	**7.2**	**5.3**	**7.5**	**25.6**
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,063	2,226	17,486	10,073	573	1,697	2,626	863	2,977	21.4	21.8	29.7	(*)
$25,000 under $50,000	1,005	2,111	38,086	22,411	830	1,752	4,132	854	4,804	22.1	22.5	32.5	(*)
$50,000 under $100,000	1,881	4,072	134,692	84,719	2,079	12,154	14,428	1,612	15,556	16.0	16.2	21.9	(*)
$100,000 under $200,000	1,448	3,437	203,746	147,535	3,031	15,079	14,361	1,197	15,827	18.0	18.3	22.1	(*)
$200,000 under $500,000	1,123	2,535	339,289	244,714	3,832	36,714	26,273	1,040	26,711	9.1	8.9	11.8	35.4
$500,000 under $1,000,000	231	583	157,747	119,619	1,138	17,429	8,583	225	8,618	15.1	15.3	17.8	(*)
$1,000,000 under $5,000,000	84	258	133,327	103,033	1,563	13,609	5,021	80	5,157	10.9	11.8	15.3	(*)
$5,000,000 or more	10	28	126,813	102,953	1,373	9,084	3,812	10	3,812	[3]	[3]	[3]	—
Automotive Dealers and Service Stations													
Total	**32,320**	**70,601**	**7,406,760**	**5,929,681**	**51,563**	**438,915**	**407,113**	**25,934**	**443,134**	**3.3**	**1.0**	**3.3**	**10.2**
Under $5,000, total	1,263	3,027	2,260	2,160	161	(*)	—1,072	(*)	(*)	19.7	26.5	(*)	34.6
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	1,103	2,707	2,260	2,160	101	(*)	—672	(*)	(*)	21.1	26.5	(*)	42.4
$5,000 under $10,000	1,080	2,260	7,967	7,677	(*)	(*)	—1,638	(*)	(*)	21.1	21.6	(*)	47.3
$10,000 under $25,000	1,869	3,989	31,757	23,411	753	659	1,709	1,257	3,311	16.2	16.7	26.5	48.4
$25,000 under $50,000	2,989	6,189	113,957	93,481	1,315	3,271	2,819	1,919	7,200	12.8	13.0	23.0	33.4
$50,000 under $100,000	5,305	12,012	384,967	294,780	5,277	14,733	24,292	4,242	29,719	9.6	9.8	13.8	28.1
$100,000 under $200,000	10,247	21,777	1,501,214	1,135,055	14,152	76,666	129,646	9,286	137,642	6.8	1.8	8.3	27.4
$200,000 under $500,000	7,016	15,058	2,046,556	1,581,832	13,738	131,141	136,856	6,325	143,769	3.0	3.1	3.7	14.4
$500,000 under $1,000,000	1,562	3,606	1,071,097	887,989	5,834	67,577	48,491	1,415	50,770	6.6	7.0	8.3	25.4
$1,000,000 under $5,000,000	925	2,398	1,686,351	1,431,872	7,720	101,040	54,221	868	56,747	3.3	3.9	6.1	26.6
$5,000,000 or more	64	285	560,634	471,424	2,431	43,432	11,789	55	12,530	[3]	[3]	[3]	[3]
Motor vehicle dealers, total	**6,558**	**14,442**	**3,129,051**	**2,694,685**	**11,715**	**161,795**	**91,018**	**4,620**	**103,343**	**6.6**	**0.2**	**5.1**	**13.5**
Under $5,000, total No receipts reported $1 under $5,000 $5,000 under $10,000 $10,000 under $25,000	1,278	2,757	12,292	10,705	125	115	—368	462	1,035	19.5	25.9	44.1	25.8
$25,000 under $50,000 $50,000 under $100,000	754	1,508	45,205	35,305	316	875	2,370	503	3,471	25.4	27.0	41.4	(*)
$100,000 under $200,000	1,522	3,290	215,521	172,137	1,154	7,270	11,022	1,085	14,006	17.7	18.0	24.4	35.4
$200,000 under $500,000	1,374	2,963	433,539	364,816	1,568	16,429	17,784	1,099	20,796	6.2	6.4	9.1	25.0
$500,000 under $1,000,000	852	1,938	603,351	528,096	2,287	28,772	19,130	749	20,839	9.6	10.4	12.9	29.2
$1,000,000 under $5,000,000	724	1,759	1,347,111	1,176,884	4,623	73,844	33,537	675	35,434	3.9	4.5	5.3	31.7
$5,000,000 or more	54	227	472,032	406,742	1,642	34,490	7,543	47	7,762	[3]	[3]	[3]	[3]
Gasoline service stations, total	**19,831**	**41,805**	**3,351,313**	**2,561,722**	**30,320**	**204,113**	**247,937**	**17,536**	**261,846**	**4.3**	**1.8**	**4.4**	**19.2**
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,115	2,431	18,506	12,776	447	548	1,675	854	2,492	20.9	21.5	32.8	(*)
$25,000 under $50,000	1,734	3,629	68,019	57,862	552	1,607	1,809	1,165	3,733	16.9	17.1	33.4	55.0
$50,000 under $100,000	4,141	8,483	295,649	228,188	4,439	11,199	18,667	3,479	22,071	10.9	11.1	14.7	37.8
$100,000 under $200,000	7,407	15,381	1,099,181	837,871	10,686	56,870	97,742	7,079	101,786	8.1	8.2	9.5	46.4
$200,000 under $500,000	4,467	9,488	1,262,672	963,280	8,865	83,966	94,343	4,232	96,257	4.0	4.2	4.7	24.3
$500,000 under $1,000,000	459	1,103	301,038	230,235	2,076	25,326	17,955	434	18,331	11.0	11.1	13.6	(*)
$1,000,000 under $5,000,000	142	508	305,017	230,531	3,126	24,385	15,811	136	16,922	8.0	6.9	10.1	36.2
$5,000,000 or more													
Other automotive dealers, total	**5,931**	**14,354**	**926,396**	**673,274**	**9,528**	**73,007**	**68,158**	**3,778**	**77,945**	**7.9**	**5.8**	**9.0**	**19.4**
Under $5,000, total	600	1,550	1,494	1,346	(*)	(*)	—679	(*)	(*)	28.6	33.5	(*)	53.1
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	600	1,550	1,494	1,346	(*)	(*)	—679	(*)	(*)	28.6	33.5	(*)	(*)
$5,000 under $10,000	551	1,152	4,187	4,244	(*)	(*)	—1,272	(*)	(*)	29.8	30.7	(*)	(*)
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	955	1,960	35,183	27,036	753	1,218	482	604	2,387	22.7	23.1	37.2	(*)
$50,000 under $100,000	710	2,621	54,868	39,870	532	3,105	3,783	(*)	(*)	26.1	26.4	(*)	(*)
$100,000 under $200,000	1,318	3,106	186,512	125,047	2,312	12,526	20,882	1,122	21,850	18.3	18.7	23.8	(*)
$200,000 under $500,000	1,175	2,607	350,345	253,736	3,305	30,746	24,729	994	26,716	6.7	6.9	8.9	23.2
$500,000 under $1,000,000	251	565	166,708	129,658	1,471	13,479	11,406	232	11,600	14.5	14.8	17.9	(*)
$1,000,000 under $5,000,000	69	189	122,825	89,139	760	11,753	9,119	65	9,159	11.9	12.6	29.1	(*)
$5,000,000 or more													

Footnotes at end of table.

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[2]			
								Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Wholesale and Retail Trade—Continued													
Retail Trade—Continued													
Apparel and accessory stores													
Total	**12,191**	**30,086**	**1,316,957**	**847,546**	**11,759**	**131,524**	**134,323**	**8,677**	**147,030**	**5.8**	**5.0**	**6.3**	**16.4**
Under $5,000, total	1,369	2,939	2,912	1,851	118	(*)	—218	(*)	(*)	19.0	23.9	(*)	31.9
No receipts reported	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	1,118	2,336	2,912	1,851	118	(*)	—133	(*)	(*)	21.1	23.9	(*)	34.1
$5,000 under $10,000	758	1,566	5,683	4,658	(*)	(*)	—1,043	(*)	(*)	25.5	25.8	(*)	(*)
$10,000 under $25,000	1,724	3,811	27,050	19,119	357	1,483	—726	856	2,965	17.0	17.5	31.1	30.4
$25,000 under $50,000	1,931	4,567	71,538	50,086	987	3,886	2,170	1,361	5,584	15.9	16.2	24.6	39.2
$50,000 under $100,000	2,383	5,315	171,599	111,929	1,919	15,256	17,306	1,963	18,176	14.1	14.4	18.7	42.4
$100,000 under $200,000	2,258	7,132	323,583	204,515	2,187	26,995	40,454	2,029	41,226	14.0	14.0	16.6	(*)
$200,000 under $500,000	1,486	3,618	434,271	274,283	4,092	45,434	50,593	1,442	51,330	6.0	6.3	7.3	(*)
$500,000 under $1,000,000	205	818	149,882	99,375	1,011	18,051	13,962	191	14,524	15.9	16.4	19.6	(*)
$1,000,000 under $5,000,000	77	320	130,439	81,730	1,043	19,548	11,825	77	11,825	10.8	10.0	12.1	—
$5,000,000 or more													
Furniture and home furnishings stores													
Total	**11,601**	**26,204**	**1,644,833**	**1,085,286**	**14,815**	**149,731**	**156,135**	**8,582**	**171,768**	**5.8**	**4.4**	**5.8**	**17.2**
Under $5,000, total	1,155	2,461	2,495	1,702	(*)	(*)	—834	503	202	20.6	25.1	39.5	47.1
No receipts reported	(*)	(*)	—	—	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	1,055	2,261	2,495	1,702	(*)	(*)	—400	503	202	21.6	25.1	39.5	42.1
$5,000 under $10,000	806	1,712	5,990	3,522	125	(*)	2,145	(*)	(*)	24.7	25.5	(*)	38.9
$10,000 under $25,000	1,207	2,565	20,738	13,160	330	(*)	197	803	2,906	20.2	20.8	33.1	(*)
$25,000 under $50,000	1,677	3,704	61,971	39,702	952	5,909	4,963	1,214	7,263	17.1	17.4	26.2	(*)
$50,000 under $100,000	2,228	4,805	157,286	100,967	1,456	8,487	13,887	1,754	17,712	14.8	15.1	20.7	43.2
$100,000 under $200,000	2,084	4,800	289,116	185,388	2,856	23,261	35,248	1,803	36,552	14.3	14.3	17.2	(*)
$200,000 under $500,000	1,992	4,693	607,874	400,089	5,274	57,513	63,598	1,876	65,703	6.2	6.4	7.5	32.6
$500,000 under $1,000,000	305	899	217,170	149,837	1,599	21,397	16,855	292	17,319	13.2	13.4	16.8	(*)
$1,000,000 under $5,000,000	140	456	228,632	156,807	1,564	26,860	13,575	128	14,532	9.1	10.1	10.8	(*)
$5,000,000 or more	7	109	53,561	34,112	598	5,701	6,501	7	6,501	(3)	(3)	(3)	—
Eating places													
Total	**22,921**	**57,427**	**2,336,313**	**1,153,841**	**58,630**	**477,629**	**176,320**	**16,596**	**218,888**	**4.3**	**3.7**	**5.3**	**10.8**
Under $5,000, total	1,346	3,050	3,296	2,066	320	(*)	—2,948	(*)	(*)	18.9	24.3	(*)	42.3
No receipts reported	431	1,220	—	—	(*)	—	—2,059	(*)	(*)	32.9	—	(*)	63.2
$1 under $5,000	915	1,830	3,296	2,066	261	(*)	—889	(*)	(*)	23.1	24.3	(*)	36.7
$5,000 under $10,000	1,508	3,966	11,424	6,606	504	1,220	401	903	1,352	18.2	18.4	29.1	34.3
$10,000 under $25,000	3,673	7,543	66,984	37,570	2,254	7,503	2,810	2,223	6,989	11.5	11.8	18.9	24.6
$25,000 under $50,000	3,806	9,534	134,721	72,125	4,478	18,862	8,960	2,916	13,285	11.3	11.6	17.1	29.2
$50,000 under $100,000	6,135	14,687	430,725	212,850	11,671	69,621	38,320	4,814	48,151	8.8	9.0	12.2	28.8
$100,000 under $200,000	3,641	8,273	507,821	248,883	13,741	98,745	40,936	2,854	48,379	11.2	11.3	16.6	31.0
$200,000 under $500,000	2,246	8,260	677,982	332,968	14,151	158,554	52,659	1,935	59,996	5.2	5.2	6.3	19.2
$500,000 under $1,000,000	451	1,553	289,571	141,510	5,383	68,147	24,868	396	26,660	10.8	11.0	12.9	(*)
$1,000,000 under $5,000,000	111	531	172,003	79,652	4,604	41,123	8,213	99	10,369	10.8	11.0	13.5	(*)
$5,000,000 or more	4	30	41,786	19,611	1,524	13,358	2,101	3	3,321	(3)	(3)	(3)	(3)
Drinking places													
Total	**10,698**	**22,742**	**768,440**	**389,700**	**18,167**	**108,109**	**79,197**	**8,038**	**87,835**	**6.6**	**7.5**	**9.4**	**18.9**
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,934	4,040	35,110	18,043	1,482	3,277	1,894	1,156	4,386	15.9	16.2	30.2	37.4
$25,000 under $50,000	2,624	5,425	99,798	52,762	2,350	10,866	9,248	1,895	11,657	13.6	13.8	19.7	39.7
$50,000 under $100,000	2,994	6,215	211,866	99,862	5,575	27,365	27,750	2,632	28,640	12.6	12.9	16.8	(*)
$100,000 under $200,000	1,808	3,966	251,412	124,407	5,436	35,845	28,604	1,649	29,094	16.3	16.6	19.8	(*)
$200,000 under $500,000	355	825	100,927	50,870	2,233	19,461	8,005	289	8,776	17.9	19.1	16.8	(*)
$500,000 under $1,000,000	70	140	50,253	34,125	618	7,381	3,191	56	3,608	27.3	28.1	33.9	(*)
$1,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Liquor stores													
Total	**4,270**	**9,331**	**889,178**	**707,090**	**8,043**	**42,434**	**56,616**	**3,480**	**61,075**	**8.6**	**8.1**	**8.5**	**21.9**
Under $5,000, total	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	(*)	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000 under $10,000													
$10,000 under $25,000	714	1,529	16,735	11,602	362	887	830	563	1,045	26.1	29.5	40.2	(*)
$25,000 under $50,000													
$50,000 under $100,000	773	1,546	62,609	46,198	564	2,646	4,518	571	5,148	25.0	25.3	40.5	(*)
$100,000 under $200,000	1,110	2,320	157,260	121,691	2,592	8,011	10,309	840	11,879	20.6	21.0	29.4	(*)
$200,000 under $500,000	1,320	3,003	391,600	311,925	3,315	18,133	25,769	1,171	27,511	6.3	6.6	8.5	30.3
$500,000 under $1,000,000	248	556	162,196	131,527	915	8,312	9,852	236	9,947	14.8	15.1	16.7	(*)
$1,000,000 under $5,000,000	54	173	98,643	84,037	295	4,445	5,318	48	5,525	19.5	18.6	25.9	(*)
$5,000,000 or more													

Footnotes at end of table.

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[2]			
								Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Wholesale and Retail Trade—Continued													
Retail Trade—Continued													
Other retail trade													
Total	**35,729**	**81,230**	**3,307,194**	**2,115,170**	**48,527**	**311,868**	**305,173**	**22,559**	**357,616**	**3.4**	**0.5**	**4.4**	**10.7**
Under $5,000, total	8,329	19,119	16,111	11,591	866	299	—8,466	2,681	2,858	7.6	9.9	51.8	18.7
No receipts reported	757	2,668	—	—	(*)	(*)	—3,943	—	—	25.5	—	—	43.3
$1 under $5,000	7,572	16,451	16,111	11,591	836	271	—4,523	2,681	2,858	8.0	9.9	51.8	16.9
$5,000 under $10,000	2,726	6,106	20,451	13,041	1,076	722	—2,157	1,117	1,596	13.4	13.6	25.4	24.4
$10,000 under $25,000	6,664	14,752	108,666	63,784	2,583	5,206	5,275	4,094	13,505	8.5	8.8	16.1	23.2
$25,000 under $50,000	5,097	12,248	184,123	109,642	4,490	10,235	10,955	3,426	20,896	9.8	10.0	15.2	32.8
$50,000 under $100,000	4,657	9,876	335,947	196,286	6,154	24,459	38,890	3,683	44,541	10.2	10.4	14.1	30.6
$100,000 under $200,000	3,778	8,006	548,803	318,227	10,447	58,652	72,791	3,381	77,591	10.8	10.9	13.9	55.6
$200,000 under $500,000	3,637	8,751	1,080,514	695,883	13,265	113,615	114,292	3,385	117,455	4.4	4.8	6.3	20.9
$500,000 under $1,000,000	600	1,445	391,154	271,016	4,433	42,852	28,715	558	30,506	9.3	9.4	11.8	(*)
$1,000,000 under $5,000,000	221	760	380,914	259,150	3,523	36,229	29,844	215	29,950	8.3	8.5	10.3	(*)
$5,000,000 or more	20	167	240,511	176,550	1,690	19,599	15,034	19	18,718	7.0	3.0	4.6	(*)
Finance, Insurance, and Real Estate													
Total	**409,912**	**2,528,946**	**25,204,676**	**3,191,240**	**4,108,931**	**1,510,725**	**—2,679,739**	**216,760**	**3,680,592**	**0.7**	**0.3**	**1.3**	**1.4**
Under $5,000, total	174,689	916,702	251,369	3,433	102,789	60,064	—1,823,610	63,452	68,102	1.4	2.2	3.8	3.0
No receipts reported	43,958	304,001	—	(*)	19,357	7,099	—1,109,428	—	—	2.8	—	—	3.9
$1 under $5,000	130,731	612,701	251,369	3,432	83,432	52,965	—714,182	63,452	68,102	1.7	2.2	3.8	4.9
$5,000 under $10,000	51,146	195,471	371,025	5,227	86,340	3,415	—106,170	33,529	111,752	2.8	2.8	4.2	7.9
$10,000 under $25,000	69,544	292,155	1,122,262	24,001	224,018	34,254	—58,242	48,806	342,542	2.2	2.2	3.3	12.2
$25,000 under $50,000	41,942	201,669	1,482,598	41,090	296,632	36,471	63,878	28,295	414,025	2.3	2.3	3.9	4.7
$50,000 under $100,000	31,550	234,399	2,225,137	104,336	458,669	88,033	36,011	20,413	531,188	2.4	2.4	4.3	4.0
$100,000 under $200,000	19,356	193,889	2,728,352	169,722	593,681	129,380	—117,685	11,553	477,216	2.6	2.6	5.3	3.4
$200,000 under $500,000	14,156	217,346	4,341,488	349,037	967,988	240,392	—429,890	7,058	498,871	1.9	1.8	3.6	2.1
$500,000 under $1,000,000	4,350	101,982	2,993,771	315,631	554,932	191,597	—263,543	2,039	290,070	2.8	2.9	4.8	3.6
$1,000,000 under $5,000,000	2,860	157,994	5,399,068	1,161,794	674,995	349,476	—114,245	1,456	591,222	2.5	1.4	3.2	2.1
$5,000,000 or more	319	17,339	4,289,606	1,016,969	148,887	377,643	133,757	159	355,604	1.4	0.8	1.1	2.0
Finance													
Total	**99,775**	**1,099,016**	**3,519,240**	**125,752**	**58,787**	**444,329**	**—395,888**	**49,747**	**1,001,636**	**1.8**	**1.4**	**2.6**	**6.9**
Under $5,000, total	74,798	544,371	57,405	933	10,788	49,802	—882,088	28,954	31,830	2.3	4.4	5.9	10.2
No receipts reported	27,968	220,140	—	—	4,112	1,703	—559,044	—	—	3.6	—	—	6.2
$1 under $5,000	46,830	324,231	57,405	933	6,676	48,099	—323,044	28,954	31,830	3.0	4.4	5.9	24.4
$5,000 under $10,000	7,537	54,549	54,018	721	3,492	788	—38,196	6,006	32,373	6.5	6.5	8.0	21.6
$10,000 under $25,000	7,657	70,447	118,937	1,599	3,661	2,415	—12,936	6,601	71,895	5.6	5.5	6.6	14.3
$25,000 under $50,000	4,180	46,405	146,403	1,906	5,985	5,152	45,440	3,562	87,151	6.9	7.0	8.4	12.5
$50,000 under $100,000	2,653	90,312	190,382	6,078	5,046	9,901	34,478	2,233	92,403	8.4	8.9	9.8	20.6
$100,000 under $200,000	1,447	65,615	201,652	10,504	5,853	9,471	49,509	1,207	104,664	10.1	10.2	13.2	18.2
$200,000 under $500,000	783	89,651	229,743	8,802	7,131	13,082	73,034	682	119,099	8.7	7.3	7.2	9.8
$500,000 under $1,000,000	283	37,130	198,517	(*)	1,589	17,274	66,179	233	89,062	9.5	9.1	8.7	16.1
$1,000,000 under $5,000,000	333	90,274	719,109	25,786	7,631	80,940	202,960	225	265,009	4.0	4.2	5.5	7.3
$5,000,000 or more	104	10,262	1,603,074	60,330	7,611	255,495	65,732	44	108,150	[3]	[3]	[3]	[3]
Banking, and credit agencies other than banks													
Total	**2,193**	**15,143**	**186,725**	**35,660**	**3,925**	**27,347**	**36,453**	**1,801**	**42,106**	**12.3**	**6.4**	**11.6**	**12.3**
Under $5,000, total	956	4,005	1,487	(*)	(*)	(*)	—95	706	1,113	22.2	32.1	35.5	33.3
No receipts reported	140	307	—	—	(*)	(*)	—1,021	—	—	51.5	—	—	37.1
$1 under $5,000	816	3,698	1,487	(*)	(*)	(*)	926	706	1,113	24.4	32.1	35.5	(*)
$5,000 under $10,000	149	667	1,208	—	(*)	(*)	696	131	754	38.1	36.4	37.5	(*)
$10,000 under $25,000	327	2,704	5,179	—	(*)	(*)	1,831	265	2,302	28.5	27.0	25.1	(*)
$25,000 under $50,000	202	827	7,044	—	152	(*)	3,556	172	3,981	29.6	32.0	31.5	(*)
$50,000 under $100,000	330	1,563	25,099	—	1,322	3,521	8,670	321	8,728	31.5	31.3	40.0	(*)
$100,000 under $200,000	129	1,344	16,573	(*)	530	(*)	6,993	123	7,364	22.6	22.4	27.8	(*)
$200,000 under $500,000	54	1,777	16,541	(*)	251	(*)	4,041	52	4,132	26.0	25.4	26.9	(*)
$500,000 under $1,000,000	28	488	18,282	(*)	161	(*)	2,560	18	2,806	30.2	26.5	13.4	(*)
$1,000,000 under $5,000,000 $5,000,000 or more	18	1,768	95,312	31,409	953	17,894	8,201	13	10,926	19.2	4.4	17.7	(*)
Security, commodity brokers, and services													
Total	**3,464**	**28,560**	**2,050,397**	**9,775**	**8,419**	**343,275**	**72,731**	**1,738**	**183,871**	**9.8**	**1.6**	**4.5**	**9.3**
Under $5,000, total	1,845	12,057	1,863	—	(*)	(*)	—10,970	634	1,004	15.6	25.8	35.2	30.3
No receipts reported	601	3,011	—	—	—	—	—2,790	—	—	27.5	—	—	18.8
$1 under $5,000	1,244	9,046	1,863	—	(*)	(*)	—8,180	634	1,004	19.0	25.8	35.2	38.7
$5,000 under $10,000	168	669	1,222	—	(*)	—	412	109	586	42.3	43.5	35.1	(*)
$10,000 under $25,000	285	4,365	4,787	(*)	(*)	(*)	—8,597	217	2,569	30.7	31.5	32.6	(*)
$25,000 under $50,000	184	939	6,011	—	(*)	(*)	1,280	99	2,784	29.7	25.4	13.7	(*)
$50,000 under $100,000	280	4,281	20,553	(*)	(*)	(*)	2,404	214	4,623	36.0	38.0	43.8	(*)
$100,000 under $200,000	194	1,098	27,345	(*)	815	3,244	5,426	144	10,198	37.7	35.6	47.1	36.2
$200,000 under $500,000	131	1,209	43,643	(*)	563	6,079	12,377	111	16,169	15.5	16.4	17.8	11.5
$500,000 under $1,000,000	114	1,491	84,957	(*)	360	13,474	15,230	86	20,528	17.4	17.2	17.1	(*)
$1,000,000 under $5,000,000	171	2,334	409,569	(*)	1,435	73,623	24,201	90	55,358	5.8	6.2	8.2	14.5
$5,000,000 or more	92	3,117	1,450,447	4,109	4,320	240,737	30,968	34	70,052	[3]	[3]	[3]	[3]

Footnotes at end of table.

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[2]			
								Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Finance, Insurance, and Real Estate—Continued													
Finance—Continued													
Holding and investment companies													
Total	**94,118**	**1,055,313**	**1,282,118**	**80,327**	**46,443**	**73,698**	**—505,072**	**46,208**	**775,659**	**1.9**	**2.7**	**3.2**	**7.5**
Under $5,000, total	71,997	528,309	54,055	840	10,200	48,439	—871,023	27,614	29,713	2.3	4.5	6.1	10.3
No receipts reported	27,227	216,822	—	—	3,726	1,701	—555,233	—	—	3.7	—	—	6.3
$1 under $5,000	44,770	311,487	54,055	840	6,474	46,738	—315,790	27,614	29,713	3.1	4.5	6.1	25.0
$5,000 under $10,000	7,220	53,213	51,588	721	3,482	758	—39,304	5,766	31,033	6.7	6.7	8.3	21.7
$10,000 under $25,000	7,045	63,378	108,971	1,564	3,518	1,552	—6,170	6,119	67,024	5.8	5.8	6.9	12.5
$25,000 under $50,000	3,794	44,639	133,348	1,906	5,257	4,036	40,604	3,291	80,386	7.3	7.4	9.0	12.9
$50,000 under $100,000	2,043	87,468	144,730	4,754	3,559	2,453	23,404	1,698	79,052	8.4	8.8	10.3	21.3
$100,000 under $200,000	1,124	63,173	157,734	10,109	4,508	5,849	37,090	940	87,102	11.0	11.3	14.7	19.8
$200,000 under $500,000	598	86,665	169,559	7,761	6,317	4,998	56,616	519	98,798	10.6	8.7	8.1	10.6
$500,000 under $1,000,000	141	35,151	95,278	(*)	1,068	1,432	48,389	129	65,728	11.3	10.1	10.6	(*)
$1,000,000 under $5,000,000	146	86,200	287,610	20,839	6,075	4,152	173,728	123	203,904	5.6	5.8	6.7	0.3
$5,000,000 or more	10	7,117	79,245	27,511	2,459	29	31,594	9	32,919	[3]	[3]	[3]	[3]
Insurance Agents, Brokers, and Service													
Total	**8,676**	**35,216**	**1,462,753**	**268,026**	**7,764**	**148,810**	**349,693**	**7,754**	**370,764**	**7.0**	**3.2**	**4.8**	**14.5**
Under $5,000, total	626	1,741	1,269	(*)	(*)	(*)	—964	(*)	(*)	28.2	32.7	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	(*)	—398	—	—	(*)	—	—	(*)
$1 under $5,000	575	1,639	1,269	(*)	(*)	(*)	—566	(*)	(*)	29.4	32.7	(*)	(*)
$5,000 under $10,000	812	2,519	5,921	(*)	(*)	(*)	2,177	652	2,623	24.5	24.9	30.2	(*)
$10,000 under $25,000	1,905	10,782	32,836	(*)	633	5,250	13,302	1,605	14,323	16.1	16.6	21.1	(*)
$25,000 under $50,000	1,498	3,885	53,190	(*)	563	4,999	25,754	1,389	26,293	18.1	18.2	21.5	(*)
$50,000 under $100,000	1,985	5,633	138,330	(*)	2,022	17,355	70,254	1,985	70,254	15.1	15.2	16.7	—
$100,000 under $200,000	1,088	2,595	145,632	(*)	1,532	19,128	38,928	1,029	39,444	18.7	18.5	19.8	(*)
$200,000 under $500,000	572	5,391	178,324	53,144	1,511	23,233	43,416	558	45,401	9.7	10.3	12.9	(*)
$500,000 under $1,000,000	135	647	102,989	(*)	609	13,673	18,266	111	20,629	18.8	19.3	23.6	(*)
$1,000,000 under $5,000,000	46	699	85,597	23,678	349	19,430	19,474	44	19,474	14.4	15.1	18.2	—
$5,000,000 or more	9	1,324	718,665	125,788	187	44,603	119,086	7	131,888	[3]	[3]	[3]	[3]
Real Estate													
Total	**301,461**	**1,394,714**	**20,222,683**	**2,797,452**	**4,042,380**	**917,595**	**—2,633,544**	**159,259**	**2,308,192**	**0.9**	**0.3**	**1.6**	**1.9**
Under $5,000, total	99,265	370,590	192,695	2,415	91,879	9,529	—940,558	34,124	35,837	2.0	2.6	4.9	7.0
No receipts reported	15,939	83,759	—	(*)	15,232	5,206	—549,986	—	—	4.3	—	—	4.5
$1 under $5,000	83,326	286,831	192,695	2,414	76,647	4,323	—390,572	34,124	35,837	2.2	2.6	4.9	14.9
$5,000 under $10,000	42,797	138,403	311,086	4,299	82,612	2,221	—70,151	26,871	76,756	3.1	3.2	5.0	5.4
$10,000 under $25,000	59,982	210,926	970,489	21,853	219,724	26,589	—58,608	40,600	256,324	2.4	2.4	3.8	15.1
$25,000 under $50,000	36,264	151,379	1,283,005	38,079	290,084	26,320	—7,316	23,344	300,581	2.5	2.5	4.4	5.0
$50,000 under $100,000	26,912	138,454	1,896,425	87,296	451,601	60,777	—68,721	16,195	368,531	2.5	2.5	4.7	3.6
$100,000 under $200,000	16,821	125,679	2,381,068	124,129	586,296	100,781	—206,122	9,317	333,108	2.6	2.7	5.9	3.3
$200,000 under $500,000	12,801	122,304	3,933,421	287,091	959,346	204,077	—546,340	5,818	334,371	2.0	1.9	4.5	2.2
$500,000 under $1,000,000	3,932	64,205	2,692,265	289,109	552,734	160,650	—347,988	1,695	180,379	2.9	3.0	5.9	3.7
$1,000,000 under $5,000,000	2,481	67,021	4,594,362	1,112,330	667,015	249,106	—336,679	1,187	306,739	2.8	1.5	3.8	2.2
$5,000,000 or more	206	5,753	1,967,867	830,851	141,089	77,545	—51,061	108	115,566	2.2	1.7	3.4	2.7
Operators of buildings													
Total	**244,108**	**1,129,774**	**15,420,403**	**164,526**	**3,891,424**	**692,104**	**—2,540,761**	**124,944**	**1,587,945**	**1.0**	**0.5**	**1.7**	**1.8**
Under $5,000, total	75,310	252,018	159,166	870	82,079	4,707	—623,896	26,183	25,221	2.3	2.9	5.6	10.0
No receipts reported	8,149	39,810	—	—	13,284	1,665	—324,637	—	—	6.1	—	—	4.7
$1 under $5,000	67,161	212,208	159,166	870	68,795	3,042	—299,259	26,183	25,221	2.5	2.9	5.6	19.4
$5,000 under $10,000	35,628	109,285	259,521	515	78,021	1,544	—71,416	20,887	53,661	3.5	3.5	5.7	5.8
$10,000 under $25,000	49,274	168,141	798,306	2,132	206,356	8,988	—46,148	32,156	185,665	2.6	2.6	4.2	4.2
$25,000 under $50,000	31,093	131,473	1,098,508	3,972	280,563	16,115	—37,861	19,313	230,088	2.6	2.6	4.5	4.0
$50,000 under $100,000	22,534	120,639	1,593,470	5,494	439,564	43,803	—137,431	12,769	271,645	2.5	2.5	4.9	3.8
$100,000 under $200,000	14,184	111,440	2,007,546	7,862	567,967	75,713	—275,810	7,130	232,014	2.5	2.6	5.2	3.4
$200,000 under $500,000	11,016	113,093	3,374,795	26,769	936,580	174,043	—597,419	4,507	238,787	2.1	2.0	5.1	2.3
$500,000 under $1,000,000	3,256	59,520	2,223,747	17,915	539,010	134,910	—343,730	1,266	124,548	3.1	3.3	5.9	4.0
$1,000,000 under $5,000,000	1,706	59,232	3,045,964	70,394	630,276	187,937	—347,245	688	173,589	3.8	1.4	5.0	2.6
$5,000,000 or more	107	4,933	859,380	28,603	131,008	44,344	—59,805	45	52,727	4.0	3.7	7.5	4.0
Lessors, other than buildings													
Total	**27,851**	**137,888**	**407,884**	**22,816**	**64,979**	**9,353**	**—62,757**	**17,938**	**171,464**	**3.7**	**5.5**	**7.5**	**20.2**
Under $5,000, total	13,978	70,220	26,193	1,025	7,450	755	—91,030	6,004	8,141	5.2	6.9	11.2	6.0
No receipts reported	1,545	8,936	—	—	333	(*)	—21,934	—	—	14.3	—	—	15.4
$1 under $5,000	12,433	61,284	26,193	1,025	7,117	649	—69,096	6,004	8,141	5.6	6.9	11.2	6.4
$5,000 under $10,000	4,969	21,820	35,619	736	3,874	299	3,190	4,277	17,902	9.2	9.4	11.5	19.3
$10,000 under $25,000	5,562	27,846	86,416	697	9,943	903	—27,798	4,831	43,384	8.5	8.6	10.6	65.2
$25,000 under $50,000	1,803	6,961	61,369	1,320	5,720	1,429	23,226	1,601	32,405	13.8	13.9	16.4	17.6
$50,000 under $100,000	1,026	4,821	70,724	(*)	5,263	2,004	33,832	837	38,425	17.1	17.1	21.5	24.7
$100,000 under $200,000	353	3,470	47,845	(*)	9,848	1,049	10,738	292	17,542	26.3	25.8	34.1	18.0
$200,000 under $500,000	128	773	36,550	(*)	11,600	1,024	2,786	86	11,123	17.1	16.7	25.4	32.4
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $5,000,000	11	1,805	31,189	(*)	(*)	1,667	—12,821	(*)	(*)	[3]	[3]	(*)	(*)
$5,000,000 or more													

Footnotes at end of table.

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[2]			
								Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Finance, Insurance, and Real Estate—Continued													
Real Estate—Continued													
Real estate agents, brokers, and managers													
Total	**13,794**	**54,638**	**1,047,399**	**412,168**	**40,250**	**79,605**	**42,831**	**7,918**	**192,729**	**5.2**	**4.7**	**8.7**	**8.6**
Under $5,000, total	4,565	21,669	4,088	(*)	612	(*)	−65,851	1,117	1,291	9.2	18.1	29.3	8.1
No receipts reported	2,364	14,878	—	—	(*)	(*)	−56,357	—	—	11.8	—	—	9.3
$1 under $5,000	2,201	6,791	4,088	(*)	401	(*)	−9,494	1,117	1,291	14.2	18.1	29.3	14.8
$5,000 under $10,000	1,044	2,786	7,657	(*)	547	246	−1,239	781	2,108	20.9	21.2	30.6	25.7
$10,000 under $25,000	2,595	7,305	44,336	5,115	2,623	4,286	7,229	1,676	11,947	13.2	13.7	21.0	23.3
$25,000 under $50,000	1,734	4,706	63,334	9,886	1,983	6,103	2,673	1,282	21,185	15.5	15.6	21.4	58.0
$50,000 under $100,000	1,807	6,639	124,990	32,485	4,960	9,608	17,460	1,396	28,435	15.1	15.3	22.5	26.3
$100,000 under $200,000	1,079	5,808	151,008	32,782	5,949	6,815	36,080	948	45,006	17.5	17.4	26.4	19.0
$200,000 under $500,000	665	3,396	196,917	58,912	6,540	20,068	24,675	509	36,188	11.1	10.6	17.3	19.4
$500,000 under $1,000,000	168	902	109,734	47,794	5,485	11,612	9,152	120	17,573	16.3	16.5	27.0	18.2
$1,000,000 under $5,000,000	128	1,377	257,177	151,685	10,322	20,126	8,671	83	22,934	8.1	8.8	14.7	9.2
$5,000,000 or more	9	50	88,158	72,390	1,229	269	3,981	6	6,062	(3)	(3)	(3)	(3)
Other real estate													
Total	**15,708**	**72,414**	**3,346,997**	**2,197,942**	**45,727**	**136,533**	**−72,857**	**8,459**	**356,054**	**4.2**	**2.2**	**4.2**	**4.7**
Under $5,000, total	5,412	26,683	3,248	344	1,738	3,595	−159,781	820	1,184	7.4	20.3	32.4	11.7
No receipts reported	3,881	20,135	—	(*)	1,404	3,407	−147,058	—	—	8.2	—	—	12.7
$1 under $5,000	1,531	6,548	3,248	343	334	(*)	−12,723	820	1,184	15.9	20.3	32.4	16.0
$5,000 under $10,000	1,156	4,512	8,289	2,105	170	(*)	−686	926	3,085	18.6	19.1	27.1	24.0
$10,000 under $25,000	2,551	7,634	41,431	13,909	802	12,412	8,109	1,937	15,328	12.7	13.0	17.5	20.0
$25,000 under $50,000	1,634	8,239	59,794	22,901	1,818	2,673	4,646	1,148	16,903	14.0	14.4	21.9	19.7
$50,000 under $100,000	1,545	6,355	107,241	46,581	1,814	5,362	17,418	1,193	30,026	12.6	12.3	16.0	13.1
$100,000 under $200,000	1,205	4,961	174,669	81,186	2,532	17,204	22,870	947	38,546	13.2	13.9	20.3	15.3
$200,000 under $500,000	992	5,042	325,159	197,976	4,626	8,942	23,618	716	48,273	6.9	7.0	10.9	9.9
$500,000 under $1,000,000	487	3,611	346,805	223,385	6,162	13,905	−8,530	303	37,597	8.8	9.0	16.1	6.8
$1,000,000 under $5,000,000	637	4,609	1,273,694	886,982	17,229	39,979	12,226	412	108,335	4.2	4.2	6.5	5.1
$5,000,000 or more	89	768	1,006,667	722,573	8,836	32,329	7,253	57	56,777	1.6	0.8	(3)	0.8
Services													
Total	**178,489**	**563,833**	**23,564,497**	**2,999,283**	**1,114,632**	**5,749,991**	**6,876,023**	**132,501**	**7,723,376**	**1.4**	**0.1**	**0.8**	**2.8**
Under $5,000, total	28,374	85,008	46,962	8,525	51,918	17,917	−156,301	10,776	27,321	4.0	5.6	16.5	8.3
No receipts reported	6,092	28,830	—	—	31,402	10,184	−102,788	959	15,437	8.4	—	28.2	11.1
$1 under $5,000	22,282	56,178	46,962	8,525	20,516	7,733	−53,513	9,817	11,884	4.6	5.6	10.0	12.1
$5,000 under $10,000	16,388	39,044	120,097	20,607	18,008	12,424	3,618	10,213	31,025	5.4	5.5	8.4	14.4
$10,000 under $25,000	30,937	73,802	514,284	90,750	42,489	60,570	104,058	23,015	146,661	3.9	4.0	5.6	11.2
$25,000 under $50,000	27,919	79,725	1,008,006	206,314	63,532	150,156	196,866	21,497	252,386	4.0	4.1	5.9	12.0
$50,000 under $100,000	24,597	78,245	1,769,871	327,932	104,454	315,105	467,770	21,037	525,713	4.3	4.3	5.7	12.6
$100,000 under $200,000	26,467	72,291	3,803,374	493,794	143,339	716,528	1,395,390	24,375	1,474,405	4.0	1.7	5.1	8.8
$200,000 under $500,000	16,963	63,359	5,094,309	557,639	158,230	1,080,222	1,947,339	15,691	2,013,005	1.7	1.8	2.1	9.1
$500,000 under $1,000,000	4,140	29,651	2,829,772	317,957	115,455	715,464	870,698	3,598	958,740	3.6	0.4	4.8	8.6
$1,000,000 under $5,000,000	2,432	29,791	4,607,705	580,159	268,098	1,270,438	1,217,451	2,072	1,399,109	3.4	1.3	4.1	3.4
$5,000,000 or more	272	12,917	3,770,117	395,606	149,109	1,411,167	829,134	227	895,011	(3)	(3)	(3)	(3)
Hotels and Other Lodging Places													
Total	**13,174**	**55,314**	**1,831,882**	**336,184**	**255,385**	**418,820**	**−124,920**	**6,521**	**150,036**	**4.9**	**3.1**	**6.0**	**4.0**
Under $5,000, total	2,003	6,542	2,809	(*)	5,628	925	−38,586	(*)	(*)	14.3	22.6	(*)	10.6
No receipts reported	793	3,120	—	—	2,933	434	−30,400	(*)	(*)	20.7	—	(*)	12.0
$1 under $5,000	1,210	3,422	2,809	(*)	2,695	(*)	−8,186	(*)	(*)	19.4	22.6	(*)	22.6
$5,000 under $10,000	1,471	3,748	10,592	(*)	4,392	801	−6,087	(*)	(*)	17.7	18.0	(*)	26.9
$10,000 under $25,000	2,072	6,692	33,322	3,185	6,989	2,998	−2,357	1,225	5,835	13.9	14.0	23.2	16.1
$25,000 under $50,000	1,970	5,013	69,078	6,780	14,127	7,730	−6,840	1,197	7,680	12.9	12.9	21.0	18.1
$50,000 under $100,000	2,381	8,383	173,212	20,661	29,985	22,802	−670	1,366	23,044	11.5	11.7	19.8	19.4
$100,000 under $200,000	1,547	6,995	215,987	21,941	33,798	36,982	2,647	1,095	31,246	12.4	12.4	17.7	9.6
$200,000 under $500,000	987	8,347	298,915	47,726	47,077	60,484	−7,833	536	26,885	8.3	7.5	11.5	14.3
$500,000 under $1,000,000	431	4,470	295,573	63,406	33,085	76,171	−15,743	231	17,924	9.0	8.9	15.9	11.9
$1,000,000 under $5,000,000	286	4,767	516,743	117,354	61,562	142,298	−44,010	123	21,418	5.9	5.8	12.0	7.4
$5,000,000 or more	26	357	215,651	54,692	18,742	67,629	−5,441	8	13,642	(3)	(3)	(3)	(3)
Motels, motor hotels, and tourist courts													
Total	**6,621**	**29,038**	**1,008,531**	**151,259**	**140,440**	**226,033**	**−43,122**	**3,420**	**87,798**	**6.4**	**4.1**	**8.2**	**5.7**
Under $5,000, total	792	3,323	1,058	(*)	1,353	635	−17,511	(*)	(*)	21.4	35.7	(*)	17.2
No receipts reported	319	1,664	—	—	(*)	258	−13,811	(*)	(*)	29.0	—	(*)	20.0
$1 under $5,000	473	1,659	1,058	(*)	1,090	(*)	−3,700	(*)	(*)	30.0	35.7	(*)	32.7
$5,000 under $10,000	498	1,334	3,694	(*)	1,311	481	−2,122	(*)	(*)	30.1	30.9	(*)	30.2
$10,000 under $25,000	896	2,330	14,978	917	3,577	1,456	−2,067	535	1,949	20.6	20.7	35.3	23.8
$25,000 under $50,000	1,153	2,934	39,990	1,866	7,280	5,673	−1,560	606	3,896	16.9	16.5	28.4	21.3
$50,000 under $100,000	1,177	3,533	87,713	10,068	15,420	12,573	−4,921	662	10,016	14.7	15.0	25.7	27.9
$100,000 under $200,000	998	4,836	138,864	5,099	23,068	25,090	9,391	690	21,647	14.2	13.6	22.8	18.0
$200,000 under $500,000	644	4,372	204,206	29,226	29,211	43,045	−2,605	372	18,731	8.5	8.4	14.4	12.5
$500,000 under $1,000,000	288	2,865	193,876	35,347	23,805	48,126	−7,726	150	12,286	10.7	10.6	19.5	16.0
$1,000,000 under $5,000,000	167	3,366	269,635	57,062	28,619	69,997	−9,422	83	16,448	7.8	7.4	14.1	7.4
$5,000,000 or more	8	145	54,517	11,469	6,796	18,957	−4,579	3	1,249	(3)	(3)	(3)	(3)

Footnotes at end of table.

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of partnerships	Net profit: Amount	Coefficient of variation (percent)[2]: Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Services—Continued													
Hotels and Other Lodging Places—Continued													
Other lodging places													
Total	**6,553**	**26,276**	**823,351**	**184,925**	**114,945**	**192,787**	**—81,798**	**3,101**	**82,238**	**7.5**	**4.9**	**8.7**	**5.7**
Under $5,000, total	1,211	3,219	1,751	(*)	4,275	(*)	—21,075	(*)	(*)	19.0	29.2	(*)	12.9
No receipts reported	474	1,456	—	—	2,670	(*)	—16,589	(*)	(*)	28.5	—	(*)	14.0
$1 under $5,000	737	1,763	1,751	(*)	1,605	(*)	—4,486	(*)	(*)	25.3	29.2	(*)	31.4
$5,000 under $10,000	973	2,414	6,898	(*)	3,081	(*)	—3,965	(*)	(*)	21.8	22.1	(*)	37.3
$10,000 under $25,000	1,176	4,362	18,344	2,268	3,412	1,542	—290	690	3,886	18.8	18.8	30.0	21.7
$25,000 under $50,000	817	2,079	29,088	4,914	6,847	2,057	—5,280	591	3,784	20.1	20.7	31.1	26.0
$50,000 under $100,000	1,204	4,850	85,499	10,593	14,565	10,229	4,251	704	13,028	17.5	18.0	28.8	22.1
$100,000 under $200,000	549	2,159	77,123	16,842	10,730	11,892	—6,744	405	9,599	23.5	24.9	25.9	9.9
$200,000 under $500,000	343	3,975	94,709	18,500	17,866	17,439	—5,228	164	8,154	17.9	15.4	18.7	31.4
$500,000 under $1,000,000	143	1,605	101,697	28,059	9,280	28,045	—8,017	81	5,638	16.5	16.2	25.6	17.4
$1,000,000 under $5,000,000	119	1,401	247,108	60,292	32,943	72,301	—34,588	40	4,970	9.0	9.0	22.4	11.3
$5,000,000 or more	18	212	161,134	43,223	11,946	48,672	—862	5	12,393	[3]	[3]	[3]	[3]
Personal Services													
Total	**25,957**	**55,296**	**1,085,127**	**284,647**	**56,477**	**272,805**	**184,857**	**19,679**	**201,563**	**4.2**	**5.1**	**6.1**	**13.0**
Under $5,000, total	3,242	6,900	6,796	1,431	1,335	619	—2,032	1,507	1,449	12.3	15.1	26.7	27.1
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	2,922	5,913	6,796	1,431	1,275	619	—794	1,456	1,423	12.9	15.1	27.1	30.1
$5,000 under $10,000	3,738	7,728	27,614	3,368	1,638	2,717	6,733	2,624	8,664	11.4	11.7	15.9	28.2
$10,000 under $25,000	8,436	17,544	142,420	21,911	8,511	21,494	32,672	6,507	37,193	7.6	7.8	10.6	27.7
$25,000 under $50,000	5,391	11,152	188,663	34,927	10,392	47,267	28,341	4,308	31,384	9.5	9.7	13.4	26.9
$50,000 under $100,000	2,789	6,369	196,037	47,249	10,685	56,443	37,963	2,521	39,019	13.0	13.3	15.8	(*)
$100,000 under $200,000	1,667	3,636	226,705	66,718	12,993	56,325	43,676	1,575	44,901	15.6	15.6	17.7	(*)
$200,000 under $500,000	552	1,371	158,088	54,555	6,481	43,937	22,229	518	22,506	10.2	10.4	12.4	(*)
$500,000 under $1,000,000	115	312	79,789	30,688	2,329	28,518	10,023	96	10,674	21.7	22.0	25.7	(*)
$1,000,000 under $5,000,000 $5,000,000 or more	27	284	59,015	23,800	2,113	15,485	5,252	23	5,773	18.1	16.3	20.4	(*)
Laundries, dry cleaning, and garment services													
Total	**9,190**	**20,124**	**416,740**	**98,479**	**27,813**	**116,032**	**52,107**	**6,948**	**59,510**	**7.1**	**8.2**	**10.3**	**18.9**
Under $5,000, total	1,305	2,813	2,612	513	823	(*)	—1,322	604	366	19.4	24.2	37.5	40.6
No receipts reported	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	1,154	2,359	2,612	513	823	(*)	—597	553	340	20.6	24.2	39.7	40.6
$5,000 under $10,000	1,012	2,124	7,296	618	571	(*)	1,057	712	1,668	22.0	22.5	31.4	(*)
$10,000 under $25,000	2,483	5,135	41,726	4,892	4,740	3,736	7,061	2,022	8,446	14.0	14.4	18.5	42.1
$25,000 under $50,000	2,391	5,101	80,865	14,632	5,589	18,846	10,708	1,788	12,317	14.3	14.5	19.2	39.1
$50,000 under $100,000	1,205	2,931	83,994	12,515	5,186	23,255	18,026	1,139	18,073	19.8	20.2	24.2	(*)
$100,000 under $200,000	516	1,252	67,591	16,150	5,025	22,046	6,459	448	7,233	29.2	29.5	35.1	(*)
$200,000 under $500,000	216	509	62,966	24,108	2,956	22,075	6,159	194	6,356	15.8	16.4	21.5	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops													
Total	**7,988**	**16,544**	**228,018**	**63,211**	**6,579**	**88,415**	**40,249**	**5,922**	**43,286**	**7.8**	**10.1**	**12.1**	**22.5**
Under $5,000, total	755	1,510	1,966	298	203	(*)	29	(*)	(*)	25.6	29.4	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	704	1,408	1,966	298	203	(*)	50	(*)	(*)	26.4	29.4	(*)	(*)
$5,000 under $10,000	1,305	2,660	9,756	1,925	539	1,858	1,637	803	2,472	19.4	19.8	28.9	(*)
$10,000 under $25,000	3,331	6,964	58,126	10,017	1,890	13,646	14,171	2,574	15,087	12.1	12.5	16.4	38.9
$25,000 under $50,000	1,558	3,116	56,324	9,277	1,832	21,821	7,815	1,257	8,478	17.8	18.1	25.1	(*)
$50,000 under $100,000	768	1,686	52,163	17,198	1,258	24,647	10,187	667	10,331	25.1	25.8	30.5	(*)
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Barber shops													
Total	**3,023**	**6,298**	**61,034**	**3,767**	**1,503**	**11,349**	**21,571**	**2,571**	**22,036**	**12.7**	**17.5**	**17.9**	**46.3**
Under $5,000, total	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000 under $10,000	757	1,565	5,736	(*)	177	—	3,431	706	3,458	25.5	26.1	27.8	(*)
$10,000 under $25,000	1,405	3,011	21,623	622	446	2,103	8,394	1,055	8,722	18.7	19.4	25.8	(*)
$25,000 under $50,000	502	1,004	16,895	(*)	362	(*)	5,909	(*)	(*)	31.3	31.7	(*)	(*)
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$100,000 under $200,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$200,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[2]			
								Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Services—Continued													
Personal Services—Continued													
Other personal services													
Total	**5,756**	**12,330**	**379,335**	**119,190**	**20,582**	**57,009**	**70,930**	**4,238**	**76,731**	**8.7**	**9.3**	**11.1**	**26.0**
Under $5,000, total	1,032	2,277	1,830	588	309	(*)	—1,095	(*)	(*)	21.6	28.1	(*)	46.5
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	914	1,846	1,830	588	249	(*)	—603	(*)	(*)	23.1	28.1	(*)	61.2
$5,000 under $10,000	664	1,379	4,826	(*)	351	(*)	608	(*)	(*)	27.1	27.4	(*)	(*)
$10,000 under $25,000	1,217	2,434	20,945	6,380	1,435	2,009	3,046	856	4,938	20.1	20.8	27.8	(*)
$25,000 under $50,000	940	1,931	34,579	9,944	2,609	3,732	3,909	812	4,570	22.5	22.9	30.3	(*)
$50,000 under $100,000	657	1,434	49,073	15,590	3,966	5,120	7,150	556	8,015	26.4	26.9	29.7	(*)
$100,000 under $200,000	892	1,866	128,449	35,652	7,291	18,876	31,807	868	32,258	20.1	20.3	21.9	(*)
$200,000 under $500,000	282	740	78,984	26,162	3,320	13,372	14,805	270	14,885	14.5	14.7	15.9	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Business Services													
Total	**24,985**	**76,979**	**1,659,148**	**432,850**	**421,825**	**268,169**	**74,588**	**15,994**	**319,332**	**4.2**	**3.5**	**5.8**	**3.2**
Under $5,000, total	7,017	18,207	11,369	2,009	12,081	2,761	—26,783	2,898	8,918	8.2	11.4	27.7	8.5
No receipts reported	1,310	3,996	—	—	6,291	(*)	—14,491	263	5,521	18.7	—	43.3	10.4
$1 under $5,000	5,707	14,211	11,369	2,009	5,790	757	—12,292	2,635	3,397	9.2	11.4	18.3	14.2
$5,000 under $10,000	3,610	9,620	26,622	5,602	7,233	2,174	—5,373	1,759	5,001	11.6	11.8	20.0	30.0
$10,000 under $25,000	5,302	13,980	84,625	15,238	12,801	7,555	17,648	3,914	24,739	9.4	9.7	13.9	29.2
$25,000 under $50,000	3,465	16,873	125,734	26,116	19,956	14,970	20,144	2,736	32,232	11.4	11.6	15.9	19.8
$50,000 under $100,000	2,763	6,890	200,366	54,387	25,197	28,162	30,346	2,301	46,365	12.6	12.9	15.8	27.4
$100,000 under $200,000	1,659	4,645	223,302	47,415	36,680	45,395	31,063	1,474	52,084	15.1	14.9	20.0	11.0
$200,000 under $500,000	754	3,060	226,134	59,966	35,602	48,378	28,893	596	44,899	8.2	8.4	12.8	15.7
$500,000 under $1,000,000	201	2,109	132,025	31,767	43,258	20,034	—807	149	20,227	14.5	14.6	27.3	4.8
$1,000,000 under $5,000,000	189	1,402	353,807	106,574	147,481	47,329	—18,910	149	55,329	6.9	6.9	15.5	1.8
$5,000,000 or more	25	193	275,164	83,776	81,536	51,411	—1,633	18	29,538	[3]	[3]	[3]	[3]
Automobile Repair and Services													
Total	**17,561**	**40,954**	**1,158,234**	**547,472**	**67,672**	**150,784**	**179,847**	**13,372**	**209,798**	**5.1**	**8.0**	**19.0**	**12.3**
Under $5,000, total	2,008	4,518	3,890	1,029	1,252	(*)	—1,220	754	687	15.6	19.5	35.3	31.3
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	50.5
$1 under $5,000	1,757	3,966	3,890	1,029	940	(*)	—243	754	687	16.7	19.5	35.3	36.0
$5,000 under $10,000	1,381	3,146	9,659	2,257	1,898	(*)	—1,796	824	1,282	18.8	19.0	35.9	19.7
$10,000 under $25,000	3,617	8,438	61,990	21,512	4,490	2,133	16,306	3,216	18,875	11.6	11.9	14.7	46.9
$25,000 under $50,000	4,287	9,012	156,825	69,264	6,120	12,364	25,558	3,128	31,082	10.6	10.8	14.5	32.4
$50,000 under $100,000	3,014	7,302	207,034	96,986	10,392	23,566	41,576	2,682	44,024	12.5	12.7	15.8	40.7
$100,000 under $200,000	2,321	5,415	328,279	171,598	14,944	53,440	41,809	1,972	46,929	14.0	14.2	17.7	47.5
$200,000 under $500,000	797	2,059	230,474	125,427	10,652	47,468	20,300	689	23,318	8.1	8.3	10.9	31.4
$500,000 under $1,000,000	61	863	44,096	(*)	6,585	5,484	877	(*)	(*)	27.2	28.3	(*)	(*)
$1,000,000 under $5,000,000	75	201	115,987	(*)	11,339	5,634	36,437	67	40,654	66.0	60.0	90.9	(*)
$5,000,000 or more													
Automobile repair shops													
Total	**12,507**	**27,460**	**832,018**	**432,918**	**16,787**	**113,427**	**162,313**	**10,059**	**171,212**	**6.1**	**10.5**	**23.1**	**23.9**
Under $5,000, total	1,005	2,212	2,198	936	392	(*)	—599	502	328	22.1	26.1	40.6	52.3
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	954	2,110	2,198	936	257	(*)	—208	502	328	22.7	26.1	40.6	(*)
$5,000 under $10,000	555	1,211	4,083	1,529	(*)	(*)	252	(*)	(*)	29.8	30.3	(*)	(*)
$10,000 under $25,000	2,668	5,586	46,557	19,940	1,302	1,804	11,740	2,363	12,902	13.6	14.0	16.9	(*)
$25,000 under $50,000	3,315	6,781	122,647	61,631	2,991	8,813	20,891	2,462	24,660	12.2	12.4	16.7	44.4
$50,000 under $100,000	2,710	6,621	183,522	92,511	4,952	22,009	38,131	2,408	39,598	13.4	13.6	17.1	(*)
$100,000 under $200,000	1,662	3,675	234,184	126,687	4,333	45,119	35,132	1,410	36,037	17.0	17.3	21.3	(*)
$200,000 under $500,000	515	1,218	142,196	86,589	2,224	31,401	16,489	485	16,744	10.2	10.5	12.3	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
General automobile repair shops, total	**7,381**	**16,343**	**452,111**	**249,353**	**11,588**	**59,386**	**68,539**	**5,745**	**75,203**	**8.0**	**9.4**	**11.6**	**28.3**
Under $5,000, total	654	1,308	1,362	(*)	294	(*)	—775	(*)	(*)	27.4	34.2	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	603	1,206	1,362	(*)	(*)	(*)	—384	(*)	(*)	28.6	34.2	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,610	3,320	28,554	13,142	1,051	(*)	5,884	1,356	7,026	17.5	18.0	22.6	(*)
$25,000 under $50,000	1,860	3,771	67,612	35,857	2,035	4,157	9,200	1,359	12,620	16.3	16.6	22.9	(*)
$50,000 under $100,000	1,712	4,474	120,973	57,955	3,632	12,571	28,194	1,561	28,459	16.9	17.3	20.8	(*)
$100,000 under $200,000	965	2,180	141,647	80,369	3,131	25,350	17,790	764	18,251	22.5	22.8	28.8	(*)
$200,000 under $500,000	258	593	68,853	45,720	1,014	13,424	6,679	234	6,904	14.3	14.7	17.9	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—

Footnotes at end of table.

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[2]			
								Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Services—Continued													
Automobile Repair and Services—Continued													
Automobile repair shops—Continued													
Other automobile repair, total	**5,126**	**11,117**	**379,907**	**183,565**	**5,199**	**54,041**	**93,774**	**4,314**	**96,009**	**9.5**	**20.1**	**40.3**	**43.8**
Under $5,000, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,058	2,266	18,003	6,798	251	(*)	5,856	1,007	5,876	21.6	22.3	25.3	(*)
$25,000 under $50,000	1,455	3,010	55,035	25,774	956	4,656	11,691	1,103	12,040	18.4	18.6	24.4	(*)
$50,000 under $100,000	998	2,147	62,549	34,556	1,320	9,438	9,937	847	11,139	21.8	22.0	29.4	(*)
$100,000 under $200,000	697	1,495	92,537	46,318	1,202	19,769	17,342	646	17,786	25.8	26.2	31.5	(*)
$200,000 under $500,000	257	625	73,343	40,869	1,210	17,977	9,810	251	9,840	14.6	15.1	16.7	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Automobile parking and other services													
Total	**5,054**	**13,494**	**326,216**	**114,554**	**50,885**	**37,357**	**17,534**	**3,313**	**38,586**	**9.1**	**9.5**	**12.3**	**14.3**
Under $5,000, total	1,003	2,306	1,692	(*)	860	(*)	—621	(*)	(*)	22.1	29.2	(*)	35.4
No receipts reported	(*)	(*)	—	—	(*)	—	(*)	—	—	(*)	—	—	(*)
$1 under $5,000	803	1,856	1,692	(*)	683	(*)	—35	(*)	(*)	24.7	29.2	(*)	41.6
$5,000 under $10,000	826	1,935	5,576	(*)	1,780	(*)	—2,048	472	616	24.1	24.4	53.1	(*)
$10,000 under $25,000	949	2,852	15,433	(*)	3,188	(*)	4,566	853	5,973	22.1	22.7	29.0	(*)
$25,000 under $50,000	972	2,231	34,178	7,633	3,129	3,551	4,667	666	6,422	21.3	21.8	29.0	36.8
$50,000 under $100,000	304	681	23,512	(*)	5,440	(*)	3,445	274	4,426	34.0	34.2	35.6	(*)
$100,000 under $200,000	659	1,740	94,095	44,911	10,611	8,321	6,677	562	10,892	24.4	24.8	28.7	(*)
$200,000 under $500,000	282	841	88,278	38,838	8,428	16,067	3,811	204	6,574	13.3	13.7	22.7	34.0
$500,000 under $1,000,000	39	817	27,211	(*)	6,202	(*)	—461	(*)	(*)	32.4	33.2	(*)	(*)
$1,000,000 under $5,000,000	20	91	36,241	(*)	11,247	4,461	—2,502	12	(*)	22.3	19.3	(*)	(*)
$5,000,000 or more													
Miscellaneous Repair Services													
Total	**8,895**	**19,470**	**459,889**	**236,842**	**11,122**	**82,353**	**76,237**	**6,238**	**82,594**	**7.2**	**8.9**	**10.8**	**22.2**
Under $5,000, total	1,715	3,592	3,137	1,242	236	(*)	—943	703	404	16.9	21.9	36.3	42.8
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	1,715	3,592	3,137	1,242	236	(*)	—943	703	404	16.9	21.9	36.3	42.8
$5,000 under $10,000	1,001	2,052	7,158	2,984	307	(*)	1,784	801	1,977	22.1	22.5	29.6	(*)
$10,000 under $25,000	1,813	3,726	27,796	12,030	1,351	2,553	1,302	907	3,205	16.5	17.0	31.6	33.4
$25,000 under $50,000	2,074	4,350	74,379	28,383	1,740	6,809	20,456	1,771	21,075	15.4	15.7	18.9	(*)
$50,000 under $100,000	1,029	2,717	71,373	32,665	2,204	15,301	12,836	861	14,806	21.6	21.8	29.4	(*)
$100,000 under $200,000	851	1,985	119,171	67,162	1,989	22,447	19,591	801	19,809	23.6	23.9	29.8	(*)
$200,000 under $500,000	370	872	108,372	59,978	2,782	23,900	15,372	352	15,479	17.5	17.0	15.9	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$1,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 or more	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Amusement and Recreation Services, Including Motion Pictures													
Total	**14,368**	**63,047**	**1,190,127**	**295,730**	**95,941**	**233,682**	**2,891**	**7,316**	**170,936**	**5.4**	**4.0**	**6.6**	**9.0**
Under $5,000, total	4,438	22,444	6,987	1,590	23,797	5,099	—57,526	847	2,947	10.2	15.1	36.1	18.9
No receipts reported	1,222	11,990	—	—	15,576	(*)	—34,313	(*)	(*)	18.8	—	(*)	27.4
$1 under $5,000	3,216	10,454	6,987	1,590	8,221	1,510	—23,213	706	979	12.2	15.1	35.5	23.2
$5,000 under $10,000	1,434	4,187	10,195	1,374	1,218	1,391	1,391	872	2,735	18.4	18.6	30.8	40.8
$10,000 under $25,000	3,156	8,170	53,397	10,522	3,687	6,494	1,722	1,882	11,720	12.3	12.8	20.3	25.8
$25,000 under $50,000	1,950	11,279	70,852	15,583	4,089	7,788	2,910	1,294	15,607	15.4	15.6	25.6	37.7
$50,000 under $100,000	1,610	4,975	111,427	20,155	11,394	15,579	6,280	1,127	15,637	16.3	16.6	27.1	32.3
$100,000 under $200,000	847	3,141	117,775	32,204	9,717	19,776	—3,577	602	13,433	18.8	18.3	25.6	30.1
$200,000 under $500,000	626	3,186	194,263	48,662	12,695	36,335	23,473	491	29,741	9.2	9.6	14.6	26.8
$500,000 under $1,000,000	176	3,241	119,595	23,464	4,980	29,159	3,297	119	19,150	16.0	16.2	27.5	29.3
$1,000,000 under $5,000,000	100	1,914	233,059	34,160	11,618	54,977	6,569	61	28,543	9.3	10.2	18.5	13.6
$5,000,000 or more	31	510	272,577	108,016	12,746	57,084	18,352	21	31,423	[3]	[3]	[3]	[3]
Medical and Health Services													
Total	**19,356**	**61,168**	**4,352,064**	**289,526**	**61,141**	**1,036,988**	**1,771,418**	**16,923**	**1,824,855**	**4.2**	**1.3**	**3.3**	**13.1**
Under $5,000, total	1,648	4,054	2,109	(*)	1,447	4,424	—16,422	761	869	16.8	26.4	42.3	33.9
No receipts reported	590	1,632	—	—	1,166	3,074	—13,744	(*)	(*)	26.9	—	(*)	37.8
$1 under $5,000	1,058	2,422	2,109	(*)	281	(*)	—2,678	702	836	21.5	26.4	43.9	(*)
$5,000 under $10,000	465	1,331	3,661	(*)	(*)	(*)	932	(*)	(*)	32.2	32.5	(*)	(*)
$10,000 under $25,000	1,535	3,761	26,938	(*)	1,810	4,813	8,091	1,316	12,050	17.8	18.3	22.4	(*)
$25,000 under $50,000	2,399	6,062	86,570	8,909	2,030	14,922	28,316	1,870	29,216	14.2	14.5	18.7	50.5
$50,000 under $100,000	2,207	5,692	166,578	15,512	2,999	35,709	63,950	1,990	65,241	14.8	15.0	18.0	(*)
$100,000 under $200,000	4,997	12,814	757,199	41,688	11,549	127,346	389,665	4,816	392,528	9.7	9.8	10.8	(*)
$200,000 under $500,000	4,643	14,393	1,369,805	66,771	15,233	243,519	733,537	4,500	736,295	3.6	3.6	3.9	31.1
$500,000 under $1,000,000	986	5,503	676,727	49,991	11,273	173,290	265,837	876	273,240	7.2	7.4	8.9	25.8
$1,000,000 under $5,000,000	439	5,258	831,534	69,497	11,216	273,007	211,707	365	224,821	5.0	5.3	6.5	13.8
$5,000,000 or more	37	2,300	430,943	34,593	3,414	159,326	85,805	27	88,357	[3]	[3]	[3]	[3]

Footnotes at end of table.

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit		Coefficient of variation (percent)[2]			
								Number of partnerships	Amount	Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Services—Continued													
Medical and Health Services—Continued													
Offices of physicians													
Total	**10,460**	**35,258**	**2,742,268**	**39,062**	**23,152**	**521,765**	**1,437,299**	**9,690**	**1,452,094**	**5.3**	**3.2**	**3.7**	**31.8**
Under $5,000, total	920	2,409	590	—	(*)	(*)	—9,211	(*)	(*)	22.9	36.8	(*)	42.3
No receipts reported	418	1,152	—	—	(*)	(*)	—6,865	(*)	(*)	33.7	—	(*)	(*)
$1 under $5,000	502	1,257	590	—	(*)	(*)	—2,346	(*)	(*)	31.3	36.8	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$10,000 under $25,000	512	1,226	7,843	(*)	(*)	(*)	2,585	462	4,704	30.8	31.5	36.4	(*)
$25,000 under $50,000	662	1,783	24,688	(*)	669	3,510	11,947	562	11,987	27.1	27.8	31.9	(*)
$50,000 under $100,000	913	2,452	69,098	(*)	655	15,925	31,181	862	31,252	23.1	23.5	26.1	(*)
$100,000 under $200,000	2,807	7,495	441,447	(*)	4,597	65,045	267,044	2,754	267,792	13.0	13.1	13.7	(*)
$200,000 under $500,000	3,591	10,669	1,066,533	13,826	9,337	161,901	648,599	3,565	648,652	4.0	4.1	4.2	(*)
$500,000 under $1,000,000	600	3,328	410,908	(*)	4,544	78,708	213,708	590	214,923	9.3	9.5	10.1	(*)
$1,000,000 under $5,000,000	234	3,555	427,178	6,045	2,472	96,006	185,257	225	186,141	6.4	7.0	7.4	(*)
$5,000,000 or more	19	1,733	292,503	3,456	408	94,549	84,952	17	85,060	(*)	(*)	(*)	(*)
Other medical and health services													
Total	**8,896**	**25,910**	**1,609,796**	**250,464**	**37,989**	**515,223**	**334,119**	**7,233**	**372,761**	**6.7**	**4.5**	**7.5**	**13.4**
Under $5,000, total	728	1,645	1,519	(*)	1,091	(*)	—7,211	(*)	(*)	24.8	33.7	(*)	54.9
No receipts reported	172	480	—	—	(*)	(*)	—6,879	(*)	(*)	42.5	—	(*)	61.2
$1 under $5,000	556	1,165	1,519	(*)	152	(*)	—332	(*)	(*)	29.7	33.7	(*)	(*)
$5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,023	2,535	19,095	(*)	1,696	2,685	5,506	854	7,346	21.8	22.4	28.3	(*)
$25,000 under $50,000	1,737	4,279	61,882	8,575	1,361	11,412	16,369	1,308	17,229	16.7	17.0	22.7	(*)
$50,000 under $100,000	1,294	3,240	97,480	12,484	2,344	19,784	32,769	1,128	33,989	19.2	19.6	24.8	(*)
$100,000 under $200,000	2,190	5,319	315,752	35,811	6,952	62,301	122,621	2,062	124,736	14.6	14.8	17.4	(*)
$200,000 under $500,000	1,052	3,724	303,272	52,945	5,896	81,618	84,938	935	87,643	8.4	8.0	9.4	31.6
$500,000 under $1,000,000	386	2,175	265,819	43,789	6,729	94,582	52,129	286	58,317	11.5	11.7	19.1	26.3
$1,000,000 under $5,000,000	205	1,703	404,356	63,452	8,744	177,001	26,450	140	38,680	7.9	8.0	13.3	14.7
$5,000,000 or more	18	567	138,440	31,137	3,006	64,777	853	10	3,297	(*)	(*)	(*)	(*)
Legal Services													
Total	**27,564**	**98,646**	**6,893,946**	**75,961**	**77,901**	**1,489,351**	**3,539,965**	**25,020**	**3,553,249**	**3.6**	**0.6**	**2.3**	**31.7**
Under $5,000, total	1,242	4,211	2,362	(*)	(*)	2,535	—6,553	509	1,059	19.8	25.0	34.7	52.6
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	966	2,584	2,362	(*)	(*)	(*)	—4,077	502	1,058	22.7	25.0	34.8	(*)
$5,000 under $10,000	704	1,659	5,281	—	(*)	1,367	884	501	2,087	26.4	26.7	36.2	(*)
$10,000 under $25,000	1,509	3,472	26,850	(*)	1,250	4,916	8,788	1,208	10,341	18.1	18.6	23.2	(*)
$25,000 under $50,000	3,130	8,252	113,904	(*)	2,154	16,516	45,362	2,600	46,261	12.5	12.8	15.4	(*)
$50,000 under $100,000	4,943	11,279	360,970	5,246	5,590	57,433	183,800	4,641	184,203	9.9	10.1	11.1	(*)
$100,000 under $200,000	8,444	23,546	1,215,753	(*)	12,958	192,884	668,694	8,083	669,216	7.5	7.6	8.2	(*)
$200,000 under $500,000	5,243	19,626	1,606,339	20,718	17,296	293,661	848,375	5,148	849,055	3.2	3.3	3.5	(*)
$500,000 under $1,000,000	1,362	9,315	925,481	13,551	8,920	202,041	485,281	1,349	485,560	7.0	6.8	7.5	(*)
$1,000,000 under $5,000,000	888	12,747	1,721,436	22,751	19,484	432,167	876,855	882	876,988	3.5	4.0	4.2	(*)
$5,000,000 or more	99	4,539	915,570	5,045	10,081	285,831	428,479	99	428,479	(*)	(*)	(*)	—
Engineering and Architectural Services													
Total	**6,769**	**17,718**	**1,585,616**	**334,021**	**16,468**	**536,447**	**305,156**	**5,678**	**311,067**	**7.6**	**3.5**	**7.4**	**24.6**
Under $5,000, total	830	1,766	1,835	(*)	242	(*)	365	468	765	24.1	31.2	35.8	(*)
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	677	1,456	1,835	(*)	(*)	(*)	182	416	564	26.7	31.2	43.2	(*)
$5,000 under $10,000	566	1,183	4,116	(*)	(*)	(*)	—134	(*)	(*)	29.4	30.0	(*)	(*)
$10,000 under $25,000	778	1,992	13,027	(*)	315	(*)	6,057	659	6,182	24.7	25.8	33.2	(*)
$25,000 under $50,000	1,017	2,385	39,290	(*)	(*)	3,077	15,444	858	16,551	21.9	22.3	29.5	(*)
$50,000 under $100,000	873	2,166	63,519	(*)	958	13,549	21,892	873	21,892	23.5	23.9	25.6	—
$100,000 under $200,000	1,236	3,146	175,647	(*)	2,561	43,707	58,249	1,218	58,400	19.4	19.8	20.7	(*)
$200,000 under $500,000	843	2,468	250,219	40,013	2,852	79,155	57,948	779	58,576	7.9	8.2	9.7	(*)
$500,000 under $1,000,000	355	1,091	243,811	54,094	1,938	73,899	36,551	306	38,294	12.3	12.5	15.7	(*)
$1,000,000 under $5,000,000	247	1,163	471,999	118,397	3,383	193,355	67,881	231	69,207	20.7	2.9	23.3	(*)
$5,000,000 or more	24	358	322,153	83,840	3,694	126,675	40,903	24	40,903	(*)	(*)	(*)	—
Accounting, Auditing, and Bookkeeping Services													
Total	**10,639**	**34,749**	**2,841,822**	**33,895**	**33,930**	**1,124,701**	**795,930**	**9,496**	**803,968**	**6.0**	**2.7**	**3.6**	**29.8**
Under $5,000, total	981	2,594	1,406	(*)	(*)	(*)	5,947	580	6,616	22.3	35.8	50.7	(*)
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	722	1,696	1,406	(*)	(*)	(*)	569	522	672	26.1	35.8	42.6	(*)
$5,000 under $10,000	804	1,811	5,823	—	394	(*)	2,994	753	3,056	24.7	25.4	27.1	(*)
$10,000 under $25,000	1,154	2,408	19,184	(*)	446	3,127	6,146	904	7,587	20.6	21.3	25.7	(*)
$25,000 under $50,000	882	2,130	32,642	—	519	4,427	10,703	720	12,730	23.3	23.7	29.4	(*)
$50,000 under $100,000	1,912	4,249	136,799	(*)	2,414	29,820	57,990	1,862	58,061	15.8	16.1	17.7	(*)
$100,000 under $200,000	2,412	5,784	354,545	(*)	5,238	102,733	121,013	2,262	123,293	13.9	14.2	16.2	(*)
$200,000 under $500,000	1,924	7,315	587,888	5,982	6,701	190,843	193,598	1,866	194,724	5.8	6.3	6.2	(*)
$500,000 under $1,000,000	399	2,571	272,982	(*)	2,463	98,403	83,659	380	83,865	11.3	11.4	13.3	(*)
$1,000,000 under $5,000,000	148	1,800	253,636	(*)	2,196	102,618	66,764	146	66,920	8.2	9.9	9.9	(*)
$5,000,000 or more	23	4,087	1,176,917	—	13,366	592,544	247,116	23	247,116	(*)	(*)	(*)	—

Footnotes at end of table.

Table 2.3—Receipts, Selected Deductions, and Net Profit, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, Size of business receipts[1]	Number of partnerships	Number of partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of partnerships	Net profit: Amount	Coefficient of variation (percent)[2]: Number of partnerships	Business receipts[1]	Net profit	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Services—Continued													
Accounting, Auditing, and Bookkeeping Services—Continued													
Certified public accountants													
Total	**6,486**	**22,997**	**1,944,290**	**25,147**	**22,455**	**735,724**	**555,686**	**6,018**	**560,543**	**7.2**	**3.5**	**4.6**	**43.9**
Under $5,000, total	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
No receipts reported	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	(*)	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000 under $10,000	754	1,559	9,159	—	(*)	(*)	4,473	704	4,815	25.5	27.0	30.5	(*)
$10,000 under $25,000	479	1,264	18,018	—	(*)	(*)	4,845	(*)	(*)	31.3	31.7	(*)	(*)
$25,000 under $50,000	1,099	2,472	81,123	(*)	1,244	18,409	31,865	1,049	31,936	20.8	21.3	24.1	(*)
$50,000 under $100,000	1,703	3,916	249,228	(*)	4,037	71,872	89,135	1,603	90,626	16.5	16.7	19.1	(*)
$100,000 under $200,000	1,684	6,523	514,599	5,982	5,831	166,022	172,700	1,647	173,358	6.3	6.9	6.7	(*)
$200,000 under $500,000	341	2,218	233,048	(*)	2,008	80,629	75,128	322	75,334	12.2	12.4	14.4	(*)
$500,000 under $1,000,000	131	1,607	224,018	(*)	1,905	91,445	60,153	129	60,309	8.7	9.9	10.4	(*)
$1,000,000 under $5,000,000	17	2,550	614,972	—	6,873	303,957	114,663	17	114,663	[3]	[3]	[3]	—
$5,000,000 or more													
Other accounting, auditing, and bookkeeping services													
Total	**4,153**	**11,752**	**897,532**	**(*)**	**11,475**	**388,977**	**240,244**	**3,478**	**243,425**	**10.4**	**4.2**	**5.7**	**34.2**
Under $5,000, total	703	1,706	1,281	(*)	(*)	(*)	3,223	(*)	(*)	26.4	38.9	(*)	(*)
No receipts reported	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)
$1 under $5,000	550	1,250	1,281	(*)	(*)	(*)	414	(*)	(*)	29.8	38.9	(*)	(*)
$5,000 under $10,000	503	1,158	3,421	—	(*)	(*)	1,712	(*)	(*)	31.3	31.9	(*)	(*)
$10,000 under $25,000	701	1,502	12,427	(*)	380	2,068	2,955	501	4,054	26.4	27.4	34.6	(*)
$25,000 under $50,000	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	813	1,777	55,676	(*)	1,170	11,411	26,125	813	26,125	24.5	24.6	26.0	—
$100,000 under $200,000	709	1,868	105,317	(*)	1,201	30,861	31,878	659	32,667	26.1	26.7	30.8	(*)
$200,000 under $500,000	240	792	73,289	—	870	24,821	20,898	219	21,366	15.3	16.0	18.6	(*)
$500,000 under $1,000,000	58	353	39,934	—	455	17,774	8,531	58	8,531	29.6	29.9	32.7	—
$1,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
$5,000,000 or more	6	1,537	561,945	--	6,493	288,587	132,453	6	132,453	[3]	[3]	[3]	—
Other Services													
Total	**9,221**	**40,492**	**506,642**	**132,155**	**16,770**	**135,891**	**70,054**	**6,264**	**95,978**	**7.1**	**6.9**	**10.7**	**24.6**
Under $5,000, total	3,250	10,180	4,262	753	5,606	1,119	—12,548	1,421	2,029	12.1	17.6	32.0	34.4
No receipts reported	918	3,718	—	—	(*)	(*)	—10,710	(*)	(*)	21.9	—	(*)	42.9
$1 under $5,000	2,332	6,462	4,262	753	694	(*)	—1,838	1,264	1,404	14.5	17.6	31.4	38.2
$5,000 under $10,000	1,214	2,579	9,376	2,533	455	1,466	2,290	1,003	2,904	20.1	20.4	26.4	88.6
$10,000 under $25,000	1,565	3,619	24,735	2,523	839	2,726	7,683	1,277	8,934	17.5	17.9	22.5	(*)
$25,000 under $50,000	1,354	3,217	50,069	9,965	2,116	14,286	6,472	1,015	8,568	18.8	19.3	27.1	47.2
$50,000 under $100,000	1,076	18,223	82,556	28,114	2,636	16,741	11,807	813	13,421	21.2	21.6	30.3	(*)
$100,000 under $200,000	486	1,184	69,011	(*)	912	15,493	22,560	477	22,566	30.8	31.5	33.9	(*)
$200,000 under $500,000	224	662	63,812	27,841	859	12,542	11,447	216	11,527	15.4	16.1	21.0	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $5,000,000	25	712	180,535	(*)	2,915	65,920	20,396	17	20,946	19.5	5.0	11.7	(*)
$5,000,000 or more													

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1] Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

[2] This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 7, and 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[3] Less than 0.05 percent.

NOTE: "Contractors not allocable," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries

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

State and industry	Number of—		Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	Partnerships	Partners				
	(1)	(2)	(3)	(4)	(5)	(6)
UNITED STATES, TOTAL[2]						
All industries	**1,039,121**	**4,383,617**	**121,913,613**	**14,542,882**	**7,096,435**	**9,195,780**
Agriculture, forestry, and fishing	**123,127**	**358,139**	**12,437,602**	**947,878**	**714,127**	**1,266,562**
Farms	110,927	326,575	11,409,385	798,535	665,132	1,142,847
Field crop	37,912	100,912	2,999,609	291,851	230,753	784,705
Livestock	58,424	172,871	7,117,248	240,053	346,378	243,026
Other	14,591	52,792	1,292,528	266,631	88,001	115,116
Agricultural services, forestry, and fishing	12,200	31,564	1,028,217	149,343	48,995	123,715
Mining	**15,248**	**215,571**	**1,660,870**	**180,230**	**140,791**	**—502,737**
Oil and gas extraction	12,967	209,267	1,084,805	80,667	90,236	—549,320
Construction	**66,155**	**144,606**	**10,101,675**	**1,751,002**	**219,319**	**918,913**
General contractors	24,894	56,231	6,404,439	864,220	131,035	373,115
Special trade contractors	40,881	87,615	3,657,526	883,168	88,145	542,535
Manufacturing	**30,010**	**74,052**	**6,521,280**	**1,097,210**	**215,422**	**566,784**
Transportation, communication, electric, gas, and sanitary services	**15,898**	**38,627**	**1,971,336**	**306,431**	**176,595**	**161,804**
Transportation	13,041	30,707	1,597,430	245,071	136,643	137,813
Trucking and warehousing	9,550	21,049	1,106,638	181,330	75,864	105,897
Wholesale and retail trade	**198,965**	**457,922**	**40,335,562**	**2,969,984**	**406,680**	**2,548,786**
Wholesale trade	30,130	72,720	13,745,504	662,109	108,132	722,135
Retail trade	167,678	382,553	26,528,369	2,303,440	297,550	1,817,068
Building materials and garden supplies	8,119	19,089	1,977,982	161,220	24,978	157,418
General merchandise stores	5,247	12,470	903,614	102,138	9,253	63,412
Food stores	24,424	54,566	5,990,437	377,974	51,994	283,820
Grocery stores	16,721	36,773	4,839,685	270,337	37,504	205,700
Other food stores	7,703	17,793	1,150,752	107,637	14,490	78,120
Automotive dealers and service stations	32,320	70,609	7,385,586	437,730	51,454	406,586
Motor vehicle dealers	6,578	14,495	3,110,328	160,031	11,598	90,743
Gasoline service stations	19,760	41,611	3,330,832	203,261	30,241	246,275
Other automotive dealers	5,982	14,503	944,426	74,438	9,615	69,568
Apparel and accessory stores	12,194	29,079	1,309,930	131,036	11,755	132,653
Furniture and home furnishings stores	11,658	26,328	1,643,760	150,170	14,902	154,522
Eating places	22,901	57,022	2,339,880	477,873	57,987	176,749
Drinking places	10,738	22,867	769,355	108,809	18,258	79,061
Liquor stores	4,273	9,344	893,246	42,950	7,951	56,872
Other retail trade	35,804	81,179	3,314,579	313,540	49,018	305,975
Finance, insurance, and real estate	**409,642**	**2,528,624**	**25,167,020**	**1,509,096**	**4,103,576**	**—2,687,809**
Finance	100,096	1,099,998	3,519,742	446,502	58,649	—398,001
Banking, and credit agencies other than banks	2,174	15,705	186,462	27,263	3,837	35,874
Security, commodity brokers, and services	3,533	28,982	2,050,495	345,497	8,409	77,430
Holding and investment companies	94,389	1,055,311	1,282,785	73,742	46,403	—511,305
Insurance agents, brokers, and service	8,612	33,494	1,466,047	149,181	7,755	348,575
Real estate	300,934	1,395,132	20,181,231	913,413	4,037,172	—2,638,383
Operators of buildings	243,466	1,130,355	15,386,797	689,535	3,886,359	—2,543,045
Lessors, other than buildings	27,888	137,146	409,335	9,411	64,921	—61,763
Real estate agents, brokers, and managers	13,741	54,284	1,047,716	78,895	40,254	42,717
Other real estate	15,839	73,347	3,337,383	135,572	45,638	—76,292
Services	**178,515**	**562,387**	**23,627,602**	**5,771,257**	**1,117,232**	**6,907,621**
Hotels and other lodging places	13,261	56,006	1,834,905	419,488	256,392	—123,189
Motels, motor hotels, and tourist courts	6,672	29,391	1,015,472	227,940	141,567	—43,956
Other lodging places	6,589	26,615	819,433	191,548	114,825	—79,233
Personal services	25,974	55,262	1,082,003	273,817	56,378	183,947
Business services	25,054	76,808	1,668,349	271,032	426,998	74,646
Automobile repair and services	17,568	41,012	1,159,479	151,770	66,640	180,999
Automobile repair shops	12,491	27,451	835,827	114,645	16,808	163,607
Automobile parking and other services	5,077	13,561	323,652	37,125	49,832	17,392
Miscellaneous repair services	8,972	19,595	464,777	82,608	11,241	77,088
Amusement and recreation services, including motion pictures	14,280	61,750	1,186,951	233,293	93,617	5,472
Medical and health services	19,353	61,286	4,359,178	1,042,563	60,974	1,775,011
Offices of physicians	10,482	35,310	2,736,722	520,234	22,703	1,441,216
Other medical and health services	8,871	25,976	1,622,456	522,329	38,271	333,795
Legal services	27,523	98,823	6,937,209	1,496,882	78,428	3,566,650
Engineering and architectural services	6,742	17,648	1,587,223	536,396	16,392	303,013
Accounting, auditing, and bookkeeping services	10,577	34,660	2,846,352	1,127,652	33,945	794,857
Other services	9,211	39,537	501,176	135,756	16,227	69,127

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

State and industry	Number of—		Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	Partnerships	Partners				
	(1)	(2)	(3)	(4)	(5)	(6)
13 STATES, TOTAL						
All industries	**652,853**	**2,876,402**	**81,523,365**	**10,331,911**	**4,883,542**	**5,271,746**
Agriculture, forestry, and fishing	**62,850**	**189,503**	**7,013,065**	**647,063**	**372,692**	**510,037**
Farms	56,178	171,719	6,389,266	544,723	342,593	446,314
Field crop	18,114	48,574	1,555,720	179,415	106,309	357,629
Livestock	27,024	81,095	3,797,701	140,239	165,843	9,316
Other	11,040	42,050	1,035,845	225,069	70,441	79,369
Agricultural services, forestry, and fishing	6,672	17,784	623,799	102,340	30,099	63,723
Mining	**8,977**	**135,049**	**1,067,826**	**116,723**	**84,754**	**—310,463**
Oil and gas extraction	7,790	131,779	769,103	59,425	58,623	—339,318
Construction	**39,903**	**87,380**	**6,501,814**	**1,133,065**	**130,733**	**550,559**
General contractors	15,025	34,008	4,077,904	522,893	78,741	215,755
Special trade contractors	24,654	52,924	2,385,923	606,566	51,870	333,853
Manufacturing	**19,902**	**49,181**	**4,370,307**	**777,973**	**135,885**	**394,374**
Transportation, communication, electric, gas, and sanitary services	**9,487**	**22,433**	**1,172,090**	**212,186**	**106,260**	**78,359**
Transportation	7,689	17,713	994,268	170,365	89,714	70,571
Trucking and warehousing	5,729	12,402	701,483	138,466	45,410	70,155
Wholesale and retail trade	**124,991**	**284,894**	**26,175,100**	**1,995,944**	**267,156**	**1,649,306**
Wholesale trade	20,705	50,069	9,411,072	471,548	77,068	479,509
Retail trade	103,598	233,295	16,730,853	1,522,033	189,385	1,161,477
Building materials and garden supplies	4,753	11,265	1,205,357	104,054	16,331	95,041
General merchandise stores	2,738	6,495	527,243	73,600	4,777	36,348
Food stores	15,143	34,338	3,683,736	236,830	32,475	177,689
Grocery stores	9,827	21,604	2,839,107	159,439	21,778	125,680
Other food stores	5,316	12,734	844,629	77,391	10,697	52,009
Automotive dealers and service stations	18,752	40,031	4,501,055	275,612	30,816	255,004
Motor vehicle dealers	3,563	7,906	1,834,073	98,826	7,163	49,834
Gasoline service stations	11,776	24,668	2,101,750	132,172	17,991	164,289
Other automotive dealers	3,413	7,457	565,232	44,614	5,662	40,881
Apparel and accessory stores	7,182	16,776	810,010	84,357	7,823	76,565
Furniture and home furnishings stores	7,473	16,769	1,081,054	95,735	9,902	99,592
Eating places	15,685	38,521	1,645,266	343,271	40,369	131,002
Drinking places	6,911	14,799	514,966	73,100	11,784	58,883
Liquor stores	3,325	7,077	677,191	33,850	5,735	39,218
Other retail trade	21,636	47,224	2,084,975	201,624	29,373	192,135
Finance, insurance, and real estate	**271,989**	**1,747,520**	**18,657,943**	**1,175,421**	**2,997,081**	**—2,079,012**
Finance	66,998	754,381	2,744,005	351,107	48,274	—235,666
Banking, and credit agencies other than banks	1,496	8,948	154,953	24,413	2,937	26,449
Security, commodity brokers, and services	2,352	19,200	1,628,385	300,973	6,716	64,683
Holding and investment companies	63,150	726,233	960,667	25,721	38,621	—326,798
Insurance agents, brokers, and service	5,538	19,139	1,040,620	112,214	5,501	208,738
Real estate	199,453	974,000	14,873,318	712,100	2,943,306	—2,052,084
Operators of buildings	165,776	806,188	11,572,982	546,456	2,849,168	—1,900,799
Lessors, other than buildings	15,994	93,741	256,495	7,388	33,458	—83,338
Real estate agents, brokers, and managers	8,916	37,406	710,525	60,254	29,398	12,876
Other real estate	8,767	36,665	2,333,316	98,002	31,282	—80,823
Services	**113,891**	**358,284**	**16,519,378**	**4,269,138**	**787,802**	**4,470,384**
Hotels and other lodging places	8,371	39,177	1,235,175	270,172	171,686	—92,216
Motels, motor hotels, and tourist courts	4,131	19,655	685,397	152,052	93,157	—30,996
Other lodging places	4,240	19,522	549,778	118,120	78,529	—61,220
Personal services	16,380	34,689	733,707	179,345	38,762	124,678
Business services	16,443	44,883	1,205,932	210,028	303,667	42,680
Automobile repair and services	11,323	27,218	751,913	110,796	47,985	90,100
Automobile repair shops	7,814	17,542	518,745	84,851	11,354	82,997
Automobile parking and other services	3,509	9,676	233,168	25,945	36,631	7,103
Miscellaneous repair services	5,954	12,645	292,325	48,276	7,010	50,924
Amusement and recreation services, including motion pictures	9,178	46,013	889,540	185,821	72,322	—9,353
Medical and health services	12,052	39,832	2,846,972	740,438	41,268	1,063,540
Offices of physicians	6,064	21,488	1,672,109	331,894	13,832	861,241
Other medical and health services	5,988	18,344	1,174,863	408,544	27,436	202,299
Legal services	17,289	63,850	4,706,852	1,056,684	53,211	2,342,680
Engineering and architectural services	4,314	11,668	1,227,693	418,682	12,286	216,316
Accounting, auditing, and bookkeeping services	7,270	24,514	2,275,777	936,146	27,247	597,958
Other services	5,317	13,795	353,492	112,750	12,358	43,077

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

State and industry	Number of—		Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	Partnerships	Partners				
	(1)	(2)	(3)	(4)	(5)	(6)
CALIFORNIA						
All industries	**144,889**	**706,835**	**18,523,438**	**2,314,571**	**1,210,842**	**567,899**
Agriculture, forestry, and fishing	**12,732**	**57,665**	**2,547,287**	**360,167**	**116,476**	**—10,761**
Farms	11,090	52,211	2,354,643	306,240	106,646	—30,339
Field crop	2,359	7,372	554,582	86,511	23,134	70,955
Livestock	3,115	17,665	1,162,979	61,508	36,553	—112,972
Other	5,616	27,174	637,082	158,221	46,959	11,678
Agricultural services, forestry, and fishing	1,642	5,454	192,644	53,927	9,830	19,578
Mining	**2,330**	**17,233**	**174,473**	**18,716**	**8,179**	**—11,674**
Oil and gas extraction	2,083	16,706	149,952	13,886	5,301	—11,136
Construction	**6,036**	**13,739**	**1,554,608**	**207,976**	**32,892**	**103,945**
General contractors	2,594	6,065	1,075,076	102,896	21,613	50,827
Special trade contractors	3,442	7,674	479,532	105,080	11,279	53,118
Manufacturing	**5,706**	**13,452**	**880,987**	**161,283**	**16,720**	**83,309**
Transportation, communication, electric, gas, and sanitary services	**2,197**	**5,047**	**278,209**	**63,304**	**37,743**	**—1,442**
Transportation	1,930	4,274	223,845	47,689	34,142	—4,814
Trucking and warehousing	1,278	2,754	143,035	36,379	10,071	13,690
Wholesale and retail trade	**25,212**	**61,688**	**5,731,494**	**581,382**	**69,268**	**320,414**
Wholesale trade	4,426	11,569	1,895,979	127,034	27,152	76,243
Retail trade	20,622	49,742	3,832,446	454,253	42,110	244,117
Building materials and garden supplies	661	1,449	199,867	17,587	2,118	15,844
General merchandise stores	331	823	120,699	38,421	526	5,242
Food stores	3,145	8,194	945,195	69,321	8,016	38,015
Grocery stores	2,008	4,789	695,524	44,782	5,103	28,536
Other food stores	1,137	3,405	249,671	24,539	2,913	9,479
Automotive dealers and service stations	2,579	5,594	760,979	61,815	6,301	40,406
Motor vehicle dealers	304	674	292,406	21,547	1,856	6,280
Gasoline service stations	1,359	2,834	322,682	26,909	2,874	24,068
Other automotive dealers	916	2,086	145,891	13,359	1,571	10,058
Apparel and accessory stores	1,375	3,285	144,961	16,268	1,354	15,529
Furniture and home furnishings stores	1,624	3,353	249,765	23,299	2,581	20,814
Eating places	3,716	10,959	589,918	140,909	10,718	41,803
Drinking places	1,557	3,338	130,873	24,691	2,939	15,288
Liquor stores	1,243	2,778	292,396	16,601	2,993	19,430
Other retail trade	4,391	9,969	397,793	45,341	4,564	31,746
Finance, insurance, and real estate	**67,427**	**460,117**	**4,154,891**	**163,760**	**731,633**	**—621,345**
Finance	18,534	166,562	390,195	18,712	11,473	—163,773
Banking, and credit agencies other than banks	221	1,382	16,346	(*)	828	2,358
Security, commodity brokers, and services	798	4,468	159,761	9,117	534	—1,139
Holding and investment companies	17,515	160,712	214,088	7,565	10,111	—164,992
Insurance agents, brokers, and service	1,004	3,008	109,327	19,870	1,014	24,298
Real estate	47,889	290,547	3,655,369	125,178	719,146	—481,870
Operators of buildings	40,379	241,050	2,415,768	80,511	691,688	—452,946
Lessors, other than buildings	3,984	33,981	105,813	3,826	15,018	—14,949
Real estate agents, brokers, and managers	1,665	5,368	162,450	6,737	4,233	20,415
Other real estate	1,861	10,148	971,338	34,104	8,207	—34,390
Services	**23,123**	**77,566**	**3,186,648**	**756,017**	**197,418**	**704,471**
Hotels and other lodging places	2,301	13,457	325,962	58,552	48,501	—7,868
Motels, motor hotels, and tourist courts	1,163	6,377	179,913	31,558	19,593	16,583
Other lodging places	1,138	7,080	146,049	26,994	28,908	—24,451
Personal services	2,579	5,732	129,491	43,738	5,692	19,146
Business services	4,621	13,119	279,601	48,005	76,320	22,011
Automobile repair and services	2,051	5,618	209,539	35,538	15,520	16,862
Automobile repair shops	1,412	3,187	142,124	27,352	2,455	18,604
Automobile parking and other services	639	2,431	67,415	8,186	13,065	—1,742
Miscellaneous repair services	1,121	2,318	58,096	11,777	2,160	8,494
Amusement and recreation services, including motion pictures	1,991	8,831	364,429	67,498	21,638	23,569
Medical and health services	2,458	10,248	722,807	202,134	11,863	225,801
Offices of physicians	1,110	4,692	464,081	118,121	3,366	191,697
Other medical and health services	1,348	5,556	258,726	84,013	8,497	34,104
Legal services	2,331	8,359	660,559	160,434	8,799	309,968
Engineering and architectural services	1,173	2,922	190,193	55,897	1,928	38,203
Accounting, auditing, and bookkeeping services	1,453	4,033	200,577	63,483	3,145	45,387
Other services	1,044	2,929	45,394	8,961	1,852	2,898

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

State and industry	Number of—		Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	Partnerships	Partners				
	(1)	(2)	(3)	(4)	(5)	(6)
FLORIDA						
All industries	**37,276**	**131,532**	**3,928,170**	**480,148**	**249,731**	**277,850**
Agriculture, forestry, and fishing	**3,143**	**8,763**	**502,791**	**62,726**	**18,608**	**16,592**
Farms	2,498	7,382	455,117	56,423	15,944	10,737
Field crop	258	819	81,556	36,036	2,270	8,851
Livestock	928	2,117	274,875	4,954	7,776	—3,351
Other	1,312	4,446	98,686	15,433	5,898	5,237
Agricultural services, forestry, and fishing	645	1,381	47,674	6,303	2,664	5,855
Mining	(*)	(*)	(*)	(*)	(*)	(*)
Oil and gas extraction	(*)	(*)	(*)	(*)	(*)	(*)
Construction	**3,577**	**7,608**	**386,899**	**77,045**	**5,929**	**25,849**
General contractors	1,300	2,882	237,090	33,810	3,326	9,767
Special trade contractors	2,271	4,714	148,334	42,542	2,540	16,164
Manufacturing	**738**	**1,623**	**78,184**	**24,154**	**2,603**	**—1,997**
Transportation, communication, electric, gas, and sanitary services	**473**	**1,219**	**49,958**	**7,461**	**5,567**	**3,062**
Transportation	338	813	39,468	4,701	2,745	5,090
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**6,329**	**14,209**	**946,657**	**62,467**	**10,020**	**74,398**
Wholesale trade	862	2,036	261,537	10,783	1,479	14,660
Retail trade	5,461	12,161	682,922	51,367	8,471	59,632
Building materials and garden supplies	91	206	40,974	2,626	368	2,841
General merchandise stores	206	498	39,845	3,567	526	3,072
Food stores	768	1,680	88,587	3,622	906	7,707
Grocery stores	466	940	58,301	2,383	399	4,804
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	1,218	2,602	220,022	10,200	1,595	13,859
Motor vehicle dealers	153	330	64,656	2,174	202	1,416
Gasoline service stations	969	2,074	136,698	6,517	1,093	11,628
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	437	1,120	28,632	3,787	383	3,303
Furniture and home furnishings stores	607	1,466	76,320	5,765	635	9,905
Eating places	764	1,593	63,715	10,914	1,713	5,111
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	1,019	2,170	76,474	6,396	901	10,948
Finance, insurance, and real estate	**15,325**	**74,697**	**1,009,370**	**43,629**	**154,949**	**—123,829**
Finance	4,566	29,983	70,485	4,146	5,115	—22,281
Banking, and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	(*)
Holding and investment companies	4,426	29,649	64,393	3,078	5,020	—23,961
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	10,631	44,344	932,638	38,247	149,763	—102,639
Operators of buildings	8,584	35,704	513,754	27,440	141,912	—108,785
Lessors, other than buildings	414	2,211	9,246	(*)	1,791	—735
Real estate agents, brokers, and managers	739	2,654	60,015	1,682	2,130	6,352
Other real estate	894	3,775	349,623	8,892	3,930	529
Services	**7,686**	**23,402**	**936,460**	**200,803**	**49,608**	**280,974**
Hotels and other lodging places	1,019	5,695	163,593	37,197	22,411	—13,407
Motels, motor hotels, and tourist courts	665	3,193	82,710	17,851	14,437	—8,608
Other lodging places	354	2,502	80,883	19,346	7,974	—4,799
Personal services	948	1,914	40,296	8,175	1,362	6,819
Business services	1,317	3,262	74,675	16,538	9,753	8,300
Automobile repair and services	387	995	21,950	4,924	410	1,771
Automobile repair shops	311	802	21,390	(*)	(*)	2,351
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	475	1,285	51,451	8,352	7,138	3,273
Medical and health services	821	2,540	150,197	29,117	1,016	81,145
Offices of physicians	555	1,848	117,683	21,582	723	65,308
Other medical and health services	266	692	32,514	7,535	(*)	15,837
Legal services	1,196	3,469	276,818	52,441	4,569	143,836
Engineering and architectural services	289	673	49,452	10,095	507	13,543
Accounting, auditing, and bookkeeping services	693	1,890	89,553	30,585	1,414	32,195
Other services	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

State and industry	Number of—		Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	Partnerships	Partners				
	(1)	(2)	(3)	(4)	(5)	(6)
GEORGIA						
All industries	**20,601**	**81,812**	**2,410,838**	**289,508**	**148,549**	**173,205**
Agriculture, forestry, and fishing	**2,359**	**6,371**	**253,520**	**18,037**	**20,006**	**27,315**
Farms	1,982	5,599	218,008	12,771	17,726	24,623
Field crop	922	2,277	94,393	6,344	9,020	14,697
Livestock	926	2,017	113,139	5,580	7,596	10,703
Other	134	1,305	10,476	847	1,110	—777
Agricultural services, forestry, and fishing	377	772	35,512	5,266	2,280	2,692
Mining	(*)	(*)	(*)	(*)	(*)	(*)
Oil and gas extraction	(*)	(*)	(*)	—	—	(*)
Construction	**2,284**	**4,878**	**254,374**	**53,216**	**7,588**	**29,448**
General contractors	796	1,656	142,134	24,507	4,390	9,072
Special trade contractors	1,488	3,220	112,240	28,709	3,198	20,376
Manufacturing	**1,039**	**2,290**	**146,447**	**26,352**	**3,813**	**14,400**
Transportation, communication, electric, gas, and sanitary services	**345**	**728**	**30,164**	**5,739**	**4,557**	**4,012**
Transportation	329	696	26,776	5,285	4,478	3,434
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**4,427**	**9,843**	**851,593**	**57,303**	**8,637**	**50,954**
Wholesale trade	538	1,345	222,120	10,401	1,729	10,068
Retail trade	3,757	8,234	625,358	46,587	6,902	40,498
Building materials and garden supplies	122	260	60,074	5,268	712	5,149
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	788	1,803	158,314	10,807	1,709	7,685
Grocery stores	667	1,530	142,565	9,398	1,539	6,421
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	930	1,972	150,907	7,656	1,075	8,364
Motor vehicle dealers	157	318	39,229	1,360	113	1,067
Gasoline service stations	517	1,094	73,729	3,284	549	5,065
Other automotive dealers	256	560	37,949	3,012	413	2,232
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)
Furniture and home furnishings stores	308	755	45,199	3,954	221	3,292
Eating places	489	993	40,899	6,459	1,097	3,405
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	210	426	51,964	1,747	407	1,421
Other retail trade	516	1,154	63,420	4,003	1,238	6,477
Finance, insurance, and real estate	**7,049**	**49,129**	**420,202**	**29,933**	**81,964**	**—94,426**
Finance	2,239	27,278	54,142	(*)	970	2,454
Banking, and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	(*)	(*)	(*)	—	—	(*)
Holding and investment companies	2,124	26,885	44,762	(*)	884	—275
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	4,637	21,200	345,250	25,394	80,843	—103,418
Operators of buildings	3,660	16,275	239,547	12,552	77,544	—98,533
Lessors, other than buildings	198	1,857	1,532	(*)	(*)	—1,997
Real estate agents, brokers, and managers	341	1,203	35,571	1,940	1,521	3,325
Other real estate	438	1,865	68,600	10,888	1,412	—6,213
Services	**3,040**	**8,305**	**441,131**	**97,788**	**21,632**	**139,652**
Hotels and other lodging places	401	1,180	56,824	13,034	10,074	—13,796
Motels, *motor hotels, and tourist courts*	296	914	47,953	11,339	8,353	—10,317
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	381	780	11,157	(*)	1,360	1,116
Business services	452	1,113	33,026	10,171	1,656	5,020
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, *including motion pictures*	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	293	919	68,851	12,621	864	37,329
Offices of physicians	178	619	57,335	9,698	563	33,725
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	474	1,999	156,008	33,180	2,492	83,854
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	195	488	27,890	9,411	451	9,017
Other services	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)
ILLINOIS						
All industries	**61,266**	**254,180**	**7,559,770**	**961,700**	**468,883**	**575,013**
Agriculture, forestry, and fishing	**7,233**	**18,779**	**429,146**	**18,377**	**37,065**	**121,798**
Farms	6,772	17,557	413,570	15,183	36,122	122,548
Field crop	4,040	10,929	212,054	5,641	21,015	71,584
Livestock	2,328	5,572	179,604	4,427	13,790	44,115
Other	404	1,056	21,912	5,115	1,317	6,849
Agricultural services, forestry, and fishing	461	1,222	15,576	(*)	(*)	—750
Mining	**349**	**3,225**	**37,546**	**5,521**	**2,698**	**—9,626**
Oil and gas extraction	271	2,967	28,373	(*)	2,109	—11,719
Construction	**3,038**	**7,087**	**666,113**	**108,638**	**12,365**	**52,864**
General contractors	1,080	2,553	476,479	59,259	8,280	24,839
Special trade contractors	1,942	4,502	189,115	49,379	4,060	27,850
Manufacturing	**1,469**	**4,944**	**500,346**	**86,597**	**22,301**	**40,693**
Transportation, communication, electric, gas, and sanitary services	**1,202**	**3,015**	**176,537**	**34,761**	**14,508**	**11,234**
Transportation	900	2,275	146,679	28,128	11,504	9,142
Trucking and warehousing	699	1,434	105,896	24,185	7,139	8,309
Wholesale and retail trade	**11,508**	**25,549**	**2,690,676**	**197,244**	**26,029**	**154,973**
Wholesale trade	2,405	5,294	1,144,141	51,243	6,534	63,184
Retail trade	8,997	20,037	1,540,324	145,699	19,345	90,174
Building materials and garden supplies	532	1,284	157,050	17,179	3,213	13,083
General merchandise stores	249	714	50,779	4,172	432	2,963
Food stores	1,101	2,286	285,306	20,420	2,256	10,406
Grocery stores	700	1,465	226,876	14,254	1,396	7,403
Other food stores	401	821	58,430	6,166	860	3,003
Automotive dealers and service stations	1,614	3,389	453,406	30,052	3,028	22,408
Motor vehicle dealers	411	856	198,723	10,308	508	6,422
Gasoline service stations	1,029	2,173	227,332	17,214	2,347	13,726
Other automotive dealers	174	360	27,351	2,530	173	2,260
Apparel and accessory stores	933	2,266	116,448	12,367	1,265	11,952
Furniture and home furnishings stores	502	1,173	65,955	5,924	583	4,506
Eating places	1,555	3,422	120,368	21,511	3,962	6,164
Drinking places	632	1,314	61,340	7,511	1,218	5,042
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	1,740	3,905	208,081	25,345	3,125	12,456
Finance, insurance, and real estate	**26,645**	**160,478**	**1,594,093**	**104,594**	**284,504**	**—188,916**
Finance	5,521	63,371	198,001	19,478	2,388	—4,389
Banking, and credit agencies other than banks	117	386	9,737	(*)	(*)	1,429
Security, commodity brokers, and services	140	1,309	107,996	17,449	471	10,133
Holding and investment companies	5,264	61,676	80,268	648	1,578	—15,951
Insurance agents, brokers, and service	566	1,511	52,427	7,588	535	17,547
Real estate	20,558	95,596	1,343,665	77,528	281,581	—202,074
Operators of buildings	17,027	82,526	1,059,263	59,075	272,089	—197,036
Lessors, other than buildings	2,061	8,270	30,084	(*)	3,041	6,947
Real estate agents, brokers, and managers	840	2,478	82,566	12,696	3,432	3,830
Other real estate	630	2,322	171,752	5,346	3,019	—15,815
Services	**9,722**	**30,903**	**1,456,030**	**405,968**	**69,207**	**387,061**
Hotels and other lodging places	535	2,988	116,670	34,251	19,041	—16,247
Motels, motor hotels, and tourist courts	226	1,048	38,673	9,269	6,782	—2,047
Other lodging places	309	1,940	77,997	24,982	12,259	—14,200
Personal services	1,763	3,808	109,267	28,566	5,673	18,477
Business services	1,187	3,460	121,627	29,623	19,927	11,067
Automobile repair and services	952	2,929	76,905	11,368	6,624	11,517
Automobile repair shops	715	2,385	53,055	7,648	1,517	10,047
Automobile parking and other services	237	544	23,850	3,720	5,107	1,470
Miscellaneous repair services	476	1,050	29,117	(*)	412	5,141
Amusement and recreation services, including motion pictures	1,030	3,837	48,618	9,804	3,946	—1,915
Medical and health services	1,152	3,525	179,867	44,172	3,389	74,199
Offices of physicians	568	1,788	105,239	20,394	895	53,306
Other medical and health services	584	1,737	74,628	23,778	2,494	20,893
Legal services	1,530	5,561	420,018	95,284	4,284	212,405
Engineering and architectural services	373	961	161,228	74,126	2,516	26,747
Accounting, auditing, and bookkeeping services	455	2,064	176,498	66,159	2,866	48,808
Other services	269	720	(*)	(*)	(*)	—3,138

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

State and industry	Number of—		Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	Partnerships	Partners				
	(1)	(2)	(3)	(4)	(5)	(6)
INDIANA						
All industries	**19,518**	**59,852**	**2,079,485**	**218,082**	**90,491**	**271,751**
Agriculture, forestry, and fishing	**2,408**	**5,734**	**180,890**	**5,690**	**9,248**	**30,338**
Farms	2,200	5,311	163,159	4,620	8,751	25,329
Field crop	1,067	2,868	32,655	(*)	3,389	13,045
Livestock	822	1,770	112,158	2,704	4,316	9,276
Other	311	673	18,346	761	1,046	3,008
Agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)
Oil and gas extraction	(*)	(*)	(*)	(*)	(*)	(*)
Construction	**1,929**	**4,084**	**150,598**	**23,184**	**3,947**	**19,555**
General contractors	942	1,979	94,469	12,726	2,429	11,212
Special trade contractors	936	1,923	56,042	10,458	1,512	8,427
Manufacturing	**769**	**1,847**	**132,622**	**26,864**	**2,655**	**25,268**
Transportation, communication, electric, gas, and sanitary services	**411**	**1,044**	**68,901**	**10,814**	**2,286**	**6,087**
Transportation	394	930	66,720	10,084	2,042	6,414
Trucking and warehousing	388	918	65,404	10,028	2,033	6,488
Wholesale and retail trade	**4,718**	**11,212**	**936,628**	**65,590**	**8,403**	**62,957**
Wholesale trade	557	1,209	355,885	14,370	2,220	15,940
Retail trade	4,161	10,003	580,743	51,220	6,183	47,017
Building materials and garden supplies	186	480	27,449	5,655	(*)	4,671
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	341	690	70,380	3,784	446	3,169
Grocery stores	235	478	64,420	3,552	446	2,632
Other food stores	(*)	(*)	(*)	(*)	—	(*)
Automotive dealers and service stations	987	2,028	223,190	12,135	1,381	16,190
Motor vehicle dealers	291	609	91,649	4,192	337	3,798
Gasoline service stations	554	1,135	97,474	5,370	807	9,875
Other automotive dealers	142	284	34,067	(*)	(*)	2,517
Apparel and accessory stores	403	919	28,550	3,405	318	3,028
Furniture and home furnishings stores	260	532	34,208	2,572	317	4,580
Eating places	497	2,213	49,655	11,491	1,649	1,495
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	1,041	2,124	91,893	8,836	1,255	10,113
Finance, insurance, and real estate	**6,055**	**26,547**	**230,932**	**11,267**	**49,870**	**—23,945**
Finance	1,425	11,624	14,589	(*)	(*)	5,205
Banking, and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	(*)	(*)	(*)	—	—	(*)
Holding and investment companies	1,354	11,023	12,958	(*)	(*)	3,760
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	4,507	14,527	208,826	9,595	49,401	—31,051
Operators of buildings	3,285	10,994	150,190	4,549	47,809	—36,501
Lessors, other than buildings	624	1,813	6,830	(*)	463	932
Real estate agents, brokers, and managers	227	738	(*)	(*)	(*)	—963
Other real estate	371	982	43,628	(*)	662	5,481
Services	**3,114**	**9,009**	**358,859**	**71,990**	**12,364**	**147,668**
Hotels and other lodging places	232	971	28,764	6,149	3,266	2,417
Motels, motor hotels, and tourist courts	(*)	(*)	(*)	(*)	(*)	(*)
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	534	1,187	18,251	5,569	1,450	2,446
Business services	342	1,008	16,565	(*)	2,344	389
Automobile repair and services	564	1,321	33,455	5,493	2,398	2,962
Automobile repair shops	476	952	26,293	4,132	1,637	2,667
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	(*)	(*)	(*)	—	(*)	(*)
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	176	785	76,525	16,202	563	38,975
Offices of physicians	108	499	58,770	11,405	257	32,792
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	710	2,271	146,452	23,851	1,368	89,132
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)
Other services	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

State and industry	Number of—		Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	Partnerships	Partners				
	(1)	(2)	(3)	(4)	(5)	(6)
MICHIGAN						
All industries	37,188	144,502	4,067,524	472,747	259,458	341,433
Agriculture, forestry, and fishing	2,780	6,551	211,239	17,659	18,298	42,472
Farms	2,463	5,805	188,200	13,705	16,867	39,095
Field crop	665	1,846	38,938	2,006	2,411	8,536
Livestock	1,148	2,632	91,917	2,946	11,038	11,315
Other	650	1,327	57,345	8,753	3,418	19,244
Agricultural services, forestry, and fishing	317	746	23,039	3,954	1,431	3,377
Mining	(*)	(*)	(*)	(*)	(*)	(*)
Oil and gas extraction	(*)	(*)	(*)	(*)	(*)	(*)
Construction	2,702	5,920	397,581	66,648	7,868	57,117
General contractors	1,002	2,261	234,958	30,314	3,523	27,536
Special trade contractors	1,700	3,659	162,623	36,334	4,445	29,581
Manufacturing	1,265	3,071	222,323	39,475	5,914	29,458
Transportation, communication, electric, gas, and sanitary services	659	1,480	57,587	12,985	3,680	5,664
Transportation	417	972	43,620	8,934	2,400	5,747
Trucking and warehousing	290	667	29,471	(*)	2,215	3,086
Wholesale and retail trade	8,517	18,483	1,702,021	138,090	19,962	120,521
Wholesale trade	882	2,017	381,149	21,282	2,937	23,121
Retail trade	7,629	16,454	1,319,568	116,592	16,909	97,189
Building materials and garden supplies	536	1,318	122,527	9,221	2,432	10,591
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	1,059	2,375	309,100	16,505	2,712	15,071
Grocery stores	719	1,604	247,380	11,859	1,768	11,202
Other food stores	340	771	61,720	4,646	944	3,869
Automotive dealers and service stations	1,547	3,266	327,765	17,872	2,276	21,161
Motor vehicle dealers	161	385	99,659	6,503	523	3,319
Gasoline service stations	1,173	2,418	200,011	10,199	1,242	16,132
Other automotive dealers	213	463	28,095	(*)	511	1,710
Apparel and accessory stores	147	325	24,625	2,619	176	3,161
Furniture and home furnishings stores	516	1,070	67,459	5,589	676	7,716
Eating places	1,110	2,397	148,023	30,029	4,046	16,583
Drinking places	630	1,362	75,043	11,453	1,955	7,636
Liquor stores	330	660	72,037	4,311	837	3,864
Other retail trade	1,622	3,405	148,309	16,839	1,470	9,692
Finance, insurance, and real estate	14,481	89,095	770,991	41,153	177,447	—101,637
Finance	4,326	44,883	104,540	5,590	8,944	—7,258
Banking, and credit agencies other than banks	(*)	(*)	(*)	—	—	(*)
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	(*)
Holding and investment companies	4,312	43,932	89,792	1,715	8,894	—8,201
Insurance agents, brokers, and service	397	864	21,899	2,652	318	8,534
Real estate	9,758	43,348	644,552	32,911	168,185	—102,913
Operators of buildings	8,638	37,762	555,052	19,977	163,016	—96,703
Lessors, other than buildings	332	1,384	5,768	(*)	1,507	—1,180
Real estate agents, brokers, and managers	431	2,119	32,295	4,886	1,676	542
Other real estate	357	2,083	51,437	7,906	1,986	—5,572
Services	6,660	19,490	688,302	154,944	25,669	187,789
Hotels and other lodging places	320	2,037	53,175	12,163	8,582	—4,021
Motels, motor hotels, and tourist courts	105	594	25,460	(*)	3,440	—3,629
Other lodging places	215	1,443	27,715	4,110	5,142	—392
Personal services	1,334	2,846	52,247	15,518	3,041	9,641
Business services	1,023	2,769	123,862	31,509	3,292	9,319
Automobile repair and services	629	1,341	42,135	6,624	1,803	6,983
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	259	536	12,120	1,900	1,428	805
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	909	3,247	47,290	8,272	3,525	3,026
Medical and health services	434	1,059	78,053	17,636	1,507	33,774
Offices of physicians	266	625	45,338	7,111	331	27,096
Other medical and health services	168	434	32,715	10,525	1,176	6,678
Legal services	784	3,180	182,078	36,705	2,061	100,819
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	571	1,549	60,366	18,531	751	20,357
Other services	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

State and industry	Number of—		Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	Partnerships	Partners				
	(1)	(2)	(3)	(4)	(5)	(6)
MISSOURI						
All industries	22,197	79,876	2,443,980	240,412	102,348	267,461
Agriculture, forestry, and fishing	5,124	12,729	439,392	23,401	20,802	74,324
Farms	4,805	11,892	419,810	19,397	20,441	72,192
Field crop	1,839	4,808	98,958	6,523	9,251	24,832
Livestock	2,810	6,772	296,316	6,310	10,863	42,817
Other	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	319	837	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)
Oil and gas extraction	(*)	(*)	(*)	—	(*)	(*)
Construction	1,430	2,939	116,347	22,583	2,232	17,761
General contractors	344	710	46,289	5,397	722	4,046
Special trade contractors	1,086	2,229	70,058	17,186	1,510	13,715
Manufacturing	792	1,746	106,330	19,486	2,744	10,403
Transportation, communication, electric, gas, and sanitary services	488	1,102	49,905	6,316	2,908	7,570
Transportation	476	1,056	46,214	5,545	2,515	7,388
Trucking and warehousing	340	680	40,776	4,903	1,556	6,673
Wholesale and retail trade	4,446	9,914	1,009,498	59,180	8,083	64,821
Wholesale trade	764	1,644	401,433	13,389	2,412	20,149
Retail trade	3,632	8,170	604,516	45,791	5,671	41,283
Building materials and garden supplies	262	904	100,112	8,011	962	7,406
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	403	817	113,100	7,243	826	6,328
Grocery stores	249	509	102,252	6,253	760	4,413
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	761	1,542	168,892	8,479	1,188	9,825
Motor vehicle dealers	139	294	63,751	2,593	221	1,137
Gasoline service stations	506	1,016	96,743	5,713	680	8,541
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	245	622	27,846	1,947	(*)	3,531
Furniture and home furnishings stores	418	854	34,360	2,352	(*)	1,316
Eating places	(*)	(*)	(*)	(*)	(*)	(*)
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	799	1,858	88,503	9,843	1,409	8,807
Finance, insurance, and real estate	6,555	41,646	287,408	20,449	50,412	—24,383
Finance	1,734	20,391	50,643	(*)	(*)	5,634
Banking, and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	(*)
Holding and investment companies	1,555	19,522	16,674	(*)	(*)	—694
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	4,686	20,812	225,532	7,887	50,035	—33,653
Operators of buildings	3,452	16,597	165,420	6,678	47,986	—32,112
Lessors, other than buildings	695	2,700	6,944	(*)	1,083	25
Real estate agents, brokers, and managers	(*)	(*)	(*)	(*)	(*)	(*)
Other real estate	367	1,065	45,228	(*)	751	—1,890
Services	3,347	9,757	480,356	81,405	14,514	114,244
Hotels and other lodging places	413	1,049	36,520	8,933	3,258	1,677
Motels, motor hotels, and tourist courts	201	605	27,420	8,246	2,982	588
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	474	972	18,258	(*)	974	3,335
Business services	371	946	22,245	(*)	3,821	760
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	631	2,409	27,368	5,191	3,735	—967
Medical and health services	263	833	75,117	13,287	536	39,056
Offices of physicians	145	591	67,084	11,950	419	36,143
Other medical and health services	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	369	1,499	92,479	17,474	887	53,147
Engineering and architectural services	92	257	72,393	(*)	592	5,789
Accounting, auditing, and bookkeeping services	100	424	35,904	13,501	295	10,636
Other services	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

State and industry	Number of—		Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	Partnerships	Partners				
	(1)	(2)	(3)	(4)	(5)	(6)
NEW JERSEY						
All industries	**35,555**	**134,616**	**3,302,969**	**393,984**	**213,570**	**311,662**
Agriculture, forestry, and fishing	**835**	**1,959**	**40,067**	**6,366**	**3,220**	**1,513**
Farms	488	1,265	29,314	3,651	2,617	—187
Field crop	(*)	(*)	(*)	—	(*)	(*)
Livestock	185	412	(*)	(*)	(*)	—3,969
Other	257	761	17,263	2,720	966	4,106
Agricultural services, forestry, and fishing	347	694	10,753	(*)	603	1,700
Mining	**68**	**1,023**	(*)	(*)	(*)	—11,758
Oil and gas extraction	(*)	(*)	(*)	—	(*)	(*)
Construction	**2,532**	**5,349**	**313,788**	**65,369**	**5,389**	**35,847**
General contractors	839	1,822	169,507	31,278	2,516	11,619
Special trade contractors	1,691	3,523	138,396	31,901	2,845	23,623
Manufacturing	**563**	**2,111**	**160,311**	**32,517**	**2,788**	**22,341**
Transportation, communication, electric, gas, and sanitary services	**353**	**824**	**38,266**	**7,236**	**2,892**	**3,841**
Transportation	245	608	26,504	(*)	1,996	2,855
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**6,593**	**14,414**	**1,008,498**	**79,236**	**12,518**	**80,316**
Wholesale trade	818	1,962	298,957	24,831	4,551	22,633
Retail trade	5,775	12,452	709,541	54,405	7,967	57,683
Building materials and garden supplies	216	432	31,608	(*)	430	4,265
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	1,223	2,765	147,848	12,814	1,893	8,737
Grocery stores	453	944	83,916	3,968	792	5,098
Other food stores	770	1,821	63,932	8,846	1,101	3,639
Automotive dealers and service stations	1,074	2,263	205,856	10,411	1,083	15,674
Motor vehicle dealers	99	219	35,222	(*)	109	1,418
Gasoline service stations	831	1,703	145,770	6,654	834	13,222
Other automotive dealers	144	341	24,864	(*)	(*)	1,034
Apparel and accessory stores	340	695	55,013	4,808	303	8,043
Furniture and home furnishings stores	162	440	53,393	4,004	348	3,269
Eating places	964	2,087	53,573	8,415	1,552	5,658
Drinking places	483	1,012	26,795	(*)	478	4,174
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	1,119	2,302	97,057	8,424	1,681	3,611
Finance, insurance, and real estate	**18,300**	**92,398**	**1,035,412**	**66,983**	**154,276**	**—22,294**
Finance	3,509	24,488	41,195	1,084	616	—4,379
Banking, and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	(*)
Holding and investment companies	3,460	24,139	34,871	(*)	580	—4,980
Insurance agents, brokers, and service	271	785	241,588	36,109	224	59,644
Real estate	14,520	67,125	752,629	29,790	153,436	—77,559
Operators of buildings	13,637	61,261	684,493	26,115	152,089	—75,012
Lessors, other than buildings	244	1,069	4,552	(*)	(*)	—78
Real estate agents, brokers, and managers	420	3,723	37,805	(*)	881	282
Other real estate	219	1,072	25,779	(*)	(*)	—2,751
Services	**6,311**	**16,538**	**667,670**	**132,801**	**27,935**	**202,056**
Hotels and other lodging places	277	939	43,808	4,289	5,061	—1,589
Motels, motor hotels, and tourist courts	190	731	26,294	3,592	3,065	—220
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	1,016	2,171	32,352	5,066	2,722	7,225
Business services	706	1,587	38,585	10,394	2,387	9,777
Automobile repair and services	651	1,382	40,381	5,108	3,335	2,231
Automobile repair shops	476	961	30,697	(*)	976	6,484
Automobile parking and other services	175	421	9,684	(*)	(*)	—4,253
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	476	2,192	17,978	(*)	7,511	—7,953
Medical and health services	508	1,204	92,248	19,991	1,583	37,787
Offices of physicians	189	463	46,446	6,884	564	30,248
Other medical and health services	319	741	45,802	13,107	1,019	7,539
Legal services	1,397	3,871	271,224	51,745	3,661	119,336
Engineering and architectural services	177	466	(*)	(*)	(*)	7,572
Accounting, auditing, and bookkeeping services	470	1,358	78,924	20,147	875	25,104
Other services	304	710	(*)	(*)	(*)	374

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

State and industry	Number of—		Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	Partnerships	Partners				
	(1)	(2)	(3)	(4)	(5)	(6)
NEW YORK						
All industries	**85,248**	**412,762**	**14,961,887**	**2,606,398**	**946,686**	**1,303,015**
Agriculture, forestry, and fishing	**4,031**	**9,657**	**235,381**	**22,543**	**23,010**	**34,862**
Farms	3,400	8,018	212,115	18,908	19,703	30,923
Field crop	460	969	(*)	(*)	(*)	5,908
Livestock	1,941	4,700	117,220	5,092	13,253	10,077
Other	999	2,349	71,781	10,683	5,062	14,938
Agricultural services, forestry, and fishing	631	1,639	23,266	3,635	3,307	3,939
Mining	**303**	**2,303**	**33,308**	(*)	**3,155**	**—20,856**
Oil and gas extraction	246	2,139	25,507	(*)	2,081	—21,215
Construction	**3,040**	**6,614**	**857,741**	**175,694**	**16,145**	**14,637**
General contractors	1,220	2,834	532,993	58,039	14,152	—7,305
Special trade contractors	1,773	3,686	296,462	117,655	1,993	21,740
Manufacturing	**2,667**	**6,299**	**562,291**	**122,001**	**10,767**	**54,692**
Transportation, communication, electric, gas, and sanitary services	**865**	**2,480**	**106,892**	**21,230**	**11,827**	**6,297**
Transportation	598	1,507	87,407	17,854	10,221	7,641
Trucking and warehousing	364	915	50,489	15,759	1,472	5,419
Wholesale and retail trade	**15,426**	**32,772**	**2,726,656**	**170,822**	**22,846**	**199,097**
Wholesale trade	2,772	6,061	1,249,569	48,386	5,073	71,475
Retail trade	12,508	26,320	1,470,388	121,770	17,649	125,219
Building materials and garden supplies	455	999	71,271	7,584	836	5,908
General merchandise stores	261	524	41,047	5,117	(*)	3,765
Food stores	2,026	4,384	301,469	15,163	3,215	22,255
Grocery stores	1,017	2,130	161,785	6,153	1,112	9,281
Other food stores	1,009	2,254	139,684	9,010	2,103	12,974
Automotive dealers and service stations	1,706	3,470	303,088	15,832	1,980	21,440
Motor vehicle dealers	96	220	82,303	6,013	465	1,142
Gasoline service stations	1,320	2,660	192,117	7,839	1,299	14,733
Other automotive dealers	290	590	28,668	(*)	216	5,565
Apparel and accessory stores	898	2,047	96,701	11,390	840	9,280
Furniture and home furnishings stores	721	1,471	67,246	4,414	585	8,617
Eating places	2,086	4,418	182,799	36,421	4,840	11,232
Drinking places	805	1,662	31,908	3,392	811	3,941
Liquor stores	462	934	85,811	2,886	379	3,729
Other retail trade	3,088	6,411	289,648	19,571	3,802	35,052
Finance, insurance, and real estate	**39,526**	**277,223**	**5,555,101**	**472,428**	**640,478**	**—202,384**
Finance	9,006	110,739	1,428,681	248,986	10,683	17,601
Banking, and credit agencies other than banks	357	2,795	96,537	(*)	1,283	10,941
Security, commodity brokers, and services	658	7,454	1,160,699	227,903	4,823	48,852
Holding and investment companies	7,991	100,490	171,445	5,802	4,577	—42,192
Insurance agents, brokers, and service	565	1,413	359,507	7,432	608	20,665
Real estate	29,955	165,071	3,766,913	216,010	629,187	—240,650
Operators of buildings	28,087	156,682	3,588,205	206,851	623,400	—220,756
Lessors, other than buildings	592	2,794	8,526	(*)	527	—5,651
Real estate agents, brokers, and managers	804	3,365	70,259	8,137	3,983	—6,389
Other real estate	472	2,230	99,923	1,002	1,277	—7,854
Services	**19,203**	**74,891**	**4,876,735**	**1,617,461**	**218,392**	**1,216,438**
Hotels and other lodging places	856	3,006	137,184	32,526	11,832	254
Motels, motor hotels, and tourist courts	311	1,052	43,547	8,199	3,988	—54
Other lodging places	545	1,954	93,637	24,327	7,844	308
Personal services	2,737	5,644	95,215	15,344	3,976	21,095
Business services	1,725	4,699	234,415	22,350	140,347	—57,355
Automobile repair and services	1,028	2,706	50,499	6,605	1,551	8,862
Automobile repair shops	703	1,572	38,998	5,762	691	5,466
Automobile parking and other services	325	1,134	11,501	(*)	(*)	3,396
Miscellaneous repair services	741	1,541	31,229	(*)	737	7,344
Amusement and recreation services, including motion pictures	1,790	18,651	208,466	54,903	12,424	—23,709
Medical and health services	2,420	9,319	750,488	249,066	10,655	191,572
Offices of physicians	910	4,582	270,403	42,862	2,710	151,034
Other medical and health services	1,510	4,737	480,085	206,204	7,945	40,538
Legal services	4,236	15,448	1,431,419	368,722	13,126	657,419
Engineering and architectural services	789	2,652	426,640	170,309	3,022	61,276
Accounting, auditing, and bookkeeping services	1,651	7,739	1,318,815	617,248	14,291	324,524
Other services	1,230	3,486	192,365	76,384	6,431	25,156

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

State and industry	Number of—		Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	Partnerships	Partners				
	(1)	(2)	(3)	(4)	(5)	(6)
OHIO						
All industries	**39,473**	**201,336**	**3,955,542**	**441,216**	**274,324**	**252,737**
Agriculture, forestry, and fishing	**3,893**	**9,431**	**286,726**	**19,659**	**19,164**	**58,180**
Farms	3,603	8,563	257,557	15,638	16,545	55,480
Field crop	1,430	3,587	69,940	1,909	5,445	24,602
Livestock	1,779	4,002	154,713	7,346	9,619	24,515
Other	394	974	32,904	6,383	1,481	6,363
Agricultural services, forestry, and fishing	290	868	29,169	(*)	2,619	2,710
Mining	**709**	**5,780**	**41,452**	(*)	**2,600**	**365**
Oil and gas extraction	640	5,633	15,063	(*)	(*)	—931
Construction	**2,676**	**5,746**	**280,685**	**44,904**	**4,290**	**38,469**
General contractors	1,075	2,478	154,111	16,641	1,503	13,718
Special trade contractors	1,499	3,064	124,839	27,540	2,787	22,616
Manufacturing	**638**	**1,591**	**155,927**	**20,243**	**7,003**	**6,720**
Transportation, communication, electric, gas, and sanitary services	**399**	**826**	**47,496**	**5,380**	**2,260**	**2,427**
Transportation	247	522	43,350	5,226	1,916	1,159
Trucking and warehousing	232	468	26,995	3,908	1,576	1,699
Wholesale and retail trade	**7,622**	**17,486**	**1,485,111**	**104,558**	**13,091**	**101,976**
Wholesale trade	1,132	3,283	618,593	25,771	4,054	27,977
Retail trade	6,478	14,181	866,249	78,787	8,999	74,283
Building materials and garden supplies	257	602	38,557	4,845	714	3,995
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	847	1,759	201,796	10,665	1,402	12,363
Grocery stores	750	1,549	181,036	9,426	1,300	10,970
Other food stores	97	210	20,760	(*)	(*)	1,393
Automotive dealers and service stations	961	2,080	244,669	20,764	1,249	17,545
Motor vehicle dealers	156	334	80,826	4,422	174	1,679
Gasoline service stations	673	1,477	133,876	13,905	763	13,135
Other automotive dealers	132	269	29,967	2,437	312	2,731
Apparel and accessory stores	460	1,090	37,564	2,900	343	2,247
Furniture and home furnishings stores	411	922	73,742	6,894	371	7,168
Eating places	1,241	2,676	85,229	14,070	1,959	9,202
Drinking places	522	1,044	37,487	(*)	762	6,768
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	1,503	3,249	125,135	11,279	2,004	12,966
Finance, insurance, and real estate	**18,417**	**138,740**	**834,841**	**52,202**	**197,750**	**—214,755**
Finance	4,048	85,278	85,342	17,015	1,932	—10,310
Banking, and credit agencies other than banks	(*)	(*)	(*)	—	—	(*)
Security, commodity brokers, and services	214	1,541	(*)	(*)	(*)	1,533
Holding and investment companies	3,778	83,625	33,154	(*)	1,599	—12,331
Insurance agents, brokers, and service	216	4,779	23,893	3,092	(*)	7,581
Real estate	12,153	48,683	725,606	32,095	195,426	—212,026
Operators of buildings	10,603	40,892	622,725	22,342	190,115	—193,673
Lessors, other than buildings	478	1,780	4,497	(*)	1,066	—2,084
Real estate agents, brokers, and managers	545	4,056	43,639	7,121	2,816	—4,585
Other real estate	527	1,955	54,745	(*)	1,429	—11,684
Services	**6,961**	**21,319**	**819,132**	**185,368**	**28,093**	**259,421**
Hotels and other lodging places	294	2,424	69,593	16,398	8,880	—8,340
Motels, motor hotels, and tourist courts	83	1,475	61,860	15,774	7,412	—7,110
Other lodging places	211	949	7,733	(*)	1,468	—1,230
Personal services	1,063	2,237	47,888	12,326	3,955	3,577
Business services	950	2,336	52,069	6,664	2,528	13,639
Automobile repair and services	928	1,937	55,637	7,665	2,758	1,943
Automobile repair shops	674	1,348	26,132	4,834	639	1,395
Automobile parking and other services	254	589	29,505	(*)	(*)	548
Miscellaneous repair services	566	1,232	30,148	(*)	320	4,602
Amusement and recreation services, including motion pictures	546	2,000	37,414	9,697	3,543	—5,089
Medical and health services	868	2,175	134,455	28,258	2,200	67,706
Offices of physicians	394	1,079	88,221	16,002	526	53,142
Other medical and health services	474	1,096	46,234	12,256	1,674	14,564
Legal services	883	4,656	263,963	55,576	2,425	147,707
Engineering and architectural services	86	308	50,921	18,272	363	7,499
Accounting, auditing, and bookkeeping services	435	1,143	57,329	18,667	582	21,657
Other services	342	871	19,715	4,730	539	4,520

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

State and industry	Number of—		Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	Partnerships	Partners				
	(1)	(2)	(3)	(4)	(5)	(6)
PENNSYLVANIA						
All industries	**47,279**	**253,569**	**6,179,012**	**791,934**	**296,727**	**583,084**
Agriculture, forestry, and fishing	**2,489**	**5,625**	**130,157**	**11,409**	**12,496**	**9,107**
Farms	2,137	4,747	110,574	8,718	11,420	5,055
Field crop	379	764	(*)	(*)	(*)	3,992
Livestock	1,546	3,553	70,484	3,166	8,801	575
Other	212	430	22,997	4,668	1,327	488
Agricultural services, forestry, and fishing	352	878	19,583	(*)	1,076	4,052
Mining	**1,220**	**56,081**	**156,270**	**33,616**	**26,601**	**—16,657**
Oil and gas extraction	697	54,933	79,586	(*)	18,989	—28,361
Construction	**3,414**	**7,628**	**528,374**	**105,808**	**11,226**	**62,566**
General contractors	1,536	3,612	330,012	59,996	5,103	23,739
Special trade contractors	1,878	4,016	198,362	45,812	6,123	38,827
Manufacturing	**2,192**	**5,177**	**652,520**	**130,172**	**26,898**	**33,055**
Transportation, communication, electric, gas, and sanitary services	**1,225**	**2,815**	**126,485**	**21,866**	**9,940**	**18,570**
Transportation	1,043	2,451	115,785	19,605	8,787	16,312
Trucking and warehousing	801	1,763	81,879	13,583	7,307	10,168
Wholesale and retail trade	**12,430**	**28,576**	**2,685,905**	**195,784**	**30,069**	**197,101**
Wholesale trade	2,142	5,566	888,581	50,959	7,129	65,962
Retail trade	10,282	22,998	1,795,783	144,642	22,916	130,970
Building materials and garden supplies	380	824	72,944	6,577	776	5,724
General merchandise stores	261	556	65,068	5,979	776	4,456
Food stores	1,388	2,911	377,827	24,930	3,703	17,892
Grocery stores	1,053	2,207	302,133	15,863	2,710	13,479
Other food stores	335	704	75,694	9,067	993	4,413
Automotive dealers and service stations	1,705	3,648	561,736	27,550	4,146	29,849
Motor vehicle dealers	400	890	315,952	16,135	1,096	10,521
Gasoline service stations	1,167	2,443	201,227	8,745	2,693	15,638
Other automotive dealers	138	315	44,557	2,670	357	3,690
Apparel and accessory stores	681	1,587	113,251	10,385	1,517	7,488
Furniture and home furnishings stores	974	2,247	156,342	14,973	1,873	15,782
Eating places	1,625	3,722	148,082	26,218	4,931	17,765
Drinking places	1,094	2,365	58,448	6,386	1,337	8,116
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	2,009	4,759	228,349	20,180	3,782	23,522
Finance, insurance, and real estate	**15,244**	**122,907**	**895,423**	**66,332**	**139,098**	**—41,127**
Finance	2,696	77,685	140,459	14,523	1,554	9,273
Banking, and credit agencies other than banks	(*)	(*)	(*)	—	—	(*)
Security, commodity brokers, and services	43	292	91,310	(*)	292	—1,054
Holding and investment companies	2,644	77,366	48,970	891	1,262	10,202
Insurance agents, brokers, and service	650	1,422	48,650	6,582	626	18,259
Real estate	11,898	43,800	706,314	45,227	136,916	—68,659
Operators of buildings	10,125	37,962	547,091	26,600	128,586	—60,207
Lessors, other than buildings	657	2,919	12,520	(*)	798	—4,658
Real estate agents, brokers, and managers	584	1,461	63,841	9,338	3,701	3,944
Other real estate	532	1,458	82,862	9,027	3,831	—7,738
Services	**9,062**	**24,736**	**1,002,548**	**226,947**	**40,401**	**320,355**
Hotels and other lodging places	409	1,202	36,874	5,959	3,562	—4,872
Motels, motor hotels, and tourist courts	104	409	10,513	(*)	1,911	—4,363
Other lodging places	305	793	26,361	(*)	1,651	—509
Personal services	1,601	3,284	81,871	15,386	4,185	17,699
Business services	968	2,954	66,854	9,760	17,510	—1,852
Automobile repair and services	1,367	3,221	69,875	9,054	3,732	12,596
Automobile repair shops	875	1,856	49,899	6,975	1,056	10,954
Automobile parking and other services	492	1,365	19,976	2,079	2,676	1,642
Miscellaneous repair services	669	1,436	17,148	(*)	(*)	5,007
Amusement and recreation services, including motion pictures	446	1,217	20,668	4,891	2,341	—5,090
Medical and health services	726	1,634	89,292	19,347	1,738	38,584
Offices of physicians	417	975	47,318	10,038	533	22,754
Other medical and health services	309	659	41,974	9,309	1,205	15,830
Legal services	1,431	5,889	393,721	84,320	4,215	206,526
Engineering and architectural services	536	1,333	80,247	25,426	803	16,516
Accounting, auditing, and bookkeeping services	503	1,695	132,453	48,270	1,327	34,410
Other services	406	871	13,543	1,509	673	831

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)
TENNESSEE						
All industries	**22,795**	**70,861**	**2,887,377**	**265,259**	**110,341**	**231,264**
Agriculture, forestry, and fishing	**2,516**	**5,876**	**175,141**	**10,546**	**10,902**	**18,015**
Farms	2,295	5,187	115,717	8,250	9,975	13,962
Field crop	882	2,014	34,556	2,931	4,121	10,922
Livestock	1,352	3,051	78,856	5,136	5,712	2,196
Other	61	122	2,305	183	142	844
Agricultural services, forestry, and fishing	221	689	59,424	2,296	927	4,053
Mining	**236**	**2,871**	**40,937**	(*)	(*)	**4,182**
Oil and gas extraction	(*)	(*)	(*)	(*)	(*)	(*)
Construction	**1,691**	**3,704**	**236,089**	**41,920**	**4,834**	**24,717**
General contractors	716	1,616	149,019	24,172	2,502	12,430
Special trade contractors	975	2,088	87,070	17,748	2,332	12,287
Manufacturing	**900**	**2,188**	**142,041**	**23,599**	**3,932**	**3,984**
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)
Transportation	(*)	(*)	(*)	(*)	(*)	(*)
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	**6,309**	**14,099**	**1,532,349**	**89,640**	**12,088**	**68,226**
Wholesale trade	930	2,150	614,575	26,163	3,584	22,148
Retail trade	5,372	11,935	914,455	63,214	8,494	45,786
Building materials and garden supplies	198	531	84,852	5,592	762	3,989
General merchandise stores	376	813	55,701	3,888	804	4,749
Food stores	895	1,910	251,907	11,682	1,770	10,467
Grocery stores	880	1,876	244,777	10,591	1,743	10,111
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	1,535	3,344	276,250	14,747	2,241	9,071
Motor vehicle dealers	668	1,542	161,056	5,910	473	3,851
Gasoline service stations	650	1,327	82,115	5,572	1,483	4,117
Other automotive dealers	217	475	33,079	3,265	285	1,103
Apparel and accessory stores	444	963	32,888	3,225	258	1,218
Furniture and home furnishings stores	319	943	47,277	3,860	453	4,227
Eating places	583	1,261	51,109	10,665	1,310	3,895
Drinking places	(*)	(*)	(*)	(*)	—	(*)
Liquor stores	156	325	47,362	2,034	122	3,496
Other retail trade	814	1,741	66,094	7,262	774	4,720
Finance, insurance, and real estate	**6,877**	**30,053**	**334,329**	**16,534**	**54,070**	**—1,562**
Finance	889	9,362	16,033	(*)	150	—1,656
Banking, and credit agencies other than banks	(*)	(*)	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	(*)
Holding and investment companies	856	9,242	13,156	(*)	(*)	—2,575
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	5,660	20,035	303,669	13,607	53,798	—8,714
Operators of buildings	3,774	14,140	186,001	9,299	51,833	—25,244
Lessors, other than buildings	488	1,991	2,615	(*)	165	—2,136
Real estate agents, brokers, and managers	664	1,552	32,457	1,203	576	5,204
Other real estate	734	2,352	82,596	3,045	1,224	13,462
Services	**4,034**	**11,602**	**400,858**	**76,781**	**19,846**	**110,768**
Hotels and other lodging places	345	1,051	29,936	7,857	5,815	—11,686
Motels, motor hotels, and tourist courts	272	874	26,869	7,333	5,323	—9,776
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	701	1,496	28,322	6,717	1,104	4,277
Business services	484	1,219	21,328	585	5,034	5,221
Automobile repair and services	842	1,793	53,850	6,154	4,682	9,722
Automobile repair shops	473	1,004	26,936	(*)	(*)	5,963
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	401	1,243	91,770	20,739	1,011	40,044
Offices of physicians	315	864	56,237	11,805	407	30,881
Other medical and health services	86	379	35,533	8,934	(*)	9,163
Legal services	569	3,057	93,729	11,257	618	49,822
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)
Other services	(*)	(*)	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

State and industry	Number of—		Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	Partnerships	Partners				
	(1)	(2)	(3)	(4)	(5)	(6)
TEXAS						
All industries	**79,568**	**344,649**	**9,223,373**	**855,952**	**511,592**	**115,152**
Agriculture, forestry, and fishing	**13,307**	**40,363**	**1,581,328**	**70,483**	**63,397**	**86,272**
Farms	12,445	38,182	1,451,482	61,219	59,836	76,896
Field crop	3,767	10,229	297,857	26,342	23,488	100,029
Livestock	8,144	26,832	1,133,413	30,139	34,960	−25,981
Other	534	1,121	20,212	4,738	1,388	2,848
Agricultural services, forestry, and fishing	862	2,181	129,846	9,264	3,561	9,376
Mining	**3,557**	**45,654**	**443,094**	**25,222**	**27,895**	**−256,508**
Oil and gas extraction	3,407	44,901	427,301	21,906	26,378	−258,060
Construction	**5,554**	**12,166**	**758,617**	**140,080**	**15,928**	**69,784**
General contractors	1,581	3,540	435,767	63,858	8,682	24,255
Special trade contractors	3,973	8,626	322,850	76,222	7,246	45,529
Manufacturing	**1,164**	**2,842**	**629,978**	**65,230**	**27,667**	**72,048**
Transportation, communication, electric, gas, and sanitary services	**748**	**1,585**	**121,545**	**13,222**	**6,872**	**8,508**
Transportation	656	1,377	109,434	11,392	5,785	7,761
Trucking and warehousing	528	1,117	93,339	10,463	4,906	5,684
Wholesale and retail trade	**11,454**	**26,647**	**2,868,014**	**194,648**	**26,142**	**153,552**
Wholesale trade	2,477	5,933	1,078,553	46,936	8,214	45,949
Retail trade	8,924	20,608	1,787,960	147,706	17,769	107,626
Building materials and garden supplies	857	1,976	198,062	12,700	2,733	11,575
General merchandise stores	156	390	36,498	4,013	289	2,834
Food stores	1,159	2,764	432,907	29,874	3,621	17,594
Grocery stores	630	1,583	328,142	20,957	2,710	11,330
Other food stores	529	1,181	104,765	8,917	911	6,264
Automotive dealers and service stations	2,135	4,833	604,295	38,099	3,273	29,212
Motor vehicle dealers	528	1,235	308,641	16,179	1,086	7,784
Gasoline service stations	1,028	2,314	191,976	14,251	1,327	14,409
Other automotive dealers	579	1,284	103,678	7,669	860	7,019
Apparel and accessory stores	654	1,474	69,087	6,663	683	4,433
Furniture and home furnishings stores	651	1,543	109,788	12,135	1,046	8,400
Eating places	896	2,462	95,801	23,107	2,299	7,320
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	1,975	4,177	204,219	18,305	3,368	22,025
Finance, insurance, and real estate	**32,088**	**184,490**	**1,534,950**	**86,157**	**280,632**	**−418,409**
Finance	8,505	82,737	149,700	5,525	3,792	−61,787
Banking, and credit agencies other than banks	350	2,543	9,306	(*)	244	3,038
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	(*)	(*)
Holding and investment companies	7,871	77,972	136,136	2,976	3,529	−64,608
Insurance agents, brokers, and service	982	2,841	122,895	22,001	1,251	30,236
Real estate	22,601	98,912	1,262,355	58,631	275,589	−386,858
Operators of buildings	14,525	54,343	845,473	44,467	261,101	−303,291
Lessors, other than buildings	5,227	30,922	57,568	1,681	7,292	−57,774
Real estate agents, brokers, and managers	1,484	8,289	73,509	2,902	3,767	−19,405
Other real estate	1,365	5,358	285,805	9,581	3,429	−6,388
Services	**11,628**	**30,766**	**1,284,631**	**260,865**	**62,723**	**399,487**
Hotels and other lodging places	969	3,178	136,272	32,864	21,403	−14,738
Motels, motor hotels, and tourist courts	349	1,666	92,554	23,306	13,723	−5,894
Other lodging places	620	1,512	43,718	9,558	7,680	−8,844
Personal services	1,249	2,618	69,092	17,805	3,268	9,825
Business services	2,297	6,411	121,080	16,826	18,748	16,384
Automobile repair and services	1,455	2,934	62,708	7,618	3,961	10,830
Automobile repair shops	1,073	2,158	51,043	6,592	1,048	9,749
Automobile parking and other services	382	776	11,665	(*)	(*)	1,081
Miscellaneous repair services	780	1,743	38,864	4,947	1,563	6,683
Amusement and recreation services, including motion pictures	422	1,150	30,765	6,308	2,387	445
Medical and health services	1,532	4,348	337,302	67,868	4,343	157,568
Offices of physicians	909	2,863	247,954	44,042	2,538	133,115
Other medical and health services	623	1,485	89,348	23,826	1,805	24,453
Legal services	1,379	4,591	318,384	65,695	4,706	168,709
Engineering and architectural services	394	1,085	79,352	14,792	933	18,945
Accounting, auditing, and bookkeeping services	550	1,488	65,136	20,004	775	18,838
Other services	601	1,220	25,676	(*)	636	5,998

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Profit for Selected States and Selected Industries—Continued

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

State and industry	Number of—		Business receipts[1]	Payroll	Depreciation	Net profit (less loss)
	Partnerships	Partners				
	(1)	(2)	(3)	(4)	(5)	(6)
ALL OTHER, TOTAL						
All industries	**386,268**	**1,507,215**	**40,390,248**	**4,210,971**	**2,212,883**	**3,924,034**
Agriculture, forestry, and fishing	**60,277**	**188,636**	**5,424,537**	**300,615**	**341,435**	**756,525**
Farms	54,749	154,856	5,020,119	253,812	322,539	696,533
Field crop	19,798	52,338	1,443,889	112,436	124,444	427,076
Livestock	31,400	91,776	3,319,547	99,814	180,535	233,710
Other	3,551	10,742	256,683	41,562	17,560	35,747
Agricultural services, forestry, and fishing	5,528	13,780	404,418	47,003	18,896	59,992
Mining	**6,271**	**60,522**	**593,044**	**63,507**	**56,037**	**—192,274**
Oil and gas extraction	5,177	77,488	315,702	21,242	31,613	—210,002
Construction	**26,252**	**57,226**	**3,599,861**	**617,937**	**88,586**	**366,354**
General contractors	9,869	22,223	2,326,535	341,327	52,294	157,360
Special trade contractors	16,227	34,691	1,271,603	276,602	36,275	208,682
Manufacturing	**10,108**	**24,871**	**2,150,973**	**319,237**	**79,617**	**172,410**
Transportation, communication, electric, gas, and sanitary services	6,411	16,194	799,246	94,245	70,335	83,445
Transportation	5,352	12,994	603,162	74,706	46,929	67,242
Trucking and warehousing	3,821	8,647	405,155	42,864	30,454	35,742
Wholesale and retail trade	**73,974**	**173,028**	**14,160,462**	**974,040**	**139,524**	**699,480**
Wholesale trade	9,425	22,651	4,334,432	190,561	31,064	242,626
Retail trade	64,080	149,258	9,797,516	781,407	108,165	655,591
Building materials and garden supplies	3,366	7,824	772,625	57,166	8,647	82,377
General merchandise stores	2,509	5,975	376,371	28,538	4,476	27,064
Food stores	9,281	20,228	2,306,701	141,144	19,519	106,131
Grocery stores	6,894	15,169	2,000,578	110,898	15,726	80,020
Other food stores	2,387	5,059	306,123	30,246	3,793	26,111
Automotive dealers and service stations	13,568	30,578	2,884,531	162,118	20,638	151,582
Motor vehicle dealers	3,015	6,589	1,276,255	61,205	4,435	40,909
Gasoline service stations	7,984	16,943	1,229,082	71,089	12,250	81,986
Other automotive dealers	2,569	7,046	379,194	29,824	3,953	28,687
Apparel and accessory stores	5,012	12,303	499,920	46,679	3,932	56,088
Furniture and home furnishings stores	4,185	9,559	562,706	54,435	5,000	54,930
Eating places	7,216	18,501	694,614	134,602	17,618	45,747
Drinking places	3,827	8,068	254,389	35,709	6,474	20,178
Liquor stores	948	2,257	216,055	9,100	2,216	17,654
Other retail trade	14,168	33,955	1,229,604	111,916	19,645	113,840
Finance, insurance, and real estate	**137,653**	**781,104**	**6,509,077**	**333,675**	**1,106,495**	**—608,787**
Finance	33,098	345,617	775,737	95,395	10,375	—162,335
Banking, and credit agencies other than banks	678	6,757	31,509	2,850	900	9,425
Security, commodity brokers, and services	1,181	9,782	422,110	44,524	1,693	12,747
Holding and investment companies	31,239	329,078	322,118	48,021	7,782	—184,507
Insurance agents, brokers, and service	3,074	14,355	425,427	36,967	2,254	139,837
Real estate	101,481	421,132	5,307,913	201,313	1,093,866	—586,299
Operators of buildings	77,690	324,167	3,813,815	143,079	1,037,191	—642,246
Lessors, other than buildings	11,894	43,405	152,840	2,023	31,463	21,575
Real estate agents, brokers, and managers	4,825	16,878	337,191	18,641	10,856	29,841
Other real estate	7,072	36,682	1,004,067	37,570	14,356	4,531
Services	**64,624**	**204,103**	**7,108,224**	**1,502,119**	**329,430**	**2,437,237**
Hotels and other lodging places	4,890	16,829	599,730	129,216	84,706	—30,973
Motels, motor hotels, and tourist courts	2,541	9,736	350,075	75,888	48,410	—12,960
Other lodging places	2,349	7,093	269,655	73,428	36,296	—18,013
Personal services	9,594	20,573	348,296	94,472	17,616	59,269
Business services	8,611	31,925	462,417	61,004	123,331	31,966
Automobile repair and services	6,245	13,794	407,566	40,974	18,655	90,899
Automobile repair shops	4,677	9,909	317,082	29,794	5,454	80,610
Automobile parking and other services	1,568	3,885	90,484	11,180	13,201	10,289
Miscellaneous repair services	3,018	6,950	172,452	34,332	4,231	26,164
Amusement and recreation services, including motion pictures	5,102	15,737	297,411	47,472	21,295	14,825
Medical and health services	7,301	21,454	1,512,206	302,125	19,706	711,471
Offices of physicians	4,418	13,822	1,064,613	188,340	8,871	579,975
Other medical and health services	2,883	7,632	447,593	113,785	10,835	131,496
Legal services	10,234	34,973	2,230,357	440,198	25,217	1,223,970
Engineering and architectural services	2,428	5,980	359,530	117,714	4,106	86,697
Accounting, auditing, and bookkeeping services	3,307	10,146	570,575	191,506	6,698	196,899
Other services	3,894	25,742	147,684	23,006	3,869	26,050

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Total receipts for industries in Finance, insurance, and real estate and Business receipts for all other industries.
[2]United States totals include Puerto Rico and foreign returns.
NOTE: Some industries are not shown separately, because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 2.5—Partners, Receipts, and Net Profit, by State and Selected Industry

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

Selected industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Net profit (less loss)
	United States, total[2]			
All industries	**1,039,121**	**4,383,617**	**121,913,613**	**9,195,780**
All nonfarm industries	**928,194**	**4,057,042**	**110,504,228**	**8,052,933**
Agriculture, forestry, and fishing	123,127	358,139	12,437,602	1,266,562
Farms	110,927	326,575	11,409,385	1,142,847
Other	12,200	31,564	1,028,217	123,715
Mining	15,248	215,571	1,660,870	—502,737
Construction	66,155	144,606	10,101,675	916,913
Manufacturing	30,010	74,052	6,521,280	566,784
Transportation, communication, electric, gas, and sanitary services	15,898	38,627	1,971,336	161,804
Wholesale and retail trade	198,965	457,922	40,335,562	2,548,786
Wholesale trade	30,130	72,720	13,745,504	722,135
Retail trade	167,678	382,553	26,528,369	1,817,068
Food stores	24,424	54,566	5,990,437	283,820
Automotive dealers and service stations	32,320	70,609	7,385,586	406,586
Other retail trade	110,934	257,378	13,152,346	1,126,662
Finance, insurance, and real estate	409,642	2,528,624	25,167,020	—2,687,809
Finance	100,096	1,099,998	3,519,742	—398,001
Insurance agents, brokers, and service	8,612	33,494	1,466,047	348,575
Real estate	300,934	1,395,132	20,181,231	—2,638,383
Operators and lessors of buildings	243,466	1,130,355	15,386,797	—2,543,045
Other real estate	57,468	264,777	4,794,434	—95,338
Services	178,515	562,387	23,627,602	6,907,621
Medical and health services	19,353	61,286	4,359,178	1,775,011
Offices of physicians	10,482	35,310	2,736,722	1,441,216
Other medical services	8,871	25,976	1,622,456	333,795
Legal services	27,523	98,823	6,937,209	3,566,650
Other services	131,639	402,278	12,331,215	1,565,960
	Alabama			
All industries	**11,955**	**35,809**	**1,566,690**	**216,551**
All nonfarm industries	**10,474**	**31,481**	**1,447,737**	**203,969**
Agriculture, forestry, and fishing	1,509	4,418	135,190	14,042
Farms	1,481	4,328	118,953	12,582
Other	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)
Construction	842	1,762	121,944	15,071
Manufacturing	331	779	120,285	9,035
Transportation, communication, electric, gas, and sanitary services	304	1,212	17,471	1,224
Wholesale and retail trade	3,155	8,473	708,750	38,572
Wholesale trade	383	877	238,415	9,393
Retail trade	2,726	7,504	468,994	29,210
Food stores	315	970	115,280	4,987
Automotive dealers and service stations	653	1,371	169,664	10,125
Other retail trade	1,758	5,163	184,050	14,098
Finance, insurance, and real estate	2,762	11,484	107,615	4,262
Finance	430	3,803	6,937	2,160
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)
Real estate	2,252	7,377	88,729	—829
Operators and lessors of buildings	1,671	5,350	68,587	—4,983
Other real estate	581	2,027	20,142	4,154
Services	2,854	7,275	310,776	126,812
Medical and health services	200	546	59,365	34,970
Offices of physicians	142	430	48,471	30,713
Other medical services	(*)	(*)	(*)	(*)
Legal services	678	1,862	105,328	66,730
Other services	1,976	4,867	146,083	25,112
	Alaska			
All industries	**2,234**	**6,879**	**141,190**	**7,998**
All nonfarm industries	**2,234**	**6,879**	**141,190**	**7,998**
Agriculture, forestry, and fishing	(*)	(*)	(*)	(*)
Farms	—	—	—	—
Other	(*)	(*)	(*)	(*)
Mining	(*)	(*)	—	(*)
Construction	113	234	28,418	1,615
Manufacturing	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)
Wholesale and retail trade	449	938	31,792	3,211
Wholesale trade	(*)	(*)	(*)	(*)
Retail trade	438	916	28,065	2,451
Food stores	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)
Other retail trade	358	750	21,563	1,947
Finance, insurance, and real estate	1,145	4,593	26,209	—3,277
Finance	299	2,076	2,290	349
Insurance agents, brokers, and service	—	—	—	—
Real estate	846	2,517	23,919	—3,626
Operators and lessors of buildings	554	1,505	16,233	—3,240
Other real estate	292	1,012	7,686	—386
Services	191	425	25,043	6,701
Medical and health services	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)
Other medical services	—	—	—	—
Legal services	(*)	(*)	(*)	(*)
Other services	(*)	(*)	(*)	(*)
	Arizona			
All industries	**9,467**	**50,411**	**1,038,395**	**14,845**
All nonfarm industries	**8,716**	**47,730**	**842,312**	**32,886**
Agriculture, forestry, and fishing	870	2,950	201,017	—18,160
Farms	751	2,681	194,083	—18,051
Other	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)
Construction	380	885	58,472	5,602
Manufacturing	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)
Wholesale and retail trade	1,626	3,784	294,268	15,407
Wholesale trade	95	249	46,200	2,909
Retail trade	1,531	3,535	248,068	12,498
Food stores	147	337	50,460	2,095
Automotive dealers and service stations	449	1,006	97,642	3,939
Other retail trade	935	2,192	99,966	6,464
Finance, insurance, and real estate	4,308	35,179	231,297	—29,960
Finance	1,027	14,509	19,271	3,678
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)
Real estate	3,233	20,286	211,488	—34,107
Operators and lessors of buildings	2,174	10,681	130,489	—32,792
Other real estate	1,059	9,605	80,999	—1,315
Services	2,042	7,029	192,128	37,739
Medical and health services	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)
Other medical services	(*)	(*)	(*)	(*)
Legal services	406	1,434	77,616	43,081
Other services	1,549	5,383	100,838	—13,517
	Arkansas			
All industries	**10,102**	**27,798**	**1,160,486**	**185,455**
All nonfarm industries	**8,264**	**23,651**	**957,306**	**124,992**
Agriculture, forestry, and fishing	2,081	4,714	242,737	65,326
Farms	1,838	4,147	203,180	60,463
Other	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)
Construction	796	1,666	77,065	6,012
Manufacturing	489	1,296	95,795	19,985
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,261	4,901	499,363	25,690
Wholesale trade	368	856	158,726	7,950
Retail trade	1,893	4,045	340,637	17,740
Food stores	493	1,012	111,051	3,558
Automotive dealers and service stations	171	351	80,014	3,030
Other retail trade	1,229	2,682	149,572	11,152
Finance, insurance, and real estate	2,475	10,367	74,375	8,784
Finance	631	3,120	6,959	1,441
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)
Real estate	1,779	6,640	61,586	4,183
Operators and lessors of buildings	1,061	4,891	38,748	—2,671
Other real estate	718	1,749	22,838	6,854
Services	1,632	4,019	150,221	57,629
Medical and health services	326	897	49,845	25,060
Offices of physicians	212	555	32,337	17,974
Other medical services	(*)	(*)	(*)	(*)
Legal services	261	640	31,595	17,597
Other services	1,045	2,482	68,781	14,972
	California			
All industries	**144,889**	**706,835**	**18,523,438**	**567,899**
All nonfarm industries	**133,799**	**654,624**	**16,168,795**	**598,238**
Agriculture, forestry, and fishing	12,732	57,665	2,547,287	—10,761
Farms	11,090	52,211	2,354,643	—30,339
Other	1,642	5,454	192,644	19,578
Mining	2,330	17,233	174,473	—11,674
Construction	6,036	13,739	1,554,608	103,945
Manufacturing	5,706	13,452	880,987	83,309
Transportation, communication, electric, gas, and sanitary services	2,197	5,047	278,209	—1,442
Wholesale and retail trade	25,212	61,688	5,731,494	320,414
Wholesale trade	4,426	11,569	1,895,979	76,243
Retail trade	20,622	49,742	3,832,446	244,117
Food stores	3,145	8,194	945,195	38,015
Automotive dealers and service stations	2,579	5,594	760,979	40,406
Other retail trade	14,898	35,954	2,126,272	165,696
Finance, insurance, and real estate	67,427	460,117	4,154,891	—621,345
Finance	18,534	166,562	390,195	—163,773
Insurance agents, brokers, and service	1,004	3,008	109,327	24,298
Real estate	47,889	290,547	3,655,369	—481,870
Operators and lessors of buildings	40,379	241,050	2,415,768	—452,946
Other real estate	7,510	49,497	1,239,601	—28,924
Services	23,123	77,566	3,186,648	704,471
Medical and health services	2,458	10,248	722,807	225,801
Offices of physicians	1,110	4,692	464,081	191,697
Other medical services	1,348	5,556	258,726	34,104
Legal services	2,331	8,359	660,559	309,968
Other services	18,334	58,959	1,803,282	168,702
	Colorado			
All industries	**17,989**	**125,455**	**1,657,936**	**53,237**
All nonfarm industries	**16,084**	**119,605**	**1,292,745**	**36,518**
Agriculture, forestry, and fishing	2,097	6,194	369,147	17,215
Farms	1,925	5,850	365,191	16,719
Other	(*)	(*)	(*)	(*)
Mining	310	25,634	39,234	—67,751
Construction	1,334	2,941	174,123	12,937
Manufacturing	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	344	743	26,144	1,717
Wholesale and retail trade	2,290	5,140	417,763	27,041
Wholesale trade	151	336	142,189	8,281
Retail trade	2,088	4,651	269,902	18,533
Food stores	266	565	41,579	2,391
Automotive dealers and service stations	244	631	79,967	3,029
Other retail trade	1,578	3,455	148,356	13,113
Finance, insurance, and real estate	8,366	74,899	341,953	—19,657
Finance	2,697	41,605	44,447	6,267
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)
Real estate	5,516	32,937	289,008	—28,926
Operators and lessors of buildings	4,107	22,667	178,092	—37,587
Other real estate	1,409	10,270	110,916	8,661
Services	2,956	9,300	266,289	79,817
Medical and health services	205	686	52,913	23,685
Offices of physicians	(*)	(*)	(*)	(*)
Other medical services	(*)	(*)	(*)	(*)
Legal services	378	1,118	57,434	34,533
Other services	2,373	7,496	155,942	21,599
	Connecticut			
All industries	**18,812**	**68,397**	**1,693,708**	**171,783**
All nonfarm industries	**16,423**	**67,581**	**1,662,688**	**167,634**
Agriculture, forestry, and fishing	673	1,851	51,827	7,571
Farms	389	816	31,020	4,149
Other	284	1,035	20,807	3,422
Mining	—	—	—	—
Construction	1,049	2,166	155,809	11,936
Manufacturing	579	1,553	52,534	11,200
Transportation, communication, electric, gas, and sanitary services	366	1,003	10,678	1,311
Wholesale and retail trade	2,451	5,720	355,963	29,432
Wholesale trade	555	1,263	112,514	7,110
Retail trade	1,896	4,457	243,449	22,322
Food stores	372	744	59,475	5,662
Automotive dealers and service stations	352	734	61,660	5,653
Other retail trade	1,172	2,979	122,314	11,007
Finance, insurance, and real estate	9,164	48,859	779,513	13,515
Finance	1,906	19,845	219,880	—4,330
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)
Real estate	7,155	28,644	397,641	—50,603
Operators and lessors of buildings	6,300	24,363	293,920	—48,360
Other real estate	855	4,281	103,721	—2,243
Services	2,530	7,245	287,384	96,818
Medical and health services	283	825	60,433	25,857
Offices of physicians	144	442	37,826	20,639
Other medical services	139	383	22,607	(*)
Legal services	392	1,269	84,807	38,877
Other services	1,855	5,151	142,144	32,084
	Delaware			
All industries	**1,874**	**7,459**	**214,869**	**—26,200**
All nonfarm industries	**1,529**	**6,623**	**200,524**	**—28,459**
Agriculture, forestry, and fishing	345	836	14,345	2,259
Farms	345	836	14,345	2,259
Other	—	—	—	—
Mining	(*)	(*)	(*)	(*)
Construction	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)
Wholesale and retail trade	474	2,840	65,574	—10
Wholesale trade	(*)	(*)	(*)	(*)
Retail trade	409	2,705	37,281	—399
Food stores	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)
Other retail trade	386	2,659	27,877	—1,145
Finance, insurance, and real estate	535	2,279	33,349	—7,237
Finance	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	—	—	—	—
Real estate	506	2,181	32,802	—4,626
Operators and lessors of buildings	356	1,723	23,991	—2,246
Other real estate	(*)	(*)	(*)	(*)
Services	354	1,156	46,340	—16,088
Medical and health services	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)
Other medical services	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)
Other services	277	858	29,564	—25,646

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Profit, by State and Selected Industry—Continued

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

Selected industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Net profit (less loss)	Number of— Partnerships	Number of— Partners	Business receipts[1]	Net profit (less loss)	Number of— Partnerships	Number of— Partners	Business receipts[1]	Net profit (less loss)
	Florida				Georgia				Hawaii			
All industries	**37,276**	**131,532**	**3,928,170**	**277,850**	**20,601**	**81,812**	**2,410,838**	**173,205**	**4,285**	**31,746**	**653,487**	**82,717**
All nonfarm industries	**34,776**	**124,150**	**3,473,053**	**267,113**	**18,619**	**76,213**	**2,192,830**	**148,582**	**4,191**	**31,398**	**640,859**	**84,287**
Agriculture, forestry, and fishing	3,143	8,763	502,791	16,592	2,359	6,371	253,520	27,315	(*)	(*)	(*)	(*)
Farms	2,498	7,382	455,117	10,737	1,982	5,599	218,008	24,623	(*)	(*)	(*)	(*)
Other	645	1,381	47,674	5,855	377	772	35,512	2,692	—	—	—	—
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—
Construction	3,577	7,608	386,899	25,849	2,284	4,876	254,374	29,448	183	428	46,358	3,892
Manufacturing	738	1,623	78,184	—1,997	1,039	2,290	146,447	14,400	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	473	1,219	49,958	3,062	345	728	30,164	4,012	(*)	(*)	(*)	(*)
Wholesale and retail trade	6,329	14,209	946,657	74,398	4,427	9,843	851,593	50,954	516	1,199	52,925	4,381
Wholesale trade	862	2,036	261,537	14,660	538	1,345	222,120	10,068	(*)	(*)	(*)	(*)
Retail trade	5,461	12,161	682,922	59,632	3,757	8,234	625,358	40,498	439	1,017	41,460	3,129
Food stores	768	1,680	88,587	7,707	788	1,803	158,314	7,685	(*)	(*)	(*)	(*)
Automotive dealers and service stations	1,218	2,602	220,022	13,859	930	1,972	150,907	8,364	(*)	(*)	(*)	(*)
Other retail trade	3,475	7,879	374,313	38,066	2,039	4,459	316,137	24,449	414	967	32,932	2,602
Finance, insurance, and real estate	15,325	74,697	1,009,370	—123,829	7,049	49,129	420,202	—94,426	2,711	27,730	299,014	23,376
Finance	4,566	29,983	70,485	—22,281	2,239	27,278	54,142	2,454	894	14,450	14,292	3,541
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—
Real estate	10,631	44,344	932,638	—102,639	4,637	21,200	345,250	—103,418	1,817	13,280	284,722	19,835
Operators and lessors of buildings	8,584	35,704	513,754	—108,785	3,660	16,275	239,547	—98,533	1,433	9,866	64,210	—4,204
Other real estate	2,047	8,640	418,884	6,146	977	4,925	105,703	—4,885	384	3,414	220,512	24,039
Services	7,686	23,402	936,480	280,974	3,040	8,305	441,131	139,652	652	1,783	168,912	39,423
Medical and health services	821	2,540	150,197	81,145	293	919	68,851	37,329	(*)	(*)	(*)	(*)
Offices of physicians	555	1,848	117,683	65,308	178	619	57,335	33,725	(*)	(*)	(*)	(*)
Other medical services	266	692	32,514	15,837	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	1,196	3,469	276,818	143,836	474	1,999	156,008	83,854	(*)	(*)	(*)	(*)
Other services	5,669	17,393	509,465	55,993	2,273	5,387	216,272	18,469	479	1,137	121,561	23,339
	Idaho				Illinois				Indiana			
All industries	**5,278**	**15,490**	**582,123**	**72,996**	**61,266**	**254,180**	**7,559,770**	**575,013**	**19,518**	**59,852**	**2,079,485**	**271,751**
All nonfarm industries	**4,036**	**12,520**	**456,133**	**55,599**	**54,494**	**236,623**	**7,146,200**	**452,465**	**17,318**	**54,541**	**1,916,326**	**246,422**
Agriculture, forestry, and fishing	1,291	3,076	127,693	17,738	7,233	18,779	429,146	121,798	2,408	5,734	180,890	30,338
Farms	1,242	2,970	125,990	17,397	6,772	17,557	413,570	122,548	2,200	5,311	163,159	25,329
Other	(*)	(*)	(*)	(*)	461	1,222	15,576	—750	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	349	3,225	37,546	—9,626	(*)	(*)	(*)	(*)
Construction	308	728	114,561	15,935	3,038	7,087	666,113	52,864	1,929	4,004	150,598	19,555
Manufacturing	(*)	(*)	(*)	(*)	1,469	4,944	500,346	40,693	769	1,847	132,622	25,268
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	1,202	3,015	176,537	11,234	411	1,044	68,901	6,087
Wholesale and retail trade	1,041	2,447	158,944	12,784	11,508	25,549	2,690,676	154,973	4,718	11,212	936,628	62,957
Wholesale trade	184	402	54,012	4,851	2,405	5,294	1,144,141	63,184	557	1,209	355,885	15,940
Retail trade	857	2,045	104,932	7,933	8,997	20,037	1,540,324	90,174	4,161	10,003	580,743	47,017
Food stores	(*)	(*)	(*)	(*)	1,101	2,286	285,306	10,406	341	690	70,380	3,169
Automotive dealers and service stations	174	399	37,142	2,250	1,614	3,389	453,406	22,408	987	2,028	223,190	16,190
Other retail trade	597	1,474	54,055	5,420	6,282	14,362	801,612	57,360	2,833	7,285	287,173	27,658
Finance, insurance, and real estate	1,603	6,861	45,905	2,777	26,645	160,478	1,594,093	—188,916	6,055	26,547	230,932	—23,945
Finance	487	4,108	9,591	2,264	5,521	63,371	198,001	—4,389	1,425	11,624	14,589	5,205
Insurance agents, brokers, and service	—	—	—	—	566	1,511	52,427	17,547	(*)	(*)	(*)	(*)
Real estate	1,116	2,753	36,314	513	20,558	95,596	1,343,665	—202,074	4,507	14,527	208,826	—31,051
Operators and lessors of buildings	831	2,082	19,110	—953	17,027	82,526	1,059,263	—197,036	3,285	10,994	150,190	—36,501
Other real estate	285	671	17,204	1,466	3,531	13,070	284,402	—5,038	1,222	3,533	58,636	5,450
Services	785	1,774	78,222	17,184	9,722	30,903	1,456,030	387,061	3,114	9,009	358,859	147,668
Medical and health services	(*)	(*)	(*)	(*)	1,152	3,525	179,867	74,199	176	785	76,525	38,975
Offices of physicians	(*)	(*)	(*)	(*)	568	1,788	105,239	53,306	108	499	58,770	32,792
Other medical services	(*)	(*)	(*)	(*)	584	1,737	74,628	20,893	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	1,530	5,561	420,018	212,405	710	2,271	146,452	89,132
Other services	568	1,227	48,216	7,619	7,040	21,817	856,145	100,457	2,228	5,953	135,882	19,561
	Iowa				Kansas				Kentucky			
All industries	**18,479**	**59,763**	**2,144,456**	**329,470**	**12,582**	**42,332**	**1,505,228**	**168,798**	**16,504**	**44,928**	**1,638,751**	**231,810**
All nonfarm industries	**12,838**	**47,021**	**1,490,382**	**204,977**	**9,685**	**34,231**	**1,080,668**	**120,459**	**13,455**	**36,393**	**1,570,913**	**219,282**
Agriculture, forestry, and fishing	5,781	13,025	672,195	131,183	3,091	8,501	437,345	49,116	3,311	9,202	89,365	19,135
Farms	5,643	12,742	654,074	124,493	2,897	8,101	424,560	48,339	3,049	8,535	67,838	12,528
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	262	667	21,527	6,607
Mining	—	—	—	—	503	6,342	37,989	—4,195	479	1,702	109,943	12,010
Construction	1,186	2,492	142,093	20,418	626	1,386	106,771	16,962	1,458	3,170	117,284	19,889
Manufacturing	155	385	58,671	5,148	411	874	39,854	7,036	455	1,044	74,740	8,780
Transportation, communication, electric, gas, and sanitary services	466	1,028	56,476	6,614	230	570	35,839	353	(*)	(*)	(*)	(*)
Wholesale and retail trade	3,122	7,598	922,286	53,573	2,161	4,914	547,009	34,682	4,090	9,455	874,872	51,661
Wholesale trade	711	1,927	513,787	25,100	279	625	216,231	10,251	538	1,455	210,714	11,847
Retail trade	2,363	5,575	404,371	28,163	1,882	4,289	330,778	24,431	3,552	8,000	664,158	39,814
Food stores	183	408	102,579	4,135	268	581	78,725	4,094	692	1,513	130,593	7,052
Automotive dealers and service stations	535	1,096	146,678	9,329	288	602	75,209	3,778	792	1,647	166,209	6,691
Other retail trade	1,645	4,071	155,114	14,699	1,326	3,106	176,844	16,559	2,068	4,840	367,356	26,071
Finance, insurance, and real estate	5,643	29,060	108,715	21,811	3,243	14,049	93,196	—2,626	3,771	12,898	111,391	11,862
Finance	800	9,323	9,971	306	545	5,266	3,784	—1,795	619	3,945	10,611	2,687
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	358	890	26,691	12,717
Real estate	4,777	16,781	88,632	19,744	2,537	8,404	79,206	—4,543	2,794	8,063	74,089	—3,542
Operators and lessors of buildings	2,585	10,315	51,107	379	1,602	5,144	46,824	—8,937	1,925	6,127	42,843	—13,195
Other real estate	2,192	6,466	37,525	19,365	935	3,260	32,382	4,394	869	1,936	31,246	9,653
Services	2,126	6,175	184,020	90,723	2,271	5,604	206,850	67,465	2,752	7,076	242,214	106,877
Medical and health services	410	1,035	72,094	41,296	225	589	39,170	18,382	354	1,058	54,403	30,931
Offices of physicians	247	695	51,457	31,032	113	317	25,494	12,906	234	605	41,850	26,720
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	120	453	12,553	4,211
Legal services	308	1,191	48,130	31,277	376	1,031	48,337	32,246	513	1,851	95,717	59,113
Other services	1,408	3,949	63,796	18,150	1,670	3,984	119,343	16,837	1,885	4,167	92,094	16,833

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Profit, by State and Selected Industry—Continued

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

Selected industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Net profit (less loss)	Number of— Partnerships	Number of— Partners	Business receipts[1]	Net profit (less loss)	Number of— Partnerships	Number of— Partners	Business receipts[1]	Net profit (less loss)
	Louisiana				Maine				Maryland			
All industries	**11,858**	**45,486**	**1,721,571**	**141,336**	**3,135**	**13,854**	**199,986**	**31,814**	**19,751**	**93,333**	**2,465,720**	**228,012**
All nonfarm industries	**10,261**	**40,925**	**1,607,960**	**115,446**	**2,921**	**13,323**	**188,166**	**30,378**	**19,158**	**91,538**	**2,404,676**	**208,578**
Agriculture, forestry, and fishing	1,797	4,985	128,909	25,209	(*)	(*)	(*)	(*)	739	2,137	70,669	19,753
Farms	1,597	4,561	113,611	25,890	(*)	(*)	(*)	(*)	593	1,795	61,044	19,434
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	456	6,853	64,271	—16,200	—	—	—	—	(*)	(*)	(*)	(*)
Construction	705	1,516	89,595	6,455	287	575	17,071	2,794	961	2,203	119,738	8,359
Manufacturing	181	692	66,653	4,875	(*)	(*)	(*)	(*)	313	982	72,852	7,803
Transportation, communication, electric, gas, and sanitary services	319	886	110,717	9,592	(*)	(*)	(*)	(*)	356	922	22,229	6,373
Wholesale and retail trade	2,734	6,772	794,126	37,189	660	1,383	76,557	4,989	3,039	7,289	509,878	43,046
Wholesale trade	463	1,557	207,033	11,077	(*)	(*)	(*)	(*)	210	557	132,838	10,667
Retail trade	2,271	5,215	587,093	26,112	535	1,132	60,593	4,683	2,827	6,728	374,699	32,302
Food stores	524	1,154	311,024	6,613	(*)	(*)	(*)	(*)	250	510	44,073	3,512
Automotive dealers and service stations	237	496	75,148	2,510	(*)	(*)	(*)	(*)	476	1,272	98,664	5,706
Other retail trade	1,510	3,565	200,921	16,989	298	596	26,648	1,671	2,101	4,946	231,962	23,084
Finance, insurance, and real estate	3,821	18,055	138,456	—37,126	1,075	9,259	16,611	3,499	10,229	66,675	949,500	—100,823
Finance	769	8,348	20,610	—16,452	190	6,742	5,182	4,152	3,030	30,386	23,943	—38,899
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)
Real estate	3,009	9,587	108,446	—23,917	885	2,517	11,429	—653	7,094	35,935	912,337	—63,691
Operators and lessors of buildings	2,373	7,660	74,482	—28,043	562	1,493	8,062	—1,154	6,078	31,449	769,964	—53,326
Other real estate	636	1,927	33,964	4,126	(*)	(*)	(*)	(*)	1,016	4,486	142,373	—10,365
Services	1,845	5,727	328,844	111,342	554	1,340	40,540	15,472	4,013	12,912	717,780	245,284
Medical and health services	252	1,148	88,601	41,917	(*)	(*)	(*)	(*)	450	1,202	64,252	26,203
Offices of physicians	178	666	76,834	39,052	(*)	(*)	(*)	(*)	252	684	36,158	19,796
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	198	518	28,094	6,407
Legal services	371	1,455	98,803	51,329	(*)	(*)	(*)	(*)	970	3,764	349,498	181,642
Other services	1,222	3,124	141,440	18,096	460	960	12,260	705	2,593	7,946	304,030	37,439
	Massachusetts				Michigan				Minnesota			
All industries	**16,360**	**84,804**	**2,160,345**	**121,597**	**37,188**	**144,502**	**4,067,524**	**341,433**	**19,324**	**72,239**	**1,827,767**	**114,154**
All nonfarm industries	**15,979**	**83,810**	**2,144,415**	**123,873**	**34,725**	**138,697**	**3,879,324**	**302,338**	**14,799**	**60,730**	**1,484,432**	**74,452**
Agriculture, forestry, and fishing	478	1,188	16,650	—1,689	2,780	6,551	211,239	42,472	4,713	11,905	358,531	44,950
Farms	381	994	15,930	—2,276	2,463	5,805	188,200	39,095	4,525	11,509	343,335	39,702
Other	(*)	(*)	(*)	(*)	317	746	23,039	3,377	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,143	2,487	249,753	17,953	2,702	5,920	397,581	57,117	1,293	2,742	181,713	21,313
Manufacturing	453	1,171	121,272	2,953	1,265	3,071	222,323	29,458	252	775	94,485	8,375
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	659	1,480	57,587	5,664	278	612	29,646	8,142
Wholesale and retail trade	3,004	6,372	519,569	44,375	8,517	18,483	1,702,021	120,521	3,247	8,045	608,760	34,515
Wholesale trade	533	1,122	165,264	12,417	882	2,017	381,149	23,121	339	810	213,375	12,543
Retail trade	2,471	5,250	354,305	31,958	7,629	16,454	1,319,568	97,189	2,908	7,235	395,385	21,972
Food stores	475	1,028	108,191	10,253	1,059	2,375	309,100	15,071	220	525	43,643	1,544
Automotive dealers and service stations	614	1,375	102,982	6,727	1,547	3,266	327,765	21,161	817	1,735	114,277	8,561
Other retail trade	1,382	2,847	143,132	14,978	5,023	10,813	682,703	60,957	1,871	4,975	237,465	11,867
Finance, insurance, and real estate	7,566	56,364	764,230	—91,020	14,481	89,095	770,991	—101,637	7,051	40,495	260,020	—77,366
Finance	1,631	28,225	202,819	26,909	4,326	44,883	104,540	—7,258	2,239	18,621	21,937	—19,168
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	397	864	21,899	8,534	(*)	(*)	(*)	(*)
Real estate	5,805	27,574	523,731	—116,799	9,758	43,348	644,552	—102,913	4,600	20,891	218,962	—65,121
Operators and lessors of buildings	5,317	25,120	466,605	—111,295	8,638	37,762	555,052	—96,703	3,097	16,280	187,180	—64,342
Other real estate	488	2,454	57,126	—5,504	1,120	5,586	89,500	—6,210	1,503	4,611	31,782	—779
Services	3,476	16,573	459,549	151,076	6,660	19,490	688,302	187,789	2,412	6,540	288,420	101,486
Medical and health services	429	1,050	78,137	24,721	434	1,059	78,053	33,774	410	1,173	51,797	29,727
Offices of physicians	240	567	33,257	22,145	266	625	45,338	27,096	233	698	38,444	24,261
Other medical services	189	483	44,880	2,576	168	434	32,715	6,678	(*)	(*)	(*)	(*)
Legal services	585	2,253	201,303	94,401	784	3,180	182,078	100,819	359	1,425	95,592	49,791
Other services	2,462	13,270	180,109	31,954	5,442	15,251	428,171	53,196	1,643	3,942	141,031	21,968
	Mississippi				Missouri				Montana			
All industries	**10,317**	**45,846**	**1,143,349**	**145,361**	**22,197**	**79,876**	**2,443,980**	**267,461**	**5,295**	**23,089**	**460,269**	**58,881**
All nonfarm industries	**8,132**	**39,138**	**920,587**	**105,329**	**17,392**	**67,984**	**2,024,170**	**195,269**	**3,775**	**11,034**	**307,900**	**31,491**
Agriculture, forestry, and fishing	2,357	7,587	242,898	42,247	5,124	12,729	439,392	74,324	1,527	12,076	153,940	28,680
Farms	2,185	6,708	222,762	40,032	4,805	11,892	419,810	72,192	1,520	12,055	152,369	28,390
Other	172	879	20,136	2,215	319	837	19,582	2,132	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	462	933	3,203	—2,592
Construction	657	1,499	84,987	7,473	1,430	2,939	116,347	17,761	251	517	36,907	935
Manufacturing	263	637	57,139	7,666	792	1,746	106,330	10,403	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	320	723	26,587	2,463	488	1,102	49,905	7,570	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,816	6,156	530,014	28,115	4,446	9,914	1,009,498	64,821	948	2,128	171,725	6,175
Wholesale trade	397	865	157,644	4,907	764	1,644	401,433	20,149	102	204	38,472	1,547
Retail trade	2,417	5,281	371,555	23,080	3,632	8,170	604,516	41,283	846	1,924	133,253	4,628
Food stores	398	939	96,258	4,035	403	817	113,100	6,328	(*)	(*)	(*)	(*)
Automotive dealers and service stations	578	1,166	116,439	4,007	761	1,542	168,892	9,825	215	432	29,982	593
Other retail trade	1,441	3,176	158,858	15,038	2,468	5,811	322,524	25,130	540	1,310	81,060	3,771
Finance, insurance, and real estate	2,301	9,521	60,973	5,058	6,555	41,646	287,408	—24,383	1,635	6,167	22,740	4,203
Finance	488	4,251	4,075	1,575	1,734	20,391	50,643	5,634	464	3,067	2,650	1,751
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	1,724	4,808	43,755	585	4,686	20,812	225,532	—33,653	1,074	2,818	12,286	169
Operators and lessors of buildings	1,287	3,719	31,480	—3,387	3,452	16,597	165,420	—32,112	876	2,333	9,625	—771
Other real estate	437	1,089	12,275	3,972	1,234	4,215	60,112	—1,541	(*)	(*)	(*)	(*)
Services	1,588	19,202	138,694	51,190	3,347	9,757	400,356	114,244	433	1,182	57,063	21,529
Medical and health services	124	436	48,970	25,173	263	833	75,117	39,056	(*)	(*)	(*)	(*)
Offices of physicians	88	329	31,529	18,225	145	591	67,084	36,143	(*)	(*)	(*)	(*)
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	264	607	25,531	12,457	369	1,499	92,479	53,147	(*)	(*)	(*)	(*)
Other services	1,200	18,159	64,193	13,560	2,715	7,425	232,760	22,041	236	539	17,737	1,052

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Profit, by State and Selected Industry—Continued

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

Selected industry	Number of—		Business receipts[1]	Net profit (less loss)	Number of—		Business receipts[1]	Net profit (less loss)	Number of—		Business receipts[1]	Net profit (less loss)
	Partnerships	Partners			Partnerships	Partners			Partnerships	Partners		
	Nebraska				Nevada				New Hampshire			
All industries	**10,512**	**33,824**	**1,241,519**	**156,605**	**3,751**	**14,960**	**369,155**	**39,399**	**2,542**	**7,255**	**159,013**	**25,522**
All nonfarm industries	**7,155**	**24,181**	**666,795**	**106,279**	**3,206**	**11,021**	**340,559**	**35,193**	**2,459**	**7,089**	**150,457**	**24,042**
Agriculture, forestry, and fishing	3,433	9,805	368,763	53,743	545	3,939	28,596	4,206	(*)	(*)	(*)	(*)
Farms	3,357	9,643	354,724	50,326	545	3,939	28,596	4,206	(*)	(*)	(*)	(*)
Other	(*)	(*)	(*)	(*)	—	—	—	—	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—
Construction	1,018	2,352	127,993	15,889	220	472	44,267	6,484	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—
Wholesale and retail trade	1,368	2,899	441,570	22,086	418	913	82,235	180	530	1,132	74,283	4,230
Wholesale trade	286	628	175,879	6,075	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	1,082	2,271	265,691	16,011	379	824	56,294	−471	491	1,054	65,921	3,949
Food stores	101	214	29,964	718	(*)	(*)	(*)	(*)	186	372	29,749	2,158
Automotive dealers and service stations	369	770	140,887	6,582	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	612	1,287	94,840	8,711	239	529	30,720	−223	223	516	21,636	1,054
Finance, insurance, and real estate	3,232	14,895	99,187	−6,388	1,597	6,481	74,524	−3,455	791	3,285	15,058	−1,215
Finance	797	3,926	5,321	−353	395	2,028	2,539	−73	139	1,594	1,798	900
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—
Real estate	2,246	10,479	75,811	−11,220	1,196	4,429	70,080	−4,542	652	1,691	13,260	−2,115
Operators and lessors of buildings	1,513	8,526	65,247	−13,381	1,022	3,719	42,334	−3,855	376	1,087	9,583	−2,809
Other real estate	733	1,953	10,564	2,161	174	710	27,746	−687	276	604	3,677	694
Services	1,169	3,106	127,777	60,909	833	2,585	103,937	19,742	696	1,661	36,375	16,768
Medical and health services	147	541	58,126	33,180	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of physicians	129	475	42,199	28,035	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	158	571	37,091	20,843	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	864	1,994	32,560	6,886	733	2,280	77,519	10,485	582	1,353	16,997	6,025
	New Jersey				New Mexico				New York			
All industries	**35,555**	**134,616**	**3,302,969**	**311,862**	**5,085**	**15,191**	**494,486**	**38,875**	**85,248**	**412,762**	**14,961,887**	**1,303,015**
All nonfarm industries	**35,067**	**133,351**	**3,273,655**	**312,049**	**4,063**	**12,509**	**412,052**	**37,120**	**81,848**	**404,744**	**14,749,772**	**1,272,092**
Agriculture, forestry, and fishing	835	1,959	40,067	1,513	1,040	2,724	87,149	1,597	4,031	9,657	235,381	34,862
Farms	488	1,265	29,314	−187	1,022	2,682	82,434	1,755	3,400	8,018	212,115	30,923
Other	347	694	10,753	1,700	(*)	(*)	(*)	(*)	631	1,639	23,266	3,939
Mining	68	1,023	(*)	−11,758	126	370	9,301	2,541	303	2,303	33,308	−20,856
Construction	2,532	5,349	313,788	35,847	217	454	55,653	3,530	3,040	6,614	857,741	14,637
Manufacturing	563	2,111	160,311	22,341	(*)	(*)	(*)	(*)	2,667	6,299	562,291	54,692
Transportation, communication, electric, gas, and sanitary services	353	824	38,266	3,841	(*)	(*)	(*)	(*)	865	2,480	106,892	6,297
Wholesale and retail trade	6,593	14,414	1,008,498	80,316	1,163	2,669	231,968	15,151	15,426	32,772	2,726,656	199,097
Wholesale trade	818	1,962	298,957	22,633	137	363	58,364	2,825	2,772	6,061	1,249,569	71,475
Retail trade	5,775	12,452	709,541	57,683	1,026	2,306	173,604	12,326	12,508	26,320	1,470,988	125,219
Food stores	1,223	2,765	147,848	8,737	90	191	32,693	1,549	2,026	4,384	301,469	22,255
Automotive dealers and service stations	1,074	2,263	205,856	15,674	266	584	71,660	1,766	1,706	3,470	303,088	21,440
Other retail trade	3,478	7,424	355,837	33,272	670	1,531	69,251	9,011	8,776	18,466	866,431	81,524
Finance, insurance, and real estate	18,300	92,398	1,035,412	−22,294	1,664	6,534	39,910	−2,749	39,526	277,223	5,555,101	−202,384
Finance	3,509	24,488	41,195	−4,379	415	2,358	3,066	1,113	9,006	110,739	1,428,681	17,601
Insurance agents, brokers, and service	271	785	241,588	59,644	—	—	—	—	565	1,413	359,507	20,665
Real estate	14,520	67,125	752,629	−77,559	1,249	4,176	36,844	−3,862	29,955	165,071	3,766,913	−240,650
Operators and lessors of buildings	13,637	61,261	684,493	−75,012	808	2,654	26,935	−3,818	28,087	156,682	3,588,205	−220,756
Other real estate	883	5,864	68,136	−2,547	441	1,522	9,909	−44	1,868	8,389	178,708	−19,894
Services	6,311	16,538	667,670	202,056	580	1,805	44,132	15,286	19,203	74,891	4,876,735	1,216,438
Medical and health services	508	1,204	92,248	37,787	(*)	(*)	(*)	(*)	2,420	9,319	750,488	191,572
Offices of physicians	189	463	46,446	30,248	(*)	(*)	(*)	(*)	910	4,582	270,403	151,034
Other medical services	319	741	45,802	7,539	—	—	—	—	1,510	4,737	480,085	40,538
Legal services	1,397	3,871	271,224	119,336	(*)	(*)	(*)	(*)	4,236	15,448	1,431,419	657,419
Other services	4,406	11,463	304,198	44,933	469	1,504	28,329	6,882	12,547	50,124	2,694,828	367,447
	North Carolina				North Dakota				Ohio			
All industries	**22,267**	**63,138**	**2,148,138**	**332,342**	**4,095**	**11,335**	**351,763**	**69,747**	**39,473**	**201,338**	**3,955,542**	**252,737**
All nonfarm industries	**19,691**	**57,842**	**1,944,534**	**295,469**	**2,878**	**8,343**	**267,718**	**36,088**	**35,870**	**192,773**	**3,697,985**	**187,257**
Agriculture, forestry, and fishing	2,740	6,048	236,844	40,597	1,278	3,121	90,197	34,315	3,893	9,431	286,726	58,190
Farms	2,376	5,296	204,604	36,873	1,217	2,992	84,045	33,649	3,603	8,563	257,557	55,480
Other	364	752	32,240	3,724	(*)	(*)	(*)	(*)	290	868	29,169	2,710
Mining	(*)	(*)	(*)	(*)	—	—	—	—	709	5,780	41,452	365
Construction	2,090	4,310	174,677	22,113	(*)	(*)	(*)	(*)	2,676	5,746	280,685	36,469
Manufacturing	977	2,675	141,775	16,148	(*)	(*)	(*)	(*)	638	1,591	155,927	6,720
Transportation, communication, electric, gas, and sanitary services	298	668	36,655	6,557	(*)	(*)	(*)	(*)	399	826	47,496	2,427
Wholesale and retail trade	5,869	13,070	908,223	62,709	718	1,528	158,598	11,005	7,622	17,488	1,485,111	101,976
Wholesale trade	537	1,314	232,842	19,969	128	258	43,825	1,990	1,132	3,283	618,593	27,977
Retail trade	5,332	11,756	675,381	42,740	590	1,270	114,773	9,015	6,478	14,181	866,249	74,283
Food stores	626	1,279	152,876	8,545	(*)	(*)	(*)	(*)	847	1,759	201,796	12,363
Automotive dealers and service stations	1,712	3,805	215,059	11,720	(*)	(*)	(*)	(*)	961	2,080	244,669	17,545
Other retail trade	2,994	6,672	307,446	22,475	373	829	58,388	5,466	4,670	10,342	419,784	44,375
Finance, insurance, and real estate	5,891	24,895	161,607	−13,538	1,372	4,974	24,982	6,301	16,417	138,740	834,841	−214,755
Finance	1,123	8,337	5,230	−5,064	(*)	(*)	(*)	(*)	4,048	85,278	85,342	−10,310
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	216	4,779	23,893	7,581
Real estate	4,607	16,236	141,880	−10,173	1,048	3,941	16,616	3,648	12,153	48,683	725,606	−212,026
Operators and lessors of buildings	3,490	12,333	95,976	−17,653	804	3,154	14,796	2,548	10,603	40,892	622,725	−193,673
Other real estate	1,117	3,903	45,904	7,480	(*)	(*)	(*)	(*)	1,550	7,791	102,881	−18,353
Services	4,291	11,250	478,776	196,730	371	946	39,890	12,424	6,961	21,319	819,132	259,421
Medical and health services	597	1,734	122,488	51,901	(*)	(*)	(*)	(*)	868	2,175	134,455	67,706
Offices of physicians	418	1,376	103,618	48,093	(*)	(*)	(*)	(*)	394	1,079	88,221	53,142
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	474	1,096	46,234	14,564
Legal services	551	1,916	111,914	71,531	(*)	(*)	(*)	(*)	883	4,656	263,963	147,707
Other services	3,143	7,600	244,374	73,298	(*)	(*)	(*)	(*)	5,210	14,488	420,714	44,008

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Profit, by State and Selected Industry—Continued

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

Selected industry	Number of—		Business receipts[1]	Net profit (less loss)	Number of—		Business receipts[1]	Net profit (less loss)	Number of—		Business receipts[1]	Net profit (less loss)
	Partnerships	Partners			Partnerships	Partners			Partnerships	Partners		
	Oklahoma				Oregon				Pennsylvania			
All industries	**13,814**	**53,949**	**1,655,512**	**—32,190**	**15,274**	**47,091**	**1,733,039**	**207,082**	**47,279**	**253,569**	**6,179,012**	**583,084**
All nonfarm industries	**12,126**	**46,649**	**1,444,137**	**—28,221**	**13,335**	**42,449**	**1,603,116**	**186,199**	**45,142**	**248,822**	**6,068,438**	**578,029**
Agriculture, forestry, and fishing	1,817	7,611	225,652	2,453	2,590	6,536	163,386	21,978	2,489	5,625	130,157	9,107
Farms	1,688	7,300	211,375	—3,969	1,939	4,642	129,923	20,883	2,137	4,747	110,574	5,055
Other	(*)	(*)	(*)	(*)	651	1,894	33,463	1,095	352	878	19,583	4,052
Mining	946	7,735	102,465	—82,246	—	—	—	—	1,220	56,081	156,270	—16,657
Construction	1,314	3,252	174,621	17,522	1,018	2,145	157,158	16,604	3,414	7,628	528,374	62,566
Manufacturing	299	667	48,450	3,145	674	1,507	304,335	27,286	2,192	5,177	652,520	33,055
Transportation, communication, electric, gas, and sanitary services	217	482	60,368	2,775	312	799	20,630	6,582	1,225	2,815	126,485	18,570
Wholesale and retail trade	2,804	6,987	677,101	30,401	2,889	6,521	587,897	44,410	12,430	28,576	2,685,905	197,101
Wholesale trade	390	910	239,757	9,148	235	533	184,426	8,003	2,142	5,566	888,581	65,962
Retail trade	2,414	6,077	437,344	21,253	2,604	5,888	403,462	36,418	10,282	22,998	1,795,783	130,970
Food stores	242	518	76,318	3,644	335	760	103,675	4,235	1,388	2,911	377,827	17,892
Automotive dealers and service stations	761	2,612	211,541	6,037	414	979	93,480	7,231	1,705	3,648	561,736	29,849
Other retail trade	1,411	2,947	149,485	11,572	1,855	4,149	206,307	24,952	7,189	16,439	856,220	83,229
Finance, insurance, and real estate	4,049	21,047	151,170	—81,585	5,075	21,971	171,142	—18,465	15,244	122,907	895,423	—41,127
Finance	900	9,929	19,680	—37,979	1,280	8,460	11,342	5,287	2,696	77,685	140,459	9,273
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	650	1,422	48,650	18,259
Real estate	2,989	10,368	126,754	—45,548	3,722	13,365	152,098	—25,947	11,898	43,800	706,314	—68,659
Operators and lessors of buildings	2,299	8,004	88,140	—38,195	2,902	10,789	98,036	—25,267	10,125	37,962	547,091	—60,207
Other real estate	690	2,364	38,614	—7,353	820	2,576	54,062	—680	1,773	5,838	159,223	—8,452
Services	2,368	6,168	215,685	75,345	2,666	7,512	328,401	108,732	9,062	24,736	1,002,546	320,355
Medical and health services	84	321	39,712	18,447	451	1,313	92,991	40,029	726	1,634	89,292	38,584
Offices of physicians	(*)	(*)	(*)	(*)	273	903	79,651	38,292	417	975	47,318	22,754
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	309	659	41,974	15,830
Legal services	555	1,472	74,573	43,320	141	755	66,801	38,073	1,431	5,889	393,721	206,526
Other services	1,729	4,375	101,400	13,578	2,074	5,444	168,609	30,630	6,905	17,213	519,533	75,245
	Rhode Island				South Carolina				South Dakota			
All industries	**2,461**	**10,354**	**172,134**	**26,103**	**9,744**	**31,439**	**930,802**	**71,093**	**4,637**	**12,178**	**426,318**	**60,563**
All nonfarm industries	**2,370**	**10,165**	**169,524**	**25,907**	**8,852**	**29,320**	**849,867**	**59,240**	**2,923**	**8,441**	**322,513**	**39,826**
Agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	965	2,272	93,287	12,770	1,803	3,913	110,456	22,082
Farms	(*)	(*)	(*)	(*)	892	2,119	80,935	11,853	1,714	3,735	103,805	20,737
Other	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	—	—	—	—	(*)	(*)	(*)	(*)	—	—	—	—
Construction	(*)	(*)	(*)	(*)	786	1,616	111,671	11,496	259	624	39,452	2,698
Manufacturing	(*)	(*)	(*)	(*)	443	896	43,374	5,263	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	703	1,562	71,649	7,824	2,759	6,248	439,798	30,918	665	1,460	164,501	7,878
Wholesale trade	(*)	(*)	(*)	(*)	163	416	92,282	5,426	83	192	70,843	2,127
Retail trade	600	1,356	60,064	6,450	2,539	5,661	342,749	25,866	576	1,238	91,967	5,545
Food stores	(*)	(*)	(*)	(*)	482	1,079	85,779	5,630	(*)	(*)	(*)	(*)
Automotive dealers and service stations	(*)	(*)	(*)	(*)	678	1,461	137,122	7,007	(*)	(*)	(*)	(*)
Other retail trade	464	1,057	26,057	4,279	1,379	3,121	119,848	13,229	295	616	37,864	2,976
Finance, insurance, and real estate	827	6,566	26,651	400	2,891	14,649	91,128	—31,919	1,127	4,316	24,022	5,994
Finance	164	4,597	3,037	2,288	437	6,150	3,556	—5,041	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	663	1,969	23,614	—1,888	2,448	8,487	86,322	—27,474	972	3,131	16,313	3,791
Operators and lessors of buildings	612	1,861	21,150	—2,887	1,496	5,491	49,174	—24,117	693	2,353	13,614	2,151
Other real estate	(*)	(*)	(*)	(*)	952	2,996	37,148	—3,357	(*)	(*)	(*)	(*)
Services	511	1,283	44,209	13,754	1,880	5,695	139,973	40,987	627	1,533	54,632	18,805
Medical and health services	(*)	(*)	(*)	(*)	128	293	29,511	14,453	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	109	243	20,429	12,417	(*)	(*)	(*)	(*)
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	—	—
Legal services	(*)	(*)	(*)	(*)	220	686	35,752	19,689	(*)	(*)	(*)	(*)
Other services	391	908	24,872	3,351	1,532	4,716	74,710	6,845	538	1,134	22,011	4,946
	Tennessee				Texas				Utah			
All industries	**22,795**	**70,881**	**2,887,377**	**231,284**	**79,568**	**344,648**	**9,223,373**	**115,152**	**6,628**	**27,807**	**667,465**	**29,229**
All nonfarm industries	**20,500**	**65,694**	**2,771,680**	**217,322**	**67,123**	**306,467**	**7,771,891**	**38,256**	**5,729**	**25,308**	**567,122**	**26,450**
Agriculture, forestry, and fishing	2,516	5,876	175,141	18,015	13,307	40,363	1,581,328	86,272	1,050	2,901	105,802	3,089
Farms	2,295	5,187	115,717	13,962	12,445	38,182	1,451,482	76,896	899	2,599	100,343	2,779
Other	221	689	59,424	4,053	862	2,181	129,846	9,376	(*)	(*)	(*)	(*)
Mining	236	2,871	40,937	4,182	3,557	45,654	443,094	—256,508	(*)	(*)	(*)	(*)
Construction	1,691	3,704	236,089	24,717	5,554	12,166	758,617	69,784	334	911	82,389	4,108
Manufacturing	900	2,188	142,041	3,984	1,164	2,842	629,978	72,048	248	620	38,143	1,838
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	748	1,585	121,545	8,508	(*)	(*)	(*)	(*)
Wholesale and retail trade	6,309	14,099	1,532,349	68,226	11,454	26,647	2,868,014	153,552	1,122	3,383	252,331	17,529
Wholesale trade	930	2,150	614,575	22,148	2,477	5,933	1,078,553	45,949	165	444	75,186	6,648
Retail trade	5,372	11,935	914,455	45,786	8,924	20,608	1,787,960	107,626	957	2,939	177,145	10,881
Food stores	895	1,910	251,907	10,467	1,159	2,764	432,907	17,594	231	541	48,171	684
Automotive dealers and service stations	1,535	3,344	276,250	9,071	2,135	4,833	604,295	29,212	103	230	40,985	2,527
Other retail trade	2,942	6,681	386,298	26,248	5,630	13,011	750,758	60,820	623	2,168	87,989	7,670
Finance, insurance, and real estate	6,877	30,053	334,329	—1,562	32,088	184,490	1,534,950	—418,409	2,338	15,646	82,288	—17,943
Finance	889	9,362	16,033	—1,656	8,505	82,737	149,700	—61,787	731	7,227	16,152	7,334
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	982	2,841	122,895	30,236	(*)	(*)	(*)	(*)
Real estate	5,660	20,035	303,669	—8,714	22,601	98,912	1,262,355	—386,858	1,559	8,035	65,951	—25,456
Operators and lessors of buildings	3,774	14,140	186,001	—25,244	14,525	54,343	845,473	—303,291	1,367	7,067	58,101	—15,266
Other real estate	1,886	5,895	117,668	16,530	8,076	44,569	416,882	—83,567	192	968	7,850	—10,190
Services	4,034	11,602	400,858	110,768	11,628	30,766	1,284,631	399,487	1,296	3,851	90,396	21,990
Medical and health services	401	1,243	91,770	40,044	1,532	4,348	337,302	157,568	139	510	27,888	12,199
Offices of physicians	315	864	56,237	30,881	909	2,863	247,954	133,115	(*)	(*)	(*)	(*)
Other medical services	86	379	35,533	9,163	623	1,485	89,348	24,453	(*)	(*)	(*)	(*)
Legal services	569	3,057	93,729	49,822	1,379	4,591	318,384	168,709	(*)	(*)	(*)	(*)
Other services	3,064	7,302	215,359	20,902	8,717	21,827	628,945	73,210	1,136	3,215	55,418	5,451

Footnotes at end of table.

Table 2.5—Partners, Receipts, and Net Profit, by State and Selected Industry—Continued

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

Selected industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Net profit (less loss)	Number of— Partnerships	Number of— Partners	Business receipts[1]	Net profit (less loss)	Number of— Partnerships	Number of— Partners	Business receipts[1]	Net profit (less loss)
	Vermont				Virginia				Washington			
All industries	**2,398**	**10,108**	**141,991**	**18,630**	**18,521**	**70,682**	**1,850,436**	**213,690**	**21,149**	**83,654**	**1,721,725**	**183,714**
All nonfarm industries	**1,868**	**9,004**	**121,532**	**12,193**	**17,134**	**67,416**	**1,789,360**	**204,092**	**19,142**	**76,144**	**1,550,748**	**155,320**
Agriculture, forestry, and fishing	573	1,190	(*)	6,363	1,582	3,666	69,828	12,535	2,542	7,047	206,331	30,886
Farms	530	1,104	(*)	6,437	1,387	3,266	61,076	9,798	2,007	5,510	170,977	28,394
Other	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	535	1,537	35,354	2,492
Mining	—	—	—	—	171	398	38,978	3,637	(*)	(*)	(*)	(*)
Construction	(*)	(*)	(*)	(*)	1,553	3,305	175,068	22,536	1,227	2,726	242,407	16,596
Manufacturing	(*)	(*)	(*)	(*)	364	868	47,898	5,921	594	1,384	130,729	4,802
Transportation, communication, electric, gas, and sanitary services	—	—	—	—	468	1,129	31,534	5,232	240	484	57,715	4,934
Wholesale and retail trade	306	668	66,682	3,871	3,647	8,016	576,765	39,085	2,633	6,295	401,977	31,947
Wholesale trade	(*)	(*)	(*)	(*)	440	900	135,677	8,217	569	1,295	106,724	11,434
Retail trade	283	619	57,196	3,140	3,150	7,002	439,387	30,925	2,058	4,988	290,358	19,646
Food stores	(*)	(*)	(*)	(*)	584	1,265	97,467	5,474	492	1,019	60,242	2,741
Automotive dealers and service stations	(*)	(*)	(*)	(*)	638	1,305	128,781	7,802	244	577	72,688	4,117
Other retail trade	152	347	23,071	685	1,928	4,432	213,139	17,649	1,322	3,392	157,428	12,988
Finance, insurance, and real estate	659	6,420	8,665	2,234	7,144	42,237	475,103	—32,803	10,019	54,713	283,267	—36,102
Finance	(*)	(*)	(*)	(*)	1,830	14,310	16,149	2,254	3,287	25,123	28,365	3,532
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	433	1,287	5,497	—406	5,170	27,564	448,196	—38,116	6,664	28,344	250,629	—41,762
Operators and lessors of buildings	363	923	4,810	638	4,384	23,429	349,599	—44,083	5,278	20,283	164,323	—28,692
Other real estate	(*)	(*)	(*)	(*)	786	4,135	98,597	5,967	1,386	8,061	86,306	—13,070
Services	481	1,057	18,691	3,620	3,585	11,035	433,595	156,578	3,811	10,767	388,939	129,794
Medical and health services	(*)	(*)	(*)	(*)	293	729	55,556	36,805	549	1,526	117,848	49,248
Offices of physicians	—	—	—	—	219	555	46,363	31,438	166	641	63,397	31,114
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	383	885	54,451	18,134
Legal services	(*)	(*)	(*)	(*)	696	2,454	170,565	95,118	493	1,899	108,687	62,660
Other services	409	862	9,147	1,496	2,596	7,852	207,474	24,655	2,769	7,342	162,404	17,886
	West Virginia				Wisconsin				Wyoming			
All industries	**7,971**	**41,107**	**433,592**	**93,804**	**18,899**	**66,521**	**1,539,379**	**191,206**	**2,685**	**10,165**	**302,701**	**13,344**
All nonfarm industries	**7,676**	**40,517**	**427,694**	**92,294**	**15,593**	**58,716**	**1,403,438**	**162,359**	**1,953**	**8,393**	**201,616**	**4,481**
Agriculture, forestry, and fishing	436	872	7,319	1,314	3,581	8,373	144,226	32,101	738	1,790	102,742	9,025
Farms	(*)	(*)	(*)	(*)	3,306	7,805	135,941	28,847	732	1,772	101,085	8,863
Other	(*)	(*)	(*)	(*)	275	568	8,285	3,254	(*)	(*)	(*)	(*)
Mining	1,802	23,608	8,300	1,531	(*)	(*)	(*)	(*)	83	2,921	22,637	—17,431
Construction	442	946	33,197	4,160	1,206	2,646	165,218	16,089	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	571	1,430	131,278	17,287	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	190	383	17,994	1,953	—	—	—	—
Wholesale and retail trade	1,357	3,175	198,135	19,599	4,231	9,256	560,130	46,573	636	1,539	122,276	8,940
Wholesale trade	193	532	60,736	5,876	387	897	104,754	6,209	(*)	(*)	(*)	(*)
Retail trade	1,164	2,643	137,399	13,723	3,795	8,212	455,262	40,347	620	1,500	91,857	6,834
Food stores	(*)	(*)	(*)	(*)	505	1,060	112,496	5,033	(*)	(*)	(*)	(*)
Automotive dealers and service stations	296	610	47,143	1,974	541	1,130	82,683	5,480	179	501	30,512	1,327
Other retail trade	843	1,980	75,001	10,978	2,749	6,022	260,083	29,834	419	954	45,002	4,954
Finance, insurance, and real estate	1,962	6,022	18,837	3,034	6,738	37,773	279,686	—746	837	3,093	16,077	3,760
Finance	434	1,946	4,428	—1,667	1,347	19,496	21,443	3,112	190	1,010	618	—424
Insurance agents, brokers, and service	—	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	1,528	4,076	14,409	4,701	5,210	17,648	251,199	—5,662	601	1,761	12,881	2,148
Operators and lessors of buildings	1,235	3,208	13,089	4,290	4,320	14,746	165,048	—12,046	534	1,620	11,831	1,765
Other real estate	(*)	(*)	(*)	(*)	890	2,902	86,151	6,384	(*)	(*)	(*)	(*)
Services	1,458	4,518	134,679	57,794	2,223	6,293	220,794	75,821	264	562	16,529	7,374
Medical and health services	219	613	36,318	17,961	159	611	51,478	24,067	(*)	(*)	(*)	(*)
Offices of physicians	(*)	(*)	(*)	(*)	119	411	33,656	19,155	(*)	(*)	(*)	(*)
Other medical services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	247	810	48,306	27,947	429	1,615	70,951	37,966	(*)	(*)	(*)	(*)
Other services	992	3,095	50,055	11,886	1,635	4,067	98,365	13,788	(*)	(*)	(*)	(*)

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1] Total receipts for industries in Finance, insurance, and real estate and Business receipts for all other industries.

[2] United States totals include Puerto Rico and foreign returns.

NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 2.6—Receipts, Net Profit, Depreciation, and Depreciable Assets, by Size of Business Receipts and Selected Industries

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

Selected industry, size of business receipts	Number of partnerships	All partnerships with depreciation				Partnerships with both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Net profit (less loss)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All Industries											
Total	**1,039,092**	**771,049**	**108,532,566**	**7,099,109**	**8,967,544**	**462,373**	**82,867,347**	**5,569,067**	**5,990,396**	**107,924,178**	**26,989,154**
Under $10,000[2]	372,255	201,979	809,634	346,295	—1,034,558	108,315	433,933	—972,857	252,302	5,506,533	914,011
$10,000 under $25,000	165,147	130,078	2,173,809	349,009	99,223	72,021	1,202,655	—101,190	242,861	5,237,495	1,153,391
$25,000 under $50,000	135,722	111,457	4,020,684	509,234	376,369	62,522	2,252,434	42,052	358,012	7,202,143	1,781,101
$50,000 under $100,000	133,563	116,239	8,338,697	822,151	1,113,082	69,368	5,008,256	424,412	610,188	11,009,537	2,703,885
$100,000 under $200,000	113,972	102,977	14,711,489	1,050,546	2,254,997	66,480	9,584,311	1,245,437	823,912	14,370,010	3,777,774
$200,000 under $500,000	80,384	74,275	22,594,642	1,453,173	2,606,760	55,028	16,876,086	1,822,992	1,281,251	22,669,310	5,688,581
$500,000 under $1,000,000	22,387	20,308	13,937,032	854,143	1,055,796	16,471	11,317,612	810,062	784,287	14,690,629	3,778,001
$1,000,000 or more	15,662	13,736	39,946,579	1,714,558	2,495,875	12,168	36,192,060	2,298,159	1,637,583	27,238,521	7,192,410
Agriculture, Forestry, and Fishing											
Total	**123,541**	**105,137**	**10,844,741**	**719,884**	**1,353,325**	**31,692**	**5,495,182**	**280,948**	**303,699**	**3,468,095**	**1,398,273**
Under $10,000[2]	39,010	28,037	103,673	49,709	—148,986	10,059	28,973	—131,961	28,608	389,620	93,568
$10,000 under $25,000	20,871	18,862	324,977	48,426	43,281	3,993	66,344	—14,410	14,423	184,126	63,006
$25,000 under $50,000	18,246	16,603	605,828	86,948	101,573	3,749	135,524	—5,303	22,164	274,274	101,210
$50,000 under $100,000	18,622	17,299	1,241,229	131,981	319,492	4,260	306,306	27,727	36,257	392,779	149,125
$100,000 under $200,000	15,100	14,135	1,978,222	166,244	449,248	4,085	566,106	109,458	51,174	540,361	249,361
$200,000 under $500,000	8,061	7,344	2,266,510	120,137	381,759	3,579	1,119,202	161,897	66,992	763,926	340,345
$500,000 under $1,000,000	2,134	1,669	1,125,310	57,164	107,203	1,039	682,124	58,155	33,212	350,986	141,060
$1,000,000 or more	1,497	1,188	3,198,992	59,275	99,755	928	2,590,603	75,385	50,869	572,023	260,598
Farms											
Total	**111,404**	**95,223**	**9,905,042**	**670,677**	**1,245,252**	**27,111**	**4,862,042**	**220,451**	**273,635**	**3,137,019**	**1,260,077**
Under $10,000[2]	34,441	24,823	92,147	45,508	—140,510	8,968	25,365	—124,945	26,415	360,396	87,040
$10,000 under $25,000	18,638	16,989	291,821	44,181	39,392	3,285	54,716	—13,807	12,960	167,491	58,869
$25,000 under $50,000	16,720	15,127	552,084	80,128	92,101	2,945	104,878	—9,021	18,790	235,229	83,019
$50,000 under $100,000	17,123	16,160	1,163,842	124,925	305,118	3,590	258,382	21,010	31,297	353,328	133,042
$100,000 under $200,000	13,902	12,946	1,810,010	155,649	415,699	3,509	486,564	89,763	45,968	495,810	232,671
$200,000 under $500,000	7,294	6,648	2,055,850	112,742	343,218	3,095	967,738	135,152	61,258	698,473	312,597
$500,000 under $1,000,000	1,922	1,470	993,824	52,677	98,364	901	591,278	52,556	29,923	301,403	118,335
$1,000,000 or more	1,364	1,060	2,945,464	54,867	91,870	818	2,373,121	69,743	47,024	524,889	234,504
Field crop											
Total	**38,071**	**32,225**	**2,906,827**	**232,735**	**748,511**	**8,095**	**1,292,462**	**236,771**	**86,376**	**927,773**	**439,009**
Under $10,000[2]	13,197	8,898	31,191	11,617	—26,603	2,182	5,391	—22,532	4,996	75,282	19,234
$10,000 under $25,000	5,937	5,397	89,731	12,838	26,648	855	14,121	1,092	2,705	41,455	17,815
$25,000 under $50,000	4,734	4,223	151,391	21,059	55,888	946	31,614	7,974	3,999	52,484	24,409
$50,000 under $100,000	5,583	5,430	387,868	41,836	149,736	888	61,678	18,124	7,784	81,331	34,452
$100,000 under $200,000	5,586	5,375	750,920	67,731	264,850	1,516	205,657	63,998	17,982	176,120	88,635
$200,000 under $500,000	2,271	2,156	649,384	40,073	171,276	1,255	391,330	95,761	25,601	265,685	136,910
$500,000 under $1,000,000	523	515	342,146	24,141	58,756	297	191,140	38,644	11,503	103,396	46,316
$1,000,000 or more	240	231	504,196	13,440	47,960	156	391,531	33,710	11,806	132,020	71,238
Fruit, tree nut, and vegetable											
Total	**11,393**	**9,844**	**1,081,016**	**77,449**	**96,047**	**5,413**	**661,033**	**11,088**	**48,404**	**728,400**	**278,953**
Under $10,000[2]	4,433	3,187	11,053	8,103	—33,796	2,141	6,512	—33,862	6,930	119,905	28,794
$10,000 under $25,000	1,654	1,485	25,381	4,022	—4,466	980	16,880	—5,185	3,031	50,705	14,617
$25,000 under $50,000	1,619	1,569	59,794	7,565	2,928	464	16,851	—7,383	3,711	54,158	16,548
$50,000 under $100,000	1,177	1,168	84,759	7,813	10,202	456	32,141	—6,060	4,541	76,170	29,082
$100,000 under $200,000	1,175	1,124	161,170	10,097	28,526	617	84,511	15,574	6,442	108,788	53,118
$200,000 under $500,000	914	901	272,669	17,059	51,252	479	146,963	25,509	8,758	130,328	60,529
$500,000 under $1,000,000	298	291	190,954	12,189	21,084	177	121,898	10,253	5,988	66,480	26,255
$1,000,000 or more	123	119	275,236	10,601	20,317	99	235,277	12,242	9,003	121,866	50,010
Livestock											
Total	**58,687**	**50,360**	**5,737,857**	**349,969**	**376,531**	**11,868**	**2,801,159**	**—37,031**	**131,747**	**1,387,013**	**501,528**
Under $10,000[2]	14,978	11,164	44,991	23,004	—71,608	3,531	10,758	—63,056	12,808	146,639	33,823
$10,000 under $25,000	10,669	9,829	171,509	26,755	17,456	1,423	23,268	—8,699	6,807	69,956	24,464
$25,000 under $50,000	10,282	9,250	338,185	51,094	35,666	1,450	53,699	—7,231	10,670	123,860	40,628
$50,000 under $100,000	9,973	9,222	662,630	74,010	136,598	2,006	144,160	5,498	17,808	180,352	63,157
$100,000 under $200,000	6,784	6,140	853,636	74,832	106,812	1,220	173,360	2,742	20,134	190,167	80,294
$200,000 under $500,000	3,949	3,431	1,083,699	54,490	111,560	1,283	405,102	8,163	26,041	287,423	106,684
$500,000 under $1,000,000	1,063	626	435,193	15,724	16,755	404	262,517	2,062	12,030	126,255	42,937
$1,000,000 or more	989	698	2,148,014	30,060	23,292	551	1,728,295	23,490	25,449	262,361	109,541

Footnotes at end of table.

Table 2.6—Receipts, Net Profit, Depreciation, and Depreciable Assets, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of partnerships	All partnerships with depreciation				Partnerships with both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Net profit (less loss)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Agriculture, Forestry, and Fishing—Continued											
Farms—Continued											
Other											
Total	**3,253**	**2,794**	**178,342**	**10,524**	**24,163**	**1,735**	**107,388**	**9,623**	**7,108**	**93,833**	**40,587**
Under $10,000[2]	1,833	1,574	4,912	2,784	—8,503	1,114	2,704	—5,495	1,681	18,570	5,189
$10,000 under $25,000	463	363	7,914	976	—2,627	352	23,564	52	1,991	25,577	9,758
$25,000 under $50,000											
$50,000 under $100,000	390	340	28,585	1,266	8,582						
$100,000 under $200,000	357	307	44,284	2,989	15,511	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	160	160	90,098	1,120	9,130	78	24,343	5,719	858	15,037	8,474
$500,000 under $1,000,000	50	50	43,549	1,389	2,070	35	33,741	1,898	1,168	13,914	6,542
$1,000,000 or more											
Agricultural Services, Forestry, and Fishing											
Total	**12,137**	**9,914**	**939,699**	**49,207**	**108,073**	**4,581**	**633,140**	**60,497**	**30,064**	**331,076**	**138,198**
Under $10,000[2]	4,569	3,214	11,526	4,201	—8,476	1,091	3,608	—7,016	2,193	29,224	6,528
$10,000 under $25,000	2,233	1,873	33,156	4,245	3,889	708	11,628	—603	1,463	16,635	4,137
$25,000 under $50,000	1,526	1,476	53,744	6,820	9,472	804	30,646	3,718	3,374	39,045	18,191
$50,000 under $100,000	1,499	1,139	77,387	7,056	14,374	670	47,924	6,717	4,960	39,451	16,083
$100,000 under $200,000	1,198	1,189	168,212	10,595	33,549	576	79,542	19,695	5,206	44,551	16,690
$200,000 under $500,000	767	696	210,660	7,395	38,541	484	151,464	26,745	5,734	65,453	27,748
$500,000 under $1,000,000	212	199	131,486	4,487	8,839	138	90,846	5,599	3,289	49,583	22,725
$1,000,000 or more	133	128	253,528	4,408	7,885	110	217,482	5,642	3,845	47,134	26,094
Mining											
Total	**15,019**	**9,167**	**1,401,724**	**138,900**	**—221,913**	**6,875**	**1,222,932**	**—227,280**	**123,074**	**1,428,151**	**717,788**
Under $10,000[2]	9,990	4,986	10,635	12,149	—256,365	3,524	6,838	—246,355	11,061	197,513	64,206
$10,000 under $25,000	1,062	712	13,694	2,800	—43,460	658	12,848	—40,312	2,668	31,926	18,482
$25,000 under $50,000	1,086	849	28,717	3,870	—31,418	628	21,827	—32,796	2,966	46,495	31,342
$50,000 under $100,000	1,032	962	73,641	7,518	—11,224	580	44,502	—14,853	5,968	61,695	33,483
$100,000 under $200,000	737	621	91,269	8,550	—3,603	418	59,413	—4,875	6,768	90,500	51,205
$200,000 under $500,000	670	643	199,164	18,278	—7,801	527	161,973	—8,682	15,157	154,808	79,539
$500,000 under $1,000,000	174	153	116,479	9,730	14,371	122	94,560	9,836	7,328	99,556	62,031
$1,000,000 or more	268	241	868,125	74,005	117,587	218	820,971	110,747	71,158	745,658	377,500
Oil and Gas Extraction											
Total	**12,873**	**7,598**	**939,605**	**89,577**	**—264,597**	**5,762**	**856,631**	**—258,946**	**82,752**	**1,062,391**	**508,798**
Under $10,000[2]	9,196	4,599	10,120	11,573	—254,939	3,288	6,711	—246,480	10,585	176,224	45,980
$10,000 under $25,000	899	599	12,060	1,605	—40,325	596	12,023	—37,792	1,562	20,635	10,056
$25,000 under $50,000	736	549	18,449	2,112	—31,609	438	15,512	—32,757	1,806	29,463	18,403
$50,000 under $100,000	912	842	64,411	5,695	—10,825	510	37,970	—14,890	4,175	49,626	23,257
$100,000 under $200,000	406	342	49,278	5,573	—6,577	341	49,167	—6,347	5,560	80,344	46,936
$200,000 under $500,000	486	465	144,004	12,549	—15,314	404	125,049	—12,834	10,871	120,346	62,579
$500,000 under $1,000,000	89	74	56,242	4,841	4,871	67	49,934	4,481	3,485	54,554	32,962
$1,000,000 or more	149	126	585,041	45,629	90,121	118	560,265	87,673	44,708	531,199	268,626
Other Mining											
Total	**2,146**	**1,571**	**462,119**	**47,323**	**42,684**	**913**	**366,301**	**31,656**	**40,322**	**365,760**	**208,989**
Under $10,000[2]	794	387	(*)	576	—1,426	236	(*)	125	476	21,289	18,226
$10,000 under $25,000	513	413	11,902	2,953	—2,944	252	7,140	—2,559	2,266	28,323	21,365
$25,000 under $50,000											
$50,000 under $100,000	451	399	51,221	4,800	2,575	147	16,778	1,509	3,001	22,225	14,495
$100,000 under $200,000											
$200,000 under $500,000	184	178	55,160	5,729	7,513	123	36,924	4,152	4,286	34,462	16,960
$500,000 under $1,000,000	85	79	60,237	4,889	9,500	55	44,626	5,355	3,843	45,002	29,069
$1,000,000 or more	119	115	283,084	28,376	27,466	100	260,706	23,074	26,450	214,459	108,874
Construction											
Total	**66,031**	**47,737**	**7,517,919**	**218,267**	**709,899**	**24,855**	**5,414,263**	**473,251**	**142,788**	**1,230,229**	**538,485**
Under $10,000[2]	11,354	5,954	25,905	4,916	—15,834	2,559	9,631	—18,739	2,999	28,211	8,979
$10,000 under $25,000	11,298	7,596	133,715	8,539	36,321	3,565	62,770	17,833	3,918	36,341	6,781
$25,000 under $50,000	13,239	9,450	342,204	16,056	81,956	3,855	142,563	32,500	7,106	74,443	24,603
$50,000 under $100,000	11,767	9,286	657,413	28,118	123,533	4,813	344,362	66,892	14,124	117,122	44,611
$100,000 under $200,000	9,710	8,170	1,137,609	36,140	159,878	4,696	653,023	82,801	21,989	193,471	78,961
$200,000 under $500,000	5,771	5,050	1,519,471	33,341	164,185	3,503	1,068,526	112,075	22,962	238,454	103,181
$500,000 under $1,000,000	1,654	1,372	944,122	18,803	66,972	1,120	776,811	57,458	15,733	158,104	66,229
$1,000,000 or more	1,238	859	2,757,480	72,354	92,988	744	2,356,577	122,431	53,955	384,083	205,120

Footnotes at end of table.

Table 2.6—Receipts, Net Profit, Depreciation, and Depreciable Assets, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of partnerships	All partnerships with depreciation				Partnerships with both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Net profit (less loss)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Construction—Continued											
General Contractors											
Total	**24,942**	**16,785**	**4,369,367**	**129,849**	**255,674**	**8,696**	**3,219,031**	**198,831**	**88,348**	**746,832**	**324,551**
Under $10,000[2]	3,956	1,619	5,145	2,299	—17,556	892	2,403	—16,912	1,789	16,023	6,148
$10,000 under $25,000	2,639	2,004	35,687	3,360	7,303	847	14,570	2,806	1,195	11,026	2,242
$25,000 under $50,000	4,549	2,819	103,609	5,379	18,348	1,151	43,271	6,920	2,506	38,592	11,818
$50,000 under $100,000	4,755	3,328	248,163	10,815	37,081	1,385	104,432	16,410	3,906	39,108	12,872
$100,000 under $200,000	4,126	3,126	439,266	14,863	53,812	1,601	221,883	22,789	8,582	84,640	28,828
$200,000 under $500,000	2,980	2,469	761,078	17,311	65,868	1,648	517,162	43,351	11,505	138,943	52,974
$500,000 under $1,000,000	984	786	544,058	9,804	27,982	625	435,454	22,029	8,497	90,697	34,811
$1,000,000 or more	953	634	2,232,361	66,018	62,836	547	1,879,856	93,438	48,368	327,803	174,858
Special Trade Contractors											
Total	**40,713**	**30,729**	**3,139,837**	**88,281**	**453,452**	**16,086**	**2,187,319**	**281,822**	**56,318**	**482,469**	**213,608**
Under $10,000[2]	7,242	4,179	20,452	2,594	1,821	1,611	7,138	—1,745	1,203	12,108	2,824
$10,000 under $25,000	8,507	5,542	97,444	5,178	28,726	2,718	48,200	15,027	2,723	25,315	4,539
$25,000 under $50,000	8,690	6,631	238,595	10,677	63,608	2,704	99,292	25,580	4,600	35,851	12,785
$50,000 under $100,000	7,003	5,949	408,787	17,281	86,295	3,419	239,467	50,325	10,196	77,652	31,541
$100,000 under $200,000	5,584	5,044	698,343	21,277	106,066	3,095	431,140	60,012	13,407	108,831	50,133
$200,000 under $500,000	2,785	2,575	756,918	15,967	98,399	1,849	549,889	68,806	11,394	99,208	50,207
$500,000 under $1,000,000	619	586	400,064	8,999	38,990	495	341,357	35,429	7,236	67,407	31,418
$1,000,000 or more	283	223	519,234	6,308	29,547	195	470,836	28,388	5,559	56,097	30,161
Plumbing, heating, and air conditioning											
Total	**5,603**	**4,648**	**603,503**	**12,030**	**78,002**	**2,897**	**432,588**	**48,709**	**9,137**	**76,333**	**33,485**
Under $10,000[2]	512	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	703	501	9,494	290	2,364	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	1,114	914	33,987	1,399	7,778	463	18,793	4,740	992	4,989	1,960
$50,000 under $100,000	1,422	1,272	87,014	3,029	19,402	918	64,548	12,123	2,634	22,469	9,048
$100,000 under $200,000	1,088	1,038	146,233	3,111	16,252	628	92,319	6,663	2,194	18,537	8,495
$200,000 under $500,000	605	574	166,153	2,554	20,280	410	119,010	13,980	1,824	15,714	6,737
$500,000 under $1,000,000	103	90	63,326	836	7,060	77	54,949	6,829	732	5,900	3,376
$1,000,000 or more	56	49	96,437	729	4,728	41	78,475	3,799	586	6,677	3,207
Painting, paper hanging, and decorating											
Total	**4,547**	**3,328**	**231,920**	**4,354**	**47,436**	**1,965**	**155,506**	**31,357**	**2,608**	**19,657**	**8,528**
Under $10,000[2]	1,255	703	4,013	165	1,236	802	9,745	3,642	289	2,213	547
$10,000 under $25,000	1,104	652	12,385	377	4,338						
$25,000 under $50,000	869	718	24,437	604	9,811	1,008	73,230	19,719	1,579	12,608	5,857
$50,000 under $100,000	653	602	35,082	979	9,518						
$100,000 under $200,000	463	454	61,923	1,308	12,460	122	35,240	5,040	521	3,431	1,531
$200,000 under $500,000	158	158	47,434	654	6,941						
$500,000 under $1,000,000	45	39	46,646	267	3,132	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more											
Masonry, stonework, and plastering											
Total	**5,596**	**4,194**	**419,718**	**8,237**	**66,141**	**1,750**	**254,328**	**33,971**	**4,602**	**37,195**	**15,197**
Under $10,000[2]	866	506	3,253	251	—3,058	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,308	1,006	16,796	769	5,668	452	8,006	3,405	416	1,685	349
$25,000 under $50,000	865	663	24,355	698	9,095						
$50,000 under $100,000	1,108	808	60,328	1,957	15,615	674	74,785	15,967	1,780	13,965	5,274
$100,000 under $200,000	771	620	87,361	1,543	13,113						
$200,000 under $500,000	551	468	135,428	2,000	17,998	304	85,441	11,778	1,290	10,366	4,847
$500,000 under $1,000,000	103	103	67,102	828	5,700	97	63,198	5,546	805	8,442	3,922
$1,000,000 or more	24	20	25,095	191	2,010	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified											
Total	**24,967**	**18,561**	**1,884,696**	**63,660**	**261,873**	**9,474**	**1,344,805**	**167,785**	**39,971**	**349,284**	**156,388**
Under $10,000[2]	4,609	2,760	12,327	2,096	3,505	895	4,217	1,828	981	9,054	2,196
$10,000 under $25,000	5,392	3,383	58,769	3,742	16,356	1,615	28,098	7,977	1,942	21,120	3,448
$25,000 under $50,000	5,842	4,336	155,816	7,976	36,924	1,928	69,561	14,361	3,189	27,808	9,874
$50,000 under $100,000	3,820	3,267	226,363	11,316	41,760	1,846	134,043	25,730	6,569	46,989	19,756
$100,000 under $200,000	3,262	2,932	402,826	15,315	64,241	1,753	242,620	36,614	9,266	74,969	34,195
$200,000 under $500,000	1,471	1,375	407,903	10,759	53,180	1,013	310,198	38,008	7,759	69,697	37,092
$500,000 under $1,000,000	381	367	249,187	7,190	23,946	295	202,761	20,770	5,554	52,327	23,874
$1,000,000 or more	190	141	371,505	5,266	21,961	129	353,407	22,497	4,711	47,320	25,963

Footnotes at end of table.

Table 2.6—Receipts, Net Profit, Depreciation, and Depreciable Assets, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of partnerships	All partnerships with depreciation				Partnerships with both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Net profit (less loss)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Manufacturing											
Total	**29,932**	**24,485**	**6,093,784**	**214,842**	**519,061**	**15,689**	**5,268,581**	**414,423**	**180,764**	**2,124,691**	**983,441**
Under $10,000[2]	7,454	4,216	14,954	3,246	—19,186	2,608	10,142	—19,185	2,445	40,892	8,039
$10,000 under $25,000	4,315	3,288	54,664	4,233	8,626	1,377	22,623	3,940	1,658	15,162	5,583
$25,000 under $50,000	3,620	3,320	123,885	7,819	22,608	1,656	62,478	11,404	3,488	28,873	13,295
$50,000 under $100,000	5,694	5,091	371,656	13,034	72,989	3,385	251,665	48,455	7,091	89,196	40,777
$100,000 under $200,000	3,945	3,844	539,290	15,677	80,522	2,879	411,360	64,402	10,437	139,795	72,998
$200,000 under $500,000	2,962	2,832	868,646	27,174	102,482	2,150	665,119	75,422	19,126	225,963	123,635
$500,000 under $1,000,000	996	989	684,793	19,024	72,899	801	542,830	58,399	14,648	160,206	83,340
$1,000,000 or more	946	905	3,435,896	124,635	178,121	833	3,302,364	171,586	121,871	1,424,604	635,774
Lumber and Wood Products, Except Furniture											
Total	**4,773**	**4,279**	**972,791**	**38,969**	**102,819**	**1,765**	**705,641**	**61,669**	**23,124**	**220,680**	**117,334**
Under $10,000[2]	766	453	1,272	214	—182						
$10,000 under $25,000	1,158	1,006	18,220	1,998	4,404	563	9,179	1,485	1,588	13,538	5,746
$25,000 under $50,000	563	563	19,353	3,124	4,120						
$50,000 under $100,000	902	902	67,488	4,473	12,809	564	52,526	8,360	2,033	25,818	13,377
$100,000 under $200,000	324	324	44,380	2,952	4,906						
$200,000 under $500,000	687	668	211,023	10,967	27,743	350	113,095	11,808	6,420	55,741	27,541
$500,000 under $1,000,000	220	220	155,052	5,963	16,526	164	112,699	11,803	4,378	40,597	21,713
$1,000,000 or more	153	143	456,003	9,278	32,493	124	418,142	28,213	8,705	84,986	48,957
Printing, Publishing, and llied Industries											
Total	**5,911**	**4,580**	**537,601**	**15,596**	**76,754**	**3,081**	**464,292**	**66,559**	**12,609**	**180,010**	**92,905**
Under $10,000[2]	1,421	768	3,539	213	—836	516	2,848	—892	189	2,134	210
$10,000 under $25,000	904	502	8,193	319	1,605	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	1,034	984	39,343	2,015	6,677	578	22,690	4,087	947	10,317	4,116
$50,000 under $100,000	1,257	1,107	79,264	2,100	17,125	755	56,428	14,367	1,297	22,566	10,827
$100,000 under $200,000	867	816	114,912	3,696	14,882	716	102,437	13,188	3,245	47,739	27,172
$200,000 under $500,000	298	292	85,296	2,734	11,488	247	72,692	9,250	2,396	37,795	19,896
$500,000 under $1,000,000	55	55	34,899	620	3,776	55	34,899	3,776	620	7,963	4,021
$1,000,000 or more	75	66	172,155	3,899	22,037	64	169,895	21,822	3,845	49,390	24,914
Machinery, Except Electrical											
Total	**2,397**	**1,982**	**265,941**	**7,542**	**45,872**	**1,597**	**241,432**	**39,340**	**6,560**	**98,637**	**49,969**
Under $10,000[2]											
$10,000 under $25,000	1,128	816	13,741	1,111	2,365	515	7,494	—214	450	17,898	2,356
$25,000 under $50,000											
$50,000 under $100,000	603	502	36,720	1,020	8,568	773	70,704	15,701	2,198	27,316	15,695
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)						
$200,000 under $500,000	276	276	83,513	2,403	15,794	251	77,392	13,831	2,358	29,011	17,173
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	29	27	65,177	1,110	7,252	25	62,389	7,110	1,104	15,274	7,890
Other Manufacturing Industries											
Total	**16,851**	**13,634**	**4,317,451**	**152,735**	**293,616**	**9,246**	**3,857,216**	**246,855**	**138,471**	**1,625,364**	**723,233**
Under $10,000[2]	4,659	2,690	9,011	2,624	—16,559	1,685	6,009	—16,303	2,025	22,536	7,457
$10,000 under $25,000	1,942	1,478	23,538	1,527	1,456	774	12,548	1,682	852	5,995	1,682
$25,000 under $50,000	1,814	1,564	57,293	2,153	8,998	860	32,072	5,353	1,470	10,403	3,601
$50,000 under $100,000	2,932	2,580	188,184	5,441	34,487	1,778	131,041	21,851	4,207	49,976	21,143
$100,000 under $200,000	2,433	2,383	342,741	7,692	52,230	1,678	249,889	39,390	4,548	55,576	25,561
$200,000 under $500,000	1,701	1,596	488,814	11,070	47,457	1,302	401,940	40,533	7,952	103,416	59,025
$500,000 under $1,000,000	681	674	465,309	11,880	49,208	549	371,779	39,908	9,200	102,508	50,751
$1,000,000 or more	689	669	2,742,561	110,348	116,339	620	2,651,938	114,441	108,217	1,274,954	554,013
Transportation, Communication, Electric, Gas, and Sanitary Services											
Total	**15,824**	**13,740**	**1,855,967**	**177,038**	**151,166**	**6,607**	**1,401,228**	**92,019**	**133,983**	**1,413,043**	**446,207**
Under $10,000[2]	3,154	2,140	8,055	10,959	—11,767	987	3,551	—10,301	8,934	141,514	13,447
$10,000 under $25,000	3,244	2,941	51,915	8,041	7,619	815	15,176	1,499	2,755	34,457	7,775
$25,000 under $50,000	2,722	2,369	87,161	11,207	15,007	1,002	36,646	2,601	5,935	58,455	22,284
$50,000 under $100,000	3,641	3,390	240,773	31,299	33,023	1,616	117,373	11,730	14,630	140,578	50,600
$100,000 under $200,000	1,447	1,346	186,523	15,678	21,969	994	140,225	14,077	12,633	116,745	53,889
$200,000 under $500,000	967	928	280,632	25,244	20,702	668	206,191	14,449	20,628	208,081	72,970
$500,000 under $1,000,000	381	375	263,375	21,239	15,330	311	219,518	12,025	17,989	194,265	70,448
$1,000,000 or more	268	251	737,533	53,369	49,283	214	662,548	45,939	50,479	518,948	154,794

Footnotes at end of table.

Table 2.6—Receipts, Net Profit, Depreciation, and Depreciable Assets, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of partnerships	All partnerships with depreciation				Partnerships with both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Net profit (less loss)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Transportation, Communication, Electric, Gas, And Sanitary Services—Continued											
Transportation											
Total	**13,004**	**11,237**	**1,502,199**	**138,426**	**122,117**	**5,446**	**1,093,354**	**72,872**	**99,802**	**1,052,337**	**331,018**
Under $10,000[2]	2,539	1,635	6,250	10,628	—11,686	884	2,557	—10,069	8,793	137,968	11,995
$10,000 under $25,000	2,872	2,569	45,328	7,083	6,075	745	13,940	1,990	2,229	29,121	6,640
$25,000 under $50,000	1,929	1,728	64,584	9,383	7,798	714	27,349	—31	5,118	49,443	18,334
$50,000 under $100,000	3,128	2,877	206,971	26,994	30,090	1,368	100,151	10,956	11,926	107,893	39,043
$100,000 under $200,000	1,165	1,115	153,948	12,463	22,699	763	107,650	14,807	9,418	85,546	40,535
$200,000 under $500,000	790	751	230,343	20,013	18,902	503	158,373	12,915	15,697	159,756	54,315
$500,000 under $1,000,000	348	342	239,346	17,872	15,284	284	200,262	12,626	15,378	171,225	55,648
$1,000,000 or more	233	220	555,429	33,990	32,955	185	483,072	29,678	31,243	311,385	104,508
Trucking and warehousing											
Total	**9,532**	**8,493**	**1,067,763**	**76,596**	**104,662**	**3,679**	**723,228**	**66,776**	**43,473**	**380,559**	**194,100**
Under $10,000[2]	1,152	700	3,781	731	—336	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	2,303	2,152	37,980	6,310	5,265	580	10,881	2,129	1,749	16,000	5,149
$25,000 under $50,000	1,594	1,443	54,353	7,180	7,049	580	22,584	753	3,512	26,476	11,869
$50,000 under $100,000	2,598	2,397	174,965	22,637	31,088	1,040	77,239	14,036	8,350	68,705	32,758
$100,000 under $200,000	924	874	117,566	10,064	13,836	622	86,223	11,334	8,006	63,665	36,393
$200,000 under $500,000	569	537	161,098	12,009	17,510	346	104,796	12,468	8,390	64,661	31,339
$500,000 under $1,000,000	255	255	179,384	7,504	16,704	203	143,673	14,086	5,014	53,026	28,539
$1,000,000 or more	137	135	338,636	10,161	13,546	108	277,081	12,195	8,288	87,029	47,650
Other transportation											
Total	**3,472**	**2,744**	**434,436**	**61,830**	**17,455**	**1,767**	**370,126**	**6,096**	**56,329**	**671,778**	**136,918**
Under $10,000[2]	1,387	935	2,469	9,897	—11,350	684	1,806	—9,844	8,629	136,971	11,592
$10,000 under $25,000	569	417	7,348	773	810						
$25,000 under $50,000	335	285	10,231	2,203	749	299	7,824	—923	2,086	36,088	7,956
$50,000 under $100,000	530	480	32,006	4,357	—998	328	22,912	—3,080	3,576	39,188	6,285
$100,000 under $200,000	241	241	36,382	2,399	8,863	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	221	214	69,245	8,004	1,392	157	53,577	447	7,307	95,095	22,976
$500,000 under $1,000,000	93	87	59,962	10,368	—1,420	81	56,589	—1,460	10,364	118,199	27,109
$1,000,000 or more	96	85	216,793	23,829	19,409	77	205,991	17,483	22,955	224,356	56,858
Communication, Electric, Gas, and Sanitary Services											
Total	**2,820**	**2,503**	**353,768**	**38,610**	**29,049**	**1,161**	**307,874**	**19,147**	**34,181**	**360,706**	**115,189**
Under $10,000[2]	615	505	1,805	331	—81						
$10,000 under $25,000	372	372	6,587	958	1,544	461	11,527	1,909	1,484	17,894	6,537
$25,000 under $50,000	793	641	22,577	1,824	7,209						
$50,000 under $100,000	513	513	33,802	4,305	2,933	248	17,222	774	2,704	32,685	11,557
$100,000 under $200,000	282	231	32,575	3,215	—730	231	32,575	—730	3,215	31,199	13,354
$200,000 under $500,000	177	177	50,289	5,231	1,800	165	47,818	1,534	4,931	48,325	18,655
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	35	31	182,104	19,379	16,328	29	179,476	16,261	19,236	207,563	50,286
Wholesale and Retail Trade											
Total	**198,764**	**158,828**	**37,305,458**	**405,805**	**2,360,285**	**91,681**	**27,927,390**	**1,719,585**	**278,869**	**3,489,320**	**1,582,402**
Under $10,000[2]	30,174	14,496	70,151	5,853	—4,667	7,342	35,303	—2,602	3,227	57,798	16,815
$10,000 under $25,000	23,622	16,316	273,177	10,463	5,108	7,570	126,183	—2,023	4,788	74,464	19,904
$25,000 under $50,000	26,588	20,689	761,520	22,921	47,063	9,751	354,702	23,213	11,817	154,427	49,593
$50,000 under $100,000	36,583	30,986	2,241,817	46,264	225,721	16,927	1,238,882	134,204	27,372	344,301	139,151
$100,000 under $200,000	36,900	33,767	4,887,751	70,630	482,809	19,908	2,921,579	290,566	43,926	556,121	242,507
$200,000 under $500,000	30,785	29,050	8,843,426	102,415	706,217	19,564	6,032,497	511,239	67,789	850,962	400,592
$500,000 under $1,000,000	8,550	8,192	5,617,974	57,428	335,725	6,027	4,162,581	261,364	38,232	493,243	245,532
$1,000,000 or more	5,562	5,332	14,609,642	89,831	562,309	4,592	13,055,663	503,624	81,718	958,004	468,308
Wholesale Trade											
Total	**29,980**	**22,142**	**12,350,663**	**106,879**	**645,423**	**14,751**	**10,350,025**	**556,620**	**73,968**	**839,156**	**416,011**
Under $10,000[2]	5,350	2,350	11,705	1,391	807	1,035	4,911	470	928	17,936	9,636
$10,000 under $25,000	3,004	1,850	27,635	1,306	—116	944	14,051	—1,726	677	5,488	1,462
$25,000 under $50,000	3,350	2,384	91,175	3,730	12,960	1,363	51,936	7,321	2,242	21,356	10,307
$50,000 under $100,000	4,480	3,188	232,236	4,882	36,167	2,135	160,340	30,686	3,467	38,963	16,773
$100,000 under $200,000	3,504	2,817	408,911	6,568	55,390	2,131	308,841	46,625	5,049	47,087	21,633
$200,000 under $500,000	4,853	4,440	1,433,689	22,980	120,689	3,056	988,641	100,768	11,171	124,098	60,726
$500,000 under $1,000,000	2,795	2,639	1,820,049	24,164	114,462	1,968	1,383,015	98,087	12,803	162,516	85,682
$1,000,000 or more	2,644	2,474	8,325,263	41,858	305,064	2,119	7,438,290	274,389	37,631	421,712	209,792

Footnotes at end of table.

Table 2.6—Receipts, Net Profit, Depreciation, and Depreciable Assets, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of partnerships	All partnerships with depreciation				Partnerships with both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Net profit (less loss)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Wholesale and Retail Trade—Continued											
Retail Trade											
Total	**167,603**	**135,606**	**24,896,964**	**297,882**	**1,708,488**	**76,318**	**17,538,481**	**1,156,991**	**204,228**	**2,636,685**	**1,168,235**
Under $10,000[2]	24,419	11,942	58,181	4,433	—5,273	6,206	30,268	—2,870	2,277	39,658	7,152
$10,000 under $25,000	20,467	14,315	242,711	9,044	4,772	6,475	109,301	—749	3,998	67,002	17,362
$25,000 under $50,000	23,028	18,145	665,697	18,968	34,487	8,329	301,021	16,220	9,521	131,465	38,994
$50,000 under $100,000	31,801	27,546	1,991,522	41,169	185,903	14,590	1,063,523	99,962	23,752	303,383	121,345
$100,000 under $200,000	33,346	30,900	4,473,279	64,035	427,196	17,727	2,607,177	243,718	38,850	507,549	219,535
$200,000 under $500,000	25,884	24,562	7,395,129	79,094	584,127	16,472	5,031,770	409,353	56,393	723,833	337,918
$500,000 under $1,000,000	5,743	5,541	3,789,677	33,188	220,329	4,047	2,771,318	162,343	25,353	329,645	159,425
$1,000,000 or more	2,915	2,855	6,280,768	47,951	256,947	2,472	5,616,103	229,014	44,084	536,270	258,504
Building materials and garden supplies											
Total	**8,232**	**6,852**	**1,907,041**	**25,171**	**152,088**	**4,161**	**1,418,734**	**97,122**	**18,441**	**223,722**	**94,778**
Under $10,000[2]	1,389	540	6,832	489	—430	600	14,464	—50	744	11,536	3,429
$10,000 under $25,000											
$25,000 under $50,000	831	679	22,206	868	1,195	605	44,830	4,640	1,147	11,853	5,478
$50,000 under $100,000	1,370	1,210	90,054	2,288	11,851						
$100,000 under $200,000	1,814	1,696	255,455	3,382	28,839	957	145,489	9,025	2,084	28,051	8,951
$200,000 under $500,000	1,981	1,913	584,314	7,082	46,727	1,377	420,372	34,321	5,381	61,858	27,358
$500,000 under $1,000,000	509	484	321,108	4,257	22,541	357	234,882	15,383	2,995	43,899	18,149
$1,000,000 or more	338	330	627,072	6,805	41,365	285	558,697	33,803	6,090	66,525	31,413
General merchandise stores											
Total	**5,229**	**4,158**	**844,494**	**9,161**	**59,118**	**1,989**	**598,370**	**42,915**	**5,648**	**83,243**	**42,613**
Under $10,000[2]	1,314	753	9,003	198	664	202	2,003	242	27	209	86
$10,000 under $25,000											
$25,000 under $50,000	805	603	20,833	802	261	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	915	763	56,283	1,030	4,123	462	35,482	2,028	821	6,803	2,074
$100,000 under $200,000	1,154	1,044	152,562	1,974	13,808	477	68,373	6,657	635	11,242	5,216
$200,000 under $500,000	756	724	228,420	2,287	16,545	467	145,980	10,324	1,496	22,077	11,691
$500,000 under $1,000,000	176	163	115,255	1,105	10,309	127	92,044	8,498	855	14,940	9,795
$1,000,000 or more	109	109	262,138	1,765	13,408	103	248,957	14,264	1,693	25,530	12,769
Food stores											
Total	**24,412**	**21,105**	**5,709,268**	**52,046**	**266,713**	**11,045**	**3,807,882**	**165,067**	**34,656**	**458,604**	**222,202**
Under $10,000[2]	1,508	704	4,104	332	—415	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,845	1,192	18,842	798	1,109	380	5,697	394	310	5,988	2,523
$25,000 under $50,000	3,015	2,511	95,189	2,463	3,028	1,154	41,848	1,580	1,358	15,774	5,430
$50,000 under $100,000	5,041	4,438	328,436	5,235	25,353	2,209	161,824	15,166	2,999	46,640	23,803
$100,000 under $200,000	5,452	4,998	734,284	7,268	48,802	2,621	403,878	25,870	4,208	59,237	25,480
$200,000 under $500,000	5,095	4,854	1,515,344	13,657	90,226	2,743	871,417	53,349	7,746	105,278	50,823
$500,000 under $1,000,000	1,617	1,581	1,101,004	8,033	48,424	980	684,746	27,743	5,125	67,421	34,423
$1,000,000 or more	839	827	1,909,165	14,260	50,186	656	1,636,561	41,401	12,705	156,242	79,116
Grocery stores, total	**16,662**	**14,806**	**4,664,296**	**37,380**	**196,794**	**7,458**	**3,048,928**	**112,983**	**24,279**	**328,871**	**153,722**
Under $10,000[2]	603	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	782	431	7,105	225	—278	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	2,010	1,607	60,703	1,633	—88	752	27,693	—1,053	965	9,496	2,398
$50,000 under $100,000	3,160	2,857	214,075	3,156	12,172	1,390	102,903	7,439	1,603	27,652	14,108
$100,000 under $200,000	4,004	3,752	553,557	4,237	37,463	1,685	267,116	17,311	2,118	30,561	12,206
$200,000 under $500,000	3,972	3,805	1,198,791	9,825	65,384	2,016	653,857	34,318	5,417	75,381	34,604
$500,000 under $1,000,000	1,386	1,362	950,730	6,895	40,220	805	563,435	20,875	4,111	54,628	26,421
$1,000,000 or more	745	740	1,678,047	11,324	41,827	589	1,430,921	34,147	9,902	127,800	63,526
Other food stores, total	**7,750**	**6,299**	**1,042,972**	**14,666**	**69,919**	**3,587**	**758,954**	**52,084**	**10,377**	**129,733**	**68,480**
Under $10,000[2]	905	(*)	(*)	(*)	(*)						
$10,000 under $25,000	1,063	761	11,737	573	1,387	863	18,760	2,645	745	10,937	5,700
$25,000 under $50,000	1,005	904	34,486	830	3,116						
$50,000 under $100,000	1,881	1,581	114,361	2,079	13,181	819	58,921	7,727	1,396	18,988	9,695
$100,000 under $200,000	1,448	1,246	180,727	3,031	11,339	936	136,762	8,559	2,090	28,676	13,274
$200,000 under $500,000	1,123	1,049	316,553	3,832	24,842	727	217,560	19,031	2,329	29,897	16,219
$500,000 under $1,000,000	231	219	150,274	1,138	8,204	175	121,311	6,868	1,014	12,793	8,002
$1,000,000 or more	94	87	231,118	2,936	8,359	67	205,640	7,254	2,803	28,442	15,590

Footnotes at end of table.

Table 2.6—Receipts, Net Profit, Depreciation, and Depreciable Assets, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of partnerships	All partnerships with depreciation				Partnerships with both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Net profit (less loss)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Wholesale and Retail Trade—Continued											
Retail Trade—Continued											
Automotive dealers and service stations											
Total	**32,320**	**26,869**	**6,866,097**	**51,563**	**380,581**	**13,322**	**4,616,689**	**226,563**	**32,354**	**399,451**	**168,227**
Under $10,000[2]	2,343	1,072	4,588	343	−322	469	2,330	−537	168	7,603	308
$10,000 under $25,000	1,869	1,317	21,975	753	538	511	8,937	9	258	3,287	453
$25,000 under $50,000	2,989	1,980	73,952	1,315	1,126	575	21,336	−112	281	4,381	577
$50,000 under $100,000	5,305	4,447	322,394	5,277	22,286	1,569	111,726	6,288	2,613	27,053	9,760
$100,000 under $200,000	10,247	9,070	1,333,559	14,152	116,582	4,599	679,144	55,426	7,713	96,039	35,205
$200,000 under $500,000	7,016	6,517	1,911,311	13,738	130,113	3,703	1,108,814	76,334	7,942	99,412	43,979
$500,000 under $1,000,000	1,562	1,496	1,028,648	5,634	46,239	1,041	717,712	31,814	4,020	51,501	25,670
$1,000,000 or more	989	970	2,169,670	10,151	64,019	855	1,966,690	57,341	9,359	110,175	50,275
Motor vehicle dealers, total	**6,558**	**4,946**	**2,919,163**	**11,715**	**83,038**	**3,308**	**2,389,808**	**62,149**	**9,295**	**133,054**	**60,168**
Under $10,000[2] $10,000 under $25,000 $25,000 under $50,000 $50,000 under $100,000	2,032	1,015	41,310	441	1,603	511	18,156	−6	259	6,231	460
$100,000 under $200,000	1,522	1,160	165,330	1,154	7,353	749	104,336	1,870	816	12,200	2,681
$200,000 under $500,000	1,374	1,202	383,233	1,568	15,635	811	264,075	11,899	990	18,753	9,212
$500,000 under $1,000,000	852	805	574,591	2,287	18,501	547	389,401	12,147	1,338	22,990	11,822
$1,000,000 or more	778	764	1,754,699	6,265	39,946	690	1,613,840	36,239	5,892	72,880	36,005
Gasoline service stations, total	**19,831**	**16,991**	**3,063,979**	**30,320**	**229,771**	**6,999**	**1,566,555**	**115,791**	**16,516**	**183,461**	**74,220**
Under $10,000[2]	(*)	(*)	(*)	(*)	(*)						
$10,000 under $25,000	1,115	815	13,498	447	706	493	10,033	137	139	3,092	362
$25,000 under $50,000	1,734	1,076	41,432	552	1,237						
$50,000 under $100,000	4,141	3,434	244,540	4,439	16,768	1,167	82,361	5,795	2,249	22,939	8,510
$100,000 under $200,000	7,407	6,592	981,717	10,686	88,347	2,893	440,685	39,729	5,514	63,663	24,409
$200,000 under $500,000	4,467	4,172	1,185,856	8,865	89,743	2,030	585,318	45,954	4,354	49,056	22,641
$500,000 under $1,000,000	459	452	295,060	2,076	17,267	312	204,644	11,341	1,520	16,218	7,611
$1,000,000 or more	142	141	300,812	3,126	15,784	104	243,514	12,835	2,740	28,493	10,687
Other automotive dealers, total	**5,931**	**4,932**	**882,955**	**9,528**	**67,772**	**3,015**	**660,326**	**48,623**	**6,543**	**82,936**	**31,827**
Under $10,000[2]	1,151	551	2,608	185	44						
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	953	33,779	−278	673	10,062	1,766
$25,000 under $50,000	955	754	27,311	753	180						
$50,000 under $100,000	710	610	47,396	532	3,396						
$100,000 under $200,000	1,318	1,318	186,512	2,312	20,882	957	134,123	13,827	1,383	20,176	8,115
$200,000 under $500,000	1,175	1,143	342,222	3,305	24,735	862	259,421	18,481	2,598	31,603	12,126
$500,000 under $1,000,000	251	239	158,997	1,471	10,471	182	123,667	8,326	1,162	12,293	6,237
$1,000,000 or more	69	65	114,159	760	8,289	61	109,336	8,267	727	8,802	3,583
Apparel and accessory stores											
Total	**12,191**	**9,698**	**1,238,226**	**11,759**	**125,685**	**6,615**	**985,054**	**106,764**	**9,421**	**121,004**	**62,646**
Under $10,000[2]	2,127	870	4,203	163	−781	669	2,953	372	123	2,434	252
$10,000 under $25,000	1,724	1,371	21,066	357	−521	767	11,991	281	242	2,014	711
$25,000 under $50,000	1,931	1,528	56,632	987	1,245	703	25,379	1,072	349	5,125	1,373
$50,000 under $100,000	2,383	2,072	150,900	1,919	14,382	1,563	113,228	12,469	1,502	21,128	10,247
$100,000 under $200,000	2,258	2,140	307,359	2,187	37,333	1,479	222,757	28,647	1,663	21,947	13,946
$200,000 under $500,000	1,486	1,439	420,493	4,092	48,830	1,175	348,801	39,401	3,563	39,558	19,262
$500,000 under $1,000,000	205	205	149,882	1,011	13,962	191	140,792	13,748	962	13,983	8,596
$1,000,000 or more	77	73	125,691	1,043	11,235	68	119,153	10,774	1,017	14,815	8,259
Furniture and home furnishings stores											
Total	**11,601**	**8,502**	**1,513,563**	**14,815**	**148,304**	**5,344**	**1,177,186**	**118,203**	**11,501**	**150,374**	**65,885**
Under $10,000[2]	1,961	955	5,350	186	2,144	552	2,766	2,178	122	2,370	601
$10,000 under $25,000	1,207	656	12,310	330	318	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	1,677	1,175	43,163	952	4,777	611	22,166	2,738	724	8,695	2,666
$50,000 under $100,000	2,228	1,415	100,967	1,456	10,435	790	59,854	6,230	714	5,747	2,768
$100,000 under $200,000	2,084	1,934	267,538	2,856	33,683	1,261	183,272	23,983	2,066	25,804	10,677
$200,000 under $500,000	1,992	1,922	588,471	5,274	61,245	1,486	457,097	50,270	4,308	59,750	27,253
$500,000 under $1,000,000	305	298	213,571	1,599	16,626	254	182,157	13,486	1,355	17,535	8,657
$1,000,000 or more	147	147	282,193	2,162	20,076	138	265,461	19,052	2,108	29,550	12,878

Footnotes at end of table.

Table 2.6—Receipts, Net Profit, Depreciation, and Depreciable Assets, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of partnerships	All partnerships with depreciation				Partnerships with both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Net profit (less loss)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Wholesale and Retail Trade—Continued											
Retail Trade—Continued											
Eating places											
Total	**22,921**	**19,320**	**2,159,076**	**58,630**	**158,278**	**9,486**	**1,426,078**	**95,672**	**38,780**	**520,590**	**191,278**
Under $10,000[2]	2,854	1,370	7,593	824	—1,290	461	2,817	—856	251	6,907	(*)
$10,000 under $25,000	3,673	3,020	54,955	2,254	1,370	1,142	20,838	—83	1,052	19,438	3,001
$25,000 under $50,000	3,806	3,405	120,575	4,478	7,539	1,433	49,533	2,883	1,831	39,945	10,928
$50,000 under $100,000	6,135	5,382	378,112	11,671	34,080	2,453	179,795	12,029	6,451	85,188	29,905
$100,000 under $200,000	3,641	3,541	494,189	13,741	37,052	2,051	287,468	19,400	7,839	107,607	36,553
$200,000 under $500,000	2,246	2,072	625,535	14,151	47,358	1,510	471,621	34,785	10,753	130,974	55,597
$500,000 under $1,000,000	451	421	271,396	5,383	22,337	331	215,202	18,022	4,655	58,072	22,282
$1,000,000 or more	115	109	206,721	6,128	9,832	105	198,802	9,492	5,958	72,459	32,654
Drinking places											
Total	**10,698**	**8,975**	**722,859**	**18,167**	**76,454**	**4,185**	**372,948**	**34,591**	**9,888**	**156,830**	**56,315**
Under $10,000[2]	907	505	(*)	344	—284	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,934	1,325	25,047	1,482	1,083	469	8,559	—301	420	9,948	1,661
$25,000 under $50,000	2,624	2,020	76,821	2,350	8,270	848	31,185	2,024	1,215	20,734	5,479
$50,000 under $100,000	2,994	2,892	202,541	5,575	26,395	1,629	114,249	13,644	3,302	53,034	19,365
$100,000 under $200,000	1,808	1,808	251,412	5,436	28,604	854	111,921	13,146	2,837	31,296	11,086
$200,000 under $500,000	355	349	99,433	2,233	7,916	240	69,330	4,240	1,496	30,902	14,907
$500,000 under $1,000,000	70	70	50,253	618	3,191	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores											
Total	**4,270**	**3,832**	**852,756**	**8,043**	**55,224**	**2,419**	**642,354**	**36,697**	**5,428**	**72,991**	**27,470**
Under $10,000[2]											
$10,000 under $25,000	765	555	14,390	362	595	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000											
$50,000 under $100,000	773	723	58,544	564	4,392	520	40,567	2,009	370	7,196	1,668
$100,000 under $200,000	1,110	959	137,212	2,592	9,733	456	69,219	2,200	966	15,283	5,639
$200,000 under $500,000	1,320	1,295	384,111	3,315	25,279	1,050	308,482	19,889	2,817	34,444	13,777
$500,000 under $1,000,000	248	248	162,196	915	9,852	193	126,712	7,320	775	9,166	3,584
$1,000,000 or more	54	52	96,303	295	5,373	48	91,524	5,217	270	4,365	2,268
Other retail trade											
Total	**35,729**	**26,494**	**3,088,484**	**48,527**	**285,043**	**17,732**	**2,485,168**	**233,397**	**38,101**	**451,996**	**230,821**
Under $10,000[2]	11,055	5,852	25,751	1,942	—4,496	3,391	15,344	—3,692	1,183	16,260	4,667
$10,000 under $25,000	6,664	4,453	71,805	2,583	353	2,684	43,976	—1,067	1,418	19,404	7,315
$25,000 under $50,000	5,097	3,991	146,602	4,490	6,910	2,431	88,438	4,840	2,932	26,817	8,935
$50,000 under $100,000	4,657	4,204	303,291	6,154	32,606	2,790	201,968	25,459	3,833	38,741	16,277
$100,000 under $200,000	3,778	3,710	539,709	10,447	72,760	2,972	435,656	59,364	8,839	111,043	66,782
$200,000 under $500,000	3,637	3,477	1,037,697	13,265	109,888	2,721	829,856	86,440	10,891	139,580	73,271
$500,000 under $1,000,000	600	575	376,364	4,433	26,848	533	352,029	25,551	4,246	46,236	26,574
$1,000,000 or more	241	232	587,265	5,213	40,174	210	517,921	36,502	4,759	53,915	27,000
Finance, Insurance, and Real Estate											
Total	**409,912**	**269,926**	**20,370,033**	**4,108,931**	**—1,997,374**	**193,265**	**18,317,002**	**—2,156,491**	**3,839,512**	**83,669,753**	**17,200,765**
Under $10,000[2]	225,835	114,511	458,742	189,129	—485,150	67,181	280,338	—459,605	139,568	4,156,179	596,136
$10,000 under $25,000	69,544	56,720	921,832	224,018	—27,924	41,057	676,952	—89,375	183,861	4,506,282	919,990
$25,000 under $50,000	41,942	35,411	1,250,563	296,632	—9,416	28,663	1,015,243	—56,254	257,301	6,012,608	1,358,153
$50,000 under $100,000	31,550	27,125	1,917,816	458,669	—53,206	23,011	1,627,892	—113,201	423,705	8,931,295	1,921,000
$100,000 under $200,000	19,356	16,947	2,398,348	593,681	—173,720	15,408	2,182,497	—202,876	559,592	11,332,215	2,471,347
$200,000 under $500,000	14,156	12,809	3,918,017	967,988	—526,671	11,821	3,613,648	—529,180	922,990	18,487,681	3,909,017
$500,000 under $1,000,000	4,350	3,863	2,662,782	554,932	—330,719	3,711	2,553,024	—313,448	545,071	11,834,809	2,515,233
$1,000,000 or more	3,179	2,540	6,841,933	823,882	—390,568	2,413	6,367,408	—392,552	807,424	18,408,684	3,509,889
Finance											
Total	**99,775**	**13,727**	**1,563,565**	**58,787**	**—67,640**	**8,969**	**1,345,925**	**—59,882**	**51,842**	**1,045,422**	**201,709**
Under $10,000[2]	82,335	8,006	21,996	14,280	—116,126	4,867	12,097	—109,114	12,206	292,381	36,394
$10,000 under $25,000	7,657	1,967	31,223	3,661	—9,508	1,159	19,135	—15,049	2,572	63,714	14,525
$25,000 under $50,000	4,180	1,444	49,544	5,985	—6,200	1,067	37,573	—6,423	4,967	84,413	19,348
$50,000 under $100,000	2,653	983	72,265	5,046	—6,115	689	49,970	—2,507	3,915	79,854	20,296
$100,000 under $200,000	1,447	600	83,680	5,853	12,318	532	75,617	11,141	5,457	81,006	36,514
$200,000 under $500,000	783	362	104,022	7,131	3,705	337	98,133	6,116	6,912	158,510	25,836
$500,000 under $1,000,000	283	158	114,741	1,589	14,161	137	99,598	14,873	1,332	29,305	9,303
$1,000,000 or more	437	207	1,086,094	15,242	40,125	181	953,802	41,081	14,481	256,239	39,493

Footnotes at end of table.

Table 2.6—Receipts, Net Profit, Depreciation, and Depreciable Assets, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of partnerships	All partnerships with depreciation				Partnerships with both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Net profit (less loss)	Depreciation	Depreciable assets	Accumulated depreciation
	(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	**2,193**	**827**	**152,160**	**3,925**	**20,296**	**627**	**140,456**	**18,594**	**3,331**	**36,363**	**8,254**
Under $10,000[2]	1,432	303	2,756	556	—324	305	4,999	986	677	6,402	2,658
$10,000 under $25,000	202	125	4,597	152	2,179						
$25,000 under $50,000	330	245	19,370	1,322	6,389	170	12,985	5,711	762	10,154	1,812
$50,000 under $100,000	129	74	9,493	530	2,600	74	9,493	2,600	530	5,566	1,870
$100,000 under $200,000	54	42	12,169	251	2,253	42	12,169	2,253	251	1,992	1,116
$200,000 under $500,000	28	24	15,559	161	(*)	24	15,559	(*)	161	1,047	307
$500,000 under $1,000,000	18	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more											
Security, commodity brokers, and services											
Total	**3,464**	**1,013**	**1,063,959**	**8,419**	**69,423**	**717**	**923,945**	**76,976**	**7,093**	**54,029**	**24,511**
Under $10,000[2]	2,762	529	14,093	926	—1,695	270	9,152	184	285	1,917	1,099
$10,000 under $25,000											
$25,000 under $50,000											
$50,000 under $100,000											
$100,000 under $200,000	194	150	20,952	815	5,444	150	20,952	5,444	815	3,875	1,507
$200,000 under $500,000	131	89	30,637	563	5,505	88	30,254	5,451	561	3,241	1,315
$500,000 under $1,000,000	114	87	66,853	360	8,043	71	54,644	9,656	235	2,072	1,042
$1,000,000 or more	263	158	931,424	5,755	52,126	138	808,943	56,241	5,197	42,924	19,548
Holding and investment companies											
Total	**94,118**	**11,887**	**347,446**	**46,443**	**—157,359**	**7,625**	**281,524**	**—155,452**	**41,418**	**955,030**	**168,944**
Under $10,000[2]	79,217	7,541	20,263	13,682	—114,087	4,614	11,434	—108,411	11,700	288,259	34,782
$10,000 under $25,000	7,045	1,817	28,642	3,518	—9,572	1,020	16,718	—15,005	2,431	61,859	13,589
$25,000 under $50,000	3,794	1,235	42,515	5,257	—7,388	967	34,011	—7,552	4,806	82,763	18,554
$50,000 under $100,000	2,043	605	42,792	3,559	—13,451	436	29,476	—9,006	2,999	69,008	18,069
$100,000 under $200,000	1,124	376	53,235	4,508	4,274	308	45,172	3,097	4,112	71,565	33,137
$200,000 under $500,000	598	231	61,216	6,317	—4,053	207	55,710	—1,588	6,100	153,277	23,405
$500,000 under $1,000,000	141	47	32,329	1,068	4,385	42	29,395	3,484	936	26,186	7,954
$1,000,000 or more	156	35	66,454	8,534	—17,467	31	59,608	—20,471	8,334	202,113	19,454
Insurance Agents, Brokers, and Service											
Total	**8,676**	**5,397**	**687,526**	**7,764**	**180,022**	**3,545**	**468,461**	**134,128**	**6,061**	**62,197**	**31,561**
Under $10,000[2]	1,438	422	2,032	358	—1,344	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,905	1,040	18,704	633	7,902	529	9,969	4,682	252	3,732	2,546
$25,000 under $50,000	1,498	873	31,760	563	12,923	571	20,933	6,378	349	3,872	2,521
$50,000 under $100,000	1,985	1,606	113,040	2,022	57,397	885	58,564	26,073	1,382	17,239	8,133
$100,000 under $200,000	1,088	787	108,632	1,532	31,641	731	98,351	30,604	1,512	11,116	5,747
$200,000 under $500,000	572	516	163,011	1,511	41,128	436	135,706	36,154	1,410	15,895	7,550
$500,000 under $1,000,000	135	108	82,027	609	16,352	93	72,151	14,008	537	5,370	3,329
$1,000,000 or more	55	45	168,320	536	14,023	38	71,332	17,042	348	2,976	1,205
Real Estate											
Total	**301,461**	**250,802**	**18,118,942**	**4,042,380**	**—2,109,756**	**180,751**	**16,502,616**	**—2,230,737**	**3,781,609**	**82,562,134**	**16,967,495**
Under $10,000[2]	142,062	106,083	434,714	174,491	—367,680	62,052	266,786	—349,678	127,091	3,861,801	559,212
$10,000 under $25,000	59,982	53,713	871,905	219,724	—26,318	39,369	647,848	—79,008	181,037	4,438,836	902,919
$25,000 under $50,000	36,264	33,094	1,169,259	290,084	—16,139	27,025	956,737	—56,209	251,985	5,924,323	1,336,284
$50,000 under $100,000	26,912	24,536	1,732,511	451,601	—104,488	21,437	1,519,358	—136,767	418,408	8,834,202	1,892,571
$100,000 under $200,000	16,821	15,560	2,206,036	586,296	—217,679	14,145	2,008,529	—244,621	552,623	11,240,093	2,429,086
$200,000 under $500,000	12,801	11,931	3,650,984	959,346	—571,504	11,048	3,379,809	—571,450	914,668	18,313,276	3,875,631
$500,000 under $1,000,000	3,932	3,597	2,466,014	552,734	—361,232	3,481	2,381,275	—342,329	543,202	11,800,134	2,502,601
$1,000,000 or more	2,687	2,288	5,587,519	808,104	—444,716	2,194	5,342,274	—450,675	792,595	18,149,469	3,469,191
Operators of buildings											
Total	**244,108**	**223,392**	**15,056,664**	**3,891,424**	**—2,152,676**	**165,485**	**13,941,494**	**—2,162,628**	**3,655,799**	**80,280,046**	**16,540,497**
Under $10,000[2]	110,938	94,363	388,588	160,100	—302,437	56,258	246,432	—282,501	116,613	3,631,986	523,367
$10,000 under $25,000	49,274	47,176	765,104	206,356	—39,442	36,171	593,991	—64,983	171,538	4,297,444	861,888
$25,000 under $50,000	31,093	30,040	1,060,599	280,563	—41,585	25,271	893,044	—60,590	245,107	5,793,141	1,299,023
$50,000 under $100,000	22,534	22,026	1,557,007	439,564	—148,705	19,727	1,402,072	—161,665	410,252	8,664,015	1,852,144
$100,000 under $200,000	14,184	13,983	1,980,974	567,967	—257,452	13,024	1,842,402	—263,015	540,044	11,002,122	2,383,098
$200,000 under $500,000	11,016	10,842	3,321,819	936,580	—599,810	10,169	3,115,365	—588,656	893,379	17,984,870	3,797,913
$500,000 under $1,000,000	3,256	3,192	2,180,635	539,010	—345,356	3,142	2,145,158	—327,411	531,010	11,568,870	2,469,333
$1,000,000 or more	1,813	1,770	3,801,938	761,284	—417,889	1,723	3,703,030	—413,807	747,856	17,337,598	3,353,731

Footnotes at end of table.

Table 2.6—Receipts, Net Profit, Depreciation, and Depreciable Assets, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of partnerships	All partnerships with depreciation				Partnerships with both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Net profit (less loss)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Finance, Insurance, and Real Estate—Continued											
Real Estate—Continued											
Lessors, other than buildings											
Total	**27,851**	**16,702**	**331,386**	**64,979**	**35,311**	**7,284**	**178,389**	**—43,806**	**49,308**	**720,054**	**210,487**
Under $10,000[2]	18,947	9,610	38,900	11,324	—20,965	4,282	15,434	—28,597	7,652	151,055	31,265
$10,000 under $25,000	5,562	4,245	66,095	9,943	12,346	1,660	26,778	—11,924	7,524	106,212	33,792
$25,000 under $50,000	1,803	1,533	52,850	5,720	22,080	664	22,501	3,766	3,326	64,639	24,356
$50,000 under $100,000	1,026	855	59,128	5,263	25,484	393	27,785	9,590	3,279	68,130	22,769
$100,000 under $200,000	353	315	42,586	9,848	8,198	160	21,992	—691	5,058	76,760	26,539
$200,000 under $500,000	128	122	34,652	11,600	1,866	106	29,645	—730	11,243	138,133	49,068
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	19	34,254	—15,220	11,226	115,125	22,678
$1,000,000 or more	11	10	30,108	9,204	—13,231						
Real estate agents, brokers, and managers											
Total	**13,794**	**8,324**	**746,128**	**40,250**	**74,088**	**4,327**	**576,332**	**49,663**	**33,312**	**693,848**	**114,980**
Under $10,000[2]	5,609	1,106	4,485	1,159	—5,129	638	2,411	—4,272	1,094	38,752	1,549
$10,000 under $25,000	2,595	1,615	28,043	2,623	2,333	1,011	17,213	—47	1,485	25,088	5,733
$25,000 under $50,000	1,734	1,042	37,677	1,983	6,789	741	27,989	4,304	1,849	40,574	8,449
$50,000 under $100,000	1,807	1,053	74,443	4,960	12,177	724	48,072	8,997	3,068	57,121	12,529
$100,000 under $200,000	1,079	761	111,564	5,949	25,463	609	90,651	18,783	5,521	92,292	14,784
$200,000 under $500,000	665	530	153,949	6,540	19,436	426	125,784	13,069	5,906	110,172	17,752
$500,000 under $1,000,000	168	120	79,048	5,485	6,316	92	58,713	3,584	4,485	107,194	15,577
$1,000,000 or more	137	97	256,919	11,551	6,701	86	205,499	5,245	9,904	222,655	38,607
Other real estate											
Total	**15,708**	**4,384**	**1,984,764**	**45,727**	**—66,477**	**3,655**	**1,806,401**	**—73,966**	**43,190**	**868,186**	**101,551**
Under $10,000[2]	6,568	1,004	2,741	1,908	—39,149	874	2,509	—34,308	1,732	40,008	3,031
$10,000 under $25,000	2,551	677	12,663	802	—1,555	527	9,866	—2,054	490	10,092	1,506
$25,000 under $50,000	1,634	479	18,133	1,818	—3,423	349	13,203	—3,689	1,703	25,969	4,456
$50,000 under $100,000	1,545	602	41,933	1,814	6,556	593	41,429	6,311	1,809	44,936	5,129
$100,000 under $200,000	1,205	501	70,912	2,532	6,112	352	53,484	302	2,000	68,919	4,665
$200,000 under $500,000	992	437	140,564	4,626	7,004	347	109,015	4,867	4,140	80,101	10,898
$500,000 under $1,000,000	487	273	199,264	6,162	—21,725	237	171,393	—17,578	5,649	102,767	12,479
$1,000,000 or more	726	411	1,498,554	26,065	—20,297	376	1,405,502	—27,817	25,667	495,394	59,387
Services											
Total	**178,489**	**141,124**	**21,071,600**	**1,114,632**	**6,078,318**	**91,487**	**17,777,968**	**4,970,007**	**565,658**	**11,059,297**	**4,110,090**
Under $10,000[2]	44,762	27,329	115,892	69,926	—91,893	13,946	58,485	—83,860	55,371	493,046	112,229
$10,000 under $25,000	30,937	23,643	399,835	42,489	69,652	12,986	219,759	21,658	28,790	354,737	111,870
$25,000 under $50,000	27,919	22,556	813,192	63,532	147,884	13,158	480,893	66,899	47,101	547,281	180,268
$50,000 under $100,000	24,597	22,023	1,588,855	104,454	402,415	14,749	1,075,218	263,650	80,435	922,667	323,415
$100,000 under $200,000	26,467	23,887	3,452,625	143,339	1,230,751	17,883	2,618,029	889,714	116,823	1,391,073	555,123
$200,000 under $500,000	16,963	15,579	4,686,918	158,230	1,761,153	13,201	4,004,756	1,484,762	145,311	1,732,779	655,719
$500,000 under $1,000,000	4,140	3,687	2,517,305	115,455	771,956	3,338	2,284,902	666,185	111,719	1,391,197	591,039
$1,000,000 or more	2,704	2,420	7,496,978	417,207	1,786,400	2,226	7,035,926	1,660,999	400,109	4,226,517	1,580,427
Hotels and Other Lodging Places											
Total	**13,174**	**12,132**	**1,754,885**	**255,385**	**—113,311**	**8,559**	**1,585,391**	**—115,368**	**230,354**	**2,938,388**	**942,702**
Under $10,000[2]	3,474	2,935	12,796	10,020	—23,123	1,617	6,326	—21,538	7,730	161,024	20,245
$10,000 under $25,000	2,072	1,852	29,555	6,989	—2,440	1,057	17,632	—4,074	5,310	116,084	15,945
$25,000 under $50,000	1,970	1,810	64,009	14,127	—6,103	1,184	42,569	—6,775	10,295	202,662	45,312
$50,000 under $100,000	2,381	2,306	167,812	29,985	—881	1,786	128,950	—143	22,718	374,870	106,956
$100,000 under $200,000	1,547	1,538	215,050	33,798	2,459	1,328	189,874	—2,290	31,581	491,738	158,198
$200,000 under $500,000	987	965	291,753	47,077	—7,495	892	270,291	—8,143	44,715	734,318	181,994
$500,000 under $1,000,000	431	418	285,605	33,085	—14,679	405	277,644	—16,302	32,615	542,010	141,624
$1,000,000 or more	312	308	688,305	80,304	—61,049	290	652,105	—56,103	75,390	1,313,682	272,428
Motels, motor hotels, and tourist courts											
Total	**6,621**	**5,989**	**990,285**	**140,440**	**—28,360**	**4,144**	**893,778**	**—30,536**	**126,966**	**2,225,089**	**557,773**
Under $10,000[2]	1,290	920	4,455	2,664	—5,962	267	1,098	—4,961	1,620	55,691	5,547
$10,000 under $25,000	896	832	14,032	3,577	—1,482	563	9,931	—2,047	2,881	61,140	10,120
$25,000 under $50,000	1,153	1,053	36,558	7,280	—1,533	629	22,366	—2,289	5,159	110,544	22,947
$50,000 under $100,000	1,177	1,102	82,313	15,420	—5,132	842	62,827	—2,608	11,998	214,418	59,260
$100,000 under $200,000	998	998	138,864	23,068	9,391	838	119,471	6,062	20,886	349,134	110,205
$200,000 under $500,000	644	623	197,517	29,211	—2,106	559	178,161	—2,716	27,059	472,687	117,978
$500,000 under $1,000,000	288	286	192,394	23,805	—7,535	279	188,418	—8,713	23,574	378,720	102,507
$1,000,000 or more	175	175	324,152	35,415	—14,001	167	311,506	—13,264	33,789	582,755	129,209

Footnotes at end of table.

Table 2.6—Receipts, Net Profit, Depreciation, and Depreciable Assets, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of partnerships	All partnerships with depreciation				Partnerships with both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Net profit (less loss)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Services—Continued											
Hotels and Other Lodging Places—Continued											
Other lodging places											
Total	**6,553**	**6,143**	**764,600**	**114,945**	**—84,951**	**4,415**	**691,613**	**—84,832**	**103,388**	**1,711,299**	**384,929**
Under $10,000[2]	2,184	2,015	8,341	7,356	—17,161	1,350	5,228	—16,577	6,110	105,333	14,698
$10,000 under $25,000	1,176	1,020	15,523	3,412	—958	494	7,701	—2,027	2,429	54,944	5,825
$25,000 under $50,000	817	757	27,451	6,847	—4,570	555	20,203	—4,486	5,136	92,118	22,365
$50,000 under $100,000	1,204	1,204	85,499	14,565	4,251	944	66,123	2,465	10,720	160,452	47,696
$100,000 under $200,000	549	540	76,186	10,730	—6,932	490	70,403	—8,352	10,695	142,604	47,993
$200,000 under $500,000	343	342	94,236	17,866	—5,389	333	92,130	—5,427	17,656	261,631	64,016
$500,000 under $1,000,000	143	132	93,211	9,280	—7,144	126	89,226	—7,589	9,041	163,290	39,117
$1,000,000 or more	137	133	364,153	44,889	—47,048	123	340,599	—42,839	41,601	730,927	143,219
Personal Services											
Total	**25,957**	**22,829**	**1,038,281**	**56,477**	**176,698**	**11,772**	**707,695**	**104,838**	**37,827**	**447,064**	**243,127**
Under $10,000[2]	6,980	5,401	29,056	2,973	3,367	2,078	10,953	—137	1,159	15,521	3,260
$10,000 under $25,000	8,436	7,230	124,908	8,511	27,537	3,308	57,945	13,147	3,931	40,843	18,596
$25,000 under $50,000	5,391	5,089	177,804	10,392	27,682	3,082	108,558	13,227	7,302	74,933	38,181
$50,000 under $100,000	2,789	2,789	196,037	10,685	37,963	1,572	111,520	18,661	6,143	84,514	53,776
$100,000 under $200,000	1,667	1,658	225,773	12,993	44,312	1,147	157,526	26,419	9,492	105,675	58,049
$200,000 under $500,000	552	526	151,057	6,481	21,202	455	132,583	19,215	5,568	75,226	40,488
$500,000 under $1,000,000	115	109	74,631	2,329	9,383	103	69,595	9,054	2,119	27,534	16,649
$1,000,000 or more	27	27	59,015	2,113	5,252	27	59,015	5,252	2,113	22,818	14,128
Laundries, dry cleaning, and garment services											
Total	**9,190**	**8,217**	**404,300**	**27,813**	**50,582**	**4,048**	**282,452**	**31,559**	**17,814**	**212,118**	**115,946**
Under $10,000[2]	2,317	1,763	8,439	1,394	—199	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	2,483	2,180	37,503	4,740	5,686	974	16,635	3,898	1,821	18,129	8,982
$25,000 under $50,000	2,391	2,290	76,993	5,589	10,376	1,436	48,802	4,869	4,165	42,199	23,017
$50,000 under $100,000	1,205	1,205	83,994	5,186	18,026	646	45,937	10,070	2,689	42,407	24,970
$100,000 under $200,000	516	507	66,659	5,025	7,095	407	51,407	4,525	3,593	36,659	19,266
$200,000 under $500,000	216	210	61,022	2,956	5,639	178	53,439	4,665	2,507	40,391	22,250
$500,000 under $1,000,000	62	62	69,690	2,923	3,959	56	64,654	3,630	2,713	29,253	16,642
$1,000,000 or more											
Beauty shops											
Total	**7,888**	**7,017**	**212,970**	**6,579**	**36,543**	**3,780**	**129,099**	**17,991**	**4,183**	**42,133**	**20,569**
Under $10,000[2]	2,060	1,606	9,908	742	1,008	904	5,585	98	387	6,494	1,681
$10,000 under $25,000	3,331	2,929	52,007	1,890	11,718	1,317	25,124	5,106	1,095	9,399	4,655
$25,000 under $50,000	1,558	1,457	52,803	1,832	7,634	854	29,977	3,524	1,167	11,386	5,521
$50,000 under $100,000	768	768	52,163	1,258	10,187	561	37,361	6,663	969	9,005	5,151
$100,000 under $200,000	271	257	46,089	857	5,996	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000											
$500,000 under $1,000,000											
$1,000,000 or more											
Other personal services											
Total	**5,756**	**5,123**	**365,401**	**20,582**	**69,237**	**2,978**	**270,768**	**48,126**	**15,045**	**184,881**	**102,578**
Under $10,000[2]	1,696	1,376	5,754	660	—220	721	2,909	—641	410	5,602	612
$10,000 under $25,000	1,217	1,016	18,030	1,435	1,965	464	7,621	656	746	9,935	2,655
$25,000 under $50,000	940	840	31,113	2,609	3,763	590	22,947	2,618	1,865	20,307	8,825
$50,000 under $100,000	657	657	49,073	3,966	7,150	306	24,709	1,854	2,353	31,467	23,413
$100,000 under $200,000	892	892	128,449	7,291	31,807	581	86,165	19,692	5,446	65,238	37,182
$200,000 under $500,000	282	276	77,491	3,320	14,712	250	70,926	13,887	2,924	33,721	17,554
$500,000 under $1,000,000	72	66	55,491	1,301	10,060	66	55,491	10,060	1,301	18,611	12,337
$1,000,000 or more											
Business Services											
Total	**24,985**	**17,897**	**1,500,292**	**421,825**	**42,643**	**11,945**	**1,276,399**	**3,672**	**400,825**	**3,276,230**	**1,469,980**
Under $10,000[2]	10,627	6,214	24,579	19,314	—20,824	3,729	16,068	—19,927	17,396	140,458	32,960
$10,000 under $25,000	5,302	3,857	62,783	12,801	9,852	2,653	43,775	4,889	10,498	87,489	41,258
$25,000 under $50,000	3,465	2,634	94,922	19,956	13,428	1,830	66,825	6,414	18,886	139,984	52,307
$50,000 under $100,000	2,763	2,566	186,869	25,197	27,728	1,600	118,013	10,460	22,493	164,086	58,213
$100,000 under $200,000	1,659	1,539	207,430	36,680	24,642	1,135	153,776	20,283	29,508	255,181	102,126
$200,000 under $500,000	754	703	210,875	35,602	24,964	630	188,400	21,548	34,810	241,864	119,067
$500,000 under $1,000,000	201	182	120,915	43,258	—1,408	175	115,721	—1,696	42,626	344,154	166,894
$1,000,000 or more	214	202	591,919	229,017	—35,739	193	573,821	—38,299	224,608	1,903,014	897,155

Footnotes at end of table.

Table 2.6—Receipts, Net Profit, Depreciation, and Depreciable Assets, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of partnerships	All partnerships with depreciation				Partnerships with both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Net profit (less loss)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Services—Continued											
Automobile Repair and Services											
Total	**17,561**	**14,785**	**1,019,868**	**67,672**	**130,312**	**7,808**	**698,965**	**85,358**	**50,723**	**447,396**	**163,373**
Under $10,000[2]	3,389	2,371	8,886	3,150	—2,012	767	3,159	—1,225	1,446	20,931	9,895
$10,000 under $25,000	3,617	2,753	47,246	4,490	10,749	1,482	26,046	4,766	2,876	28,554	12,198
$25,000 under $50,000	4,287	3,685	134,674	6,120	21,350	1,515	56,636	7,827	2,933	36,964	12,614
$50,000 under $100,000	3,014	2,861	198,546	10,392	41,284	1,787	126,831	23,760	8,218	70,666	25,113
$100,000 under $200,000	2,321	2,265	321,894	14,944	40,509	1,561	221,178	32,347	8,821	89,329	29,072
$200,000 under $500,000	797	771	223,831	10,652	19,520	618	179,709	15,303	9,429	95,016	38,469
$500,000 under $1,000,000	61	54	38,652	6,585	792	54	38,652	792	6,585	55,038	15,757
$1,000,000 or more	75	25	46,139	11,339	—1,880	24	44,754	1,788	10,415	50,898	20,255
Automobile repair shops											
Total	**12,507**	**10,598**	**720,583**	**16,787**	**115,010**	**5,439**	**481,212**	**73,223**	**9,672**	**121,447**	**50,599**
Under $10,000[2]	1,560	1,105	3,716	510	—791	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	2,668	1,863	33,042	1,302	6,934	855	15,697	2,972	651	3,817	1,448
$25,000 under $50,000	3,315	2,864	105,388	2,991	17,843	1,055	40,045	6,079	1,094	10,652	4,281
$50,000 under $100,000	2,710	2,560	175,274	4,952	37,443	1,545	109,100	20,625	3,101	44,274	16,297
$100,000 under $200,000	1,662	1,662	234,184	4,333	35,132	1,260	178,969	28,719	2,417	35,134	15,855
$200,000 under $500,000	515	515	142,196	2,224	16,489	394	109,474	13,279	1,737	19,392	9,994
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops, total	**7,381**	**6,376**	**433,582**	**11,588**	**65,661**	**3,526**	**296,573**	**44,503**	**6,668**	**78,278**	**32,705**
Under $10,000[2]	957	654	2,082	351	—947	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,610	1,158	21,098	1,051	3,455	603	11,275	1,865	590	3,044	1,330
$25,000 under $50,000	1,860	1,660	60,837	2,035	8,976	654	23,987	4,074	785	7,877	3,074
$50,000 under $100,000	1,712	1,662	118,240	3,632	28,235	1,107	79,832	16,478	2,350	33,257	13,085
$100,000 under $200,000	965	965	141,647	3,131	17,790	764	112,087	16,162	1,634	19,612	9,013
$200,000 under $500,000	258	258	68,853	1,014	6,679	177	47,678	5,040	771	7,741	4,229
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair, total	**5,126**	**4,220**	**287,001**	**5,199**	**49,409**	**1,913**	**184,639**	**28,720**	**3,004**	**43,169**	**17,894**
Under $10,000[2]	603	(*)	(*)	(*)	(*)						
$10,000 under $25,000	1,058	705	11,944	251	3,479	754	20,735	3,230	403	3,882	1,471
$25,000 under $50,000	1,455	1,204	44,551	956	8,867						
$50,000 under $100,000	998	898	57,034	1,320	9,208	438	29,268	4,147	751	11,017	3,212
$100,000 under $200,000	697	697	92,537	1,202	17,342	496	66,882	12,557	783	15,522	6,842
$200,000 under $500,000	257	257	73,343	1,210	9,810	217	61,796	8,239	966	11,651	5,765
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automobile parking and other services											
Total	**5,054**	**4,189**	**299,285**	**50,885**	**15,302**	**2,369**	**215,753**	**12,135**	**41,051**	**325,949**	**112,774**
Under $10,000[2]	1,829	1,266	5,170	2,640	—1,221	464	2,015	—814	1,249	19,136	9,720
$10,000 under $25,000	949	890	14,204	3,188	3,815	627	10,349	1,794	2,225	24,737	10,750
$25,000 under $50,000	972	821	29,286	3,129	3,507	460	16,591	1,748	1,839	26,312	8,333
$50,000 under $100,000	304	301	23,272	5,440	3,841	242	17,731	3,135	5,117	26,392	8,816
$100,000 under $200,000	659	603	87,710	10,611	5,377	301	42,209	3,628	6,404	54,195	13,217
$200,000 under $500,000	282	256	81,635	8,428	3,031	224	70,235	2,024	7,692	75,624	28,475
$500,000 under $1,000,000	39	32	21,767	6,202	—546	32	21,767	—546	6,202	49,803	13,760
$1,000,000 or more	20	20	36,241	11,247	—2,502	19	34,856	1,166	10,323	49,750	19,703
Miscellaneous Repair Services											
Total	**8,895**	**7,022**	**422,781**	**11,122**	**68,928**	**3,838**	**279,748**	**44,036**	**5,841**	**59,939**	**29,056**
Under $10,000[2]	2,716	1,766	6,811	543	142	810	3,298	—152	273	2,165	379
$10,000 under $25,000	1,813	1,309	21,276	1,351	1,098	807	12,806	291	813	9,132	5,209
$25,000 under $50,000	2,074	1,713	60,750	1,740	16,873	856	30,911	7,205	816	7,425	4,067
$50,000 under $100,000	1,029	1,029	71,373	2,204	12,836	519	35,552	4,682	1,331	11,485	4,631
$100,000 under $200,000	851	801	113,137	1,989	17,318	550	79,894	13,501	817	10,210	3,521
$200,000 under $500,000	370	363	105,954	2,782	15,249	257	76,054	13,220	1,293	13,144	7,072
$500,000 under $1,000,000	42	41	43,480	513	5,412	39	41,225	5,289	498	6,378	4,177
$1,000,000 or more											

Footnotes at end of table.

Table 2.6—Receipts, Net Profit, Depreciation, and Depreciable Assets, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of partnerships	All partnerships with depreciation				Partnerships with both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Net profit (less loss)	Depreciation	Depreciable assets	Accumulated depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Services—Continued											
Amusement and Recreation Services, Including Motion Pictures											
Total	14,368	9,407	890,953	95,941	21,133	5,361	739,893	11,554	80,144	886,847	396,020
Under $10,000[2]	5,872	3,270	11,799	25,015	—30,937	1,550	5,818	—25,212	20,173	79,884	25,601
$10,000 under $25,000	3,156	2,082	35,291	3,687	—388	1,227	20,715	—4,054	2,241	40,258	8,200
$25,000 under $50,000	1,950	1,189	45,389	4,089	4,727	487	19,435	1,273	2,104	28,409	9,436
$50,000 under $100,000	1,610	1,437	99,146	11,394	7,428	924	63,692	1,950	8,743	81,922	24,581
$100,000 under $200,000	847	703	98,195	9,717	2,054	537	78,119	—295	9,207	133,627	62,642
$200,000 under $500,000	626	515	159,761	12,695	13,955	431	135,156	11,361	11,848	149,702	66,108
$500,000 under $1,000,000	176	123	83,129	4,980	8,350	120	80,584	8,793	4,138	146,272	121,704
$1,000,000 or more	131	88	358,243	24,364	15,944	85	336,374	17,748	21,690	226,773	77,748
Medical and Health Services											
Total	19,356	15,736	3,519,013	61,141	1,402,102	12,209	3,086,283	1,200,022	54,275	805,310	296,442
Under $10,000[2]	2,113	1,111	2,893	1,617	—13,817	801	1,187	—9,930	864	31,557	5,309
$10,000 under $25,000	1,535	1,233	22,397	1,810	4,837	782	13,720	727	1,561	12,759	4,739
$25,000 under $50,000	2,399	1,746	61,967	2,030	20,881	1,142	39,882	9,888	1,506	26,496	7,474
$50,000 under $100,000	2,207	1,806	137,848	2,999	53,788	1,102	86,289	31,246	1,925	40,751	13,380
$100,000 under $200,000	4,997	4,534	689,468	11,549	342,520	3,773	584,393	287,352	9,761	134,402	58,100
$200,000 under $500,000	4,643	4,143	1,225,016	15,233	646,566	3,516	1,053,986	558,927	13,395	191,100	84,603
$500,000 under $1,000,000	986	797	545,889	11,273	199,108	743	510,979	185,885	10,926	145,714	59,836
$1,000,000 or more	476	366	833,535	14,630	148,219	350	795,847	135,927	14,337	222,531	63,001
Offices of physicians											
Total	10,460	8,186	2,103,882	23,152	1,132,989	6,762	1,841,591	977,221	20,841	281,376	140,386
Under $10,000[2]	1,634	672	4,321	470	—7,318	622	3,366	—8,200	445	10,672	5,374
$10,000 under $25,000											
$25,000 under $50,000	662	511	19,193	669	8,732	722	41,721	18,009	877	16,443	5,683
$50,000 under $100,000	913	663	51,773	655	25,038						
$100,000 under $200,000	2,807	2,494	399,307	4,597	236,284	2,085	341,958	197,765	4,144	53,400	27,081
$200,000 under $500,000	3,591	3,216	956,217	9,337	576,909	2,748	826,096	499,967	8,133	103,589	55,749
$500,000 under $1,000,000	600	464	320,381	4,544	164,452	426	296,923	151,155	4,443	55,417	27,473
$1,000,000 or more	253	166	352,690	2,880	128,892	159	331,527	118,525	2,799	41,855	19,026
Other medical and health services											
Total	8,896	7,550	1,415,131	37,989	259,113	5,447	1,244,692	222,801	33,434	523,934	156,056
Under $10,000[2]	991	699	2,700	1,261	—6,484	389	994	—2,597	508	24,047	1,305
$10,000 under $25,000	1,023	973	18,269	1,696	4,822	572	10,547	1,594	1,472	9,597	3,369
$25,000 under $50,000	1,737	1,235	42,774	1,361	12,149	783	26,243	4,634	1,004	18,723	6,308
$50,000 under $100,000	1,294	1,143	86,075	2,344	28,750	739	58,207	18,491	1,550	32,081	8,863
$100,000 under $200,000	2,190	2,040	290,161	6,952	106,236	1,688	242,435	89,587	5,617	81,002	31,019
$200,000 under $500,000	1,052	927	268,799	5,896	69,657	768	227,890	58,960	5,262	87,511	28,854
$500,000 under $1,000,000	386	333	225,508	6,729	34,656	317	214,056	34,730	6,483	90,297	32,363
$1,000,000 or more	223	200	480,845	11,750	19,327	191	464,320	17,402	11,538	180,676	43,975
Legal Services											
Total	27,564	22,238	6,370,246	77,801	3,278,648	15,629	5,249,794	2,663,574	66,303	662,932	332,865
Under $10,000[2]	1,946	527	3,017	168	—31	(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $25,000	1,509	1,057	19,211	1,250	5,447	553	9,454	2,054	751	7,948	2,504
$25,000 under $50,000	3,130	2,453	90,265	2,154	35,431	1,428	54,334	19,718	1,359	11,242	5,328
$50,000 under $100,000	4,943	4,030	292,384	5,590	149,623	2,913	214,550	110,834	4,071	37,159	17,302
$100,000 under $200,000	8,444	7,085	1,032,829	12,958	571,723	4,543	665,543	348,584	9,832	97,544	46,903
$200,000 under $500,000	5,243	4,849	1,490,457	17,296	785,147	3,870	1,201,279	629,379	14,577	139,838	73,394
$500,000 under $1,000,000	1,362	1,278	866,656	8,920	450,529	1,070	731,239	371,776	7,967	83,400	44,162
$1,000,000 or more	987	959	2,575,427	29,565	1,280,779	882	2,371,162	1,181,670	27,601	281,765	141,819
Engineering and Architectural Services											
Total	6,769	4,842	1,390,501	16,468	269,104	3,911	1,212,163	234,681	14,629	121,462	56,738
Under $10,000[2]	1,396	770	2,720	478	94	618	1,837	255	405	2,210	594
$10,000 under $25,000	778	559	9,674	315	3,873						
$25,000 under $50,000	1,017	(*)	(*)	(*)	(*)	521	15,774	5,819	283	2,896	664
$50,000 under $100,000	873	773	57,830	958	19,497	673	50,608	17,988	822	6,766	3,159
$100,000 under $200,000	1,236	1,076	153,783	2,561	51,408	975	143,114	48,377	2,253	18,818	6,799
$200,000 under $500,000	843	717	214,206	2,852	50,605	673	202,198	48,102	2,753	25,776	10,974
$500,000 under $1,000,000	355	288	198,776	1,938	35,205	262	181,593	31,032	1,781	15,990	8,871
$1,000,000 or more	271	247	737,896	7,077	102,950	189	617,039	83,108	6,332	49,006	25,677

Footnotes at end of table.

Table 2.6—Receipts, Net Profit, Depreciation, and Depreciable Assets, by Size of Business Receipts and Selected Industries—Continued

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

Selected industry, size of business receipts	Number of partnerships	All partnerships with depreciation				Partnerships with both depreciation and depreciable assets					
		Number of partnerships	Business receipts[1]	Depreciation	Net profit (less loss)	Number of partnerships	Business receipts[1]	Net profit (less loss)	Depreciation	Depreciable assets	Accumulated depreciation
Services—Continued											
Accounting, Auditing, and Bookkeeping Services											
Total	**10,639**	**8,614**	**2,723,665**	**33,930**	**743,056**	**7,298**	**2,629,088**	**705,221**	**32,563**	**385,527**	**143,764**
Under $10,000[2]	1,785	1,053	6,059	587	2,018	652	3,759	863	369	7,037	716
$10,000 under $25,000	1,154	852	14,222	446	4,633	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	882	622	23,579	519	3,542	471	18,350	1,811	340	3,788	1,645
$50,000 under $100,000	1,912	1,451	106,287	2,414	43,410	1,400	102,275	41,653	2,397	24,158	9,472
$100,000 under $200,000	2,412	2,252	332,081	5,238	114,294	2,051	303,426	103,861	4,850	47,114	25,919
$200,000 under $500,000	1,924	1,835	561,336	6,701	180,983	1,752	534,248	169,871	6,416	60,668	31,307
$500,000 under $1,000,000	399	384	263,359	2,463	82,953	358	245,195	75,681	2,365	23,598	12,727
$1,000,000 or more	171	165	1,416,742	15,562	311,223	163	1,414,463	310,513	15,546	136,724	60,882
Certified public accountants											
Total	**6,486**	**5,229**	**1,860,202**	**22,455**	**514,626**	**4,889**	**1,801,385**	**491,893**	**21,945**	**217,369**	**105,224**
Under $10,000[2]											
$10,000 under $25,000	1,511	770	17,935	557	2,054	620	14,465	1,221	413	4,677	1,971
$25,000 under $50,000											
$50,000 under $100,000	1,099	738	57,407	1,244	18,711	738	57,407	18,711	1,244	14,165	4,020
$100,000 under $200,000	1,703	1,643	242,391	4,037	85,894	1,542	227,141	80,520	3,943	40,518	23,249
$200,000 under $500,000	1,684	1,608	491,692	5,831	161,353	1,545	470,075	152,050	5,666	54,686	28,088
$500,000 under $1,000,000	341	326	223,425	2,008	74,422	302	207,224	67,909	1,917	18,800	10,887
$1,000,000 or more	148	144	827,352	8,778	172,192	142	825,073	171,482	8,762	84,523	37,009
Other accounting, auditing, and bookkeeping services											
Total	**4,153**	**3,385**	**863,463**	**11,475**	**228,430**	**2,409**	**827,713**	**213,328**	**10,618**	**88,158**	**38,540**
Under $10,000[2]	1,206	853	4,180	392	1,258	502	(*)	115	304	6,558	(*)
$10,000 under $25,000	701	601	10,813	380	3,630						
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	452	12,679	2,306	272	2,030	1,001
$50,000 under $100,000	813	713	48,880	1,170	24,699	662	44,868	22,942	1,153	9,993	5,452
$100,000 under $200,000	709	609	89,690	1,201	28,400	509	76,285	23,341	907	6,596	2,670
$200,000 under $500,000	240	227	69,644	870	19,630	207	64,173	17,821	750	5,982	3,219
$500,000 under $1,000,000	58	58	39,934	455	8,531	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 or more	23	21	589,390	6,784	139,031	21	589,390	139,031	6,784	52,201	23,873
Other Services											
Total	**9,221**	**5,622**	**441,115**	**16,770**	**59,005**	**3,157**	**314,547**	**32,419**	**12,175**	**110,202**	**36,023**
Under $10,000[2]	4,464	1,911	7,276	6,061	−6,770	954	3,847	−6,416	5,411	28,223	11,817
$10,000 under $25,000	1,565	859	13,272	839	4,454	457	7,024	1,234	443	8,367	1,859
$25,000 under $50,000	1,354	1,203	44,217	2,116	4,601	851	30,879	2,212	1,363	13,345	3,506
$50,000 under $100,000	1,076	975	74,723	2,636	9,739	473	36,938	2,559	1,574	26,290	6,832
$100,000 under $200,000	486	436	62,985	912	19,512	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	224	192	52,672	859	10,457	107	30,852	5,979	507	6,127	2,243
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)						
$1,000,000 or more	25	19	163,684	2,915	17,065	32	163,821	15,276	2,176	20,415	5,972

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Total receipts for industries in Finance, insurance, and real estate and Business receipts for all other industries.

[2]Includes returns with no business receipts.

NOTE: "Contractors not allocable," "Wholesale and retail trade not allocable," "Barber shops," and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 2.7—Receipts, Payments to Partners, and Net Profit, by Number of Partners and Selected Industries

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

Industry	All active partnerships				
	Number of partnerships	Number of partners	Business receipts	Payments to partners	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)
All industries	1,039,092	4,382,834	121,922,187	2,329,536	9,172,695
Agriculture, forestry, and fishing	123,541	358,703	12,571,416	109,116	1,289,605
Farms	111,404	327,294	11,548,493	84,776	1,165,758
Field crop	38,071	100,526	3,058,262	29,043	798,181
Fruit, tree nut, and vegetable	11,393	44,252	1,107,310	12,821	91,313
Livestock	58,687	173,964	7,192,402	40,399	246,660
Other	3,253	8,552	190,519	2,513	29,604
Agricultural services, forestry, and fishing	12,137	31,409	1,022,923	24,340	123,847
Mining	15,019	212,145	1,622,549	22,792	—528,395
Oil and gas extraction	12,873	206,218	1,082,305	18,579	—567,921
Other mining	2,146	5,927	540,244	4,213	39,526
Construction	66,031	144,363	10,108,336	229,805	920,871
General contractors	24,942	56,369	6,400,346	106,602	374,889
Special trade contractors	40,713	87,242	3,666,586	123,203	544,751
Plumbing, heating, and air conditioning	5,603	12,054	667,851	19,927	89,090
Painting, paper hanging, and decorating	4,547	9,662	257,675	11,396	57,834
Masonry, stonework, and plastering	5,596	11,839	507,931	16,814	81,817
Contractors, not elsewhere classified	24,967	53,687	2,233,129	75,066	316,010
Contractors not allocable	376	752	41,404	—	1,231
Manufacturing	29,932	73,630	6,504,062	116,390	559,889
Lumber and wood products, except furniture	4,773	11,738	1,052,564	10,879	103,804
Printing, publishing, and allied industries	5,911	14,146	635,672	24,515	100,612
Machinery, except electrical	2,397	5,267	274,418	12,298	49,832
Other manufacturing industries	16,851	42,479	4,541,408	68,698	305,641
Transportation, communication, electric, gas, and sanitary services	15,824	38,359	1,962,206	48,905	158,869
Transportation	13,004	30,543	1,590,958	36,244	133,420
Trucking and warehousing	9,532	21,041	1,108,389	30,285	106,686
Other transportation	3,472	9,502	482,569	5,959	26,734
Communication, electric, gas, and sanitary services	2,820	7,816	371,248	12,661	25,449
Wholesale and retail trade	198,764	459,119	40,290,668	545,433	2,555,478
Wholesale trade	29,980	72,411	13,687,696	121,638	725,496
Retail trade	167,603	384,004	26,539,877	422,040	1,820,243
Building materials and garden supplies	8,232	19,360	1,990,963	25,899	160,172
General merchandise stores	5,229	12,449	903,564	11,953	62,526
Food stores	24,412	54,574	5,975,675	61,180	282,668
Grocery stores	16,662	36,713	4,820,909	38,364	204,292
Other food stores	7,750	17,861	1,154,766	22,816	78,376
Automotive dealers and service stations	32,320	70,601	7,406,760	88,547	407,113
Motor vehicle dealers	6,558	14,442	3,129,051	31,958	91,018
Gasoline service stations	19,831	41,805	3,351,313	39,221	247,937
Other automotive dealers	5,931	14,354	926,396	17,368	68,158
Apparel and accessory stores	12,191	30,086	1,316,957	34,376	134,323
Furniture and home furnishings stores	11,601	26,204	1,644,833	39,390	156,135
Eating places	22,921	57,427	2,336,313	51,341	176,320
Drinking places	10,698	22,742	768,440	17,827	79,197
Liquor stores	4,270	9,331	889,178	12,617	56,616
Other retail trade	35,729	81,230	3,307,194	78,910	305,173
Wholesale and retail trade not allocable	1,181	2,704	63,095	(*)	9,739
Finance, insurance, and real estate	409,912	2,528,946	25,204,676	419,396	—2,679,739
Finance	99,775	1,099,016	3,519,240	182,242	—395,888
Banking, and credit agencies other than banks	2,193	15,143	186,725	7,170	36,453
Security, commodity brokers, and services	3,464	28,560	2,050,397	121,725	72,731
Holding and investment companies	94,118	1,055,313	1,282,118	53,347	—505,072
Insurance agents, brokers, and service	8,676	35,216	1,462,753	44,896	349,693
Real estate	301,461	1,394,714	20,222,683	192,258	—2,633,544
Operators of buildings	244,108	1,129,774	15,420,403	120,867	—2,540,761
Lessors, other than buildings	27,851	137,888	407,884	7,113	—62,757
Real estate agents, brokers, and managers	13,794	54,638	1,047,399	29,716	42,831
Other real estate	15,708	72,414	3,346,997	34,562	—72,857
Services	178,489	563,833	23,564,497	833,460	6,876,023
Hotels and other lodging places	13,174	55,314	1,831,882	26,674	—124,920
Motels, motor hotels, and tourist courts	6,621	29,038	1,008,531	15,097	—43,122
Other lodging places	6,553	26,276	823,351	11,577	—81,798
Personal services	25,957	55,296	1,085,127	49,145	184,857
Laundries, dry cleaning, and garment services	9,190	20,124	416,740	11,234	52,107
Beauty shops	7,988	16,544	228,018	13,134	40,249
Barber shops	3,023	6,298	61,034	7,745	21,571
Other personal services	5,756	12,330	379,335	17,032	70,930
Business services	24,985	76,979	1,659,148	59,218	74,588
Automobile repair and services	17,561	40,954	1,158,234	31,498	179,847
Automobile repair shops	12,507	27,460	832,018	24,291	162,313
General automobile repair shops	7,381	16,343	452,111	14,532	68,539
Other automobile repair	5,126	11,117	379,907	9,759	93,774
Automobile parking and other services	5,054	13,494	326,216	7,207	17,534
Miscellaneous repair services	8,895	19,470	459,889	21,431	76,237
Amusement and recreation services, including motion pictures	14,368	63,047	1,190,127	34,179	2,891
Medical and health services	19,356	61,168	4,352,064	112,608	1,771,418
Offices of physicians	10,460	35,258	2,742,268	64,833	1,437,299
Other medical and health services	8,896	25,910	1,609,796	47,775	334,119
Legal services	27,564	98,646	6,893,946	203,025	3,539,965
Engineering and architectural services	6,769	17,718	1,585,616	49,292	305,156
Accounting, auditing, and bookkeeping services	10,639	34,749	2,841,822	215,541	795,930
Certified public accountants	6,486	22,997	1,944,290	167,323	555,686
Other accounting, auditing, and bookkeeping services	4,153	11,752	897,532	48,218	240,244
Other services	9,221	40,492	506,642	30,849	70,054
Nature of business not allocable	1,580	3,736	93,777	4,239	20,094

Footnotes at end of table.

Table 2.7—Receipts, Payments to Partners, and Net Profit, by Number of Partners and Selected Industries—Continued

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

Industry	Partnerships with 2 partners				Partnerships with 3 partners			
	Number of partnerships	Business receipts[1]	Payments to partners	Net profit (less loss)	Number of partnerships	Business receipts[1]	Payments to partners	Net profit (less loss)
	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All industries	679,793	66,433,450	1,091,699	6,095,642	150,165	18,627,536	402,971	1,819,732
Agriculture, forestry, and fishing	90,614	7,734,874	58,746	1,074,883	20,056	2,430,973	24,439	320,044
Farms	80,950	7,116,517	44,748	974,254	18,511	2,228,885	18,616	295,880
Field crop	26,743	1,950,593	11,795	556,350	7,422	639,971	6,610	164,251
Fruit, tree nut, and vegetable	6,868	578,276	4,837	75,189	1,976	273,378	3,742	34,312
Livestock	44,966	4,444,974	26,637	317,630	8,588	1,286,320	7,485	91,829
Other	2,373	142,674	1,479	25,085	525	29,216	(*)	5,488
Agricultural services, forestry, and fishing	9,664	618,357	13,998	100,629	1,545	202,088	5,823	24,164
Mining	6,054	680,291	4,807	—102,250	1,598	392,540	2,367	5,739
Oil and gas extraction	4,495	360,567	2,882	—128,389	1,361	311,024	1,956	—6,918
Other mining	1,559	319,724	1,925	26,139	237	81,516	(*)	12,657
Construction	58,006	7,424,528	178,928	754,023	6,098	1,378,771	33,669	132,965
General contractors	21,226	4,351,341	81,813	302,716	2,584	952,992	14,541	67,017
Special trade contractors	36,404	3,031,783	97,115	450,076	3,514	425,779	19,128	65,948
Plumbing, heating, and air conditioning	4,906	547,810	17,275	73,909	571	79,760	1,598	12,107
Painting, paper hanging, and decorating	4,253	217,027	10,588	50,544	230	34,925	(*)	5,988
Masonry, stonework, and plastering	5,140	429,244	15,284	65,174	275	46,419	(*)	7,913
Contractors, not elsewhere classified	22,105	1,837,702	53,968	260,449	2,438	264,675	15,756	39,940
Contractors not allocable	376	41,404	—	1,231	—	—	—	—
Manufacturing	24,408	3,807,575	62,306	326,353	3,757	985,877	27,747	86,458
Lumber and wood products, except furniture	4,116	647,676	6,290	64,716	381	172,341	2,606	14,212
Printing, publishing, and allied industries	4,837	367,182	14,201	64,445	755	87,861	6,650	9,767
Machinery, except electrical	2,072	183,555	9,289	38,000	291	39,449	(*)	5,557
Other manufacturing industries	13,383	2,609,162	32,526	159,192	2,330	686,226	16,945	56,922
Transportation, communication, electric, gas, and sanitary services	13,500	1,413,411	33,587	116,246	1,465	285,896	8,911	10,776
Transportation	11,173	1,139,618	24,889	88,890	1,257	234,360	6,648	10,529
Trucking and warehousing	8,498	820,988	21,489	79,084	776	173,728	5,409	17,057
Other transportation	2,675	318,630	3,400	9,806	481	60,632	(*)	—6,528
Communication, electric, gas, and sanitary services	2,327	273,793	8,698	27,356	208	51,536	2,263	247
Wholesale and retail trade	169,094	27,770,602	353,198	1,843,575	19,665	6,238,975	109,630	380,397
Wholesale trade	24,432	8,084,254	68,840	435,830	3,536	2,318,828	26,093	144,598
Retail trade	143,805	19,645,408	283,101	1,400,520	15,814	3,900,906	83,084	233,684
Building materials and garden supplies	6,601	1,303,094	15,586	107,602	999	289,328	5,811	20,899
General merchandise stores	4,266	569,848	6,358	40,905	550	159,638	2,327	13,640
Food stores	21,129	4,309,375	42,190	222,022	2,390	1,105,539	10,952	38,838
Grocery stores	14,696	3,431,392	27,427	160,986	1,479	954,742	6,168	28,094
Other food stores	6,433	877,983	14,763	61,036	911	150,797	4,784	10,744
Automotive dealers and service stations	28,745	5,867,537	66,482	333,600	2,751	927,492	16,516	41,986
Motor vehicle dealers	5,622	2,212,004	21,832	64,447	732	533,941	6,874	17,591
Gasoline service stations	18,240	2,956,544	31,635	226,038	1,322	238,599	5,842	12,590
Other automotive dealers	4,883	698,989	13,015	43,115	697	154,952	3,800	11,805
Apparel and accessory stores	9,814	923,436	19,680	96,864	1,445	185,362	7,084	17,279
Furniture and home furnishings stores	9,885	1,176,685	21,689	115,824	1,151	265,504	9,990	23,164
Eating places	19,151	1,601,790	33,399	132,919	2,236	339,343	10,787	23,420
Drinking places	9,666	690,420	15,000	73,357	853	53,310	914	5,190
Liquor stores	3,752	727,813	9,361	46,875	363	125,357	2,476	8,198
Other retail trade	30,796	2,475,410	53,356	230,552	3,076	450,033	16,227	41,070
Wholesale and retail trade not allocable	857	40,940	(*)	7,225	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	188,102	8,569,227	105,641	—268,291	72,125	3,514,152	41,801	—247,599
Finance	29,858	1,118,150	21,366	—156,820	14,289	283,371	6,715	—45,110
Banking, and credit agencies other than banks	1,140	77,404	1,949	9,838	312	18,098	(*)	5,123
Security, commodity brokers, and services	1,378	684,390	3,374	10,107	426	117,096	1,283	3,995
Holding and investment companies	27,340	356,356	16,043	—176,765	13,551	148,177	4,734	—54,228
Insurance agents, brokers, and service	6,092	417,328	22,902	128,462	1,012	128,048	8,155	36,600
Real estate	152,152	7,033,749	61,373	—239,933	56,824	3,102,733	26,931	—239,089
Operators of buildings	122,659	4,561,148	21,625	—338,642	46,698	2,328,747	14,544	—244,289
Lessors, other than buildings	12,189	185,313	2,345	25,382	5,269	81,249	783	21,658
Real estate agents, brokers, and managers	9,116	640,130	17,618	69,307	2,062	150,308	6,479	6,187
Other real estate	8,188	1,647,158	19,785	4,020	2,795	542,429	5,125	—22,645
Services	128,710	8,970,178	291,795	2,337,430	25,242	3,387,945	153,707	1,130,136
Hotels and other lodging places	8,042	662,599	8,964	—6,438	2,024	275,301	4,355	—9,397
Motels, motor hotels, and tourist courts	3,737	326,761	4,235	2,393	1,054	170,272	2,065	2,917
Other lodging places	4,305	335,838	4,729	—8,831	970	105,029	2,290	—12,314
Personal services	23,614	887,407	40,046	156,128	1,792	102,671	6,019	13,836
Laundries, dry cleaning, and garment services	7,966	309,678	7,234	40,584	914	55,691	2,549	3,490
Beauty shops	7,527	206,771	11,878	35,305	(*)	(*)	(*)	(*)
Barber shops	2,771	57,325	6,268	20,648	(*)	(*)	(*)	(*)
Other personal services	5,350	313,633	14,666	59,591	224	30,048	(*)	6,018
Business services	18,761	1,006,045	31,677	118,320	3,199	222,345	10,194	28,387
Automobile repair and services	15,041	951,883	21,518	167,940	1,756	138,016	5,704	13,551
Automobile repair shops	11,195	725,471	18,340	147,499	1,078	85,534	(*)	13,485
General automobile repair shops	6,813	400,445	11,681	62,188	455	37,459	(*)	6,143
Other automobile repair	4,382	325,026	6,659	85,311	623	48,075	(*)	7,342
Automobile parking and other services	3,846	226,412	3,178	20,441	678	52,482	(*)	66
Miscellaneous repair services	8,102	366,844	17,384	58,004	692	76,387	(*)	16,638
Amusement and recreation services, including motion pictures	9,731	645,077	10,758	38,850	1,544	119,556	3,725	8,759
Medical and health services	12,405	1,685,317	39,697	730,310	3,647	755,087	25,077	359,544
Offices of physicians	6,096	912,673	16,798	520,797	2,322	516,233	11,767	312,397
Other medical and health services	6,309	772,644	22,899	209,513	1,325	238,854	13,310	47,147
Legal services	14,538	1,429,108	56,401	712,652	6,337	1,035,882	53,607	530,725
Engineering and architectural services	4,410	522,040	14,669	115,587	1,618	321,610	13,107	73,491
Accounting, auditing, and bookkeeping services	6,846	555,960	42,006	204,588	1,674	264,924	24,961	84,996
Certified public accountants	3,769	391,504	32,498	137,298	1,009	199,131	18,903	64,998
Other accounting, auditing, and bookkeeping services	3,077	164,456	9,508	67,290	665	65,793	6,058	19,998
Other services	7,220	257,898	8,675	41,489	959	76,166	(*)	9,606
Nature of business not allocable	1,305	62,764	(*)	13,673	(*)	(*)	(*)	(*)

Footnotes at end of table.

Table 2.7—Receipts, Payments to Partners, and Net Profit, by Number of Partners and Selected Industries—Continued

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

Industry	Partnerships with 4 partners				Partnerships with 5 or more partners			
	Number of partnerships	Business Receipts	Payments to partners	Net profit (less loss)	Number of partnerships	Business Receipts	Payments to partners	Net profit (less loss)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
All industries	69,280	8,729,844	193,114	610,004	139,854	28,131,357	641,752	647,317
Agriculture, forestry, and fishing	6,147	757,416	10,275	61,861	6,724	1,648,153	15,656	—167,183
Farms	5,758	652,262	7,399	58,796	6,185	1,550,829	14,013	—163,172
Field crop	1,984	204,251	3,291	44,887	1,922	263,447	7,347	32,693
Fruit, tree nut, and vegetable	854	74,427	1,226	8,382	1,695	181,229	3,016	—26,570
Livestock	2,758	371,037	2,882	5,745	2,375	1,090,071	3,395	—168,544
Other	(*)	(*)	—	(*)	193	(*)	(*)	—751
Agricultural services, forestry, and fishing	389	105,154	2,876	3,065	539	97,324	1,643	—4,011
Mining	896	122,764	2,027	—54,956	6,471	426,954	13,591	—376,928
Oil and gas extraction	752	70,315	1,505	—64,886	6,265	340,399	12,236	—367,728
Other mining	144	52,449	(*)	9,930	206	86,555	(*)	—9,200
Construction	1,324	553,942	9,818	44,030	603	751,095	7,390	—10,147
General contractors	716	446,221	5,392	23,694	416	649,792	4,856	—18,538
Special trade contractors	608	107,721	4,426	20,336	187	101,303	2,534	8,391
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Painting, paper hanging, and decorating	(*)	(*)	—	(*)	(*)	(*)	—	(*)
Masonry, stonework, and plastering	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	317	57,062	3,727	8,896	107	73,690	1,615	6,725
Contractors not allocable	—	—	—	—	—	—	—	—
Manufacturing	1,001	512,925	8,966	49,145	766	1,197,685	17,371	97,933
Lumber and wood products, except furniture	179	68,499	1,036	9,369	97	164,048	947	15,507
Printing, publishing, and allied industries	150	55,525	(*)	5,447	169	125,104	3,153	20,953
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	660	382,513	7,251	33,081	478	863,507	11,976	56,446
Transportation, communication, electric, gas, and sanitary services	449	92,430	4,323	3,986	410	170,469	2,084	27,861
Transportation	291	83,270	3,136	3,433	283	133,710	1,571	30,568
Trucking and warehousing	135	54,772	2,660	4,626	123	58,901	(*)	5,919
Other transportation	156	28,498	(*)	—1,193	160	74,809	(*)	24,649
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	127	36,759	(*)	—2,707
Wholesale and retail trade	6,075	2,409,429	38,224	146,640	3,930	3,871,662	44,381	184,866
Wholesale trade	1,161	1,042,114	8,653	52,127	851	2,242,500	18,052	92,941
Retail trade	4,914	1,367,315	29,571	94,513	3,070	1,626,248	26,284	91,526
Building materials and garden supplies	463	189,555	2,208	16,217	169	208,986	2,294	15,454
General merchandise stores	234	67,111	1,429	5,469	179	106,967	1,839	2,512
Food stores	640	305,292	5,141	14,035	253	255,469	2,897	7,773
Grocery stores	332	213,975	2,332	8,512	155	220,800	2,437	6,700
Other food stores	308	91,317	2,809	5,523	98	34,669	(*)	1,073
Automotive dealers and service stations	603	319,604	3,738	18,819	221	292,127	1,811	12,708
Motor vehicle dealers	154	191,961	2,084	4,893	50	191,145	1,168	4,087
Gasoline service stations	217	88,276	1,494	5,742	52	67,894	(*)	3,567
Other automotive dealers	232	39,367	(*)	8,184	(*)	(*)	(*)	(*)
Apparel and accessory stores	678	91,939	2,821	9,506	254	116,220	4,791	10,674
Furniture and home furnishings stores	301	87,891	3,090	5,965	264	114,753	4,621	11,182
Eating places	608	109,925	4,005	8,160	926	285,255	3,150	11,821
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	1,098	145,877	4,806	14,238	759	235,874	4,521	19,313
Wholesale and retail trade not allocable	—	—	—	—	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	42,883	2,274,513	32,665	—264,014	106,802	10,846,784	239,289	—1,899,835
Finance	10,865	129,677	4,458	—67,562	44,763	1,988,042	149,703	—126,396
Banking, and credit agencies other than banks	164	3,993	(*)	2,158	577	87,230	4,330	19,334
Security, commodity brokers, and services	340	38,279	(*)	—1,430	1,320	1,210,632	116,118	60,059
Holding and investment companies	10,361	87,405	3,315	—68,290	42,866	690,180	29,255	—205,789
Insurance agents, brokers, and service	662	55,155	3,801	20,761	910	862,222	10,038	163,870
Real estate	31,356	2,089,681	24,406	—217,213	61,129	7,996,520	79,548	—1,937,309
Operators of buildings	25,510	1,736,751	18,289	—240,087	49,241	6,793,757	66,409	—1,717,743
Lessors, other than buildings	3,854	47,709	(*)	16,428	6,539	93,613	3,652	—126,225
Real estate agents, brokers, and managers	843	81,310	3,152	—127	1,773	175,651	2,467	—32,536
Other real estate	1,149	223,911	2,632	6,573	3,576	933,499	7,020	—60,805
Services	10,421	1,997,182	85,968	622,487	14,116	9,209,192	301,990	2,785,970
Hotels and other lodging places	1,165	184,276	3,282	—5,455	1,943	709,706	10,073	—103,630
Motels, motor hotels, and tourist courts	631	118,009	2,318	—3,205	1,199	393,489	6,479	—45,227
Other lodging places	534	66,267	(*)	—2,250	744	316,217	3,594	—58,403
Personal services	377	41,589	(*)	8,913	174	53,460	(*)	5,980
Laundries, dry cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Barber shops	—	—	—	—	—	—	—	—
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	1,274	109,787	5,246	—17,292	1,751	320,971	12,101	—54,827
Automobile repair and services	455	22,778	(*)	—1,123	309	45,557	(*)	—521
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	—	—	—	—
Automobile parking and other services	321	12,572	(*)	—2,330	209	34,750	(*)	—643
Miscellaneous repair services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	806	83,702	6,613	3,581	2,287	341,792	13,083	—48,299
Medical and health services	1,575	395,100	13,648	173,451	1,729	1,516,560	34,186	508,113
Offices of physicians	953	277,933	7,041	153,110	1,089	1,035,429	29,227	450,995
Other medical and health services	622	117,167	6,607	20,341	640	481,131	4,959	57,118
Legal services	2,737	653,260	24,256	335,265	3,952	3,775,696	68,761	1,961,323
Engineering and architectural services	504	260,960	7,132	45,624	237	481,006	14,384	70,454
Accounting, auditing, and bookkeeping services	1,002	221,864	21,687	76,458	1,117	1,799,074	126,887	429,888
Certified public accountants	798	191,470	16,889	70,120	910	1,162,185	99,033	283,270
Other accounting, auditing, and bookkeeping services	204	30,394	(*)	6,338	207	636,889	27,854	146,618
Other services	453	16,284	—	2,437	589	156,294	(*)	16,522
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
†Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

Partnerships With Balance Sheets

Table 2.8—Balance Sheet and Income Statement, by Selected Industries

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

Item	All industries	Agriculture, forestry, and fishing							Mining		
		Total	Farms					Agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining
			Total	Field crop	Fruit, tree nut, and vegetable	Livestock	Other				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of partnerships	689,374	43,185	36,528	10,569	6,507	17,540	1,912	6,657	10,102	8,593	1,509
Number of partners	3,252,247	157,874	138,913	33,295	31,773	68,288	5,557	18,961	127,552	122,964	4,588
Total assets	**185,127,408**	**7,297,482**	**6,833,677**	**1,788,569**	**1,285,307**	**3,624,295**	**135,506**	**463,805**	**2,942,030**	**2,501,331**	**440,699**
Cash	8,272,111	520,107	473,221	153,484	77,095	225,407	17,235	46,886	282,024	239,986	42,038
Notes and accounts receivable	13,752,214	480,568	429,238	131,276	77,779	212,471	7,712	51,330	316,034	266,204	49,830
Less: Allowance for bad debts	113,007	2,409	856	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)
Inventories	9,064,843	1,043,936	1,017,865	78,546	8,109	923,555	7,655	26,071	71,878	52,783	19,095
Investments in government obligations:											
United States	931,494	11,147	10,971	2,947	(*)	5,674	(*)	(*)	9,015	6,863	(*)
State and local	614,941	11,101	10,978	(*)	(*)	4,656	(*)	(*)	(*)	(*)	(*)
Other current assets	5,882,994	176,397	162,698	31,358	18,461	110,668	2,211	13,699	100,311	93,879	6,432
Mortgage and real estate loans	5,184,653	130,055	127,287	26,962	45,275	50,839	(*)	(*)	11,229	9,688	(*)
Other investments	13,303,777	332,974	315,354	85,237	67,459	158,111	4,547	17,620	231,355	221,811	9,544
Depreciable assets	111,536,246	3,518,153	3,182,201	935,012	750,681	1,400,840	95,668	335,952	1,632,888	1,228,214	404,674
Less: Accumulated depreciation	27,300,868	1,412,052	1,272,618	441,949	283,397	505,837	41,435	139,434	782,426	567,545	214,881
Depletable assets	1,170,529	53,594	43,767	14,817	2,576	26,268	(*)	9,827	701,990	647,266	54,724
Less: Accumulated depletion	310,527	12,320	9,117	2,316	(*)	6,211	(*)	(*)	216,751	206,874	9,877
Land	30,976,903	2,122,423	2,053,864	710,026	472,183	839,097	32,558	68,559	107,544	74,846	32,698
Intangible assets (amortizable)	1,074,345	15,382	10,474	1,500	2,470	6,469	(*)	4,908	62,770	61,981	(*)
Less: Accumulated amortization	337,393	3,110	2,222	257	665	1,297	(*)	888	44,950	44,258	(*)
Other assets	11,424,153	311,536	280,572	59,314	43,725	174,360	3,173	30,964	454,388	412,969	41,419
Total liabilities	**185,127,408**	**7,297,482**	**6,833,677**	**1,788,569**	**1,285,307**	**3,624,295**	**135,506**	**463,805**	**2,942,030**	**2,501,331**	**440,699**
Accounts payable	8,575,186	202,270	164,484	46,956	20,789	91,956	4,783	37,786	220,104	192,314	27,790
Mortgages, notes, and bonds payable in less than one year	20,467,535	1,919,326	1,859,434	268,759	152,389	1,425,467	12,819	59,892	232,781	200,101	32,680
Other current liabilities	5,213,665	167,214	152,713	43,498	26,525	80,776	1,922	14,501	62,994	53,570	9,424
Mortgages, notes, and bonds payable in one year or more	105,221,735	2,367,006	2,228,270	613,163	594,206	977,579	43,322	138,736	501,474	444,285	57,189
Other liabilities	10,204,045	352,617	333,200	109,846	59,192	160,120	4,042	19,417	80,606	61,424	19,182
Partners' capital accounts (+ or −)(net)	35,445,242	2,289,049	2,095,576	706,355	432,206	888,397	68,618	193,473	1,844,071	1,549,637	294,434
Total receipts	**101,305,258**	**7,638,327**	**6,916,662**	**1,723,372**	**781,312**	**4,312,364**	**119,614**	**721,665**	**1,585,740**	**1,109,927**	**475,813**
Business receipts	97,597,309	7,210,809	6,503,678	1,519,699	704,261	4,164,460	115,258	707,131	1,468,719	1,014,757	453,962
Income from other partnerships, etc.	184,913	9,564	8,988	4,461	639	3,863	(*)	(*)	11,235	11,187	(*)
Nonqualifying dividends	12,413	718	687	287	31	368	(*)	(*)	(*)	(*)	(*)
Interest	1,259,871	28,320	26,905	7,694	6,139	12,559	513	1,415	13,482	11,351	2,131
Rents	450,357	48,113	45,811	19,430	8,308	17,408	665	2,302	13,523	11,603	1,920
Royalties	96,326	5,362	5,339	877	292	4,170	(*)	(*)	37,618	35,042	(*)
Farm net profit	3,867	2,063	(*)	(*)	(*)	(*)	—	(*)	(*)	—	(*)
Net gain, noncapital assets	280,808	37,664	33,630	6,159	4,831	20,966	(*)	4,034	10,633	5,299	5,334
Other receipts	1,419,394	295,714	290,109	164,474	36,800	87,357	1,478	5,605	30,382	20,549	9,833
Total deductions	**95,738,180**	**7,451,628**	**6,798,472**	**1,442,410**	**754,104**	**4,494,397**	**107,581**	**653,156**	**2,061,825**	**1,616,208**	**445,617**
Cost of sales and operations	45,803,006	5,249,340	4,886,954	867,995	376,594	3,586,093	56,272	362,386	467,683	263,525	204,158
Salaries and wages	9,156,844	141,382	74,051	13,600	26,188	25,884	8,379	67,331	89,160	57,008	32,152
Payments to partners	1,912,186	75,968	54,830	20,164	11,679	20,808	2,179	21,138	18,735	15,228	3,507
Rent	2,593,837	263,492	254,327	133,818	38,378	80,887	1,244	9,165	33,794	26,532	7,262
Interest	8,221,388	281,344	269,591	64,061	50,340	151,742	3,448	11,753	46,876	40,371	6,505
Taxes	4,091,911	131,491	118,325	38,849	37,000	39,272	3,204	13,166	41,177	28,841	12,336
Bad debts	168,725	3,845	2,607	688	250	1,622	(*)	1,238	964	714	250
Repairs	1,315,690	177,449	159,320	79,015	27,324	50,660	2,321	18,129	30,502	18,197	12,305
Depreciation	6,191,219	320,893	287,593	90,741	50,139	139,427	7,286	33,300	126,136	84,633	41,503
Amortization	104,930	1,008	450	26	262	162	—	558	2,371	656	(*)
Depletion	179,132	1,539	1,027	245	(*)	761	(*)	(*)	140,419	118,684	21,735
Retirement plans, etc.	106,063	1,907	1,601	459	(*)	957	(*)	306	2,638	1,396	1,242
Employee benefit programs	163,762	2,276	1,895	140	485	1,178	(*)	381	3,543	353	3,190
Net loss from other partnerships, etc.	630,877	11,180	6,304	1,441	1,069	3,794	—	(*)	57,430	57,404	(*)
Farm net loss	5,130	(*)	(*)	—	(*)	(*)	—	—	(*)	(*)	—
Net loss, noncapital assets	36,655	3,068	2,712	191	(*)	2,043	(*)	(*)	892	758	(*)
Other deductions	15,056,825	780,829	672,268	130,977	132,583	385,824	22,884	108,561	999,491	901,894	97,597
Net profit (less loss)	**5,567,078**	**186,699**	**116,190**	**280,962**	**7,208**	**—182,033**	**12,053**	**68,509**	**—476,085**	**—506,281**	**30,196**
Net profit	14,634,747	856,514	750,450	353,055	118,531	252,695	26,169	106,064	319,831	254,205	65,626
Net loss	9,067,669	669,815	632,260	72,093	111,323	434,728	14,116	37,555	795,916	760,486	35,430

Footnote at end of table.

Partnerships With Balance Sheets

Table 2.8—Balance Sheet and Income Statement, by Selected Industries—Continued

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

Item	Construction							Manufacturing				
	Total	General contractors	Special trade contractors					Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries
			Total	Plumbing, heating, and air conditioning	Painting, paper hanging, and decorating	Masonry, stonework, and plastering	Contractors, not elsewhere classified					
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Number of partnerships	39,094	15,718	23,202	3,916	2,649	2,765	13,872	20,694	2,069	4,202	1,872	12,551
Number of partners	86,842	36,815	49,679	8,339	5,440	5,902	29,998	52,951	5,022	10,502	4,110	33,317
Total assets	**4,246,665**	**3,326,171**	**860,104**	**163,663**	**36,655**	**83,644**	**576,142**	**3,361,678**	**368,010**	271,006	131,500	2,591,160
Cash	398,775	257,912	134,024	24,958	12,467	11,457	85,142	279,767	45,325	37,093	18,407	178,942
Notes and accounts receivable	794,589	580,578	205,920	39,051	7,582	24,846	134,441	719,594	45,209	56,550	27,305	590,530
Less: Allowance for bad debts	2,312	1,112	1,200	68	31	(*)	712	8,179	288	1,005	(*)	6,443
Inventories	759,244	678,879	80,365	16,790	1,217	15,285	47,073	524,016	55,965	27,969	13,905	426,177
Investments in Government obligations:												
United States	19,875	18,613	(*)	(*)	(*)	—	(*)	4,653	(*)	(*)	(*)	2,610
State and local	46,667	43,870	(*)	(*)	—	(*)	(*)	7,203	(*)	(*)	(*)	5,118
Other current assets	410,356	364,252	46,081	7,013	242	1,489	37,337	98,633	29,447	4,361	7,236	57,589
Mortgage and real estate loans	70,782	62,786	6,671	(*)	(*)	(*)	(*)	9,453	(*)	(*)	(*)	6,211
Other investments	165,241	104,551	18,733	3,262	(*)	853	14,274	193,200	14,135	15,352	4,883	158,830
Depreciable assets	1,296,183	811,102	484,153	76,418	19,664	37,309	350,762	2,134,322	222,110	180,012	98,816	1,633,384
Less: Accumulated depreciation	551,829	337,336	214,187	33,512	8,535	15,233	156,907	990,429	117,912	92,905	50,148	729,464
Depletable assets	7,709	(*)	6,812	(*)	(*)	—	5,972	28,640	22,742	(*)	(*)	5,601
Less: Accumulated depletion	2,412	(*)	2,105	(*)	(*)	—	(*)	6,386	(*)	—	(*)	2,447
Land	350,673	312,336	38,315	9,234	(*)	3,240	25,297	89,662	27,715	9,423	5,219	47,305
Intangible assets (amortizable)	4,270	3,708	(*)	(*)	(*)	—	(*)	14,530	(*)	4,865	(*)	9,474
Less: Accumulated amortization	941	891	(*)	(*)	—	—	(*)	5,686	(*)	1,889	(*)	3,726
Other assets	479,795	426,341	51,951	18,834	2,978	3,102	27,037	268,683	23,944	28,537	4,733	211,469
Total liabilities	**4,246,665**	**3,326,171**	**860,104**	**163,663**	**36,655**	**83,644**	**576,142**	**3,361,676**	**368,010**	**271,006**	**131,500**	**2,591,160**
Accounts payable	636,667	525,766	110,516	22,791	2,440	10,570	74,715	381,581	37,970	31,113	10,425	302,073
Mortgages, notes, and bonds payable in less than one year	845,623	708,682	136,859	14,493	2,684	8,906	110,776	223,931	48,566	23,243	11,014	141,108
Other current liabilities	327,278	247,644	79,519	9,964	1,976	17,118	50,461	167,527	13,080	16,211	5,185	133,051
Mortgages, notes, and bonds payable in one year or more	1,031,558	853,430	137,913	31,606	3,327	14,458	88,522	508,438	64,616	51,588	12,801	379,433
Other liabilities	500,383	439,861	60,520	16,973	4,785	4,469	34,293	111,795	12,819	9,340	9,941	79,695
Partners' capital accounts (+ or −)(net)	905,156	550,788	334,777	67,836	21,443	28,123	217,375	1,968,404	190,959	139,511	82,134	1,555,800
Total receipts	**6,324,856**	**5,558,792**	**2,726,346**	**519,625**	**179,829**	**324,979**	**1,701,913**	**5,923,864**	**831,310**	**573,153**	**261,405**	**4,257,992**
Business receipts	8,208,223	5,471,457	2,697,315	511,480	179,314	323,461	1,683,060	5,844,289	821,641	563,938	259,049	4,199,661
Income from other partnerships, etc.	8,138	5,329	(*)	(*)	—	(*)	(*)	(*)	(*)	—	(*)	(*)
Nonqualifying dividends	20	12	(*)	(*)	—	—	(*)	142	(*)	(*)	(*)	7
Interest	16,527	12,722	3,600	612	84	88	2,816	12,203	2,007	1,089	616	8,491
Rents	40,973	30,568	10,371	3,236	(*)	845	5,980	12,432	1,678	994	385	9,375
Royalties	1,150	464	(*)	—	—	—	(*)	4,068	(*)	(*)	(*)	3,743
Farm net profit	(*)	(*)	—	—	—	—	—	(*)	(*)	—	—	—
Net gain, noncapital assets	9,669	6,314	3,355	1,142	(*)	(*)	2,175	6,103	691	992	356	4,064
Other receipts	40,149	31,919	8,202	3,025	108	559	4,510	42,611	4,807	6,132	774	30,898
Total deductions	**5,715,456**	**5,303,650**	**2,373,201**	**454,169**	**143,498**	**281,078**	**1,494,456**	**5,449,666**	**763,630**	**483,081**	**215,752**	**3,987,203**
Cost of sales and operations	5,991,572	4,310,527	1,654,085	328,889	93,386	196,371	1,035,439	3,960,012	546,635	238,984	145,074	3,029,319
Salaries and wages	337,941	149,008	188,277	30,455	13,835	25,469	118,518	339,817	39,759	78,965	13,781	207,312
Payments to partners	155,439	76,593	78,846	16,225	9,217	6,711	46,693	99,586	8,468	19,221	12,218	59,679
Rent	59,612	29,899	27,061	4,138	2,176	2,212	18,535	81,146	17,209	13,578	2,940	47,419
Interest	118,210	101,230	16,061	3,101	489	1,615	10,856	48,948	7,033	3,703	1,684	36,528
Taxes	134,257	65,348	68,164	11,604	5,432	9,327	41,801	112,921	16,930	15,251	6,747	73,993
Bad debts	10,463	6,074	4,340	994	(*)	485	2,755	11,476	748	2,042	758	7,928
Repairs	53,343	27,668	25,203	2,590	598	1,838	20,177	61,651	14,939	3,902	1,695	41,115
Depreciation	164,098	104,298	59,679	9,514	2,862	5,065	42,238	187,739	24,290	12,802	6,733	143,914
Amortization	23,163	23,112	(*)	(*)	—	—	(*)	1,758	(*)	(*)	(*)	1,034
Depletion	380	201	(*)	—	—	(*)	(*)	24,334	22,683	—	—	1,651
Retirement plans, etc.	10,649	6,372	4,277	984	(*)	779	2,220	11,381	1,044	1,468	307	8,562
Employee benefit programs	19,651	8,839	10,776	2,132	1,299	1,659	5,686	18,968	2,096	2,208	710	13,954
Net loss from other partnerships, etc.	5,033	4,669	(*)	(*)	(*)	—	(*)	2,900	(*)	—	—	2,878
Farm net loss	—	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	370	165	205	(*)	(*)	(*)	148	3,488	(*)	(*)	(*)	3,194
Other deductions	631,275	389,647	235,633	43,532	13,785	29,500	148,816	483,541	60,917	90,881	23,020	308,723
Net profit (less loss)	**609,400**	**255,142**	**353,145**	**65,456**	**36,331**	**43,901**	**207,457**	**474,198**	**67,680**	**90,072**	**45,657**	**270,789**
Net profit	826,910	430,792	394,841	69,485	37,547	49,432	238,377	649,173	82,298	99,942	47,927	419,006
Net loss	217,510	175,650	41,696	4,029	1,216	5,531	30,920	174,975	14,618	9,870	2,270	148,217

Footnote at end of table.

Partnerships With Balance Sheets

Table 2.8—Balance Sheet and Income Statement, by Selected Industries—Continued

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

Item	Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade							
		Transportation						Retail trade					
	Total	Total	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services	Total	Wholesale trade	Total	Building materials and garden supplies	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	9,214	7,621	5,110	2,511	1,593	127,747	21,870	104,914	5,447	2,717	13,987	9,358	4,629
Number of partners	23,504	19,092	11,828	7,264	4,412	301,924	54,799	244,907	12,888	6,781	31,852	20,507	11,345
Total assets	**1,714,121**	**998,101**	**340,751**	**657,350**	**716,020**	**9,395,711**	**3,128,937**	**6,240,121**	**696,773**	**266,852**	**710,263**	**551,043**	**159,220**
Cash	79,356	61,898	35,923	25,975	17,458	1,253,510	425,966	820,943	72,667	42,614	110,383	84,051	26,332
Notes and accounts receivable	115,749	79,219	37,329	41,890	36,530	1,792,339	888,408	901,197	132,134	49,036	53,365	35,068	18,297
Less: Allowance for bad debts	2,213	1,404	(*)	(*)	809	27,059	10,995	16,018	2,460	833	492	146	346
Inventories	43,030	33,612	19,183	14,429	9,418	3,047,355	943,948	2,097,275	262,239	106,319	193,073	169,358	23,715
Investments in Government obligations:													
United States	(*)	(*)	(*)	(*)	(*)	47,555	30,742	16,813	(*)	(*)	(*)	(*)	(*)
State and local	(*)	(*)	(*)	(*)	(*)	22,326	5,736	16,590	(*)	—	(*)	(*)	(*)
Other current assets	20,696	11,280	8,513	2,767	9,416	150,583	47,715	102,061	11,660	3,700	13,215	9,898	3,317
Mortgage and real estate loans	(*)	(*)	(*)	(*)	—	41,519	14,799	25,002	2,109	(*)	1,475	952	(*)
Other investments	34,263	19,861	8,374	11,487	14,402	271,093	128,259	142,596	17,079	6,622	19,593	18,046	1,547
Depreciable assets	1,416,852	1,056,146	384,294	671,852	360,706	3,538,906	843,665	2,683,882	230,484	84,114	461,833	330,816	131,017
Less: Accumulated depreciation	446,774	331,585	194,667	136,918	115,189	1,606,241	417,305	1,182,780	97,122	43,332	223,851	155,099	68,752
Depletable assets	4,603	4,448	(*)	(*)	(*)	36,597	18,432	18,165	3,279	(*)	715	508	(*)
Less: Accumulated depletion	(*)	(*)	(*)	(*)	—	8,233	765	7,468	(*)	(*)	363	308	(*)
Land	51,128	33,722	23,189	10,533	17,406	455,346	121,184	331,071	48,980	12,675	39,851	28,435	11,416
Intangible assets (amortizable)	6,736	2,159	(*)	2,061	4,577	48,852	12,764	36,088	(*)	(*)	2,516	1,910	(*)
Less: Accumulated amortization	1,030	321	(*)	277	709	13,013	2,106	10,907	(*)	(*)	829	692	(*)
Other assets	383,141	28,448	15,501	12,947	354,693	344,276	78,490	265,611	13,905	2,098	37,405	27,640	9,765
Total liabilities	**1,714,121**	**998,101**	**340,751**	**657,350**	**716,020**	**9,395,711**	**3,128,937**	**6,240,121**	**696,773**	**266,852**	**710,263**	**551,043**	**159,220**
Accounts payable	123,705	97,822	28,508	69,314	25,883	1,642,544	795,762	844,640	75,833	42,410	114,391	92,581	21,810
Mortgages, notes, and bonds payable in less than one year	107,200	75,849	44,982	30,867	31,351	1,083,040	400,510	682,045	93,638	20,745	51,430	38,384	13,046
Other current liabilities	30,902	20,231	10,458	9,773	10,671	304,037	90,954	212,627	25,592	7,193	26,740	21,310	5,430
Mortgages, notes, and bonds payable in one year or more	713,874	517,013	103,909	413,104	196,861	1,476,278	318,624	1,154,907	106,603	28,748	153,546	127,048	26,498
Other liabilities	36,293	16,780	10,755	6,025	19,513	259,483	84,224	169,981	14,611	9,031	15,569	11,859	3,710
Partners' capital accounts (+or −)(net)	702,147	270,406	142,139	128,267	431,741	4,630,329	1,438,863	3,175,921	380,496	158,725	348,587	259,861	88,726
Total receipts	**1,597,708**	**1,261,731**	**817,104**	**444,627**	**335,977**	**31,935,721**	**12,069,960**	**19,811,673**	**1,594,998**	**669,571**	**4,132,327**	**3,305,856**	**826,471**
Business receipts	1,568,824	1,239,376	804,102	435,274	329,448	31,531,779	11,914,097	19,564,152	1,561,830	657,028	4,102,095	3,278,841	823,254
Income from other partnerships, etc.	(*)	(*)	(*)	(*)	—	3,822	2,633	1,189	(*)	(*)	(*)	(*)	(*)
Nonqualifying dividends	(*)	(*)	(*)	—	—	1,549	792	757	138	(*)	361	361	(*)
Interest	3,914	2,454	1,172	1,282	1,460	43,545	18,624	24,784	3,606	1,411	2,147	1,887	260
Rents	7,897	4,638	3,932	(*)	3,259	86,114	19,106	66,686	11,350	3,426	7,179	6,273	906
Royalties	(*)	(*)	(*)	(*)	—	2,705	934	1,771	(*)	(*)	(*)	(*)	(*)
Farm net profit	(*)	(*)	(*)	—	—	(*)	(*)	(*)	—	—	(*)	(*)	—
Net gain, noncapital assets	6,008	5,302	1,852	3,450	706	17,854	4,928	12,926	701	158	2,534	1,712	822
Other receipts	7,914	6,810	2,908	3,902	1,104	248,130	108,833	139,198	17,346	7,476	17,821	16,626	1,195
Total deductions	**1,495,052**	**1,175,208**	**743,504**	**431,704**	**319,844**	**30,000,611**	**11,433,811**	**18,522,050**	**1,485,539**	**625,685**	**3,954,258**	**3,184,808**	**769,650**
Cost of sales and operations	574,424	529,502	307,316	222,186	44,922	24,055,042	9,975,595	14,045,609	1,171,151	426,374	3,275,183	2,688,115	587,068
Salaries and wages	203,158	156,309	114,975	41,334	46,849	2,006,819	456,251	1,548,249	109,108	86,204	256,571	194,331	62,240
Payments to partners	38,771	29,065	23,486	5,579	9,706	435,075	105,226	329,264	22,425	9,772	44,695	27,432	17,263
Rent	39,146	27,841	20,243	7,598	11,305	477,047	73,836	402,006	13,026	12,474	53,608	36,083	17,525
Interest	45,562	32,020	12,089	19,931	13,542	175,124	50,407	124,393	14,406	3,498	13,756	11,475	2,281
Taxes	56,818	44,283	33,315	10,968	12,535	487,303	124,707	361,569	27,708	13,144	52,795	39,846	12,949
Bad debts	2,214	1,153	555	598	1,061	61,714	20,819	40,832	7,667	1,901	2,958	2,279	679
Repairs	52,711	46,155	37,771	8,384	6,556	128,621	35,462	92,920	9,243	2,569	17,561	12,477	5,084
Depreciation	143,299	107,205	48,253	58,952	36,094	294,231	76,954	216,582	19,523	5,868	36,216	25,489	10,727
Amortization	430	(*)	(*)	(*)	333	3,470	1,003	2,467	(*)	(*)	311	239	(*)
Depletion	(*)	(*)	(*)	(*)	(*)	4,286	3,763	522	(*)	(*)	(*)	(*)	—
Retirement plans, etc.	2,259	2,100	1,524	576	(*)	13,724	7,363	6,361	915	184	1,643	1,032	611
Employee benefit programs	3,676	2,683	1,492	1,191	993	27,883	9,858	17,987	1,448	399	4,761	3,193	1,568
Net loss from other partnerships, etc.	(*)	(*)	(*)	—	(*)	2,600	745	1,855	(*)	—	(*)	(*)	(*)
Farm net loss	—	—	—	—	—	(*)	—	(*)	—	—	—	—	—
Net loss, noncapital assets	287	277	(*)	(*)	(*)	5,164	4,208	956	(*)	(*)	162	(*)	(*)
Other deductions	332,102	196,426	142,361	54,065	135,676	1,822,501	487,614	1,330,471	88,747	63,195	193,965	142,410	51,555
Net profit (less loss)	**102,656**	**86,523**	**73,600**	**12,923**	**16,133**	**1,935,110**	**636,149**	**1,289,623**	**109,459**	**43,886**	**178,069**	**121,248**	**56,821**
Net profit	179,420	142,969	81,788	61,181	36,451	2,148,793	689,003	1,449,312	121,082	49,924	195,444	134,989	60,455
Net loss	76,764	56,446	8,188	48,258	20,318	213,683	52,854	159,689	11,623	6,038	17,375	13,741	3,634

Footnote at end of table.

Partnerships With Balance Sheets

Table 2.8—Balance Sheet and Income Statement, by Selected Industries—Continued

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

Item	Wholesale and retail trade—Continued										
	Retail trade—Continued										Wholesale and retail trade not allocable
	Automotive dealers and service stations				Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Liquor stores	Other retail trade	
	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers							
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Number of partnerships	17,955	4,323	9,728	3,904	9,258	8,028	13,208	5,944	2,940	25,430	963
Number of partners	39,424	9,634	20,835	8,955	23,817	18,480	34,181	12,784	6,577	58,123	2,218
Total assets	**1,262,698**	**630,579**	**353,606**	**278,513**	**521,984**	**632,639**	**601,605**	**200,309**	**199,385**	**1,147,613**	**26,653**
Cash	139,552	51,301	59,563	28,668	99,423	76,796	61,291	16,984	33,683	167,550	6,601
Notes and accounts receivable	208,214	91,968	76,549	39,697	72,225	193,006	26,944	3,521	6,701	156,051	2,734
Less: Allowance for bad debts	3,065	2,202	318	545	1,353	3,754	(*)	—	(*)	3,935	(*)
Inventories	507,941	328,607	47,911	131,423	243,900	220,375	30,891	12,799	67,109	452,629	6,132
Investments in Government obligations:											
United States	2,703	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5,061	—
State and local	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)	10,491	—
Other current assets	21,807	14,015	5,915	1,877	10,985	8,349	12,160	4,283	3,493	12,409	(*)
Mortgage and real estate loans	5,531	2,753	(*)	(*)	(*)	(*)	(*)	(*)	(*)	7,641	(*)
Other investments	23,470	15,371	5,368	2,731	15,562	17,717	8,983	1,468	1,521	30,581	(*)
Depreciable assets	408,920	133,267	192,405	83,248	121,841	152,059	528,140	158,753	73,459	464,279	11,359
Less: Accumulated depreciation	170,917	60,340	78,710	31,867	63,351	66,900	194,612	57,466	27,738	237,491	6,156
Depletable assets	1,798	507	1,149	(*)	(*)	(*)	(*)	(*)	(*)	1,133	—
Less: Accumulated depletion	970	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Land	78,689	34,863	29,739	14,087	8,318	15,702	51,846	14,559	10,177	50,274	(*)
Intangible assets (amortizable)	2,369	349	1,731	(*)	(*)	(*)	17,753	(*)	3,448	8,068	—
Less: Accumulated amortization	990	147	774	(*)	(*)	(*)	4,785	(*)	1,155	2,374	—
Other assets	36,506	17,770	11,745	6,991	11,256	11,620	56,014	42,673	28,274	25,860	175
Total liabilities	**1,262,698**	**630,579**	**353,606**	**278,513**	**521,984**	**632,639**	**601,605**	**200,309**	**199,385**	**1,147,613**	**26,653**
Accounts payable	133,691	48,182	36,509	49,000	81,276	98,281	71,748	8,145	32,893	185,972	2,142
Mortgages, notes, and bonds payable in less than one year	286,725	215,859	30,281	40,585	30,593	42,445	54,680	11,775	12,059	77,955	(*)
Other current liabilities	41,151	24,428	10,109	6,614	14,690	20,062	37,363	4,956	5,045	29,835	456
Mortgages, notes, and bonds payable in one year or more	222,317	72,622	101,171	48,524	52,065	64,976	227,013	85,470	37,338	176,831	2,747
Other liabilities	33,087	14,089	11,282	7,716	10,911	34,233	7,823	10,394	7,348	26,974	5,278
Partners' capital accounts (+ or −)(net)	545,727	255,399	164,254	126,074	332,449	372,642	202,978	79,569	104,702	650,046	15,545
Total receipts	**5,259,723**	**2,656,850**	**1,890,123**	**712,750**	**1,117,641**	**1,365,283**	**1,695,549**	**473,752**	**701,515**	**2,801,314**	**54,088**
Business receipts	5,212,968	2,628,317	1,879,123	705,528	1,097,112	1,331,968	1,675,511	464,735	696,389	2,764,516	53,530
Income from other partnerships, etc.	(*)	(*)	—	(*)	(*)	(*)	—	—	(*)	(*)	—
Nonqualifying dividends	60	(*)	(*)	(*)	(*)	(*)	(*)	—	—	149	—
Interest	6,067	4,326	702	1,039	3,151	3,785	945	144	164	3,364	(*)
Rents	10,327	4,678	4,830	819	4,655	4,818	8,153	3,515	3,088	10,175	(*)
Royalties	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—
Farm net profit	—	—	—	—	—	(*)	(*)	—	—	(*)	—
Net gain, noncapital assets	1,510	524	490	496	582	496	2,554	(*)	(*)	3,420	—
Other receipts	28,546	18,789	4,966	4,791	11,997	22,733	7,943	4,675	1,554	19,107	99
Total deductions	**5,006,468**	**2,589,782**	**1,754,689**	**661,997**	**1,001,024**	**1,233,371**	**1,576,574**	**429,489**	**662,888**	**2,546,754**	**44,750**
Cost of sales and operations	4,205,978	2,266,498	1,427,842	511,638	694,636	890,149	817,332	233,922	560,540	1,770,344	33,838
Salaries and wages	258,552	105,017	104,168	49,367	104,322	100,897	292,551	63,540	31,826	244,678	2,319
Payments to partners	69,954	28,939	27,514	13,501	28,907	29,161	35,981	12,800	10,495	65,074	(*)
Rent	65,520	16,370	37,289	11,861	39,492	28,636	86,623	16,932	11,420	74,275	1,205
Interest	36,599	20,421	9,428	6,750	5,508	7,663	17,127	5,733	3,515	16,588	324
Taxes	69,460	20,019	37,966	11,475	20,437	23,962	64,314	18,454	13,436	57,859	1,027
Bad debts	9,494	4,569	2,725	2,200	2,294	7,247	477	767	510	7,517	(*)
Repairs	15,822	8,687	4,871	2,264	3,707	4,644	18,156	6,124	2,444	12,650	239
Depreciation	34,488	9,623	18,081	6,784	10,154	12,158	41,618	11,121	5,611	39,825	695
Amortization	108	16	(*)	(*)	(*)	(*)	799	(*)	200	764	—
Depletion	(*)	(*)	(*)	—	—	—	—	—	—	(*)	(*)
Retirement plans, etc.	761	573	110	78	249	423	818	(*)	84	1,269	—
Employee benefit programs	4,708	3,841	496	371	619	893	2,488	273	320	2,078	(*)
Net loss from other partnerships, etc.	(*)	(*)	(*)	—	(*)	(*)	(*)	—	—	(*)	—
Farm net loss	—	—	—	—	—	—	—	—	—	(*)	—
Net loss, noncapital assets	255	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	104	—
Other deductions	234,366	104,956	83,759	45,651	90,576	127,391	196,711	59,576	22,290	253,654	4,416
Net profit (less loss)	**253,255**	**67,068**	**135,434**	**50,753**	**116,617**	**131,912**	**118,975**	**44,263**	**38,627**	**254,560**	**9,338**
Net profit	277,793	77,155	142,619	58,019	125,522	141,153	151,388	50,391	42,792	293,823	10,478
Net loss	24,538	10,087	7,185	7,266	8,905	9,241	32,413	6,128	4,165	39,263	1,140

Footnote at end of table.

Partnerships With Balance Sheets

Table 2.8—Balance Sheet and Income Statement, by Selected Industries—Continued

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

Item	Finance, insurance, and real estate										
		Finance					Real estate				
	Total	Total	Banking, and credit agencies other than banks	Security, commodity brokers, and services	Holding and investment companies	Insurance agents, brokers, and service	Total	Operators of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of partnerships	315,013	78,761	1,934	2,821	74,006	6,017	230,235	190,118	15,474	11,025	13,618
Number of partners	2,071,970	843,387	12,961	24,409	806,017	27,048	1,201,535	988,488	98,791	48,391	65,865
Total assets	**142,907,909**	**30,373,667**	**1,223,471**	**4,364,573**	**24,785,623**	**977,729**	**111,556,513**	**95,803,573**	**4,579,289**	**2,493,796**	**8,679,855**
Cash	3,984,639	1,343,096	161,241	234,224	947,631	214,432	2,427,111	1,980,262	96,210	108,355	242,284
Notes and accounts receivable	8,281,372	4,439,748	442,160	1,628,743	2,368,845	269,658	3,571,966	2,114,501	183,333	241,388	1,032,744
Less: Allowance for bad debts	41,571	18,925	14,563	885	3,477	1,109	21,537	10,851	(*)	(*)	9,796
Inventories	3,336,241	866,810	9,039	370,850	486,921	(*)	2,469,051	416,374	27,677	203,599	1,821,401
Investments in Government obligations:											
United States	798,767	690,428	(*)	209,668	478,656	(*)	74,859	63,744	6,182	(*)	(*)
State and local	490,297	420,342	(*)	35,199	251,452	—	69,955	56,560	8,326	(*)	4,561
Other current assets	4,623,520	2,668,905	5,940	958,890	1,704,075	69,819	1,884,796	1,309,406	56,207	79,621	439,562
Mortgage and real estate loans	4,825,589	2,607,614	78,905	(*)	2,519,683	(*)	2,204,468	1,049,145	665,790	99,962	389,571
Other investments	11,661,515	8,724,547	311,557	621,426	7,791,564	204,013	2,732,955	1,696,399	120,249	160,577	755,730
Depreciable assets	86,581,152	1,748,316	42,586	54,037	1,651,693	(*)	84,767,673	82,207,523	741,718	818,636	999,796
Less: Accumulated depreciation	17,344,825	221,719	9,295	24,511	187,913	(*)	17,091,178	16,659,460	213,579	115,594	102,545
Depletable assets	308,152	91,307	(*)	—	90,262	1,102	215,743	154,191	34,571	12,785	14,196
Less: Accumulated depletion	57,877	17,157	(*)	—	17,135	602	40,118	31,724	6,813	(*)	(*)
Land	26,587,839	4,572,071	8,273	(*)	4,555,974	7,128	22,008,640	16,279,124	2,743,713	693,627	2,292,176
Intangible assets (amortizable)	612,925	63,489	(*)	3,403	59,556	6,121	543,315	511,756	12,109	5,261	14,189
Less: Accumulated amortization	125,210	8,305	(*)	1,026	6,812	2,035	114,870	107,903	1,798	1,037	4,132
Other assets	8,385,384	2,403,100	50,747	257,705	2,094,648	128,600	5,853,684	4,774,526	106,242	186,158	786,758
Total liabilities	**142,907,909**	**30,373,667**	**1,223,471**	**4,364,573**	**24,785,623**	**977,729**	**111,556,513**	**95,803,573**	**4,579,289**	**2,493,796**	**8,679,855**
Accounts payable	4,653,371	1,882,762	28,344	1,202,575	651,843	193,891	2,576,718	2,004,730	52,209	122,958	396,821
Mortgages, notes, and bonds payable in less than one year	14,628,894	3,441,654	177,071	1,326,287	1,938,296	25,040	11,162,200	8,387,999	497,152	546,433	1,730,616
Other current liabilities	3,664,256	1,481,651	446,751	452,163	582,737	57,123	2,125,482	1,723,852	49,073	51,836	300,721
Mortgages, notes, and bonds payable in one year or more	91,932,881	7,274,330	161,841	197,092	6,915,397	24,879	84,633,672	76,612,630	2,589,454	1,337,744	4,093,844
Other liabilities	8,282,504	4,329,142	99,300	258,682	3,971,160	367,006	3,586,356	2,489,264	262,632	169,439	665,021
Partners' capital accounts (+ or −)(net)	19,746,003	11,964,128	310,164	927,774	10,726,190	309,790	7,472,085	4,585,098	1,128,769	265,386	1,492,832
Total receipts	**23,537,362**	**3,163,268**	**174,487**	**1,961,709**	**1,027,072**	**1,309,589**	**19,064,505**	**14,669,225**	**244,549**	**918,053**	**3,232,678**
Business receipts	21,378,816	2,032,006	91,705	1,776,376	163,925	1,158,763	18,188,047	14,162,530	211,472	854,468	2,959,577
Income from other partnerships, etc.	123,867	102,200	(*)	14,484	87,253	(*)	21,346	13,640	1,440	1,733	4,533
Nonqualifying dividends	9,176	8,096	(*)	2,309	5,720	(*)	641	592	42	(*)	(*)
Interest	1,093,727	801,676	59,807	121,713	620,156	23,289	268,762	166,687	11,121	13,465	77,489
Rents	158,902	38,464	5,355	(*)	32,603	3,444	116,994	23,385	5,639	27,969	60,001
Royalties	38,672	32,405	(*)	(*)	31,391	(*)	5,917	2,630	3,097	—	176
Farm net profit	926	(*)	—	—	(*)	—	239	(*)	(*)	(*)	(*)
Net gain, noncapital assets	157,898	33,141	(*)	537	32,517	4,793	119,964	91,995	1,566	3,467	22,936
Other receipts	575,378	114,593	16,880	44,893	52,820	118,190	342,595	207,707	10,144	16,796	107,948
Total deductions	**26,548,461**	**3,671,592**	**142,429**	**1,892,500**	**1,636,663**	**1,019,370**	**21,857,499**	**17,264,848**	**395,192**	**698,682**	**3,298,785**
Cost of sales and operations	3,001,366	106,243	(*)	9,775	63,507	229,667	2,665,456	156,481	19,146	361,520	2,128,309
Salaries and wages	1,374,112	427,405	25,669	334,655	67,081	131,456	815,251	674,469	5,735	60,729	74,318
Payments to partners	388,234	172,067	6,625	119,344	46,098	36,877	179,290	117,841	4,373	25,765	31,311
Rent	654,250	78,622	6,080	49,812	22,730	15,866	559,762	507,485	15,346	12,754	24,177
Interest	6,956,645	632,858	30,477	134,825	467,556	3,421	6,320,366	5,664,999	183,804	115,157	356,406
Taxes	2,536,186	141,609	4,539	45,223	91,847	23,834	2,370,743	2,224,579	41,511	29,879	74,774
Bad debts	49,355	15,279	4,911	3,884	6,484	5,535	28,541	23,647	410	370	4,114
Repairs	654,842	9,671	510	2,945	6,216	1,268	643,903	619,748	5,259	8,584	10,312
Depreciation	3,933,993	55,911	3,716	8,232	43,963	6,560	3,871,522	3,741,059	50,306	36,004	44,153
Amortization	15,980	2,445	(*)	586	1,857	923	12,612	10,842	730	191	849
Depletion	7,281	5,913	(*)	(*)	5,855	(*)	1,286	549	576	(*)	(*)
Retirement plans, etc.	10,506	5,826	(*)	5,157	132	1,214	3,466	2,407	—	(*)	909
Employee benefit programs	19,059	7,869	875	6,315	679	1,472	9,718	7,715	43	865	1,095
Net loss from other partnerships, etc.	537,612	398,659	625	11,781	386,253	(*)	138,911	83,117	5,343	17,704	32,747
Farm net loss	(*)	(*)	—	—	(*)	—	(*)	(*)	(*)	—	—
Net loss, noncapital assets	18,899	9,152	(*)	(*)	8,340	(*)	9,742	8,960	(*)	(*)	694
Other deductions	6,389,649	1,602,026	24,766	1,159,232	418,028	561,148	4,226,475	3,420,892	62,136	228,983	514,464
Net profit (less loss)	**−3,011,099**	**−508,324**	**32,058**	**69,209**	**−609,591**	**290,219**	**−2,792,994**	**−2,595,615**	**−150,643**	**19,371**	**−66,107**
Net profit	3,105,823	785,217	37,711	171,840	575,666	310,072	2,010,534	1,432,417	78,630	162,482	337,005
Net loss	6,116,922	1,293,541	5,653	102,631	1,185,257	19,853	4,803,528	4,028,032	229,273	143,111	403,112

Footnote at end of table.

Partnerships With Balance Sheets

Table 2.8—Balance Sheet and Income Statement, by Selected Industries—Continued

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

Item	Services									
	Total	Hotels and other lodging places			Personal services					Business services
		Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Laundries, dry cleaning, and garment services	Beauty shops	Barber shops	Other personal services	
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
Number of partnerships	123,718	9,526	4,796	4,730	14,524	4,827	4,602	1,367	3,728	18,772
Number of partners	427,888	46,301	24,374	21,927	31,145	10,773	9,421	2,836	8,115	63,685
Total assets	**13,185,618**	**4,534,212**	**2,501,461**	**2,032,751**	**421,036**	**182,453**	**41,566**	**5,830**	**191,187**	**2,689,421**
Cash	1,469,873	125,362	71,054	54,308	54,687	14,594	8,722	953	30,418	115,712
Notes and accounts receivable	1,243,430	143,136	81,444	61,692	54,698	24,093	1,313	—	29,292	284,940
Less: Allowance for bad debts	29,028	3,144	1,428	1,716	432	(*)	—	—	316	5,225
Inventories	235,356	42,226	22,415	19,811	18,360	5,363	2,206	(*)	10,716	41,255
Investments in Government obligations:										
United States	31,469	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)
State and local	32,027	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)
Other current assets	302,149	69,710	39,345	30,365	7,133	3,754	651	(*)	2,699	52,083
Mortgage and real estate loans	95,061	51,524	29,174	22,350	6,483	(*)	(*)	—	(*)	16,552
Other investments	413,476	61,376	31,018	30,358	13,238	4,098	(*)	—	8,779	65,603
Depreciable assets	11,376,191	4,100,784	2,336,673	1,764,111	448,192	212,128	42,771	8,230	185,063	3,326,760
Less: Accumulated depreciation	4,154,569	947,876	561,650	386,226	243,374	115,946	20,631	4,219	102,578	1,482,936
Depletable assets	29,057	5,522	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)
Less: Accumulated depletion	4,637	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)
Land	1,189,033	618,621	320,305	298,316	30,319	13,518	(*)	(*)	15,156	163,787
Intangible assets (amortizable)	308,880	35,554	22,478	13,076	3,387	(*)	(*)	—	(*)	19,436
Less: Accumulated amortization	143,453	6,494	3,471	3,023	1,325	(*)	(*)	—	(*)	6,499
Other assets	791,303	230,755	110,871	119,884	27,700	12,056	4,145	(*)	11,040	86,991
Total liabilities	**13,185,618**	**4,534,212**	**2,501,461**	**2,032,751**	**421,036**	**182,453**	**41,566**	**5,830**	**191,187**	**2,689,421**
Accounts payable	711,751	154,316	81,912	72,404	33,751	19,315	1,882	(*)	11,583	119,236
Mortgages, notes, and bonds payable in less than one year	1,413,240	448,593	232,777	215,816	36,160	17,934	3,412	(*)	13,871	356,846
Other current liabilities	489,078	121,894	60,550	61,344	10,167	3,490	2,119	(*)	4,487	64,610
Mortgages, notes, and bonds payable in one year or more	6,659,658	3,268,205	1,789,655	1,478,550	110,507	66,080	8,846	(*)	34,296	1,630,868
Other liabilities	578,462	114,141	51,007	63,134	15,309	7,106	498	(*)	7,697	74,053
Partners' capital accounts (+ or −)(net)	3,333,429	427,063	285,560	141,503	215,142	68,528	24,809	2,552	119,253	443,808
Total receipts	**20,705,905**	**1,771,422**	**971,848**	**799,574**	**788,794**	**309,270**	**145,750**	**32,736**	**301,038**	**1,525,778**
Business receipts	20,330,939	1,694,141	933,684	760,457	774,490	300,738	144,778	32,452	296,522	1,472,902
Income from other partnerships, etc.	23,879	1,877	(*)	(*)	(*)	—	—	—	(*)	(*)
Nonqualifying dividends	653	(*)	(*)	(*)	(*)	—	—	—	(*)	(*)
Interest	47,854	8,329	4,684	3,645	1,548	555	(*)	—	955	7,120
Rents	81,912	28,979	13,408	15,571	6,066	3,551	(*)	(*)	1,855	10,797
Royalties	6,647	(*)	(*)	(*)	(*)	(*)	—	—	(*)	(*)
Farm net profit	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	34,934	5,482	3,437	2,045	4,107	3,350	(*)	—	374	13,959
Other receipts	179,087	32,291	15,326	16,965	2,490	1,072	140	(*)	1,243	17,399
Total deductions	**14,966,210**	**1,900,273**	**1,018,204**	**882,069**	**873,205**	**275,890**	**124,734**	**23,385**	**249,196**	**1,485,760**
Cost of sales and operations	2,478,633	312,956	139,356	173,600	217,623	80,587	41,651	(*)	91,966	388,110
Salaries and wages	4,661,114	335,913	183,531	152,382	132,259	59,129	30,233	4,930	37,967	172,532
Payments to partners	696,657	23,796	12,226	11,570	36,946	9,040	9,149	4,638	14,119	49,420
Rent	984,563	88,253	46,107	42,146	43,986	15,762	13,001	3,224	11,999	43,883
Interest	546,362	264,620	147,098	117,522	11,509	6,646	862	(*)	3,800	132,719
Taxes	590,303	121,349	66,878	54,471	27,075	12,400	5,200	602	8,873	31,979
Bad debts	28,622	5,213	3,094	2,119	2,285	677	6	—	1,602	4,072
Repairs	156,060	53,817	30,757	23,060	12,940	5,989	1,311	209	5,431	21,044
Depreciation	1,018,693	235,779	130,668	105,111	40,258	18,819	4,368	1,091	15,980	407,723
Amortization	56,750	1,009	680	329	1,458	(*)	(*)	—	(*)	4,051
Depletion	803	(*)	(*)	(*)	(*)	(*)	—	—	—	(*)
Retirement plans, etc.	52,989	881	236	645	883	(*)	—	—	364	3,241
Employee benefit programs	68,699	4,391	1,820	2,571	1,941	841	(*)	(*)	907	2,560
Net loss from other partnerships, etc.	13,825	3,967	(*)	(*)	—	—	—	—	—	374
Farm net loss	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	4,351	1,622	(*)	1,564	(*)	(*)	(*)	—	(*)	731
Other deductions	3,607,786	446,694	252,847	193,847	143,566	63,766	18,673	5,067	56,060	222,875
Net profit (less loss)	**5,739,695**	**−128,851**	**−46,356**	**−82,495**	**115,589**	**33,380**	**21,016**	**9,351**	**51,842**	**40,018**
Net profit	6,539,181	131,838	77,958	53,880	127,266	38,130	23,164	9,601	56,371	281,549
Net loss	799,486	260,689	124,314	136,375	11,677	4,750	2,148	(*)	4,529	241,531

Footnote at end of table.

Partnerships With Balance Sheets

Table 2.8—Balance Sheet and Income Statement, by Selected Industries—Continued

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

Item	Services—Continued									
	Automobile repair and services					Miscellaneous repair services	Amusement and recreation services, including motion pictures	Medical and health services		
	Total	Automobile repair shops			Automobile parking and other services			Total	Offices of physicians	Other medical and health services
		Total	General automobile repair shops	Other automobile repair						
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
Number of partnerships	9,868	6,601	4,029	2,572	3,267	5,313	8,989	16,426	9,213	7,213
Number of partners	24,278	15,115	9,314	5,801	9,163	12,035	46,306	52,386	30,196	22,190
Total assets	**545,151**	**171,101**	**105,749**	**65,352**	**374,050**	**110,395**	**1,231,356**	**1,063,472**	**363,146**	**700,326**
Cash	47,946	25,329	16,634	8,695	22,617	19,973	93,277	161,132	87,794	73,338
Notes and accounts receivable	56,745	23,161	14,356	8,805	33,584	16,913	90,692	167,873	74,667	93,206
Less: Allowance for bad debts	557	351	260	(*)	(*)	(*)	708	9,462	4,061	5,401
Inventories	31,805	26,054	16,977	9,077	5,751	24,287	16,213	18,815	2,222	16,593
Investments in Government obligations:										
United States	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)
State and local	(*)	(*)	—	(*)	(*)	(*)	(*)	1,264	(*)	(*)
Other current assets	6,701	2,125	1,693	432	4,576	1,718	33,059	32,784	7,956	24,828
Mortgage and real estate loans	(*)	(*)	—	(*)	(*)	(*)	4,390	8,664	(*)	(*)
Other investments	9,080	1,395	1,169	226	7,685	2,005	70,625	30,099	16,954	13,145
Depreciable assets	455,165	121,472	(*)	43,194	333,693	61,352	949,018	823,163	284,078	539,085
Less: Accumulated depreciation	163,938	50,599	32,705	17,894	113,339	29,572	416,109	298,012	141,281	156,731
Depletable assets	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Less: Accumulated depletion	(*)	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)
Land	68,131	11,920	5,845	6,075	56,211	6,491	135,415	68,033	20,209	47,824
Intangible assets (amortizable)	1,915	(*)	(*)	(*)	(*)	(*)	200,267	6,728	539	6,189
Less: Accumulated amortization	239	(*)	(*)	—	(*)	(*)	112,407	2,034	293	1,741
Other assets	28,188	7,716	2,893	(*)	20,472	6,243	149,328	52,514	11,447	41,067
Total liabilities	**545,151**	**171,101**	**105,749**	**65,352**	**374,050**	**110,395**	**1,231,356**	**1,063,472**	**363,146**	**700,326**
Accounts payable	34,998	18,921	11,525	7,396	16,077	11,703	135,261	69,830	15,167	54,663
Mortgages, notes, and bonds payable in less than one year	57,379	11,075	5,662	5,413	46,304	7,476	125,911	93,445	27,052	66,393
Other current liabilities	11,866	4,035	2,480	1,555	7,831	2,666	50,234	75,476	18,868	56,608
Mortgages, notes, and bonds payable in one year or more	252,629	41,717	29,410	12,307	210,912	12,086	590,621	458,472	81,826	376,646
Other liabilities	11,269	4,893	2,119	2,774	6,376	1,864	76,668	52,861	35,083	17,778
Partners' capital accounts (+ or −) (net)	177,010	90,460	54,553	35,907	86,550	74,600	252,661	313,388	185,150	128,238
Total receipts	**768,752**	**509,162**	**306,321**	**202,841**	**259,590**	**334,457**	**1,086,627**	**3,946,415**	**2,477,861**	**1,468,554**
Business receipts	753,863	505,598	304,475	201,123	248,265	329,480	1,030,131	3,919,697	2,462,891	1,456,806
Income from other partnerships, etc.	(*)	—	—	—	(*)	—	(*)	(*)	(*)	—
Nonqualifying dividends	(*)	(*)	(*)	—	—	(*)	—	(*)	(*)	—
Interest	1,217	472	268	204	745	413	4,501	3,204	1,963	1,241
Rents	8,183	2,281	1,208	1,073	5,902	639	9,223	5,348	2,553	2,795
Royalties	(*)	—	—	—	(*)	—	(*)	—	—	—
Farm net profit	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	2,579	275	(*)	(*)	2,304	(*)	5,376	1,232	407	825
Other receipts	2,905	535	316	219	2,370	3,766	31,893	16,688	9,801	6,887
Total deductions	**682,704**	**432,880**	**261,756**	**171,124**	**249,824**	**279,650**	**1,104,599**	**2,379,890**	**1,194,660**	**1,185,230**
Cost of sales and operations	362,715	276,321	165,930	110,391	86,394	176,980	251,903	259,364	31,781	227,583
Salaries and wages	71,135	46,489	26,908	19,581	24,646	29,793	184,188	873,972	475,865	398,107
Payments to partners	17,629	13,396	9,314	4,082	4,233	13,521	25,980	102,277	59,595	42,682
Rent	31,739	14,903	8,449	6,454	16,836	6,633	61,183	194,310	116,474	77,836
Interest	20,672	3,422	2,298	1,124	17,250	1,441	33,101	40,359	7,501	32,858
Taxes	25,176	12,673	7,444	5,229	12,503	8,371	40,479	99,315	41,075	58,240
Bad debts	1,763	1,382	987	395	381	376	1,509	5,494	645	4,849
Repairs	9,526	2,473	1,537	936	7,053	2,428	14,406	16,160	7,534	8,626
Depreciation	53,326	10,048	6,934	3,114	43,278	6,380	88,315	56,690	21,496	35,194
Amortization	220	(*)	(*)	—	(*)	—	46,043	688	132	556
Depletion	—	—	—	—	—	—	—	(*)	—	(*)
Retirement plans, etc.	(*)	(*)	(*)	(*)	(*)	(*)	2,668	10,804	8,216	2,588
Employee benefit programs	1,186	952	543	409	234	677	2,648	12,837	3,970	8,867
Net loss from other partnerships, etc.	(*)	—	—	—	(*)	—	611	(*)	(*)	(*)
Farm net loss	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	(*)	(*)	—	(*)	(*)	(*)	669	(*)	(*)	(*)
Other deductions	87,023	50,647	31,320	19,327	36,376	32,922	350,599	707,305	420,292	287,013
Net profit (less loss)	**88,048**	**76,282**	**44,565**	**31,717**	**9,766**	**54,807**	**−17,972**	**1,566,525**	**1,283,201**	**283,324**
Net profit	109,107	81,719	48,050	33,669	27,388	58,797	140,458	1,618,924	1,297,942	320,982
Net loss	23,059	5,437	3,485	(*)	17,622	3,990	158,430	52,399	14,741	37,658

Footnote at end of table.

Partnerships With Balance Sheets

Table 2.8—Balance Sheet and Income Statement, by Selected Industries—Continued

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

Item	Services—Continued						
	Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	Nature of business not allocable
			Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
	(79)	(80)	(81)	(82)	(83)	(84)	(85)
Number of partnerships	20,235	5,608	9,359	6,180	3,179	5,098	607
Number of partners	75,490	14,792	31,945	22,203	9,742	29,525	1,742
Total assets	**1,366,772**	**334,985**	**653,721**	**453,540**	**200,181**	**235,097**	**76,196**
Cash	545,642	80,158	191,536	132,971	58,565	34,448	4,060
Notes and accounts receivable	209,212	106,184	90,461	75,209	15,252	22,576	(*)
Less: Allowance for bad debts	6,116	933	2,357	2,343	(*)	—	—
Inventories	4,884	6,017	7,560	6,437	(*)	23,934	(*)
Investments in Government obligations:							
United States	15,042	2,829	(*)	(*)	(*)	—	—
State and local	12,915	(*)	(*)	(*)	—	(*)	—
Other current assets	55,140	9,198	30,908	9,007	21,901	3,715	(*)
Mortgage and real estate loans	1,641	(*)	(*)	(*)	—	(*)	—
Other investments	84,458	27,073	40,261	26,947	13,314	9,658	(*)
Depreciable assets	665,526	122,144	307,212	219,030	88,182	116,875	41,599
Less: Accumulated depreciation	334,759	57,044	144,576	106,026	38,550	36,373	11,723
Depletable assets	1,828	(*)	(*)	—	(*)	(*)	(*)
Less: Accumulated depletion	(*)	(*)	(*)	—	(*)	(*)	(*)
Land	27,318	18,338	8,028	6,291	(*)	44,552	23,255
Intangible assets (amortizable)	12,243	606	27,476	10,146	(*)	(*)	—
Less: Accumulated amortization	4,158	415	9,542	4,262	(*)	(*)	—
Other assets	76,355	18,034	102,866	76,395	26,471	12,329	5,647
Total liabilities	**1,366,772**	**334,985**	**653,721**	**453,540**	**200,181**	**235,097**	**76,196**
Accounts payable	76,593	40,951	18,653	13,012	5,641	16,459	3,193
Mortgages, notes, and bonds payable in less than one year	120,221	56,012	95,477	84,339	11,138	15,720	13,500
Other current liabilities	93,805	34,931	18,688	14,300	4,388	4,741	379
Mortgages, notes, and bonds payable in one year or more	107,956	42,439	85,609	52,390	33,219	100,266	30,568
Other liabilities	131,381	27,528	50,100	44,213	5,887	23,288	1,902
Partners' capital accounts (+ or −) (net)	836,816	133,124	385,194	245,286	139,908	74,623	26,654
Total receipts	**5,827,764**	**1,452,233**	**2,805,551**	**1,927,574**	**877,977**	**398,112**	**55,775**
Business receipts	5,768,386	1,425,350	2,773,269	1,913,057	860,212	389,230	54,911
Income from other partnerships, etc.	3,374	5,277	9,074	5,622	(*)	(*)	—
Nonqualifying dividends	374	(*)	232	232	—	(*)	—
Interest	12,654	3,179	4,165	2,965	1,200	1,524	(*)
Rents	7,717	1,198	1,975	1,443	532	1,787	(*)
Royalties	63	(*)	(*)	(*)	(*)	—	—
Farm net profit	—	—	—	—	—	—	—
Net gain, noncapital assets	1,132	748	141	127	(*)	(*)	(*)
Other receipts	34,064	16,456	16,518	3,951	12,567	4,617	(*)
Total deductions	**2,891,384**	**1,173,849**	**2,037,096**	**1,384,099**	**652,997**	**357,800**	**49,271**
Cost of sales and operations	57,507	326,266	32,068	25,147	(*)	93,141	24,934
Salaries and wages	1,293,944	365,198	1,091,287	712,934	378,353	110,893	3,341
Payments to partners	146,527	44,081	210,478	163,380	47,098	26,002	(*)
Rent	317,699	43,210	136,310	90,844	45,466	17,357	787
Interest	14,546	6,959	13,869	9,281	4,588	6,567	2,317
Taxes	120,262	33,003	71,272	48,493	22,779	12,022	1,455
Bad debts	3,011	1,283	3,331	2,799	(*)	285	(*)
Repairs	13,142	2,647	5,661	4,406	1,255	4,289	511
Depreciation	68,714	15,093	32,863	22,141	10,722	13,552	2,137
Amortization	996	(*)	1,251	1,049	(*)	(*)	—
Depletion	(*)	(*)	—	—	—	—	—
Retirement plans, etc.	15,738	6,303	10,788	3,855	6,933	1,451	(*)
Employee benefit programs	19,671	7,250	13,585	9,817	3,768	1,953	(*)
Net loss from other partnerships, etc.	3,381	1,124	2,857	2,153	(*)	(*)	(*)
Farm net loss	—	—	—	—	—	—	—
Net loss, noncapital assets	151	(*)	110	(*)	(*)	(*)	(*)
Other deductions	816,085	321,353	411,366	287,691	123,675	67,998	9,651
Net profit (less loss)	**2,936,380**	**278,384**	**768,455**	**543,475**	**224,980**	**40,312**	**6,504**
Net profit	2,948,538	283,005	776,200	548,329	227,871	63,499	9,102
Net loss	12,158	4,621	7,745	4,854	2,891	23,187	(*)

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: "Contractors not allocable" is not shown separately because of the small number of sample returns on which it is based. However, the data are included in the appropriate totals.

Table 2.9—Balance Sheet and Income Statement, by Industrial Division and Size of Total Assets

[All figures are estimates based on samples—money amounts are 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	1,039,092	689,374	56,486	133,631	95,442	92,276	96,715	101,477	48,683	30,357	29,869	4,438
Number of partners	4,382,834	3,252,247	170,493	396,081	298,093	291,756	357,801	466,731	297,692	246,176	431,829	295,595
Total assets	—	**185,127,408**	—	**542,747**	**1,596,781**	**3,374,387**	**6,887,461**	**16,112,535**	**17,068,529**	**21,299,599**	**59,628,598**	**58,616,771**
Cash	—	8,272,111	—	139,807	281,505	438,729	730,651	1,207,270	976,746	989,432	1,766,310	1,741,661
Notes and accounts receivable	—	13,752,214	—	39,701	142,653	279,434	632,314	1,428,190	1,407,531	1,673,868	3,614,114	4,534,409
Less: Allowance for bad debts	—	113,007	—	1,463	2,647	8,489	6,757	14,292	15,512	12,399	20,064	31,384
Inventories	—	9,064,843	—	56,835	196,671	324,464	654,771	1,199,493	968,088	1,042,553	2,389,561	2,232,407
Investments in Government obligations:												
United States	—	931,494	—	(*)	(*)	2,486	4,646	30,789	40,275	48,367	214,553	588,058
State and local	—	614,941	—	(*)	(*)	3,369	8,268	10,545	32,166	35,156	137,887	387,045
Other current assets	—	5,882,994	—	13,836	41,197	64,404	138,846	309,751	354,094	506,508	1,640,040	2,814,318
Mortgage and real estate loans	—	5,184,653	—	5,375	30,411	74,512	252,382	555,083	613,918	755,766	1,471,864	1,425,342
Other investments	—	13,303,777	—	32,099	84,255	173,891	261,827	727,879	809,338	1,043,108	3,139,546	7,031,834
Depreciable assets	—	111,536,246	—	516,654	1,314,123	2,351,020	4,286,101	9,426,687	9,750,436	12,968,592	39,925,991	30,996,642
Less: Accumulated depreciation	—	27,300,868	—	319,324	731,956	1,060,400	1,727,489	3,346,148	3,008,576	3,425,445	8,364,981	5,316,549
Depletable assets	—	1,170,529	—	16,604	24,887	13,572	41,663	124,967	151,759	109,535	388,781	298,761
Less: Accumulated depletion	—	310,527	—	12,059	16,708	2,822	14,152	45,665	55,242	22,990	86,211	54,678
Land	—	30,976,903	—	24,880	141,487	577,619	1,361,572	3,935,230	4,434,956	4,783,617	10,012,284	5,705,258
Intangible assets (amortizable)	—	1,074,345	—	3,182	11,769	11,010	45,231	56,589	66,083	90,134	389,400	400,947
Less: Accumulated amortization	—	337,393	—	1,742	6,931	4,832	19,969	18,198	17,894	24,253	147,313	96,261
Other assets	—	11,424,153	—	27,615	83,987	136,420	237,556	524,365	560,363	738,050	3,156,836	5,958,961
Total liabilities	—	**185,127,408**	—	**542,747**	**1,596,781**	**3,374,387**	**6,887,461**	**16,112,535**	**17,068,529**	**21,299,599**	**59,628,598**	**58,616,771**
Accounts payable	—	8,575,186	—	183,541	134,470	219,612	460,433	791,238	709,247	852,268	2,178,775	3,045,602
Mortgages, notes, and bonds payable in less than one year	—	20,467,535	—	97,466	188,884	355,079	706,603	1,600,537	1,726,058	2,524,934	7,536,966	5,731,008
Other current liabilities	—	5,213,665	—	31,698	64,160	80,818	171,826	387,740	384,082	450,332	1,374,353	2,268,656
Mortgages, notes, and bonds payable in one year or more	—	105,221,735	—	132,736	304,519	883,734	2,116,775	6,321,004	8,307,983	12,298,667	40,512,325	34,343,992
Other liabilities	—	10,204,045	—	83,548	117,904	165,836	356,174	771,322	818,108	1,086,902	2,806,980	3,997,271
Partners' capital accounts (+ or —) (net)	—	35,445,242	—	13,758	786,844	1,669,308	3,075,650	6,240,694	5,123,051	4,086,496	5,219,199	9,230,242
Total receipts	**124,001,999**	**101,305,258**	**4,046,606**	**4,569,801**	**6,192,188**	**6,827,372**	**9,776,593**	**15,264,707**	**11,176,553**	**10,086,075**	**19,373,510**	**13,991,853**
Business receipts	119,450,127	97,597,309	3,911,952	4,481,434	6,108,148	6,718,567	9,596,561	14,835,442	10,778,122	9,673,911	18,545,523	12,947,649
Income from other partnerships, etc.	214,487	184,913	(*)	12,123	2,748	4,773	9,191	28,997	23,252	37,409	38,595	23,402
Nonqualifying dividends	24,159	12,413	(*)	226	240	135	249	1,181	509	803	2,449	6,603
Interest	1,508,962	1,259,871	17,674	9,188	8,918	18,549	44,153	100,822	115,548	145,308	293,665	506,046
Rents	566,765	450,357	10,281	4,377	8,459	18,536	28,065	63,812	62,522	55,430	112,377	85,498
Royalties	117,051	96,326	(*)	6,736	4,348	2,028	3,128	15,911	12,745	7,674	27,256	16,217
Farm net profit	29,201	3,867	(*)	(*)	—	(*)	(*)	2,139	(*)	(*)	(*)	12
Net gain, noncapital assets	325,958	280,808	54,235	17,614	6,346	11,898	18,193	36,681	27,617	22,154	56,241	29,829
Other receipts	1,765,289	1,419,394	47,480	38,051	52,981	52,807	76,913	179,722	155,517	143,368	296,958	375,597
Total deductions	**114,829,304**	**95,736,180**	**3,640,706**	**3,493,023**	**4,894,680**	**5,663,188**	**8,446,134**	**13,530,444**	**10,348,897**	**9,934,337**	**20,607,738**	**15,181,033**
Cost of sales and operations	57,516,585	45,803,006	1,823,600	1,531,773	2,619,557	3,029,061	4,952,017	7,811,595	5,878,969	4,969,400	8,508,839	4,678,195
Salaries and wages	10,592,620	9,156,844	229,533	472,185	622,678	704,974	916,036	1,373,379	890,380	795,313	1,468,279	1,684,087
Payments to partners	2,329,536	1,912,186	61,674	253,905	195,445	214,611	235,871	281,379	141,603	117,302	196,934	213,462
Rent	3,116,257	2,593,837	70,101	194,529	238,745	216,200	260,394	371,647	244,934	231,680	402,753	362,854
Interest	8,732,040	8,221,388	103,997	44,227	38,229	91,241	185,612	527,796	659,511	953,040	3,036,450	2,581,285
Taxes	4,720,046	4,091,911	80,185	85,853	129,718	188,928	280,275	492,593	432,522	474,951	1,103,541	823,345
Bad debts	189,870	168,725	7,486	4,757	6,696	8,659	17,332	25,965	20,136	21,206	29,531	26,957
Repairs	1,741,658	1,315,690	39,479	29,742	45,034	63,958	111,359	197,709	160,377	159,149	320,874	188,009
Depreciation	7,099,109	6,191,219	95,350	65,258	113,658	185,938	290,809	588,799	555,529	709,279	2,035,058	1,551,541
Amortization	106,402	104,930	867	578	3,564	959	6,790	5,270	2,525	6,884	29,453	48,040
Depletion	193,839	179,132	1,434	1,907	3,656	6,181	4,854	18,826	14,122	12,212	59,597	56,343
Retirement plans, etc.	112,933	106,063	796	2,548	4,108	4,658	6,341	10,567	8,762	10,766	23,285	34,232
Employee benefit programs	175,134	163,762	2,966	4,310	8,030	9,043	13,854	25,352	18,854	19,894	33,431	28,028
Net loss from other partnerships, etc.	735,492	630,877	10,189	80,001	29,819	39,237	36,259	47,116	47,998	59,923	156,810	123,525
Farm net loss	9,943	5,130	—	(*)	(*)	(*)	(*)	(*)	—	(*)	(*)	17
Net loss, noncapital assets	61,651	36,655	12,297	8,131	695	877	551	3,209	1,803	1,779	3,924	3,389
Other deductions	17,396,189	15,056,825	1,100,752	712,976	834,921	898,551	1,124,674	1,748,517	1,268,872	1,391,545	3,198,293	2,777,724
Net profit (less loss)	**9,172,695**	**5,567,078**	**405,900**	**1,076,778**	**1,297,508**	**1,164,184**	**1,330,459**	**1,734,263**	**829,656**	**151,738**	**—1,234,228**	**—1,189,180**
Net profit	18,867,546	14,634,747	564,162	1,310,361	1,465,047	1,401,539	1,639,138	2,345,475	1,469,980	1,235,997	1,812,687	1,390,361
Net loss	9,694,851	9,067,669	158,262	233,583	167,539	237,355	308,679	611,212	640,324	1,084,259	3,046,915	2,579,541

Footnote at end of table.

Table 2.9—Balance Sheet and Income Statement, by Industrial Division and Size of Total Assets—Continued

[All figures are estimates based on samples—money amounts are 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 FISHING												
Number of partnerships	123,541	43,185	4,705	5,906	5,014	6,033	6,240	8,370	3,941	1,741	1,172	63
Number of partners	358,703	157,874	12,334	14,382	13,449	17,153	19,328	30,146	18,738	11,297	17,439	3,608
Total assets	—	**7,297,482**	—	**23,313**	**83,085**	**222,388**	**447,113**	**1,339,403**	**1,368,452**	**1,179,062**	**2,130,934**	**503,732**
Cash	—	520,107	—	5,798	11,230	21,133	41,870	108,638	103,170	79,641	128,547	20,080
Notes and accounts receivable	—	480,568	—	800	3,458	6,698	19,497	73,625	62,625	89,285	182,889	41,691
Less: Allowance for bad debts	—	2,409	—	—	—	26	—	(*)	(*)	(*)	(*)	46
Inventories	—	1,043,936	—	2,020	5,775	19,809	34,833	138,568	163,927	189,936	429,905	59,163
Investments in Government obligations:												
United States	—	11,147	—	(*)	—	—	(*)	(*)	4,126	(*)	(*)	3,719
State and local	—	11,101	—	—	—	(*)	—	(*)	(*)	(*)	5,258	1,651
Other current assets	—	176,397	—	(*)	1,270	6,562	6,807	25,130	33,180	27,170	60,700	15,302
Mortgage and real estate loans	—	130,055	—	—	(*)	(*)	(*)	16,932	23,249	17,603	48,171	21,599
Other investments	—	332,974	—	282	2,311	1,167	7,576	39,939	54,471	61,213	118,534	47,481
Depreciable assets	—	3,518,153	—	27,722	72,384	188,856	302,509	853,233	699,443	472,588	721,861	179,557
Less: Accumulated depreciation	—	1,412,052	—	16,338	32,345	86,458	126,394	366,858	289,981	186,375	259,994	47,309
Depletable assets	—	53,594	—	650	1,406	—	(*)	16,036	9,904	(*)	8,237	2,466
Less: Accumulated depletion	—	12,320	—	(*)	(*)	—	(*)	4,952	(*)	(*)	2,071	629
Land	—	2,122,423	—	(*)	(*)	52,908	131,210	389,100	447,893	360,477	599,184	123,917
Intangible assets (amortizable)	—	15,382	—	—	—	(*)	(*)	2,547	3,124	2,579	2,391	4,402
Less: Accumulated amortization	—	3,110	—	—	—	(*)	(*)	955	609	936	396	112
Other assets	—	311,536	—	355	2,067	11,351	20,196	48,240	53,052	58,728	86,747	30,800
Total liabilities	—	**7,297,482**	—	**23,313**	**83,085**	**222,388**	**447,113**	**1,339,403**	**1,368,452**	**1,179,062**	**2,130,934**	**503,732**
Accounts payable	—	202,270	—	1,336	3,290	6,078	8,934	41,226	38,562	28,025	62,471	12,348
Mortgages, notes, and bonds payable in less than one year	—	1,919,326	—	7,061	29,896	46,715	90,181	289,812	317,953	306,114	726,541	105,053
Other current liabilities	—	167,214	—	783	1,402	1,140	4,067	30,065	24,810	30,356	44,054	30,537
Mortgages, notes, and bonds payable in one year or more	—	2,367,006	—	3,936	22,933	62,551	134,647	396,929	423,891	381,921	698,056	242,142
Other liabilities	—	352,617	—	897	2,200	10,663	18,135	46,554	71,525	52,397	116,863	33,383
Partners' capital accounts (+ or —) (net)	—	2,289,049	—	9,300	23,364	95,241	191,149	534,817	491,711	380,249	482,949	80,269
Total receipts	**13,390,801**	**7,638,327**	**420,629**	**182,170**	**267,489**	**342,535**	**668,126**	**1,517,577**	**1,235,059**	**924,610**	**1,810,276**	**269,856**
Business receipts	12,571,416	7,210,809	401,566	165,668	248,184	317,598	641,612	1,433,833	1,157,051	875,109	1,713,885	256,303
Income from other partnerships, etc.	12,798	9,564	—	(*)	(*)	(*)	(*)	468	3,374	(*)	4,063	110
Nonqualifying dividends	1,331	718	(*)	(*)	(*)	(*)	(*)	129	26	(*)	302	11
Interest	47,395	28,320	364	92	225	276	850	4,066	4,790	4,633	9,946	3,078
Rents	90,591	48,113	794	(*)	907	1,921	2,504	10,061	8,810	6,506	14,173	2,264
Royalties	10,369	5,362	(*)	(*)	(*)	(*)	(*)	384	900	256	2,789	190
Farm net profit	27,040	2,063	(*)	(*)	—	—	(*)	(*)	(*)	—	—	—
Net gain, noncapital assets	60,762	37,664	5,453	(*)	545	1,037	1,843	6,113	6,798	4,535	8,442	1,142
Other receipts	569,099	295,714	12,180	14,273	17,289	20,847	20,661	61,405	52,631	32,994	56,676	6,758
Total deductions	**12,101,196**	**7,451,628**	**351,659**	**158,675**	**260,995**	**305,643**	**642,700**	**1,384,991**	**1,168,504**	**933,262**	**1,926,260**	**318,939**
Cost of sales and operations	8,342,250	5,249,340	285,839	96,956	161,439	181,057	465,288	926,354	810,236	670,658	1,437,686	213,827
Salaries and wages	194,252	141,382	3,424	6,589	9,364	10,299	17,743	38,112	18,377	13,272	19,852	4,350
Payments to partners	109,116	75,968	3,727	3,241	3,389	5,920	7,335	21,745	13,383	7,803	7,995	1,430
Rent	452,509	263,492	4,954	11,200	14,301	18,276	22,150	62,179	55,366	34,828	33,199	7,039
Interest	471,991	281,344	9,452	2,935	3,678	9,030	14,594	46,659	45,319	40,669	86,369	22,639
Taxes	260,944	131,491	5,677	2,155	5,240	5,996	10,518	29,143	24,140	17,082	26,139	5,401
Bad debts	4,965	3,845	(*)	(*)	(*)	(*)	(*)	1,097	864	546	935	87
Repairs	391,320	177,449	9,368	4,253	6,525	10,184	16,152	43,018	32,443	20,170	31,575	3,761
Depreciation	719,884	320,893	10,697	4,038	9,089	18,390	28,268	71,584	64,732	41,125	60,247	12,723
Amortization	1,426	1,008	—	—	—	(*)	(*)	201	(*)	(*)	111	156
Depletion	2,199	1,539	(*)	(*)	(*)	—	(*)	672	53	60	613	91
Retirement plans, etc.	2,093	1,907	(*)	(*)	(*)	(*)	(*)	148	141	682	479	288
Employee benefit programs	3,152	2,276	(*)	(*)	(*)	(*)	(*)	387	324	(*)	716	129
Net loss from other partnerships, etc.	12,108	11,180	—	(*)	—	—	—	1,723	3,142	41	(*)	2,398
Farm net loss	9,103	4,617	—	(*)	(*)	(*)	(*)	(*)	—	—	(*)	—
Net loss, noncapital assets	10,958	3,068	(*)	(*)	(*)	(*)	(*)	401	545	751	584	142
Other deductions	1,112,926	780,829	18,258	26,490	47,326	46,183	57,023	140,843	99,196	85,055	215,977	44,478
Net profit (less loss)	**1,289,605**	**186,699**	**68,970**	**23,495**	**6,494**	**36,892**	**25,426**	**132,588**	**66,555**	**—8,652**	**—115,984**	**—49,083**
Net profit	2,098,330	856,514	81,012	35,708	39,917	65,728	77,365	210,904	154,180	80,647	97,591	13,462
Net loss	808,725	669,815	12,042	12,213	33,423	28,836	51,939	78,318	87,625	89,299	213,575	62,545

Footnote at end of table.

Table 2.9—Balance Sheet and Income Statement, by Industrial Division and Size of Total Assets—Continued

[All figures are estimates based on samples—money amounts are 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	15,019	10,102	620	3,843	1,254	772	949	1,305	507	331	443	78
Number of partners	212,145	127,552	2,621	17,961	7,740	8,357	11,452	26,621	11,340	7,883	29,014	4,563
Total assets	—	**2,942,030**	—	**11,527**	**21,338**	**26,461**	**68,292**	**203,964**	**171,725**	**226,604**	**834,026**	**1,378,093**
Cash	—	282,024	—	3,614	3,647	9,126	10,540	22,083	16,030	34,846	81,566	100,572
Notes and accounts receivable	—	316,034	—	(*)	(*)	(*)	8,644	23,842	18,485	28,768	107,694	123,260
Less: Allowance for bad debts	—	(*)	—	—	—	—	(*)	(*)	—	—	(*)	110
Inventories	—	71,878	—	(*)	—	(*)	(*)	6,843	3,452	2,286	20,085	37,101
Investments in Government obligations:												
United States	—	9,015	—	—	—	—	(*)	(*)	(*)	(*)	(*)	849
State and local	—	(*)	—	—	—	—	—	(*)	(*)	(*)	(*)	37
Other current assets	—	100,311	—	—	(*)	(*)	(*)	12,840	1,665	25,526	34,133	25,344
Mortgage and real estate loans	—	11,229	—	—	—	—	—	(*)	(*)	—	(*)	1,163
Other investments	—	231,355	—	(*)	(*)	(*)	(*)	8,029	7,492	10,527	100,035	101,905
Depreciable assets	—	1,632,888	—	16,134	59,990	28,157	79,592	126,468	98,403	130,460	377,919	715,765
Less: Accumulated depreciation	—	782,426	—	12,044	48,284	20,693	52,511	51,803	55,196	78,319	200,800	262,776
Depletable assets	—	701,990	—	11,317	5,821	(*)	14,377	60,404	93,892	55,085	232,713	224,439
Less: Accumulated depletion	—	216,751	—	9,788	(*)	(*)	(*)	29,523	47,249	12,632	63,306	46,461
Land	—	107,544	—	(*)	(*)	(*)	(*)	9,080	14,023	2,815	46,305	27,714
Intangible assets (amortizable)	—	62,770	—	—	(*)	—	(*)	(*)	(*)	(*)	(*)	37,882
Less: Accumulated amortization	—	44,950	—	—	(*)	—	(*)	(*)	(*)	(*)	(*)	26,419
Other assets	—	454,388	—	170	(*)	(*)	1,963	13,542	10,828	22,877	84,852	317,828
Total liabilities	—	**2,942,030**	—	**11,527**	**21,338**	**26,461**	**68,292**	**203,964**	**171,725**	**226,604**	**834,026**	**1,378,093**
Accounts payable	—	220,104	—	(*)	(*)	(*)	3,166	12,698	16,177	14,500	81,772	85,744
Mortgages, notes, and bonds payable in less than one year	—	232,781	—	(*)	(*)	(*)	(*)	35,170	12,731	18,500	91,116	64,009
Other current liabilities	—	62,994	—	(*)	(*)	(*)	(*)	4,653	2,139	3,117	16,738	32,765
Mortgages, notes, and bonds payable in one year or more	—	501,474	—	(*)	(*)	(*)	(*)	28,380	19,812	23,669	141,874	274,907
Other liabilities	—	80,606	—	13	(*)	(*)	(*)	8,043	13,795	10,582	16,667	26,091
Partners' capital accounts (+ or —) (net)	—	1,844,071	—	7,630	19,316	17,575	40,787	115,020	107,071	156,236	485,859	894,577
Total receipts	**1,746,392**	**1,585,740**	**33,551**	**13,363**	**25,867**	**37,404**	**83,549**	**177,283**	**108,033**	**140,308**	**439,767**	**526,617**
Business receipts	1,622,549	1,468,719	32,269	12,461	20,415	36,553	79,841	163,902	95,253	128,433	405,619	493,973
Income from other partnerships, etc.	12,289	11,235	—	—	—	—	—	(*)	(*)	(*)	1,184	1,010
Nonqualifying dividends	(*)	(*)	—	—	—	—	—	—	—	—	(*)	32
Interest	15,442	13,482	(*)	(*)	(*)	(*)	(*)	437	614	1,210	5,473	5,085
Rents	14,186	13,523	—	(*)	(*)	(*)	(*)	1,279	322	246	3,937	7,030
Royalties	38,549	37,618	(*)	(*)	(*)	(*)	(*)	7,621	6,731	(*)	12,219	6,355
Farm net profit	(*)	(*)	—	—	—	—	—	—	—	—	(*)	1
Net gain, noncapital assets	10,697	10,633	(*)	(*)	(*)	(*)	(*)	1,372	140	573	2,624	241
Other receipts	32,517	30,382	216	258	(*)	(*)	807	2,123	3,045	2,068	8,596	12,890
Total deductions	**2,274,787**	**2,061,825**	**35,396**	**24,794**	**23,410**	**54,918**	**113,730**	**258,906**	**131,797**	**265,951**	**625,434**	**527,489**
Cost of sales and operations	503,374	467,683	(*)	690	(*)	(*)	16,575	37,243	30,568	43,205	162,864	163,515
Salaries and wages	109,137	89,160	(*)	(*)	(*)	(*)	9,612	11,429	6,123	11,555	19,215	22,970
Payments to partners	22,792	18,735	(*)	(*)	(*)	(*)	(*)	3,831	2,185	(*)	7,629	1,163
Rent	40,163	33,794	(*)	501	(*)	(*)	3,337	6,899	2,420	3,205	10,245	6,296
Interest	48,167	46,876	(*)	349	(*)	(*)	1,577	3,078	1,629	1,596	13,831	23,951
Taxes	48,131	41,177	1,174	349	821	(*)	2,972	6,481	3,650	3,911	10,499	10,115
Bad debts	975	964	(*)	—	—	—	(*)	(*)	(*)	(*)	166	469
Repairs	36,886	30,502	1,394	521	(*)	(*)	2,845	4,512	1,688	3,649	4,990	9,282
Depreciation	136,900	126,136	2,239	1,090	2,416	1,329	6,492	13,574	6,495	11,034	30,275	51,192
Amortization	2,378	2,371	(*)	—	—	—	(*)	—	(*)	(*)	(*)	1,654
Depletion	151,223	140,419	(*)	1,613	3,266	(*)	3,674	17,317	11,444	11,325	40,541	43,635
Retirement plans, etc.	2,638	2,638	(*)	—	—	—	(*)	(*)	(*)	(*)	753	1,118
Employee benefit programs	3,676	3,543	(*)	—	—	(*)	(*)	(*)	(*)	(*)	586	1,648
Net loss from other partnerships, etc.	75,136	57,430	—	(*)	—	(*)	(*)	(*)	(*)	(*)	22,105	8,643
Farm net loss	(*)	(*)	—	—	—	—	—	—	—	—	(*)	—
Net loss, noncapital assets	948	892	—	—	—	(*)	(*)	(*)	—	(*)	(*)	447
Other deductions	1,092,249	999,491	12,411	9,131	14,069	38,948	66,357	144,265	61,269	170,604	301,046	181,391
Net profit (less loss)	**—528,395**	**—476,085**	**—1,845**	**—11,431**	**2,457**	**—17,514**	**—30,181**	**—81,623**	**—23,764**	**—125,645**	**—185,687**	**—872**
Net profit	343,287	319,831	4,911	2,427	8,859	13,070	8,270	34,418	23,465	24,800	64,543	135,068
Net loss	871,682	795,916	6,756	13,858	(*)	(*)	38,451	116,041	47,229	150,445	250,210	135,940

Footnote at end of table.

Table 2.9—Balance Sheet and Income Statement, by Industrial Division and Size of Total Assets—Continued

[All figures are estimates based on samples—money amounts are 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)
CONSTRUCTION												
Number of partnerships	66,031	39,094	5,040	14,660	5,813	4,007	3,587	3,234	1,296	728	636	93
Number of partners	144,363	86,842	10,603	30,950	12,753	8,454	8,325	7,572	3,550	2,033	2,211	391
Total assets	—	**4,246,665**	—	**55,684**	**94,604**	**147,878**	**257,893**	**492,752**	**449,216**	**503,863**	**1,209,587**	**1,035,188**
Cash	—	398,775	—	18,207	20,136	22,748	35,797	64,338	56,017	48,615	85,588	47,329
Notes and accounts receivable	—	794,589	—	3,988	13,889	32,023	49,927	93,677	83,046	97,369	238,722	181,948
Less: Allowance for bad debts	—	2,312	—	—	(*)	(*)	237	457	(*)	(*)	(*)	210
Inventories	—	759,244	—	1,822	6,599	14,165	38,867	83,271	68,905	111,968	239,222	194,425
Investments in Government obligations:												
United States	—	19,875	—	—	—	—	—	(*)	(*)	(*)	(*)	5,981
State and local	—	46,667	—	—	—	(*)	(*)	(*)	(*)	(*)	16,804	28,096
Other current assets	—	410,356	—	747	3,050	4,867	20,307	30,472	46,931	57,487	112,313	134,182
Mortgage and real estate loans	—	70,782	—	—	—	(*)	(*)	5,744	8,341	4,511	34,090	14,289
Other investments	—	165,241	—	(*)	2,181	1,346	2,403	12,384	17,276	21,293	72,047	36,151
Depreciable assets	—	1,296,183	—	47,471	63,829	104,544	133,024	213,358	176,789	160,572	280,115	116,481
Less: Accumulated depreciation	—	551,829	—	20,794	23,383	48,086	52,332	92,904	79,115	69,622	117,337	48,256
Depletable assets	—	7,709	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,400
Less: Accumulated depletion	—	2,412	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	212
Land	—	350,673	—	(*)	2,850	7,754	12,338	61,300	44,890	50,326	88,503	81,699
Intangible assets (amortizable)	—	4,270	—	(*)	—	(*)	(*)	(*)	—	(*)	1,967	277
Less: Accumulated amortization	—	941	—	(*)	—	—	(*)	(*)	—	(*)	407	172
Other assets	—	479,795	—	2,858	5,646	8,112	13,250	18,932	23,456	19,148	148,613	239,780
Total liabilities	—	**4,246,665**	—	**55,684**	**94,604**	**147,878**	**257,893**	**492,752**	**449,216**	**503,863**	**1,209,587**	**1,035,188**
Accounts payable	—	636,667	—	6,037	16,122	18,336	44,369	76,909	50,022	77,591	229,036	118,245
Mortgages, notes, and bonds payable in less than one year	—	845,623	—	13,003	15,636	52,056	56,070	101,824	92,264	135,218	277,735	101,817
Other current liabilities	—	327,278	—	5,188	6,973	6,543	8,510	24,478	33,546	28,824	81,668	131,548
Mortgages, notes, and bonds payable in one year or more	—	1,031,558	—	7,381	19,338	25,800	46,676	90,224	100,530	123,939	336,542	281,128
Other liabilities	—	500,383	—	4,503	4,368	6,451	12,154	28,928	23,437	30,340	99,780	290,422
Partners' capital accounts (+ or −) (net)	—	905,156	—	19,572	32,167	38,692	90,114	170,389	149,417	107,951	184,826	112,028
Total receipts	**10,236,747**	**8,324,856**	**473,027**	**698,894**	**586,868**	**628,631**	**733,969**	**1,178,586**	**848,700**	**817,601**	**1,496,944**	**861,636**
Business receipts	10,108,336	8,208,223	470,997	697,472	586,061	625,287	728,312	1,166,955	826,920	802,318	1,460,705	843,196
Income from other partnerships, etc.	8,396	8,138	—	—	—	—	—	(*)	(*)	(*)	3,925	1,605
Nonqualifying dividends	20	20	—	—	—	(*)	(*)	(*)	(*)	(*)	(*)	2
Interest	17,710	16,527	286	93	51	248	1,187	1,671	2,167	1,731	4,314	4,779
Rents	47,518	40,973	338	(*)	309	349	2,559	6,158	9,112	5,198	13,000	3,880
Royalties	1,150	1,150	—	—	—	—	—	(*)	(*)	(*)	(*)	62
Farm net profit	(*)	(*)	—	—	—	—	—	—	(*)	(*)	—	—
Net gain, noncapital assets	10,218	9,669	957	(*)	(*)	870	527	552	1,315	2,040	1,668	973
Other receipts	43,391	40,149	449	504	435	1,874	1,384	2,767	6,578	5,699	13,320	7,139
Total deductions	**9,315,876**	**7,715,456**	**419,980**	**562,748**	**515,054**	**559,510**	**672,280**	**1,078,241**	**789,806**	**777,583**	**1,465,607**	**874,647**
Cost of sales and operations	6,894,879	5,991,572	313,247	365,761	365,364	405,519	488,972	813,863	622,130	653,655	1,216,121	746,940
Salaries and wages	556,254	337,941	16,809	43,440	36,092	33,911	39,345	58,499	37,724	20,562	42,134	9,425
Payments to partners	229,805	155,439	13,744	38,454	21,228	17,525	26,528	17,968	5,729	3,937	7,942	2,384
Rent	74,625	59,612	1,955	8,353	6,501	5,121	5,721	9,925	5,910	3,995	10,046	2,085
Interest	134,116	118,210	2,420	2,641	3,265	4,625	6,051	14,264	10,350	14,638	35,703	24,253
Taxes	170,462	134,257	5,096	11,350	10,961	13,337	14,685	22,467	13,106	13,100	21,855	8,300
Bad debts	12,453	10,463	(*)	193	917	920	4,522	1,558	702	612	506	111
Repairs	81,281	53,343	1,619	3,075	3,704	5,596	6,209	10,478	8,871	4,823	6,367	2,601
Depreciation	218,267	164,098	3,742	9,069	9,861	15,690	16,215	22,302	15,516	11,904	29,733	30,066
Amortization	23,233	23,163	(*)	(*)	—	—	(*)	(*)	—	(*)	(*)	23,049
Depletion	630	380	—	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	63
Retirement plans, etc.	11,771	10,649	(*)	(*)	615	1,090	967	1,334	1,256	920	3,621	781
Employee benefit programs	22,238	19,651	376	655	1,131	1,692	2,693	3,407	1,378	3,119	4,927	273
Net loss from other partnerships, etc.	5,549	5,033	—	—	(*)	(*)	(*)	(*)	(*)	857	337	564
Farm net loss	(*)	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	399	370	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	84
Other deductions	879,910	631,275	60,481	79,700	55,394	54,369	60,252	101,948	63,987	45,402	86,074	23,668
Net profit (less loss)	**920,871**	**609,400**	**53,047**	**136,146**	**71,814**	**69,121**	**61,689**	**100,345**	**58,894**	**40,018**	**31,337**	**—13,011**
Net profit	1,158,825	826,910	58,347	146,810	85,135	77,502	75,400	115,961	72,286	60,834	83,469	51,166
Net loss	237,954	217,510	5,300	10,664	13,321	8,381	13,711	15,616	13,392	20,816	52,132	64,177

Footnote at end of table.

Table 2.9—Balance Sheet and Income Statement, by Industrial Division and Size of Total Assets—Continued

(All figures are estimates based on samples—money amounts are 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	29,932	20,694	1,502	6,763	3,263	2,962	2,846	1,934	641	402	330	51
Number of partners	73,630	52,951	3,483	14,709	7,349	6,968	6,755	5,463	1,914	1,871	3,137	1,302
Total assets	—	**3,361,676**	—	**26,961**	**53,801**	**108,248**	**195,926**	**302,178**	**224,961**	**277,896**	**630,817**	**1,540,888**
Cash	—	279,767	—	5,867	10,423	14,541	27,492	40,811	34,970	38,668	59,834	47,161
Notes and accounts receivable	—	719,594	—	2,261	10,933	23,144	39,382	61,039	49,143	68,816	151,145	313,731
Less: Allowance for bad debts	—	8,179	—	(*)	(*)	(*)	506	841	677	531	1,515	3,804
Inventories	—	524,016	—	3,824	7,723	16,281	25,802	45,321	42,524	53,709	139,528	189,304
Investments in Government obligations:												
United States	—	4,653	—	(*)	—	(*)	—	(*)	(*)	(*)	(*)	—
State and local	—	7,203	—	—	—	—	—	(*)	(*)	(*)	(*)	—
Other current assets	—	98,633	—	845	1,042	701	9,353	8,082	4,032	7,439	15,002	52,137
Mortgage and real estate loans	—	9,453	—	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—
Other investments	—	193,200	—	—	(*)	(*)	1,427	10,963	12,710	18,902	47,962	100,449
Depreciable assets	—	2,134,322	—	28,155	36,127	98,060	144,861	220,430	142,661	152,768	278,810	1,032,450
Less: Accumulated depreciation	—	990,429	—	15,440	18,103	55,052	74,326	117,029	82,131	84,786	132,154	411,408
Depletable assets	—	28,640	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	7,760	13,283
Less: Accumulated depletion	—	6,386	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,268
Land	—	89,662	—	—	(*)	4,904	11,543	15,336	12,082	6,631	16,533	21,727
Intangible assets (amortizable)	—	14,530	—	(*)	(*)	(*)	(*)	1,110	(*)	(*)	6,295	5,971
Less: Accumulated amortization	—	5,686	—	(*)	(*)	(*)	(*)	468	(*)	(*)	2,450	2,202
Other assets	—	268,683	—	1,176	3,904	4,772	10,714	14,265	5,555	8,683	35,257	184,357
Total liabilities	—	**3,361,676**	—	**26,961**	**53,801**	**108,248**	**195,926**	**302,178**	**224,961**	**277,896**	**630,817**	**1,540,888**
Accounts payable	—	381,581	—	2,829	6,837	12,839	26,302	36,966	31,686	45,412	104,629	114,081
Mortgages, notes, and bonds payable in less than one year	—	223,931	—	4,941	4,581	13,036	20,317	26,568	18,908	28,027	62,056	45,497
Other current liabilities	—	167,527	—	2,462	3,251	3,643	6,124	11,143	6,193	9,952	31,181	93,578
Mortgages, notes, and bonds payable in one year or more	—	508,438	—	3,936	9,745	17,364	34,652	48,951	32,309	26,975	73,349	261,157
Other liabilities	—	111,795	—	2,196	5,014	1,301	4,684	12,641	3,984	10,223	24,235	47,517
Partners' capital accounts (+ or —) (net)	—	1,968,404	—	10,597	24,373	60,065	103,847	165,909	131,881	157,307	335,367	979,058
Total receipts	**6,586,945**	**5,923,864**	**191,273**	**134,605**	**189,412**	**325,147**	**503,162**	**745,874**	**542,281**	**752,319**	**1,411,878**	**1,127,793**
Business receipts	6,504,062	5,844,289	186,985	133,919	188,020	323,860	498,496	738,122	533,925	742,788	1,398,327	1,099,847
Income from other partnerships, etc.	(*)	(*)	—	—	—	—	—	(*)	(*)	—	(*)	1,486
Nonqualifying dividends	142	142	(*)	—	—	—	(*)	(*)	(*)	(*)	(*)	87
Interest	12,505	12,203	(*)	89	82	91	117	1,103	1,117	1,710	3,030	4,443
Rents	13,475	12,432	143	(*)		(*)	729	1,531	3,845	1,007	3,169	1,324
Royalties	4,068	4,068	—	—	—	—	—	(*)	—	(*)	(*)	3,817
Farm net profit	(*)	(*)	—	—	—	—	—	(*)	—	—	—	—
Net gain, noncapital assets	6,473	6,103	(*)	—	(*)	(*)	(*)	2,896	421	202	703	150
Other receipts	43,241	42,611	2,731	589	1,012	389	3,527	2,245	2,530	6,573	6,376	16,639
Total deductions	**6,026,156**	**5,449,666**	**172,877**	**99,833**	**160,984**	**280,264**	**437,870**	**665,736**	**489,120**	**695,148**	**1,315,934**	**1,131,908**
Cost of sales and operations	4,297,335	3,960,012	119,716	58,379	97,155	176,095	298,899	469,087	357,874	547,861	1,050,087	784,859
Salaries and wages	403,429	339,817	11,737	6,189	12,356	22,202	33,384	45,828	35,709	37,690	67,301	67,421
Payments to partners	116,390	99,586	3,028	3,877	11,524	14,465	15,216	20,456	9,196	9,703	11,549	572
Rent	90,772	81,146	2,934	5,924	8,505	10,204	8,324	8,255	4,373	5,821	8,341	18,465
Interest	55,829	48,948	1,670	455	781	1,716	3,247	5,347	2,993	3,972	9,423	19,344
Taxes	127,957	112,921	3,749	2,151	4,384	8,141	14,034	17,423	12,169	14,143	19,190	17,537
Bad debts	12,159	11,476	269	(*)	293	681	1,041	2,014	1,201	1,025	2,408	2,360
Repairs	75,136	61,651	1,540	952	1,292	3,116	4,931	9,039	5,271	4,618	7,204	23,688
Depreciation	214,842	187,739	5,818	3,369	3,611	7,702	11,574	19,494	11,222	13,487	21,794	89,668
Amortization	1,758	1,758	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	685	572
Depletion	24,334	24,334	—	—	—	—	(*)	(*)	(*)	(*)	14,806	7,211
Retirement plans, etc.	11,393	11,381	(*)	—	(*)	(*)	(*)	608	527	1,340	2,821	5,397
Employee benefit programs	19,646	18,968	255	(*)	395	553	1,194	2,272	2,109	2,833	3,635	5,659
Net loss from other partnerships, etc.	2,900	2,900	—	—	—	—	—	—	—	(*)	(*)	2,595
Farm net loss	—	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	3,530	3,488	(*)	—	—	(*)	(*)	(*)	—	(*)	19	8
Other deductions	568,746	483,541	18,681	18,275	20,555	35,321	45,066	65,475	44,744	52,245	96,635	86,544
Net profit (less loss)	**559,889**	**474,198**	**18,396**	**34,772**	**28,428**	**44,883**	**65,312**	**80,238**	**53,161**	**57,171**	**95,944**	**—4,107**
Net profit	743,166	649,173	26,571	38,203	31,064	49,327	68,490	86,455	56,315	61,328	116,532	114,888
Net loss	183,277	174,975	8,175	3,431	2,636	4,444	3,178	6,217	3,154	4,157	20,588	118,995

Footnote at end of table.

Table 2.9—Balance Sheet and Income Statement, by Industrial Division and Size of Total Assets—Continued

[All figures are estimates based on samples—money amounts are 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	15,824	9,214	1,631	1,526	1,981	1,453	1,084	928	300	143	137	31
Number of partners	38,359	23,504	4,332	3,158	4,364	3,124	2,470	2,698	876	875	1,467	140
Total assets	—	**1,714,121**	—	**6,746**	**34,328**	**52,284**	**77,185**	**139,317**	**102,044**	**96,730**	**278,144**	**935,343**
Cash	—	79,356	—	1,164	5,381	6,682	9,362	14,758	7,746	6,686	20,709	6,868
Notes and accounts receivable	—	115,749	—	(*)	3,216	5,566	8,044	18,450	14,338	18,507	24,918	21,726
Less: Allowance for bad debts	—	2,213	—	—	—	(*)	—	(*)	(*)	(*)	(*)	565
Inventories	—	43,030	—	(*)	(*)	(*)	834	3,464	5,369	5,488	19,740	7,409
Investments in Government obligations:												
United States	—	(*)	—	—	—	—	—	—	(*)	—	—	8,879
State and local	—	(*)	—	—	—	(*)	(*)	(*)	(*)	—	(*)	—
Other current assets	—	20,696	—	(*)	(*)	(*)	1,690	2,957	2,221	1,614	2,417	7,265
Mortgage and real estate loans	—	(*)	—	—	—	—	(*)	(*)	(*)	(*)	(*)	—
Other investments	—	34,263	—	(*)	(*)	(*)	3,404	4,048	2,635	2,880	10,294	10,863
Depreciable assets	—	1,416,852	—	9,142	53,093	61,077	81,857	141,673	111,702	88,513	241,760	628,035
Less: Accumulated depreciation	—	446,774	—	5,820	31,232	27,411	38,386	65,366	54,564	40,982	86,511	96,502
Depletable assets	—	4,603	—	(*)	(*)	—	—	(*)	(*)	(*)	(*)	—
Less: Accumulated depletion	—	(*)	—	(*)	(*)	—	—	(*)	—	(*)	(*)	—
Land	—	51,128	—	—	(*)	(*)	4,172	7,202	5,037	9,697	21,869	1,023
Intangible assets (amortizable)	—	6,736	—	—	(*)	—	(*)	1,464	(*)	(*)	(*)	1,746
Less: Accumulated amortization	—	1,030	—	—	(*)	—	(*)	(*)	(*)	(*)	(*)	63
Other assets	—	383,141	—	587	2,912	2,814	6,111	9,071	6,519	4,047	12,421	338,659
Total liabilities	—	**1,714,121**	—	**6,746**	**34,328**	**52,284**	**77,185**	**139,317**	**102,044**	**96,730**	**278,144**	**935,343**
Accounts payable	—	123,705	—	1,377	2,401	2,607	5,484	15,631	8,135	10,002	27,871	50,197
Mortgages, notes, and bonds payable in less than one year	—	107,200	—	2,056	5,667	6,276	10,173	17,736	18,568	12,532	17,850	16,342
Other current liabilities	—	30,902	—	505	1,253	763	2,763	3,685	2,720	1,452	8,737	9,024
Mortgages, notes, and bonds payable in one year or more	—	713,874	—	(*)	7,061	7,748	25,165	35,483	31,863	34,631	129,695	441,096
Other liabilities	—	36,293	—	71	608	(*)	4,555	4,931	3,420	1,829	9,151	10,433
Partners' capital accounts (+ or —) (net)	—	702,147	—	1,605	17,338	33,595	29,045	61,851	37,338	36,284	76,840	408,251
Total receipts	**1,995,096**	**1,597,708**	**84,757**	**82,342**	**123,309**	**101,730**	**174,197**	**277,946**	**174,827**	**184,700**	**230,063**	**163,837**
Business receipts	1,962,206	1,568,824	81,747	79,821	123,145	101,066	173,109	274,334	171,383	179,051	222,772	162,396
Income from other partnerships, etc.	(*)	(*)	(*)	—	—	—	—	(*)	—	—	(*)	—
Nonqualifying dividends	(*)	(*)	—	—	—	—	—	(*)	(*)	—	(*)	—
Interest	4,100	3,914	(*)	(*)	(*)	(*)	141	282	508	381	1,396	1,040
Rents	8,688	7,897	(*)	—	(*)	(*)	(*)	643	1,574	(*)	2,373	53
Royalties	(*)	(*)	—	—	—	—	—	(*)	—	(*)	—	—
Farm net profit	(*)	(*)	—	—	—	—	—	(*)	—	—	—	—
Net gain, noncapital assets	6,953	6,008	(*)	(*)	—	(*)	(*)	750	257	1,469	654	5
Other receipts	9,812	7,914	269	256	61	(*)	287	996	1,095	1,316	2,859	343
Total deductions	**1,836,227**	**1,495,052**	**75,697**	**78,176**	**112,096**	**92,525**	**157,396**	**250,591**	**160,057**	**167,069**	**209,002**	**192,473**
Cost of sales and operations	681,436	574,424	26,122	45,036	41,074	16,771	59,407	119,322	71,071	88,455	105,230	1,936
Salaries and wages	240,911	203,158	10,725	6,287	16,041	20,158	18,969	36,622	30,983	23,445	28,805	11,123
Payments to partners	48,905	38,771	2,785	4,469	11,092	7,312	4,453	4,019	2,461	660	1,337	183
Rent	47,873	39,146	3,603	2,087	7,222	1,571	5,262	7,517	4,852	1,526	3,490	2,016
Interest	52,114	45,562	1,548	1,524	959	1,896	2,578	3,283	3,533	3,025	9,826	17,390
Taxes	70,595	56,818	3,182	1,581	3,797	3,892	11,439	9,235	6,348	6,514	5,543	5,287
Bad debts	2,602	2,214	(*)	(*)	(*)	(*)	146	335	303	121	350	484
Repairs	80,461	52,711	5,244	2,648	3,999	5,317	7,738	9,868	4,868	5,612	5,684	1,733
Depreciation	177,036	143,299	5,967	2,565	6,047	8,077	12,085	14,846	9,467	8,720	20,176	55,349
Amortization	487	430	(*)	—	(*)	—	(*)	(*)	(*)	—	(*)	24
Depletion	560	(*)	—	—	—	—	—	(*)	(*)	(*)	(*)	—
Retirement plans, etc.	2,341	2,259	(*)	—	—	(*)	(*)	(*)	(*)	(*)	413	108
Employee benefit programs	3,919	3,676	(*)	(*)	(*)	(*)	(*)	709	468	(*)	782	228
Net loss from other partnerships, etc.	(*)	(*)	(*)	—	—	—	—	—	(*)	(*)	(*)	—
Farm net loss	—	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	841	287	—	—	—	(*)	(*)	(*)	(*)	—	(*)	10
Other deductions	426,041	332,102	16,112	11,898	21,613	26,532	35,068	44,463	24,561	28,036	27,217	96,602
Net profit (less loss)	**158,869**	**102,656**	**9,060**	**4,166**	**11,213**	**9,205**	**16,801**	**27,355**	**14,770**	**17,631**	**21,061**	**—28,630**
Net profit	242,324	179,420	10,787	8,604	14,723	12,743	20,144	30,342	16,583	19,920	37,269	8,305
Net loss	83,455	76,764	1,697	4,438	3,510	(*)	(*)	2,987	1,813	2,289	16,208	36,941

Footnote at end of table.

Table 2.9—Balance Sheet and Income Statement, by Industrial Division and Size of Total Assets—Continued

[All figures are estimates based on samples—money amounts are 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	198,764	127,747	15,256	27,416	25,729	19,157	19,287	14,137	4,402	1,588	719	56
Number of partners	459,119	301,924	34,534	60,776	57,031	42,870	45,052	37,874	12,190	6,504	4,567	526
Total assets	—	**9,395,711**	—	**112,887**	**431,230**	**699,452**	**1,361,787**	**2,186,617**	**1,499,413**	**1,068,392**	**1,285,859**	**750,074**
Cash	—	1,253,510	—	26,251	80,494	106,903	222,622	303,438	206,878	128,330	115,368	63,226
Notes and accounts receivable	—	1,792,339	—	7,647	38,505	74,275	170,184	338,688	317,189	256,910	336,035	252,906
Less: Allowance for bad debts	—	27,059	—	(*)	(*)	1,957	2,738	4,456	5,369	4,079	6,435	1,812
Inventories	—	3,047,355	—	39,639	151,842	230,780	458,695	735,048	499,942	336,914	388,000	206,495
Investments in Government obligations:												
United States	—	47,555	—	(*)	(*)	1,916	1,175	7,269	4,175	2,983	11,397	17,257
State and local	—	22,326	—	(*)	(*)	(*)	(*)	1,189	3,365	(*)	5,083	9,213
Other current assets	—	150,583	—	1,433	6,628	10,368	15,887	34,173	30,559	17,417	25,371	8,747
Mortgage and real estate loans	—	41,519	—	(*)	(*)	778	3,944	10,228	9,003	5,793	10,322	637
Other investments	—	271,093	—	(*)	2,599	12,510	16,108	52,511	49,412	42,246	58,904	36,424
Depreciable assets	—	3,538,906	—	75,175	225,754	372,120	607,111	879,407	485,360	363,087	354,853	176,039
Less: Accumulated depreciation	—	1,606,241	—	45,578	112,748	177,596	271,835	383,714	227,288	162,420	146,118	78,944
Depletable assets	—	36,597	—	1,693	2,976	1,736	5,981	3,407	1,052	(*)	(*)	17,751
Less: Accumulated depletion	—	8,233	—	1,035	1,543	(*)	3,282	1,370	(*)	(*)	(*)	157
Land	—	455,346	—	438	7,919	24,298	63,153	125,351	77,845	55,717	85,191	15,434
Intangible assets (amortizable)	—	48,852	—	(*)	2,044	5,026	8,146	10,147	4,383	6,178	5,997	6,729
Less: Accumulated amortization	—	13,013	—	(*)	716	1,892	2,515	2,852	1,702	1,891	1,008	380
Other assets	—	344,276	—	6,696	25,380	40,048	68,797	78,153	45,073	18,195	41,425	20,509
Total liabilities	—	**9,395,711**	—	**112,887**	**431,230**	**699,452**	**1,361,787**	**2,186,617**	**1,499,413**	**1,068,392**	**1,285,859**	**750,074**
Accounts payable	—	1,642,544	—	15,346	66,514	100,656	191,111	306,706	231,602	206,410	278,281	245,918
Mortgages, notes, and bonds payable in less than one year	—	1,083,040	—	13,006	39,064	52,665	110,871	212,625	184,641	147,692	207,687	114,789
Other current liabilities	—	304,037	—	5,981	15,949	24,501	46,577	60,104	46,011	31,554	51,286	22,074
Mortgages, notes, and bonds payable in one year or more	—	1,476,278	—	11,278	53,667	109,734	226,911	391,225	186,745	159,158	197,624	139,936
Other liabilities	—	259,483	—	10,139	18,947	12,383	36,193	41,216	40,518	32,779	50,674	16,634
Partners' capital accounts (+ or −) (net)	—	4,630,329	—	57,137	237,089	399,513	750,124	1,174,741	809,896	490,799	500,307	210,723
Total receipts	**40,770,862**	**31,935,721**	**1,240,738**	**1,010,424**	**2,332,450**	**2,740,700**	**4,468,281**	**6,482,513**	**4,593,529**	**3,073,387**	**4,027,471**	**1,966,228**
Business receipts	40,290,668	31,531,779	1,216,479	998,258	2,312,979	2,716,725	4,431,249	6,401,713	4,528,707	3,026,673	3,960,871	1,938,125
Income from other partnerships, etc.	4,774	3,822	(*)	(*)	—	(*)	(*)	(*)	570	(*)	2,172	376
Nonqualifying dividends	2,688	1,549	(*)	(*)	(*)	(*)	142	405	83	62	324	444
Interest	49,213	43,545	713	198	293	816	2,775	8,768	9,276	6,828	6,461	7,417
Rents	117,081	86,114	5,092	1,343	1,693	6,784	8,833	18,530	12,818	11,586	14,796	4,639
Royalties	2,863	2,705	(*)	(*)	—	—	(*)	404	(*)	122	209	1,113
Farm net profit	503	223	—	(*)	—	—	—	(*)	(*)	(*)	(*)	—
Net gain, noncapital assets	22,414	17,854	5,519	2,191	317	2,114	1,063	1,531	2,197	597	1,986	339
Other receipts	280,658	248,130	12,934	8,271	17,098	14,071	23,881	50,866	39,241	27,348	40,645	13,775
Total deductions	**38,215,384**	**30,000,611**	**1,177,048**	**922,278**	**2,138,166**	**2,514,481**	**4,119,000**	**6,066,481**	**4,343,980**	**2,925,167**	**3,882,190**	**1,911,820**
Cost of sales and operations	30,574,272	24,055,042	898,658	663,558	1,634,565	1,908,293	3,157,182	4,822,142	3,599,120	2,426,105	3,291,871	1,653,548
Salaries and wages	2,492,519	2,006,819	93,578	56,077	123,048	179,002	313,514	449,086	277,631	185,237	226,688	102,958
Payments to partners	545,433	435,075	16,936	34,610	48,605	56,612	88,511	97,385	47,136	22,245	18,929	4,106
Rent	614,341	477,047	24,845	39,152	75,718	70,944	81,312	82,567	36,054	25,251	34,159	7,045
Interest	213,256	175,124	5,995	2,555	5,941	12,179	22,414	37,669	25,269	20,695	26,192	16,215
Taxes	672,872	487,303	27,364	17,627	38,964	50,044	78,259	103,041	60,687	45,817	44,159	21,341
Bad debts	72,812	61,714	4,955	1,386	2,576	4,306	8,472	12,136	9,782	7,924	8,340	1,837
Repairs	179,264	128,621	5,952	5,018	10,687	12,613	21,484	25,270	15,775	10,474	11,762	9,586
Depreciation	405,805	294,231	10,253	8,717	24,794	31,806	47,666	65,028	37,010	25,041	27,820	16,096
Amortization	3,732	3,470	204	(*)	122	287	930	795	226	388	128	341
Depletion	4,790	4,286	—	(*)	—	—	(*)	(*)	(*)	(*)	222	3,900
Retirement plans, etc.	14,800	13,724	284	(*)	(*)	232	811	1,519	1,560	1,436	2,808	4,814
Employee benefit programs	30,486	27,883	888	299	955	1,090	2,993	5,679	5,465	3,666	5,212	1,636
Net loss from other partnerships, etc.	2,640	2,600	—	(*)	—	—	(*)	(*)	(*)	(*)	265	1,688
Farm net loss	(*)	(*)	—	—	—	—	(*)	—	—	—	—	—
Net loss, noncapital assets	6,176	5,164	(*)	(*)	(*)	(*)	177	379	204	16	15	46
Other deductions	2,382,138	1,822,501	83,006	93,015	172,038	186,975	295,224	363,487	227,822	150,651	183,620	66,663
Net profit (less loss)	**2,555,478**	**1,935,110**	**63,690**	**88,146**	**194,284**	**226,219**	**349,281**	**416,032**	**249,549**	**148,220**	**145,281**	**54,408**
Net profit	2,853,898	2,148,793	92,503	114,569	218,196	249,877	378,529	444,984	264,465	160,958	161,140	63,572
Net loss	298,420	213,683	28,813	26,423	23,912	23,658	29,248	28,952	14,916	12,738	15,859	9,164

Footnote at end of table.

Table 2.9—Balance Sheet and Income Statement, by Industrial Division and Size of Total Assets—Continued

[All figures are estimates based on samples—money amounts are 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	29,980	21,870	1,738	4,764	3,755	2,485	3,158	3,139	1,778	662	351	40
Number of partners	72,411	54,799	3,929	10,779	8,014	5,496	8,198	8,316	4,919	3,022	1,763	363
Total assets	—	**3,128,937**	—	**18,035**	**61,168**	**93,572**	**220,199**	**505,602**	**613,564**	**448,848**	**642,934**	**525,015**
Cash	—	425,966	—	6,336	14,157	17,354	43,263	77,174	94,919	58,468	66,046	48,249
Notes and accounts receivable	—	888,408	—	2,696	11,974	22,404	47,266	125,286	166,295	137,198	203,780	171,509
Less: Allowance for bad debts	—	10,995	—	—	(*)	1,718	458	1,004	1,780	1,862	3,082	1,088
Inventories	—	943,948	—	4,240	18,372	23,231	62,610	152,318	179,219	139,334	205,677	158,947
Investments in Government obligations:												
United States	—	30,742	—	(*)	—	(*)	(*)	3,587	1,828	(*)	8,139	13,935
State and local	—	5,736	—	—	(*)	(*)	(*)	200	(*)	(*)	(*)	—
Other current assets	—	47,715	—	372	952	2,434	2,059	7,163	10,326	7,486	10,892	6,031
Mortgage and real estate loans	—	14,799	—	—	(*)	(*)	(*)	(*)	5,267	(*)	4,113	550
Other investments	—	128,259	—	(*)	(*)	6,722	6,119	14,000	19,783	17,146	34,639	28,762
Depreciable assets	—	843,665	—	8,186	18,101	37,709	81,845	179,146	176,676	123,174	122,376	96,452
Less: Accumulated depreciation	—	417,305	—	4,984	8,900	19,750	44,970	90,922	86,189	61,691	57,518	42,381
Depletable assets	—	18,432	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	15,546
Less: Accumulated depletion	—	765	—	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Land	—	121,184	—	(*)	2,384	2,202	10,661	21,430	29,574	19,309	26,393	9,163
Intangible assets (amortizable)	—	12,764	—	—	(*)	(*)	(*)	1,248	1,368	(*)	(*)	6,514
Less: Accumulated amortization	—	2,106	—	—	(*)	(*)	(*)	433	228	(*)	(*)	362
Other assets	—	78,490	—	1,060	2,334	2,530	7,297	13,609	14,767	5,941	17,764	13,188
Total liabilities	—	**3,128,937**	—	**18,035**	**61,168**	**93,572**	**220,199**	**505,602**	**613,564**	**448,848**	**642,934**	**525,015**
Accounts payable	—	795,762	—	2,497	13,339	18,231	41,032	92,316	125,247	110,853	186,853	205,394
Mortgages, notes, and bonds payable in less than one year	—	400,510	—	3,440	5,846	9,460	18,921	47,672	60,608	53,045	99,999	101,519
Other current liabilities	—	90,954	—	1,452	2,396	2,465	7,233	12,966	13,893	11,904	26,594	12,051
Mortgages, notes, and bonds payble in one year or more	—	318,624	—	(*)	9,347	10,936	17,945	61,690	62,827	42,302	61,582	49,304
Other liabilities	—	84,224	—	966	2,379	2,086	8,123	9,404	15,106	13,468	24,493	8,199
Partners' capital accounts (+ or —) (net)	—	1,438,863	—	6,989	27,861	50,394	126,945	281,554	335,883	217,276	243,413	148,548
Total receipts	**13,854,409**	**12,069,960**	**347,089**	**199,292**	**322,800**	**505,347**	**932,078**	**2,025,753**	**2,221,624**	**1,563,348**	**2,492,000**	**1,460,629**
Business receipts	13,687,696	11,914,097	343,997	195,497	311,680	497,198	923,446	1,998,823	2,194,208	1,546,445	2,462,688	1,440,115
Income from other partnerships, etc	3,325	2,633	(*)	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	338
Nonqualifying dividends	808	792	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	444
Interest	19,746	18,624	276	(*)	61	227	629	2,169	3,422	2,402	3,428	5,934
Rents	22,175	19,106	205	(*)	(*)	761	816	3,348	4,907	2,377	4,598	1,577
Royalties	1,036	934	—	—	—	—	(*)	(*)	(*)	(*)	(*)	1
Farm net profit	(*)	(*)	—	—	—	—	—	—	(*)	(*)	—	—
Net gain, noncapital assets	5,799	4,928	190	(*)	(*)	(*)	207	331	678	247	646	320
Other receipts	113,530	108,833	2,420	3,002	10,792	5,238	6,702	21,048	17,583	11,690	18,508	11,850
Total deductions	**13,128,913**	**11,433,811**	**330,039**	**168,225**	**290,941**	**468,677**	**856,569**	**1,901,005**	**2,101,482**	**1,485,259**	**2,407,544**	**1,424,070**
Cost of sales and operations	11,388,762	9,975,595	280,415	116,150	232,407	389,403	707,450	1,628,467	1,829,940	1,306,576	2,164,266	1,320,521
Salaries and wages	528,459	456,251	14,123	7,093	10,817	22,453	41,318	87,536	95,727	63,205	86,730	27,249
Payments to partners	121,638	105,226	2,279	9,026	7,079	8,541	13,674	23,825	19,799	9,198	9,221	2,584
Rent	86,255	73,836	2,339	6,139	4,921	5,517	10,232	14,847	9,255	6,934	9,870	3,782
Interest	56,376	50,407	1,195	605	1,074	1,535	2,660	6,978	8,787	6,858	10,769	9,946
Taxes	145,264	124,707	3,759	1,543	2,331	4,254	9,071	24,434	25,451	17,012	24,032	12,820
Bad debts	22,593	20,819	1,811	(*)	532	2,065	1,280	3,593	3,462	3,602	3,455	781
Repairs	48,071	35,462	954	646	1,076	1,544	2,977	6,467	6,933	4,618	4,849	5,398
Depreciation	106,879	76,954	(*)	1,531	(*)	(*)	7,940	15,209	14,199	9,409	10,606	9,049
Amortization	1,126	1,003	—	—	30	20	(*)	279	(*)	(*)	(*)	334
Depletion	4,092	3,763	—	—	—	—	(*)	(*)	(*)	(*)	(*)	3,574
Retirement plans, etc.	7,719	7,363	(*)	—	(*)	(*)	162	472	887	817	1,480	3,402
Employee benefit programs	10,399	9,858	203	(*)	228	135	560	1,548	2,310	1,519	2,295	1,046
Net loss from other partnerships, etc.	780	745	—	—	—	—	(*)	(*)	(*)	(*)	153	174
Farm net loss	—	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	4,255	4,208	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5	38
Other deductions	596,245	487,614	16,972	25,235	27,790	28,602	58,987	87,178	84,426	55,419	79,633	23,372
Net profit (less loss)	725,496	636,149	17,050	31,067	31,859	36,670	75,509	124,748	120,142	78,089	84,456	36,559
Net profit	803,996	689,003	24,965	35,524	35,533	42,110	81,143	129,837	128,846	80,956	89,270	40,819
Net loss	78,500	52,854	7,915	4,457	3,674	5,440	5,634	5,089	8,704	2,867	4,814	4,260

Footnote at end of table.

Table 2.9—Balance Sheet and Income Statement, by Industrial Division and Size of Total Assets—Continued

[All figures are estimates based on samples—money amounts are 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	167,603	104,914	13,368	22,350	21,621	16,615	16,066	10,985	2,602	926	365	16
Number of partners	384,004	244,907	30,305	49,343	48,109	37,253	36,710	29,532	7,221	3,482	2,789	163
Total assets	—	**6,240,121**	—	**93,648**	**364,158**	**603,486**	**1,137,085**	**1,679,151**	**878,426**	**619,544**	**639,564**	**225,059**
Cash	—	820,943	—	19,564	65,418	89,017	175,645	226,127	111,420	69,862	48,913	14,977
Notes and accounts receivable	—	901,197	—	4,951	26,151	51,837	122,839	212,880	149,252	119,712	132,178	81,397
Less: Allowance for bad debts	—	16,018	—	(*)	(*)	239	2,280	3,452	3,543	2,217	3,353	724
Inventories	—	2,097,275	—	34,934	131,374	206,490	395,651	581,740	319,807	197,580	182,151	47,548
Investments in Government obligations:												
United States	—	16,813	—	—	(*)	(*)	(*)	3,682	(*)	(*)	(*)	3,322
State and local	—	16,590	—	(*)	—	(*)	(*)	989	(*)	(*)	(*)	9,213
Other current assets	—	102,061	—	1,061	5,039	7,934	13,828	27,003	20,109	9,931	14,440	2,716
Mortgage and real estate loans	—	25,002	—	(*)	(*)	526	2,224	7,626	3,736	5,665	4,491	87
Other investments	—	142,596	—	(*)	1,520	5,788	9,982	38,511	29,461	25,100	24,202	7,662
Depreciable assets	—	2,683,882	—	65,642	203,820	333,435	524,654	699,683	306,477	239,913	230,671	79,587
Less: Accumulated depreciation	—	1,182,780	—	39,621	101,554	157,539	226,511	292,392	140,440	100,729	87,431	36,563
Depletable assets	—	18,165	—	1,693	2,783	(*)	5,327	3,097	(*)	(*)	(*)	2,205
Less: Accumulated depletion	—	7,468	—	1,035	1,514	(*)	2,941	1,258	(*)	(*)	(*)	157
Land	—	331,071	—	(*)	5,300	21,996	52,492	103,891	45,779	36,408	58,564	6,271
Intangible assets (amortizable)	—	36,088	—	(*)	1,701	4,949	6,187	8,899	3,015	5,818	5,102	215
Less: Accumulated amortization	—	10,907	—	(*)	675	1,815	2,000	2,419	1,474	1,650	799	18
Other assets	—	265,611	—	5,622	22,948	37,518	61,489	64,544	30,266	12,254	23,649	7,321
Total liabilities	—	**6,240,121**	—	**93,648**	**364,158**	**603,486**	**1,137,085**	**1,679,151**	**878,426**	**619,544**	**639,564**	**225,059**
Accounts payable	—	844,640	—	12,837	52,549	82,424	150,059	213,957	105,376	95,557	91,357	40,524
Mortgages, notes, and bonds payable in less than one year	—	682,045	—	9,566	33,098	43,205	91,893	164,818	123,929	94,647	107,619	13,270
Other current liabilities	—	212,627	—	4,515	13,164	22,032	39,336	47,138	32,084	19,650	24,685	10,023
Mortgages, notes, and bonds payable in one year or more	—	1,154,907	—	8,510	43,913	98,242	208,905	329,492	122,808	116,856	135,549	90,632
Other liabilities	—	169,981	—	9,023	16,564	10,297	24,681	31,802	25,349	19,311	24,519	8,435
Partners' capital accounts (+ or —) (net)	—	3,175,921	—	49,197	204,870	347,286	622,211	891,944	468,880	273,523	255,835	62,175
Total receipts	**26,852,739**	**19,811,673**	**892,318**	**808,233**	**1,988,565**	**2,230,754**	**3,528,394**	**4,451,896**	**2,361,994**	**1,510,039**	**1,533,881**	**505,599**
Business receipts	26,539,877	19,564,152	871,164	799,867	1,980,239	2,214,928	3,499,998	4,398,030	2,324,728	1,480,228	1,496,960	498,010
Income from other partnerships, etc.	1,448	1,189	—	(*)	—	(*)	(*)	(*)	(*)	(*)	(*)	38
Nonqualifying dividends	1,880	757	—	(*)	(*)	(*)	142	395	56	(*)	(*)	—
Interest	29,329	24,784	437	172	232	589	2,144	6,596	5,844	4,426	2,911	1,433
Rents	94,584	66,686	4,887	1,064	1,455	6,023	8,017	15,182	7,825	9,209	9,962	3,062
Royalties	1,827	1,771	(*)	(*)	—	—	(*)	(*)	(*)	(*)	(*)	1,112
Farm net profit	(*)	(*)	—	(*)	—	—	—	(*)	—	—	(*)	—
Net gain, noncapital assets	16,615	12,926	5,329	1,713	288	312	856	1,200	1,519	350	1,340	19
Other receipts	166,969	139,198	10,501	5,264	6,281	8,833	17,177	29,817	21,614	15,658	22,128	1,925
Total deductions	**25,032,496**	**18,522,050**	**845,677**	**751,347**	**1,828,372**	**2,042,870**	**3,258,340**	**4,161,073**	**2,233,464**	**1,439,988**	**1,473,249**	**487,758**
Cost of sales and operations	19,145,887	14,045,609	617,270	545,439	1,387,906	1,516,702	2,447,089	3,190,141	1,761,670	1,119,529	1,126,836	333,027
Salaries and wages	1,961,410	1,548,249	79,455	48,984	111,028	156,428	272,028	361,104	181,647	122,032	139,834	75,709
Payments to partners	422,040	329,264	14,657	25,501	41,376	47,989	74,803	73,507	27,199	13,047	9,663	1,522
Rent	526,813	402,006	22,403	32,778	70,183	65,402	70,898	67,678	26,795	18,317	24,289	3,263
Interest	156,492	124,393	4,797	1,950	4,833	10,612	19,750	30,677	16,290	13,837	15,378	6,269
Taxes	526,321	361,569	23,602	16,023	36,233	45,696	68,967	78,567	35,077	28,805	20,078	8,521
Bad debts	50,156	40,832	3,144	1,108	2,044	2,239	7,192	8,540	6,306	4,322	4,881	1,056
Repairs	130,755	92,920	4,997	4,351	9,587	11,063	18,429	18,800	8,736	5,856	6,913	4,188
Depreciation	297,882	216,582	8,412	7,096	21,964	27,194	39,636	49,785	22,694	15,632	17,122	7,047
Amortization	2,606	2,467	204	(*)	92	267	730	516	150	357	95	7
Depletion	697	522	—	(*)	—	—	(*)	(*)	(*)	(*)	(*)	326
Retirement plans, etc.	7,081	6,361	208	(*)	(*)	169	649	1,047	673	619	1,328	1,412
Employee benefit programs	20,049	17,987	685	285	722	955	2,433	4,110	3,155	2,147	2,905	590
Net loss from other partnerships, etc.	1,860	1,855	—	(*)	—	—	—	(*)	(*)	(*)	(*)	1,514
Farm net loss	(*)	(*)	—	—	—	—	(*)	—	—	—	—	—
Net loss, noncapital assets	1,921	956	(*)	(*)	(*)	(*)	153	360	189	(*)	(*)	8
Other deductions	1,780,478	1,330,471	65,788	67,573	142,263	158,072	235,566	276,096	142,860	95,232	103,730	43,291
Net profit (less loss)	**1,820,243**	**1,289,623**	**46,641**	**58,886**	**160,193**	**187,884**	**270,054**	**290,823**	**128,530**	**70,131**	**60,632**	**17,849**
Net profit	2,038,951	1,449,312	67,509	78,575	179,876	206,102	293,668	314,686	134,464	80,002	71,677	22,753
Net loss	218,708	159,689	20,868	21,689	19,683	18,218	23,614	23,863	5,934	9,871	11,045	4,904

Footnote at end of table.

Table 2.9—Balance Sheet and Income Statement, by Industrial Division and Size of Total Assets—Continued

[All figures are estimates based on samples—money amounts are 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	409,912	315,013	15,135	29,438	30,403	42,868	49,956	61,396	34,092	23,377	24,555	3,793
Number of partners	2,528,946	2,071,970	68,217	145,450	125,022	160,752	209,522	314,764	226,654	197,431	349,245	274,913
Total assets	—	**142,907,909**	—	**138,614**	**516,985**	**1,585,058**	**3,584,545**	**9,871,023**	**12,031,756**	**16,522,669**	**49,666,611**	**48,990,648**
Cash	—	3,984,639	—	26,170	52,822	121,261	201,563	393,906	393,352	496,410	1,046,299	1,252,856
Notes and accounts receivable	—	8,281,372	—	11,161	43,649	91,172	240,944	639,331	742,872	998,535	2,273,973	3,239,735
Less: Allowance for bad debts	—	41,571	—	(*)	(*)	(*)	(*)	5,535	7,087	4,220	6,213	16,251
Inventories	—	3,336,241	—	1,715	7,567	23,672	66,887	152,245	168,501	322,607	1,101,131	1,491,916
Investments in Government obligations:												
United States	—	798,767	—	—	(*)	(*)	(*)	16,333	21,686	32,959	177,321	548,892
State and local	—	490,297	—	—	—	353	(*)	6,512	18,401	25,826	94,242	340,870
Other current assets	—	4,623,520	—	(*)	20,502	(*)	66,640	160,572	211,798	337,438	1,289,985	2,504,940
Mortgage and real estate loans	—	4,825,589	—	5,140	27,385	72,239	235,360	494,878	563,321	714,424	1,334,588	1,378,254
Other investments	—	11,661,515	—	27,591	69,624	135,503	200,559	539,996	617,880	838,451	2,614,244	6,617,667
Depreciable assets	—	86,581,152	—	116,005	345,701	1,053,419	2,163,847	5,775,043	7,075,477	10,442,674	34,631,220	24,977,766
Less: Accumulated depreciation	—	17,344,825	—	83,483	177,754	427,400	746,510	1,739,006	1,844,596	2,393,690	6,469,880	3,462,506
Depletable assets	—	308,152	—	(*)	(*)	4,159	9,527	37,633	41,679	44,436	120,179	37,422
Less: Accumulated depletion	—	57,877	—	(*)	(*)	(*)	(*)	7,000	4,642	7,767	19,138	4,951
Land	—	26,587,839	—	19,840	104,445	448,177	1,061,420	3,147,072	3,661,255	4,095,478	8,820,954	5,229,198
Intangible assets (amortizable)	—	612,925	—	(*)	2,135	3,956	15,463	24,937	37,487	57,935	213,954	256,222
Less: Accumulated amortization	—	125,210	—	(*)	705	2,068	5,202	7,974	8,369	15,126	44,180	41,485
Other assets	—	8,385,384	—	6,306	18,826	36,104	74,993	242,080	342,741	536,299	2,487,932	4,640,103
Total liabilities	—	**142,907,909**	—	**138,614**	**516,985**	**1,585,058**	**3,584,545**	**9,871,023**	**12,031,756**	**16,522,669**	**49,666,611**	**48,990,648**
Accounts payable	—	4,653,371	—	130,726	17,774	50,030	122,769	214,195	256,757	386,777	1,195,200	2,279,143
Mortgages, notes, and bonds payable in less than one year	—	14,628,894	—	23,598	40,169	125,785	309,900	775,735	963,689	1,728,721	5,743,282	4,918,015
Other current liabilities	—	3,664,256	—	6,838	13,517	21,379	66,735	204,026	212,207	303,866	1,010,110	1,825,578
Mortgages, notes, and bonds payable in one year or more	—	91,932,881	—	79,181	125,363	550,773	1,413,088	4,811,339	6,990,012	10,874,497	36,639,344	30,449,284
Other liabilities	—	8,282,504	—	53,807	70,256	109,683	226,385	535,006	615,201	887,554	2,332,453	3,452,159
Partners' capital accounts (+ or —) (net)	—	19,746,003	—	—155,536	249,906	727,408	1,445,668	3,330,722	2,993,890	2,341,254	2,746,222	6,066,469
Total receipts	**25,204,676**	**23,537,362**	**1,096,971**	**299,820**	**347,323**	**523,340**	**884,237**	**1,887,431**	**2,014,502**	**2,690,267**	**7,098,542**	**6,694,929**
Business receipts	22,732,616	21,378,816	1,027,393	260,048	327,527	485,459	816,725	1,716,243	1,846,075	2,461,912	6,611,040	5,826,394
Income from other partnerships, etc.	145,430	123,867	(*)	11,162	2,634	1,672	6,121	25,804	13,641	25,548	21,720	14,376
Nonqualifying dividends	19,128	9,176	(*)	49	(*)	102	(*)	236	378	690	1,656	5,809
Interest	1,310,910	1,093,727	15,300	7,078	7,044	14,668	34,977	76,791	91,305	122,324	252,431	471,809
Rents	179,088	158,902	2,737	991	1,353	5,779	4,909	13,849	14,899	17,509	40,048	56,828
Royalties	51,701	38,672	(*)	4,402	(*)	(*)	2,295	5,131	2,128	5,705	11,758	4,636
Farm net profit	957	926	(*)	—	—	(*)	(*)	(*)	(*)	(*)	(*)	11
Net gain, noncapital assets	170,519	157,898	37,274	9,342	1,850	6,742	8,393	16,294	14,546	9,680	29,736	24,041
Other receipts	594,327	575,378	13,056	6,748	5,275	7,698	10,602	32,863	31,505	46,884	129,722	291,025
Total deductions	**27,884,415**	**26,548,461**	**1,073,875**	**328,771**	**306,030**	**495,483**	**787,632**	**1,740,962**	**2,056,834**	**3,051,398**	**8,774,099**	**7,933,377**
Cost of sales and operations	3,191,240	3,001,366	89,300	58,213	75,599	76,987	165,259	221,355	216,916	335,848	835,458	926,431
Salaries and wages	1,424,010	1,374,112	14,119	23,194	23,717	28,459	32,406	70,646	86,223	164,361	350,975	580,012
Payments to partners	419,396	388,234	6,082	12,990	7,661	16,161	18,116	26,174	29,674	47,547	89,952	133,877
Rent	673,887	654,250	8,240	13,253	8,401	14,780	26,090	52,698	55,965	89,960	169,040	215,823
Interest	7,173,939	6,956,645	75,642	28,670	15,830	49,734	114,194	375,386	530,284	813,677	2,683,681	2,269,547
Taxes	2,696,016	2,536,186	22,197	14,942	20,575	58,326	89,315	216,371	251,347	321,984	869,260	671,869
Bad debts	51,901	49,355	755	(*)	420	644	1,005	3,912	4,092	9,279	10,523	17,221
Repairs	711,589	654,842	9,048	3,446	6,628	16,137	32,137	70,321	75,434	91,850	222,796	127,045
Depreciation	4,108,931	3,933,993	41,272	9,906	19,596	58,005	101,333	276,743	334,375	500,523	1,607,381	984,859
Amortization	16,310	15,980	(*)	(*)	(*)	(*)	743	1,082	708	1,888	4,829	6,417
Depletion	8,853	7,281	(*)	(*)	(*)	—	(*)	640	417	691	3,215	1,146
Retirement plans, etc.	11,101	10,506	(*)	—	(*)	—	(*)	439	489	681	1,327	7,067
Employee benefit programs	19,446	19,059	412	(*)	382	129	294	1,067	1,301	1,746	4,550	8,852
Net loss from other partnerships, etc.	618,403	537,612	9,861	69,780	26,627	36,735	35,685	35,269	35,400	53,167	129,173	105,915
Farm net loss	(*)	(*)	—	—	—	—	—	—	—	—	(*)	17
Net loss, noncapital assets	29,767	18,899	(*)	7,658	(*)	(*)	(*)	1,171	932	531	2,765	1,092
Other deductions	6,728,852	6,389,649	792,539	84,584	100,119	138,881	170,010	387,688	433,277	617,665	1,788,699	1,876,187
Net profit (less loss)	**—2,679,739**	**—3,011,099**	**23,096**	**—28,951**	**41,293**	**27,857**	**96,605**	**146,469**	**—42,332**	**—361,131**	**—1,675,557**	**—1,238,448**
Net profit	3,680,592	3,105,823	102,134	91,559	100,772	141,309	229,961	459,350	374,598	381,522	599,794	624,824
Net loss	6,360,331	6,116,922	79,038	120,510	59,479	113,452	133,356	312,881	416,930	742,653	2,275,351	1,863,272

Footnote at end of table.

Table 2.9—Balance Sheet and Income Statement, by Industrial Division and Size of Total Assets—Continued

[All figures are estimates based on samples—money amounts are 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	178,489	123,718	12,534	43,926	21,835	14,968	12,660	10,166	3,476	2,011	1,870	272
Number of partners	563,833	427,888	34,178	108,204	70,035	43,904	54,679	41,579	22,336	18,102	24,721	10,150
Total assets	—	**13,185,618**	—	**165,982**	**358,433**	**530,802**	**885,760**	**1,575,977**	**1,209,471**	**1,396,636**	**3,585,658**	**3,476,899**
Cash	—	1,469,873	—	52,367	96,846	136,254	180,448	258,263	158,414	155,687	228,353	203,241
Notes and accounts receivable	—	1,243,430	—	12,009	27,456	43,461	94,950	179,269	116,306	115,678	294,889	359,412
Less: Allowance for bad debts	—	29,028	—	(*)	1,835	5,335	1,881	1,531	2,202	2,701	4,109	8,586
Inventories	—	235,356	—	7,223	16,212	19,278	25,646	34,733	15,436	18,284	51,950	46,594
Investments in Government obligations:												
United States	—	31,469	—	(*)	(*)	(*)	2,666	3,409	5,170	7,153	10,153	2,481
State and local	—	32,027	—	(*)	(*)	(*)	(*)	1,883	3,470	2,434	10,408	7,178
Other current assets	—	302,149	—	3,160	8,065	14,972	17,985	35,525	23,708	32,365	99,968	66,401
Mortgage and real estate loans	—	95,061	—	(*)	(*)	(*)	7,608	24,525	7,313	8,855	34,588	9,400
Other investments	—	413,476	—	2,673	7,190	21,263	29,521	60,009	47,462	46,938	117,526	80,894
Depreciable assets	—	11,376,191	—	196,274	455,178	444,587	768,217	1,217,075	954,578	1,149,287	3,025,003	3,165,992
Less: Accumulated depreciation	—	4,154,569	—	119,718	287,222	217,627	364,523	529,468	373,618	407,750	945,818	908,825
Depletable assets	—	29,057	—	(*)	(*)	(*)	(*)	2,396	2,589	(*)	17,916	—
Less: Accumulated depletion	—	4,637	—	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—
Land	—	1,189,033	—	1,618	7,994	35,146	72,232	180,789	168,321	188,394	331,005	203,534
Intangible assets (amortizable)	—	308,880	—	1,836	7,217	1,802	20,451	15,301	15,765	21,011	137,779	87,718
Less: Accumulated amortization	—	143,453	—	1,412	5,311	774	11,842	5,571	5,712	5,365	82,038	25,428
Other assets	—	791,303	—	9,467	24,421	31,721	40,110	100,082	72,922	66,193	259,494	186,893
Total liabilities	—	**13,185,618**	—	**165,982**	**358,433**	**530,802**	**885,760**	**1,575,977**	**1,209,471**	**1,396,636**	**3,585,658**	**3,476,899**
Accounts payable	—	711,751	—	22,152	21,044	26,929	56,873	86,878	76,199	82,711	199,382	139,583
Mortgages, notes, and bonds payable in less than one year	—	1,413,240	—	33,711	52,565	58,214	98,973	141,067	116,598	147,295	406,134	358,683
Other current liabilities	—	489,078	—	9,621	21,753	20,297	36,061	49,586	56,453	41,176	130,579	123,552
Mortgages, notes, and bonds payable in one year or more	—	6,659,658	—	25,757	65,201	107,454	220,464	518,473	522,392	662,856	2,282,719	2,254,342
Other liabilities	—	578,462	—	11,920	16,333	21,620	51,190	94,003	46,215	59,521	157,028	120,632
Partners' capital accounts (+ or —) (net)	—	3,333,429	—	62,821	181,537	296,288	422,199	685,970	391,614	403,077	409,816	480,107
Total receipts	**23,976,714**	**20,705,905**	**498,813**	**2,141,255**	**2,308,463**	**2,126,298**	**2,242,944**	**2,993,915**	**1,657,777**	**1,500,205**	**2,855,311**	**2,380,924**
Business receipts	23,564,497	20,330,939	487,669	2,126,859	2,290,811	2,110,432	2,209,119	2,936,863	1,616,989	1,455,766	2,769,049	2,327,382
Income from other partnerships, etc.	26,201	23,879	(*)	(*)	(*)	2,361	2,523	1,495	1,281	4,288	5,498	4,439
Nonqualifying dividends	669	653	—	—	(*)	(*)	(*)	396	(*)	(*)	(*)	218
Interest	51,388	47,854	513	1,558	1,199	2,325	3,576	7,704	5,771	6,201	10,612	8,395
Rents	95,647	81,912	1,151	1,786	4,081	2,710	7,512	11,756	11,118	10,437	20,881	10,480
Royalties	8,245	6,647	(*)	(*)	(*)	(*)	(*)	2,071	(*)	(*)	(*)	44
Farm net profit	—	—	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	37,877	34,934	2,530	1,239	785	488	4,397	7,173	1,943	3,013	10,428	2,938
Other receipts	192,190	179,087	5,645	7,152	11,433	7,494	15,761	26,457	18,890	20,464	38,763	27,028
Total deductions	**17,100,691**	**14,966,210**	**331,713**	**1,310,880**	**1,367,813**	**1,359,693**	**1,498,395**	**2,081,523**	**1,203,944**	**1,116,339**	**2,406,126**	**2,289,784**
Cost of sales and operations	2,999,283	2,478,633	81,676	238,501	237,814	261,888	290,421	399,353	170,269	202,839	408,733	187,139
Salaries and wages	5,163,931	4,661,114	72,830	329,099	401,812	409,663	448,738	663,157	397,567	339,146	713,309	885,793
Payments to partners	833,460	696,657	14,677	154,479	91,336	94,679	73,628	89,801	31,839	24,870	51,601	69,747
Rent	1,119,791	984,563	22,705	114,039	117,810	95,154	107,964	141,607	79,988	67,068	134,143	104,085
Interest	580,030	546,362	6,987	5,094	7,298	11,681	20,760	42,110	40,024	53,902	170,762	187,744
Taxes	671,046	590,303	11,533	35,597	44,882	47,933	58,731	88,432	60,923	52,289	106,529	83,454
Bad debts	31,902	28,622	900	1,260	2,420	1,821	2,055	4,759	3,056	1,660	6,303	4,388
Repairs	185,096	156,060	5,314	9,822	11,915	9,625	19,642	25,203	15,993	17,896	30,355	10,295
Depreciation	1,114,632	1,018,693	15,275	26,433	38,070	44,923	66,997	105,228	76,224	96,969	237,009	311,565
Amortization	57,078	56,750	(*)	468	3,360	386	4,747	2,832	1,294	4,466	22,983	15,827
Depletion	1,250	803	—	—	(*)	—	16	14	437	22	17	297
Retirement plans, etc.	56,778	52,989	179	2,407	3,112	3,056	(*)	(*)	(*)	(*)	(*)	14,659
Employee benefit programs	72,564	68,699	770	2,960	4,936	5,207	6,454	11,260	7,646	6,840	13,023	9,603
Net loss from other partnerships, etc.	14,829	13,825	(*)	(*)	(*)	2,303	(*)	441	2,167	1,343	1,227	1,722
Farm net loss	—	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	8,896	4,351	458	(*)	(*)	(*)	181	623	(*)	189	457	1,560
Other deductions	4,190,125	3,607,786	97,697	389,787	399,558	371,248	393,998	500,347	312,801	241,822	498,622	401,906
Net profit (less loss)	**6,876,023**	**5,739,695**	**167,100**	**830,375**	**940,650**	**766,605**	**744,549**	**912,392**	**453,833**	**383,868**	**449,185**	**91,140**
Net profit	7,723,376	6,539,181	183,541	872,229	965,506	790,981	780,002	962,592	507,644	445,433	652,177	379,076
Net loss	847,353	799,486	16,441	41,854	24,856	24,376	35,453	50,200	53,811	61,567	202,992	287,936

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Section 3

Explanation of Terms

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Changes in Law

The following is a law change affecting the statistics in this report.

Federal Unemployment Tax

The rate of Federal unemployment tax for 1973 was increased from 3.2 percent to 3.28 percent of the first $4,200 of wages paid to each employee during the calendar year. The Federal unemployment tax was imposed solely on the employer; it could not be collected or deducted from the wages of the employee. In the statistics, it would generally be included in the "taxes paid" deduction.

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 Manual, 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 partnerships, the taxpayer-assigned code), the sources of the taxpayer's income, the nature of the expenses, and where necessary, information from various reference books were considered.

The fact that a reporting entity was in all cases assigned to a single industry class constitutes a limitation of the data. In the case of sole 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 sole 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.

The Standard Industrial Classification Manual (SIC) for establishments, 1972 edition, served as the basis for the industry classification system in this report. 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. Some industries are better represented by the legal forms, i.e., sole proprietorships and partnerships, covered in this report, for example, the trade and service industries. In contrast, the manufacturing industries are better represented by the corporate form. Most industry classes used in this report are equivalent to either the two, three, or four-digit industry level in the SIC system. However, a few classes represent a more detailed classification than the four-digit level of the SIC (for example, the SIC class, "Hotels, motels, and tourist courts" is divided into two classes in this report, "Hotels" and "Motels, motor hotels, and tourist courts"). 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 manual 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.

The instructions for the tax forms in section 6 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 period covered by this report.

Active Businesses

The statistics in this report are from the returns and schedules of "active" businesses only. An active business was defined as one reporting at least one item of income or deductions. Partnerships had to file returns even if they had no business activity during the year; however, returns having no items of income or deductions were excluded from the basic tables except the sample count tables in section 4. Sole proprietorships only filed business or farm schedules or Form 4835 if they had business activity, so there are no inactive sole proprietorships in any table.

Adjusted Gross Income

This amount was the result of reducing gross income from all sources subject to tax by adjustments such as the following:

(1) Ordinary and necessary expenses of operating a trade or business,

(2) Employee business and moving expenses,

(3) Expense deductions attributable to rents and royalties,

(4) Expenses of outside salesmen attributable to earning a salary, commission, or other compensation,

(5) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,

(6) Exclusion of allowable sick pay if the sick pay was included in gross salary,

(7) Deductible losses from sales of capital assets and other property,

(8) Deductible half of the excess of net long-term capital gain over net short- term capital loss,

(9) Business net operating loss carryover, and

(10) Contributions to a retirement fund by the self-employed.

A deficit adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

Amortization

Amortization was a deduction for deferred expenses written off during the year. The following types of amortization were specifically mentioned in the Code as allowable deductions:

bond premiums (section 171)
child care facilities (section 188)
coal mine safety equipment (section 187)
defense emergency facilities (section 168)
leasee's improvements to leased property (section 178)
on-the-job training facilities (section 188)

organization expenditures of corporations (section 248)
pollution control facilities (section 169)
railroad rolling stock (section 184)
railroad tunnel bores and grading (section 185)
research and experimental expenditures (section 174(b))
trademark and trade name expenditures (section 177)

Of these, amortization of leasehold improvements was frequently included in depreciation and amortization of bond premiums was often shown as part of "other deductions." Write-offs of patents, copyrights, and other intangibles were usually 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 and sales taxes which were included in the sales price of the product; some taxpayers reported receipts this way and deducted the taxes as expenses, while others reported their receipts after adjustment for any taxes.

For sole 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." Dividends, interest, rents, royalties, and other investment-type income were generally not included in sole 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.

In table 1.1, business receipts of sole proprietorships are classified into the two components, "income from sales and operations" and "other business income." "Income from sales and operations" comprises gross receipts or sales from the trade, business, or farm. "Other business income" includes sales of scrap, amounts recovered from bad debts, and interest, as well as other kinds of miscellaneous income. For farms, "Other business income" also includes patronage dividends from farmers' cooperatives, agricultural program payments, and gasoline tax credits and refunds.

For partnerships, business receipts were, generally, the income from the company's principal business activities. Rents earned in addition to the company's principal income and interest, royalties, and nonqualifying dividends were, for the most part, reported separately. Incidental income, such as cash discounts or recoveries of taxes or bad debts previously deducted, was usually shown as "other receipts."

Returns filed by partnership security dealers were given special treatment in statistical processing. Sales of securities were netted against the cost of these "goods" and only the net amount was shown as business receipts. Since it was usually not possible to separate sales of securities from other sources of receipts, such as commissions, an arbitrary rule was used for partnerships in the specified industries; if cost of sales and operations was 50 percent or more of business receipts, costs were subtracted from receipts and the difference was used as business receipts. No such adjustments were made for sole proprietorships in these industries, and the receipts and cost of sales and operations were shown in the tables as the taxpayers reported them (see also "Cost of sales and operations" in this section).

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

Cost of Depreciable Property

Cost of depreciable property was shown in the statistics only for sole proprietorships. It was generally the undepreciated cost or other basis of property upon which the current year's depreciation deduction was based. 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 E (rents and royalties) was excluded.

The cost of depreciable property for sole proprietorships was the cost of tangible property (such as buildings and equipment) and cost of the intangible assets (such as patents and copyrights) having a useful life of 1 year or more and on which depreciation was allowed. The data included cost of property without regard to salvage value, but they were edited in statistical processing, when possible, to exclude the cost of any fully depreciated property.

The cost of depreciable property for sole proprietorships was similar to, but not identical with, the balance sheet account, "depreciable assets," reported by 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 in determining net profit or loss.

Cost of Labor

Cost of labor was a component of cost of sales and operations. For sole proprietorships in nonfarm industries it represented the amount reported on line 3, page 1 of Schedule C-1, Form 1040. For sole proprietors and partnerships engaged in farming using Schedule F, which did not contain a cost of sales and operations schedule as such, it represented the amount reported on page 1, part II, item 29 "labor hired." For nonfarm partnerships, it was the amount reported in Schedule A, line 29 on page 1 of Form 1065. (See "Payroll.")

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. "Cost of operations" related to returns for which inventories were not an income-determining factor.

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 sole proprietorships and partnerships. For partnerships, cost of operations generally included labor costs, supplies, rental of machinery and equipment, and other direct costs of producing the services. Many partnerships and most sole proprietorships did not report cost of operations as completely as did corporations, allocating the costs to the expense items rather than to cost of operations.

Farm costs for sole proprietorships and partnerships presented special problems because the schedule used did not provide for a cost of goods sold or cost of operations computation. The cost of sales and operations 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 both sole proprietorships and partnerships, certain deduction items which might sometimes be considered direct costs were not included in the statistics for 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 (including sales and excise taxes), and contributions to employee pension and other benefit plans.

Statistical adjustments to cost of goods sold made for partnership security dealers are explained in "Business receipts."

Depletable Assets

Depletable assets and accumulated depletion, reported on the balance sheet, are presented in this report for partnerships. In general, depletable assets represented the gross value of mineral property, oil and gas wells, other natural deposits, standing timber, intangible development and drill-

ing 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 22 percent.

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

Depreciable Assets

Depreciable assets, reported in the partnership 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 1 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 5-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.

Depreciable Property

See "Cost of Depreciable Property."

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. Standard useful lives, based on grouping assets according to the industrial activities in which they were used, were issued in 1962 as guidelines for establishing the "reasonableness" of the depreciation deduction. Use of them was tied to past retirement and replacement practices.

These "guideline lives" were modified for 1971 under the "class life asset depreciation range (CLADR) system. Under this system, assets of the same type acquired in the same year were grouped into one or more closed-end "vintage" accounts and the accounts were assigned useful lives chosen from a range of published useful lives. The range of useful lives was generally from 20 percent longer to 20 percent shorter than the industry-grouped "guideline lives" established under the previous rules; but the Treasury Department could modify the guidelines lives in the future as necessary. Use of the 1971 rules did not have to be justified based on past retirement and replacement practices. The only allowable depreciation methods under the system were the straight line, declining balance, and sum of the years-digits methods. Salvage value was not to be taken into account in computing depreciation, but no "vintage" account could be depreciated below a reasonable salvage value. Under the ADR system, depreciation of assets acquired prior to 1971 could be depreciated under the new rules but no range of useful lives was allowed.

Amounts shown as depreciation include any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics are amounts deducted on leasehold improvements, patents, and copyrights. Additional first-year (section 179) depreciation was included in the statistics for proprietorships but for partnerships it was allocated to the partners for reporting on their own returns.

Employee Benefit Programs

Contributions by employers to employee benefit plans other than deferred-compensation plans were deductible under Code section 162 for all forms of business organizations. These plans included such things as hospitalization, health and accident insurance, group life insurance, and other employee welfare plans.

Contributions to retirement and other deferred compensation plans deductible under Code section 404 were included in "Retirement Plans."

Farm Net Profit (or loss), Partnership Returns

Farm net profit is shown in the partnership tables as an item of income, and farm net 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 as farm net profit or loss, 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 farm net profit or loss. The detail was reported by most farm partnerships, so the amount shown in the tables is a residual representing only a small portion of partnership farming activity.

Income from Sales and Operations

See "Business Receipts."

Income (or loss) from Other Partnerships, 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 Tax after Credits

Income tax after credits shown in proprietorship table 1.7 was the sole proprietors' income tax liability for the year, after being reduced by any credits, including the investment, retirement income, foreign tax, and Work Incentive (WIN) credits. The liability was based on the proprietors' income from all sources and so was not directly related to the profits or losses from the sole proprietorship business. The income tax figure does not include the Social Security self-employment tax, tax from recomputing prior-year investment or Work Incentive (WIN) credits, additional tax for tax preferences ("minimum tax"), or Social Security tax on tip 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 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 books of accounts.

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 a 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 sole 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 future use, and supplies. Growing crops and livestock on which depreciation was taken were not included in inventories. Farm inventories could be valued by special methods in addition to cost 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.

Materials and Supplies

The amount of materials and supplies, a component of the cost of goods sold, was secured for sole proprietorships from Schedules C or F. For nonfarms, it was the amount on line 4, page 1 of Schedule C-1. 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 30, 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 2, page 1 of Schedule C-1, Form 1040, and (2) line 28, Schedule A, of Form 1065. For farms, the sources were on Schedule F, column c, part I, page 1, for farmers using the cash accounting method, and line 71, part V, page 2, for farmers using the accrual accounting method.

Net Gain (or Loss), Noncapital Assets

This income for partnerships represented gains and losses from the sale or exchange of property not eligible for capital gains tax treatment. For partnerships, section 1231 gains and losses (in general, on sales of business property, excluding inventories, held for more than 6 months and "involuntary conversions" of these assets and of capital assets held over 6 months) are reported by the partners on their own returns. Sales or exchanges of noncapital assets were reported by sole proprietors as nonbusiness income.

Net Profit (or Loss)

For sole proprietorships, net profit (or loss) represented the difference between business receipts and the sum of cost of sales and operations and other business deductions. Sole proprietorship net profit did not include investment income; and salaries to owners and business-related contributions or gifts were includable elsewhere on the returns of sole proprietors and so are not reflected in sole proprietorship net profit or loss.

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 (except capital gains and losses and gains and losses under Code section 1231 as explained under "Net gain (or loss), noncapital assets," above). The deductions for partnerships excluded both contributions or gifts and additional first-year depreciation, which were reported on the partners' returns.

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

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 a dividend exclusion on their individual income tax returns when the income was passed through to the partners.

Number of Businesses

Number of business organizations in this report represented the number of active businesses operated as sole proprietorships by individuals and the number of active partnerships.

Number of sole proprietorships was based on the number of Schedules C and F or Forms 4835 filed with the income tax return, Form 1040, of the sole proprietor. When sole proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business, each of these schedules was counted separately. (See also "Farm Landlords and Farm Operators" in section 1 of this report.)

Other Business Deductions

See "Other Deductions."

Other Business income

See "Business Receipts."

Other Costs

Other costs was a component of cost of sales and operations. For nonfarm businesses, these costs were reported on line 31, Schedule A, Form 1065, or line 5, page 1, of Schedule C-1, 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 II, 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 for these statistics.

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; truck and automobile expenses (except repairs); utilities; supplies; advertising and promotion; travel and entertainment; dues and subscription; postage and stationery; and, laundry, uniforms, and cleaning. For partnerships, this item also included unrealized profit on current-year installment sales; reported amounts of negative income; certain losses by fire, storm, shipwreck or other casualty, or from theft; commissions; insurance; and legal and professional

fees. For sole proprietorships the last three were shown as specific deductions.

Other Income Less Losses and Adjustments

This item in table 1.7 was computed as adjusted gross income minus adjusted gross deficit minus business net profit plus business net loss minus wages and salaries. In effect, it consisted of other sources of income, such as dividends, interest, and sales of capital assets— components of the taxpayer's total income.

Adjusted gross income equalled total income less statutory adjustments to income. Adjustments to income were comprised of sick pay, moving expense, employee business expense and self-employed retirement deduction.

Other Receipts

For partnerships, this item included amounts not elsewhere reported in the income statements, 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); 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. For sole proprietorships, these items would usually be reported as "other business income."

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 sole proprietorships and partnerships, was the sum of cost of labor reported in cost of sales and operations plus salaries and wages reported among the deduction items. Various kinds of contract labor not actually representing payroll, such as janitorial or secretarial services, were also included. Payments to owners 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 deduction items. 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 (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.

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. The rental income of partnerships if it constituted the major portion of income was included in business receipts.

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 added to the property value, improvements which appreciably prolonged its life, or expenditures for restoring or replacing property, which were added to the depreciable basis of the property and recovered through depreciation.

The "class life asset depreciation range" (CLADR) system included a provision for accounting for repairs of property placed in a "vintage" account. Taxpayers using the system as the basis for their depreciation deduction could elect to deduct currently certain expenditures for repairs, maintenance, rehabilitation, or improvement up to a specified amount (repair allowance) for each account, with the excess capitalized in its own "vintage" account and depreciated (see also Depreciation).

Retirement Plans

This deduction item was the employer's contributions to employee pension, profit- sharing, stock bonus, annuity, bond purchase, or other deferred compensation plans that were deductible under Code section 404. It did not include any payments by self-employed persons to their own retirement plans, which were reported on individual income tax returns as adjustments used in arriving at adjusted gross income.

Royalties

This income item for partnerships 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.

Excluded were certain royalties received under a lease agreement on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment. Under elective provisions of Code section 631, the net gain or loss on such royalties were included in the computation of net gain or loss on sales or exchanges of certain business property under section 1231 and as such were reportable by the partners on their own returns and not by the partnership.

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 sole proprietors were not included in this amount.

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 were generally included in the deduction for taxes paid.

Total Assets

Total assets were those reported in the end-of-year balance sheet in the 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.

Total Deductions

Total deductions for sole 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 partnerships, total deductions also included expenses connected with investment income, and net loss from sales of noncapital assets. Total deductions for partnerships also included farm net loss and the partnership's share of 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.

Zero Assets

The final returns of liquidating or dissolving partnerships which had disposed of all assets were represented in this "asset size" category. The liquidating or dissolving partnerships had been active, however, during a portion of the accounting period.

Section 4

Description of the Sample and Limitations of the Data

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Sample Criteria and Selection of Returns

The data in this report are estimates based on probability samples of the following returns: (1) Form 1040, Individual Income Tax Returns, selected at rates ranging from .03 percent to 100 percent on the basis of size of adjusted gross income, selected large income items, or proprietorship business receipts; (2) Form 1065, Partnership Returns of Income, selected at rates ranging from 1.6 percent to 100 percent on the basis of size of gross receipts, total income, and total assets. The returns were selected before audit. Tentative and amended returns were excluded from the samples, since another return for the same taxpayer was subject to sampling.

The estimates for the sole proprietorship tables in this report were intended to represent the total returns for income year 1973. While the overwhelming majority of returns revenue-processed in 1974 were for calendar year 1973, a few of them were for non- calendar years ended during 1973 and 1974, and some were delinquent returns

Table 4A.—Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1973

Description of the sample strata		Number of returns	
		Population	Sample
Grand total		80,838,712	233,984
Basic segment, total		79,750,879	230,283
Nonbusiness and farm (Schedule F only), total		72,779,478	131,517
Larger of adjusted gross income or largest specific income item	and Farm receipts		
Under $10,000	Under $20,000	43,216,553	29,525
$10,000 under $15,000 / Under $10,000	Under $50,000 / $20,000 under $50,000	14,265,115	17,511
$15,000 under $20,000 / Under $15,000	Under $100,000 / $50,000 under $100,000	8,283,054	15,401
$20,000 under $50,000 / Under $20,000	Under $500,000 / $100,000 under $500,000	6,469,646	17,359
$50,000 under $100,000 / Under $50,000	Under $750,000 / $500,000 under $750,000	433,631	19,224
$100,000 under $200,000 / Under $100,000	Under $1,000,000 / $750,000 under $1,000,000	87,460	17,129
$200,000 under $500,000 / Under $200,000	Under $5,000,000 / $1,000,000 under $5,000,000	19,963	11,312
$500,000 and over / Under $500,000	Any amount / $5,000,000 and over	4,056	4,056
Business (Schedules C and F, or C only), total		6,971,401	98,766
Larger of adjusted gross income or largest specific income item	and Business receipts		
Under $10,000	Under $20,000	2,315,956	23,116
$10,000 under $15,000 / Under $10,000	Under $50,000 / $20,000 under $50,000	1,739,263	11,655
$15,000 under $20,000 / Under $15,000	Under $100,000 / $50,000 under $100,000	1,182,559	9,517
$20,000 under $30,000 / Under $20,000	Under $250,000 / $100,000 under $250,000	1,002,178	10,261
$30,000 under $50,000 / Under $30,000	Under $500,000 / $250,000 under $500,000	479,877	10,423
$50,000 under $100,000 / Under $50,000	Under $750,000 / $500,000 under $750,000	192,502	10,454
$100,000 under $200,000 / Under $100,000	Under $1,000,000 / $750,000 under $1,000,000	38,953	10,519
$200,000 under $500,000 / Under $200,000	Under $5,000,000 / $1,000,000 under $5,000,000	18,237	10,945
$500,000 and over / Under $500,000	Any amount / $5,000,000 and over	1,876	1,876
Supplementary segment,[1] total		1,087,833	3,701

[1]Sample returns for this segment were stratified on the following criteria: presence of standard or itemized deductions, size of adjusted gross income, and size of Schedule C or F gross receipts.

Table 4B.—Partnerships: Number of Form 1065 Returns in the Population and in the Sample, and Prescribed and Achieved Sampling Rates, 1973

Sample stratum		Number of returns		Sampling rate	
		Population	Sample	Prescribed	Achieved
		(1)	(2)	(3)	(4)
Total[1]		1,091,000	67,558	—	—
Business receipts or total income/deficit	and Total assets				
Both under $200,000	Not reported or under $100,000	811,951	16,158	.02	.02
Both under $200,000	$100,000 under $1,000,000	149,382	16,451	.11	.11
Both under $1,000,000 and at least one $200,000 under $1,000,000	Not reported or under $1,000,000	79,269	12,524	.16	.16
Both under $1,000,000	$1,000,000 under $5,000,000	27,390	10,762	.40	.39
At least one $1,000,000 under $5,000,000 and both under $5,000,000	Under $5,000,000	10,865	5,397	.50	.50
Both under $5,000,000 At least one $5,000,000 and over	$5,000,000 and over Any amount	5,674	5,674	1.00	1.00

[1]Sampling rates were prescribed for the calendar year in which the returns were processed for revenue purposes. Returns for 1973 were for the most part, revenue processed during 1974 and were therefore sampled according to the plan applicable to calendar year 1974. However, included in the totals but not in the detail are 592 returns for 1973 sampled during 1973 from a population of 6,469 returns, under the sample plan applicable to that calendar year. In general, these were returns with accounting periods ended July through October 1973.

for prior years. Delinquent returns for recent years were used for the 1973 statistics in place of 1973 returns processed after December 31, 1974. In general, the characteristics of returns due but not yet filed could be represented best by returns for previous income years that were processed in 1974.

Partnership statistics for 1973 included data from calendar year returns as well as returns from non-calendar year accounting periods ending as early as July 1973 and as late as June 1974. Most of the partnership returns, however, covered the 1973 income year. Based on studies from previous years, it is estimated that about 92 percent of the partnership returns were for the 1973 income year.

For each type of return form, 1040 or 1065, a sample was selected from the universe of returns. The return characteristics used for stratifying each population are indicated in tables 4A and 4B with the strata limits and the number of returns in the population and sample per stratum. In all cases, distinct sets of monetary classes, the stratum limits, are listed beneath the characteristics which apply to them. For a return to fall in a particular stratum, both conditions on a line had to be satisfied.

Sampling rates were assigned with the objective of minimizing the coefficient of variation for estimates of important characteristics. Unbounded classes of large proprietorship and partnership returns were sampled at a rate of 100 percent.

The Form 1040 returns were divided into five groups by State and then sampled systematically by computer at intervals equal to the inverse of the sampling rates in each stratum. A supplementary sample was required because some returns were not subjected to the systematic sampling process. These by-passed returns were sampled using the ending digits of the social security number and certain digits of a document number which was assigned in the course of processing. Employer indentification number ending digits were used to select the Form 1065 sample.

Duplicate returns and inactive partnership returns (those returns showing no income or deduction items) were included in the sample but excluded from tabulations.

Method of Estimation

The total number of returns per stratum was obtained from computer and manual counts of returns processed in the 10 field processing locations scattered throughout the country. 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.

The actual weights of sole proprietorships and partnerships were used to derive integer weighting factors that were applied to the sample returns. Suppose an actual weight for sole proprietorships (Form 1040 Business Returns) with adjusted gross income or largest source of income $30,000 under $50,000 and business receipts under $500,000 is 46.04. Then the integer weight of 47 was systematically assigned to 4 percent of the sample returns. All other sample returns in this class received the integer weight of 46.

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) 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 were 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 based on the sum of squares method are shown for selected estimates in each industry class for sole proprietorships and partnerships in tables 1.1 and 2.1.

Table 4C.—Sole Proprietorships: Coefficient of Variation (Percent) of the Estimated Number of Businesses, 1973

Estimated number of businesses	Coefficient of variation (Percent)
2,000 and under	[1]
3,000	[1]
5,000	[1]
7,000	[1]
10,000	[1]
15,000	31.2
20,000	27.0
25,000	24.2
30,000	22.1
40,000	19.1
50,000	17.1
75,000	14.0
100,000	12.1
250,000	7.6
500,000	5.4
750,000	4.4
1,000,000	3.8
2,000,000	2.7
5,000,000	1.7
7,000,000	1.4
10,000,000	1.2

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

Table 4D.—Partnerships: Coefficient of Variation (Percent) of the Estimated Number of Returns, by Size of Business Receipts, 1973

Estimated number of returns	Size of business receipts		
	Under $200,000	$200,000 under $5,000,000	$5,000,000 and over
	(1)	(2)	(3)
100	(1)	23.1	No Sampling Variability Since all Returns are in Sample.
200	(1)	16.3	
500	31.6	10.3	
750	25.6	8.4	
900	23.4	7.7	
1,000	22.2	7.3	
3,000	12.8	4.2	
5,000	10.0	3.3	
7,000	8.4	2.8	
10,000	7.0	2.4	
13,000	6.2	2.0	
15,000	5.7	2.0	
20,000	5.0	1.7	
40,000	3.5	1.0	
50,000	3.2	1.0	
100,000	2.2	(2)	
200,000	1.4	(2)	
500,000	1.0	(2)	

[1]Excessive sampling variability for the estimated number of returns.
[2]Not applicable since the estimated number of returns is greater than population estimates.
NOTE: Use column 1 for estimates not classified by size of business receipts.

Coefficient of variation estimates based on a special formula are shown in tables 4C and 4D for frequency estimates in general. Since CV's in tables 1.1 and 2.1 were computed only for industry groups, tables 4C and 4D can be used to obtain measures of variability for estimated frequencies in other tables where the classification is not by industry.

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 a continuous sampling verification system. Prior to tabulating, numerous computer tests were applied to each return record 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. Differences 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 laws, taxpayer reporting variations and limitation, 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..

Section 5

Historical Summary

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Basic tables

5.1 Sole proprietorships: Receipts, cost of sales and operations, depreciation, payroll, and net profit, by industrial division 1964-1973, **230**

5.2 Partnerships: Receipts, cost of sales and operations, depreciation, payroll, and net profit, by industrial division,1964-1973, **232**

This section contains statistics for sole proprietorships and partnerships for the 10-year period 1964-1973. Tables 5.1 and 5.2 present selected income and deduction items for sole proprietorships and partnerships, classified by industrial division. These statistics were originally published in *Statistics of Income* for each year, Business Income Tax Returns. Detailed changes in law affecting the comparability of items for various years were discussed in the volumes for those years. A discussion of changes in law affecting depreciation is shown below.

Depreciation

Depreciation is discussed separately in this section since it is more directly affected by changes in the law whereas the other items (business receipts or net profit less loss, for example) may have been affected not only both directly and indirectly by a number of law changes but also by changing economic conditions.

Revenue Procedures 62-21, issued in July 1962, established useful lives of broad classes of depreciable assets, in general, based on industry, and allowed taxpayers to compute depreciation based on these class lives, instead of separately depreciating each asset. Use of the lives had to be justified by retirement and replacement practices.

Beginning with 1971, a new elective system of accounting for depreciation for tax purposes was instituted. Under this system, assets of the same type acquired in the same year were grouped into one or more closed-end "vintage" accounts and the accounts were assigned useful lives chosen from a range of published useful lives.

The Tax Reform Act of 1969 provided that 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 used property. For new residential property, 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 straight-line 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.

The Tax Reform Act of 1969 also provided that expenses incurred after 1969 for the planting, cultivating, maintenance, or development of citrus groves before the close of the fourth taxable year beginning with the taxable year in which the trees were planted must be capitalized instead of deducted currently. This applied to trees planted or replanted on or after December 30, 1969. Subsequently, expenses for developing almond groves were given the same treatment as those for citrus groves for taxable years beginning after January 12, 1971.

Sole Proprietorships

Table 5.1—Receipts, Selected Deductions, and Net Profit, by Industrial Division, 1964—1973

[All figures are estimates based on samples—money amounts are 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												
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
1970	9,399,653	237,726,748	133,526,775	10,049,833	25,324,395	33,214,737	6,675,680	208,994,001	112,908,043	7,231,591	21,731,948	39,335,180
1971	9,744,640	255,242,662	144,592,193	10,541,292	26,449,553	34,450,038	6,789,332	224,076,447	122,327,130	7,438,168	22,677,199	41,421,911
1972	10,172,792	275,993,721	153,668,874	11,601,455	27,628,616	39,113,220	7,235,865	242,395,897	129,955,862	8,338,823	23,598,844	46,442,653
1973	10,648,202	311,374,523	171,766,520	13,335,852	30,009,053	46,673,063	7,592,689	273,734,537	144,583,782	9,675,113	25,666,486	55,249,539
AGRICULTURE, FORESTRY, AND FISHING												
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
1970	3,078,255	41,819,207	25,257,528	4,778,291	2,949,351	3,168,068	1,765,404	32,262,998	17,226,008	3,124,447	2,025,153	6,218,890
1971	3,126,160	43,813,248	26,502,177	5,024,280	2,908,079	2,919,159	1,726,428	33,494,460	17,773,635	3,209,622	2,008,931	6,432,712
1972	3,206,381	51,596,105	30,636,632	5,522,507	3,150,052	5,228,996	1,935,396	40,961,894	21,515,867	3,721,853	2,250,753	8,686,371
1973	3,415,111	65,994,132	37,942,192	6,713,067	3,711,679	9,237,503	2,094,757	54,152,370	27,178,531	4,717,966	2,717,016	13,523,707
MINING												
1964	32,147	985,308	185,816	88,906	131,252	—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	—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	—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	—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	—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	—96,630	32,063	935,388	201,097	62,939	117,009	167,427
1970	50,666	1,446,607	276,129	125,901	166,214	—11,033	28,882	1,001,963	177,222	68,283	126,956	217,225
1971	58,563	1,556,413	275,415	143,670	156,118	—17,795	33,184	1,085,317	187,282	75,395	110,344	223,554
1972	51,411	1,651,406	317,301	142,272	168,221	—13,223	28,458	1,139,730	234,889	73,594	120,543	252,195
1973	57,696	1,914,516	382,923	152,857	197,034	—37,036	30,836	1,187,153	213,942	77,744	140,570	252,842
CONSTRUCTION												
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
1970	684,643	20,099,158	11,584,893	624,626	4,187,238	3,075,841	602,545	18,393,839	10,345,062	534,918	3,753,806	3,273,698
1971	735,846	23,334,473	13,599,863	648,454	4,698,656	3,499,669	650,117	21,197,393	12,085,352	535,535	4,202,180	3,737,540
1972	804,528	27,108,554	15,518,943	749,562	5,135,656	4,073,412	709,696	24,409,578	13,642,020	619,046	4,503,486	4,375,622
1973	856,756	30,837,376	17,537,534	882,857	6,009,229	4,600,508	752,277	27,621,962	15,323,111	723,240	5,251,828	4,981,237
MANUFACTURING												
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
1970	183,466	6,701,707	3,645,951	336,019	1,473,911	734,199	128,351	5,883,399	3,141,474	256,553	1,260,451	872,118
1971	186,019	6,927,983	3,774,168	322,621	1,455,137	745,285	132,150	6,048,270	3,190,690	254,499	1,239,650	872,950
1972	202,776	7,916,205	4,195,386	349,009	1,632,932	948,859	145,736	7,098,593	3,627,618	294,495	1,463,762	1,106,562
1973	210,315	8,461,112	4,505,860	369,861	1,588,003	1,002,559	145,521	7,338,263	3,772,454	290,856	1,332,556	1,184,888
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
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
1970	296,216	6,497,338	1,402,107	647,645	1,007,729	895,410	231,757	5,567,949	1,160,889	491,777	856,617	1,056,644
1971	300,158	7,124,099	1,519,834	676,365	1,112,704	995,258	235,207	6,082,779	1,251,372	503,253	918,646	1,166,799
1972	338,844	7,856,050	1,565,909	822,474	1,082,869	1,100,207	253,851	6,585,057	1,284,795	600,917	896,930	1,315,540
1973	341,396	9,417,737	1,993,348	903,961	1,164,533	1,244,138	258,996	7,807,847	1,598,269	658,329	941,134	1,478,843
WHOLESALE AND RETAIL TRADE												
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
1970	1,992,253	111,516,393	82,168,752	1,435,500	8,573,253	7,634,088	1,450,189	99,900,603	72,885,473	1,182,867	7,432,314	8,656,913
1971	2,115,092	120,143,547	89,041,624	1,518,465	9,008,990	7,957,817	1,486,106	107,986,590	79,329,332	1,247,388	7,831,172	9,185,597
1972	2,172,991	124,206,842	91,803,336	1,611,021	9,160,179	8,300,117	1,497,886	110,881,936	81,290,563	1,291,731	7,890,893	9,617,853
1973	2,163,860	134,061,517	98,714,752	1,724,381	9,509,500	9,575,275	1,514,158	120,004,969	87,420,463	1,385,711	8,340,363	10,932,720

Sole Proprietorships

Table 5.1—Receipts, Selected Deductions, and Net Profit, by Industrial Division, 1964-1973 —Continued

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

Industrial division and year	Businesses with and without net profit						Businesses with net profit					
			Deductions			Net profit (less loss)			Deductions			Net profit
	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll		Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Wholesale Trade												
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
1970	274,421	21,555,521	16,295,532	254,083	1,051,190	1,805,733	216,275	19,435,571	14,490,647	217,012	931,566	1,971,963
1971	318,674	23,880,319	18,251,103	268,757	1,030,424	1,956,815	240,805	21,958,632	16,652,728	226,457	924,574	2,152,590
1972	343,693	30,177,161	23,376,088	335,019	1,382,734	2,369,181	266,804	27,582,671	21,194,294	286,737	1,253,039	2,565,363
1973	316,261	30,815,781	23,934,931	323,310	1,286,080	2,536,985	244,004	27,765,876	21,235,620	272,256	1,174,994	2,759,369
Retail Trade												
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	54,307,887	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
1970	1,689,230	89,315,223	65,445,491	1,170,455	7,490,430	5,766,606	1,216,735	79,936,465	58,055,472	958,312	6,474,804	6,608,479
1971	1,764,616	94,286,079	69,131,935	1,221,714	7,907,975	5,923,487	1,222,890	84,173,980	61,114,825	998,340	6,849,333	6,930,956
1972	1,783,509	92,331,276	67,253,256	1,251,772	7,656,256	5,758,177	1,199,458	81,761,155	59,057,235	984,581	6,529,706	6,853,865
1973	1,781,557	100,739,177	73,116,220	1,359,528	8,066,303	6,767,589	1,223,260	89,984,121	64,712,898	1,081,355	7,029,903	7,861,661
Wholesale and Retail Trade not Allocable												
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	12,945	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
1970	28,602	645,649	427,729	10,962	31,633	61,749	17,179	528,567	339,354	7,543	25,944	76,471
1971	31,802	1,977,149	1,658,586	27,994	70,591	77,515	22,411	1,853,978	1,561,779	22,591	57,265	102,051
1972	45,789	1,698,405	1,173,992	24,230	121,189	172,759	31,624	1,538,110	1,039,034	20,413	108,148	198,625
1973	66,042	2,506,559	1,663,601	41,543	157,117	270,701	46,894	2,254,972	1,471,945	32,100	135,466	311,690
FINANCE, INSURANCE, AND REAL ESTATE												
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
1970	565,898	8,345,823	1,721,028	319,385	549,257	2,561,379	430,153	7,346,475	1,339,953	199,125	455,392	2,935,162
1971	588,354	9,463,636	1,797,825	364,060	551,299	3,031,302	454,405	8,314,892	1,435,403	223,342	445,062	3,428,997
1972	666,036	10,072,398	1,495,452	389,041	529,263	3,591,823	508,973	9,003,738	1,204,891	236,364	438,610	4,037,059
1973	738,985	11,301,426	1,627,982	449,027	593,405	3,958,084	554,531	10,043,971	1,180,381	285,890	498,107	4,482,337
SERVICES												
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
1970	2,506,995	40,869,473	7,312,335	1,765,425	6,367,979	15,063,044	2,008,045	38,274,796	6,516,313	1,360,632	5,784,139	15,992,810
1971	2,592,524	42,422,854	7,864,754	1,827,677	6,512,080	15,244,117	2,045,553	39,484,563	6,904,532	1,378,347	5,879,716	16,274,667
1972	2,693,126	44,863,778	7,725,103	1,994,290	6,678,064	15,787,423	2,127,443	41,627,899	6,765,424	1,485,299	5,948,844	16,938,022
1973	2,820,552	48,806,311	8,810,864	2,118,715	7,184,462	16,968,221	2,210,278	45,082,516	7,692,410	1,521,083	6,414,185	18,261,981
NATURE OF BUSINESS NOT ALLOCABLE												
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
1970	41,261	431,042	158,052	17,041	49,463	93,741	30,354	361,979	115,649	12,989	37,120	111,720
1971	41,924	456,409	216,533	15,700	46,490	75,226	26,182	382,183	169,532	10,787	41,498	99,095
1972	36,699	722,383	410,812	21,279	91,380	95,606	28,426	687,472	389,795	15,524	85,023	113,429
1973	43,531	580,396	251,065	21,126	51,208	123,811	31,335	495,486	204,221	14,294	30,727	150,984

Table 5.2—Receipts, Selected Deductions, and Net Profit, by Industrial Division, 1964-1973

[All figures are estimates based on samples—money amounts are 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)
ALL INDUSTRIAL DIVISIONS														
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
1970	936,133	93,348,080	90,208,834	46,040,874	4,578,820	12,276,160	9,790,396	639,795	78,032,236	75,574,181	38,681,157	2,364,730	10,236,056	14,419,124
1971	958,912	99,802,234	96,277,784	47,930,134	5,112,438	12,737,903	9,146,110	641,383	83,653,858	80,787,398	40,923,449	2,525,748	10,673,094	15,506,775
1972	992,012	108,638,271	104,283,345	50,320,165	5,892,478	13,284,720	9,618,447	652,415	90,063,839	86,521,515	42,945,837	2,701,661	11,122,988	16,950,199
1973	1,039,092	124,001,999	119,450,127	57,516,585	7,099,109	14,503,830	9,172,695	677,674	99,674,527	96,108,774	48,069,766	3,099,690	11,877,737	18,867,546
AGRICULTURE, FORESTRY, AND FISHING														
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
1970	124,165	7,918,857	7,275,574	4,991,516	540,257	715,180	653,706	84,325	6,158,645	5,641,424	3,569,023	358,566	518,895	1,079,118
1971	121,318	8,258,526	7,639,041	5,106,164	549,129	720,602	528,570	79,552	6,594,077	6,116,246	3,867,849	356,942	525,161	1,069,551
1972	114,426	9,596,642	8,882,855	5,797,665	592,329	685,157	748,931	77,518	7,789,689	7,243,796	4,448,103	401,517	506,372	1,359,511
1973	123,541	13,390,801	12,571,416	8,342,250	719,884	948,444	1,289,605	86,327	10,628,616	9,957,282	5,971,052	526,600	756,507	2,098,330
MINING														
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	—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	—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	—241,678	6,320	920,499	874,136	353,780	49,991	113,417	218,353
1970	14,383	1,278,001	1,184,887	587,479	100,247	139,157	—244,874	8,816	986,431	931,353	358,689	67,326	104,869	256,417
1971	13,414	1,378,948	1,292,351	548,839	103,488	145,283	—869,720	6,690	1,135,605	1,077,141	378,326	71,419	113,789	326,047
1972	13,562	1,494,662	1,416,074	458,052	153,673	160,760	—385,716	6,763	1,158,752	1,101,332	311,814	74,022	109,458	296,895
1973	15,019	1,746,392	1,622,549	503,374	136,900	176,205	—528,395	7,244	1,388,764	1,303,624	390,876	90,953	138,196	343,287
CONSTRUCTION														
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
1970	51,001	7,701,002	7,602,653	5,681,998	172,161	1,347,634	749,622	41,327	6,382,729	6,306,064	4,571,496	119,550	1,083,571	867,265
1971	53,047	8,454,570	8,338,018	6,215,776	160,257	1,579,907	855,788	43,063	7,261,188	7,166,478	5,219,481	127,658	1,306,811	968,181
1972	60,945	9,571,983	9,455,043	6,705,359	178,724	1,642,955	907,826	49,174	8,139,066	8,038,217	5,504,319	145,061	1,359,606	1,084,047
1973	66,031	10,236,747	10,108,336	6,894,879	218,267	1,748,555	920,871	51,792	8,554,610	8,453,986	5,607,936	159,470	1,425,436	1,158,825
MANUFACTURING														
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
1970	28,495	5,264,148	5,206,838	3,629,691	183,064	1,062,546	411,093	20,198	4,461,159	4,419,682	3,019,217	121,954	871,444	523,328
1971	27,214	5,393,558	5,330,608	3,727,093	200,094	1,030,504	333,351	19,871	4,544,048	4,498,432	3,089,673	124,199	830,095	495,515
1972	30,176	5,766,973	5,689,332	3,881,241	201,343	1,032,133	400,443	21,466	4,966,878	4,912,400	3,291,954	122,205	869,525	588,356
1973	29,932	6,586,045	6,504,062	4,297,335	214,842	1,089,467	559,889	22,811	5,738,261	5,672,662	3,647,864	143,380	939,862	743,166

Footnote at end of table.

Table 5.2—Receipts, Selected Deductions, and Net Profit, by Industrial Division, 1964-1973 —Continued

[All figures are estimates based on samples—money amounts are 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)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
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
1970	16,517	1,462,240	1,434,574	735,621	122,680	264,125	138,733	11,914	1,230,013	1,213,312	601,124	80,116	224,810	195,117
1971	14,854	1,391,875	1,353,607	650,202	122,124	246,607	138,549	10,425	1,153,396	1,122,657	523,187	72,169	209,514	194,585
1972	18,710	1,649,901	1,612,086	518,472	137,085	252,265	169,112	12,806	1,350,761	1,322,444	436,280	85,526	207,343	229,786
1973	15,824	1,995,096	1,962,206	681,436	177,036	306,328	158,869	11,137	1,645,416	1,619,971	577,737	98,693	234,300	242,324
WHOLESALE AND RETAIL TRADE														
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
1970	201,208	35,297,605	34,920,512	26,234,510	358,695	2,750,849	2,161,701	153,666	31,574,809	31,243,990	23,375,498	300,929	2,386,218	2,372,317
1971	195,358	35,753,390	35,343,481	26,588,228	366,441	2,776,567	2,189,261	146,049	32,041,326	31,676,000	23,807,352	300,470	2,395,781	2,412,857
1972	196,486	37,105,180	36,656,453	27,617,119	376,552	2,802,528	2,221,340	145,431	33,382,154	32,973,790	24,834,382	303,467	2,434,689	2,459,503
1973	198,764	40,770,862	40,290,668	30,574,272	405,805	2,964,216	2,555,478	148,005	36,803,023	36,368,716	27,576,576	322,385	2,578,115	2,853,898
Wholesale Trade														
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
1970	30,269	11,449,194	11,324,826	9,264,961	87,530	644,736	557,016	23,297	10,391,041	10,279,633	8,382,820	76,081	569,119	605,422
1971	28,497	11,164,647	11,027,515	9,106,339	84,200	597,434	536,214	21,459	10,238,323	10,112,908	8,338,834	71,945	533,479	585,406
1972	34,499	13,103,719	12,935,960	10,704,656	98,920	647,374	622,823	25,949	12,088,974	11,929,773	9,856,517	84,675	581,595	680,297
1973	29,980	13,854,409	13,687,696	11,388,762	106,879	658,788	725,496	23,124	12,872,518	12,718,997	10,597,805	82,167	585,183	803,996
Retail Trade														
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
1970	170,394	23,798,733	23,546,174	16,932,006	270,711	2,102,207	1,603,110	130,134	21,143,056	20,923,807	14,961,498	224,463	1,814,592	1,764,197
1971	166,169	24,542,170	24,270,062	17,451,045	281,541	2,174,999	1,648,311	124,165	21,758,684	21,519,325	15,439,718	227,859	1,858,358	1,822,082
1972	161,201	23,946,750	23,666,041	16,889,997	277,116	2,150,768	1,595,071	118,820	21,246,298	20,997,393	14,955,487	218,286	1,849,834	1,774,927
1973	167,603	26,852,739	26,539,877	19,145,887	297,882	2,300,797	1,820,243	124,266	23,875,921	23,595,686	16,945,323	239,485	1,988,782	2,038,951
Wholesale and Retail Trade not Allocable														
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	5,802	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
1970	545	49,678	49,512	37,543	454	3,906	1,575	235	40,712	40,550	31,180	385	2,507	2,698
1971	692	46,573	45,904	30,844	700	4,134	4,736	425	44,319	43,767	28,800	666	3,944	5,369
1972	786	54,711	54,452	22,466	516	4,386	3,446	662	46,882	46,624	22,378	(*)	(*)	4,279
1973	1,181	63,714	63,095	39,623	1,044	4,631	9,739	615	54,584	54,033	33,448	733	4,150	10,951

Footnote at end of table.

Table 5.2—Receipts, Selected Deductions, and Net Profit, by Industrial Division, 1964-1973 —Continued

[All figures are estimates based on samples—money amounts are 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: Cost of sales and operations	Deductions: Depreciation	Deductions: Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE														
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
1970	320,227	15,165,331	13,600,580	1,573,058	2,349,023	1,342,564	—300,633	183,373	9,643,723	8,447,930	1,073,845	898,976	805,969	2,463,875
1971	353,327	18,980,271	17,108,898	2,651,394	2,802,862	1,497,153	—463,456	198,269	12,656,077	11,119,644	2,060,452	1,037,274	1,059,216	3,054,842
1972	375,752	21,692,961	19,277,362	2,738,657	3,357,977	1,442,466	—949,200	203,287	13,750,722	11,778,329	2,010,282	1,109,299	964,119	3,756,960
1973	409,912	25,204,676	22,732,616	3,191,240	4,108,931	1,510,725	—2,679,739	216,760	13,767,717	11,907,612	1,959,836	1,220,109	789,882	3,680,592
SERVICES														
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
1970	175,800	19,060,539	18,790,786	2,533,066	746,755	4,630,364	6,189,097	133,246	17,416,853	17,197,854	2,046,243	412,545	4,218,073	6,621,466
1971	172,269	19,884,260	19,571,373	2,270,792	797,443	4,715,994	6,403,931	133,003	17,994,271	17,742,876	1,823,468	428,770	4,210,558	6,934,383
1972	172,864	21,448,386	20,990,765	2,453,020	885,638	5,232,642	6,462,732	130,189	19,243,497	18,875,597	1,968,731	455,295	4,645,782	7,109,521
1973	178,489	23,976,714	23,564,497	2,999,283	1,114,632	5,749,991	6,876,023	132,501	21,058,880	20,736,545	2,309,160	535,811	5,005,656	7,723,376
NATURE OF BUSINESS NOT ALLOCABLE														
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
1970	4,337	200,357	192,430	73,935	5,938	23,741	31,951	2,930	177,874	172,572	66,022	4,768	22,207	40,221
1971	8,111	306,836	300,407	171,646	10,600	25,286	29,836	4,461	273,870	267,924	153,661	6,847	22,169	50,814
1972	9,091	311,583	303,375	150,580	9,157	33,814	42,979	5,781	282,320	275,610	139,972	5,269	26,094	65,620
1973	1,580	94,666	93,777	32,516	2,812	9,899	20,094	1,097	89,240	88,376	28,729	2,289	9,783	23,748

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

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Form **1040** US Department of the Treasury—Internal Revenue Service **Individual Income Tax Return** **1973**

For the year January 1–December 31, 1973, or other taxable year beginning ..... 1973, ending ..... 19.....

Please print or type: Name (If joint return, give first names and initials of both) | Last name | COUNTY OF RESIDENCE | Your social security number

Present home address (Number and street, including apartment number, or rural route) | Spouse's social security no.

City, town or post office, State and ZIP code | Occupation: Yours ► Spouse's ►

Filing Status—check only one:
1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here ►
4 ☐ Unmarried Head of Household
5 ☐ Widow(er) with dependent child (Year spouse died ► 19)

Exemptions Regular / 65 or over / Blind
6a Yourself ☐ ☐ ☐ Enter number of boxes checked ►
b Spouse ☐ ☐ ☐
c First names of your dependent children who lived with you — Enter number ►
d Number of other dependents (from line 27) ►
7 Total exemptions claimed ►

8 **Presidential Election Campaign Fund.**—Check ☐ if you wish to designate $1 of your taxes for this fund. If joint return, check ☐ if spouse wishes to designate $1. Note: *This will not increase your tax or reduce your refund.* See note below.

Please attach Copy B of Forms W-2 here

Income

9	Wages, salaries, tips, and other employee compensation. (Attach Forms W-2. If unavailable, attach explanation)	9	
10a	Dividends (See instructions on page 6.) $....., 10b Less exclusion $....., Balance ►	10c	
10d	(Gross amount received, if different from line 10a . . . . $.....)		
11	Interest income	11	
12	Income other than wages, dividends, and interest (from line 38)	12	
13	Total (add lines 9, 10c, 11, and 12)	13	
14	Adjustments to income (such as "sick pay," moving expenses, etc. from line 43)	14	
15	Subtract line 14 from line 13 (adjusted gross income)	15	

- If you do not itemize deductions and line 15 is under $10,000, find tax in Tables and enter on line 16.
- If you itemize deductions or line 15 is $10,000 or more, go to line 44 to figure tax.
- CAUTION. If you have unearned income and can be claimed as a dependent on your parent's return, check here ► ☐ and see instructions on page 7.

Tax, Payments and Credits

16	Tax, check if from: ☐ Schedule D ☐ Tax Tables 1–12 ☐ Schedule G ☐ Tax Rate Schedule X, Y, or Z ☐ Form 4726 OR ☐ Form 4972	16	
17	Total credits (from line 54)	17	
18	Income tax (subtract line 17 from line 16)	18	
19	Other taxes (from line 61)	19	
20	Total (add lines 18 and 19)	20	
21a	Total Federal income tax withheld (attach Forms W-2 or W-2P to front) — 21a		
b	1973 estimated tax payments (include amount allowed as credit from 1972 return) — b		
c	Amount paid with Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return — c		
d	Other payments (from line 65) — d		
22	Total (add lines 21a, b, c, and d)	22	

Balance Due or Refund

23	If line 20 is larger than line 22, enter **BALANCE DUE IRS** (Check here ► ☐ , if Form 2210, Form 2210F, or statement is attached. See instructions on page 8.) Pay in full with return. Make check or money order payable to Internal Revenue Service ►	23	
24	If line 22 is larger than line 20, enter amount **OVERPAID** ►	24	
25	Amount of line 24 to be **REFUNDED TO YOU** ►	25	
26	Amount of line 24 to be credited on 1974 estimated tax ► — 26		

Note: 1972 Presidential Election Campaign Fund Designation.—Check ☐ if you did not designate $1 of your taxes on your 1972 return, but now wish to do so. If joint return, check ☐ if spouse did not designate on 1972 return but now wishes to do so.

Write soc. sec. no. on Check or Money Order. Attach here

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. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Your signature — Date

Preparer's signature (other than taxpayer) — Date

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

Address (and ZIP Code) — Preparer's Emp. Ident. or Soc. Sec. No.

Form 1040 (1973) Page **2**

Other Dependents

(a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year, write B or D.	(d) Did dependent have income of $750 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
				$	$

27 Total number of dependents listed in column (a). Enter here and on line 6d ►

Part I Income other than Wages, Dividends, and Interest

28	Business income or (loss) (attach Schedule C)	28	
29	Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	29	
30	Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	30	
31	Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	31	
32	Farm income or (loss) (attach Schedule F)	32	
33	Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8)	33	
34	50% of capital gain distributions (not reported on Schedule D)	34	
35	State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see instructions on page 8)	35	
36	Alimony received	36	
37	Other (state nature and source) ►	37	
38	**Total** (add lines 28, 29, 30, 31, 32, 33, 34, 35, 36, and 37). Enter here and on line 12 ►	38	

Part II Adjustments to Income

39	"Sick pay." (From Forms W-2 and W-2P. If not shown on Forms W-2 or W-2P, attach Form 2440 or statement.)	39	
40	Moving expense (attach Form 3903)	40	
41	Employee business expense (attach Form 2106 or statement)	41	
42	Payments as a self-employed person to a retirement plan, etc. (see Form 4848)	42	
43	**Total adjustments** (add lines 39, 40, 41, and 42). Enter here and on line 14 ►	43	

Part III Tax Computation (Do not use this part if you use Tax Tables 1–12 to find your tax.)

44	Adjusted gross income (from line 15)	44	
45	(a) If you itemize deductions, enter total from Schedule A, line 41 and attach Schedule A (b) If you do not itemize deductions, enter 15% of line 44, but do NOT enter more than $2,000. ($1,000 if line 3 checked)	45	
46	Subtract line 45 from line 44	46	
47	Multiply total number of exemptions claimed on line 7, by $750	47	
48	**Taxable income.** Subtract line 47 from line 46	48	

(Figure your tax on the amount on line 48 by using Tax Rate Schedule X, Y, or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, maximum tax from Form 4726, or special averaging from Form 4972.) Enter tax on line 16.

Part IV Credits

49	Retirement income credit (attach Schedule R)	49	
50	Investment credit (attach Form 3468)	50	
51	Foreign tax credit (attach Form 1116)	51	
52	Credit for contributions to candidates for public office—see instructions on page 9	52	
53	Work Incentive (WIN) credit (attach Form 4874)	53	
54	**Total credits** (add lines 49, 50, 51, 52, and 53). Enter here and on line 17 ►	54	

Part V Other Taxes

55	Self-employment tax (attach Schedule SE)	55	
56	Tax from recomputing prior-year investment credit (attach Form 4255)	56	
57	Tax from recomputing prior-year Work Incentive (WIN) credit (attach schedule)	57	
58	Minimum tax. Check here ► ☐, if Form 4625 is attached	58	
59	Social security tax on tip income not reported to employer (attach Form 4137)	59	
60	Uncollected employee social security tax on tips (from Forms W-2)	60	
61	**Total** (add lines 55, 56, 57, 58, 59, and 60). Enter here and on line 19 ►	61	

Part VI Other Payments

62	Excess FICA tax withheld (two or more employers—see instructions on page 9)	62	
63	Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	63	
64	Credit from a Regulated Investment Company (attach Form 2439)	64	
65	Total (add lines 62, 63, and 64). Enter here and on line 21d ►	65	

Foreign Accounts Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? ► ☐ Yes ☐ No
If "Yes," attach Form 4683. (For definitions, see Form 4683.)

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Guide for Preparing a Return

You may find it helpful in completing your Form 1040 to follow these steps and check them off as you go.

—— **Step 1.—Gather up your income records** including Forms W–2, W–2P, and 1099. If your employer does not give you a Form W–2 by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only he can issue your W–2 or correct it.

—— **Step 2.—If you are going to itemize your deductions, collect your expense records,** such as medical and dental bills, real estate taxes, State income tax, home mortgage interest, and charitable contributions. To make sure you do not forget any items, look on pages 10 through 13 of these instructions. Check the types of expenses you can deduct. Put these records aside until later.

—— **Step 3.—Get the forms or schedules you need** but did not receive by mail. See the order blank. It will help you decide which ones you will need.

—— **Step 4.—Name and Address.** Use the mailing label on the forms we sent you. Correct your name and address if necessary. Also show your apartment number if you have one. If you did not receive forms with a label, print or type your name and address. If you are in the Armed Forces, use your permanent home address. (**Note:** *Show your own address unless you want us to mail your refund or other correspondence to a person acting for you. In this case, attach to your return a power of attorney that tells exactly what you want done.*)

—— **Step 5.—County of Residence.** Fill in this block. See instructions for County of Residence on page 4.

—— **Step 6.—Social Security Number.** If your social security number is wrong on the label or if you did not receive a label, show your correct number on your return. If you are married and your spouse has a social security number, please give numbers of both you and your spouse whether you file jointly or separately.

If you do not have a social security number, get an application **Form SS–5** from a Social Security Administration office, post office, or from IRS. File it with the local office of the Social Security Administration. Do this early enough to make sure you receive a number before April 15. If you do not receive your number by April 15, file your return without it and write "Applied for" in the space for social security number.

Don't forget to show occupations in spaces in upper right corner just below social security blocks..

—— **Step 7.—Filing Status.** Check only one block (lines 1 through 5). Your tax rate depends on the block you check. So before you decide, see instructions for Filing Status on page 4.

—— **Step 8.—Exemptions.** Fill in lines 6a, b, c, d, and 7. See instructions for Exemptions on page 5.

—— **Step 9.—Check appropriate box(es)** on line 8, if you wish to designate $1 (if joint return, $1 each for husband and wife) to the Presidential Election Campaign Fund. If you check the box(es), it will not increase your tax or reduce your refund.

—— **Step 10.—Fill in the schedules and forms** mentioned for lines 28 through 32, and 39 through 42 if you need to. Enter the totals from your schedules on the correct lines on Form 1040.

If you need more space on forms or schedules, attach separate sheets that follow the same size and arrangement of the printed forms, but show your totals on the printed forms. Be sure to put your name and social security number on these separate sheets.

—— **Step 11.—Fill in lines 9 through 15.** This will give you your adjusted gross income. The instructions between lines 15 and 16 are guides to tell you where to proceed after you have filled in line 15. If the third instruction is applicable, be sure to check the block.

—— **Step 12.—Decide whether to use the standard deduction or itemize your deductions.** The Instructions Should You Use the Standard Deduction or Itemize Your Deductions? on page 7 will help you decide.

—— **Step 13.—Figure your tax if you decided to take the standard deduction and you DID NOT check the block between lines 15 and 16 (if you checked the block, follow the instructions on page 7; or, if you decided to itemize, skip to Step 14).** If line 15 is under $10,000, find your tax in Tax Tables 1 through 12. (The standard deduction is included and your tax is already figured out for you.) Enter the amount on line 16. Skip the rest of this step and step 14.

If line 15 is $10,000 or more, fill in lines 44 through 48 on the back of your return. (Your standard deduction goes on line 45.) Use Tax Rate Schedule X, Y, or Z to figure your tax. Show the amount on line 16. Skip step 14.

—— **Step 14.—Figure your tax if you decided to itemize deductions.** Fill in Schedule A and enter your total deductions on line 45 of Form 1040. Fill in lines 44, 46, 47, and 48. Use Tax Rate Schedule X, Y, or Z to figure your tax. Show the amount on line 16.

—— **Step 15.—Fill in lines 49 through 65 if you have credits, other taxes, or other payments to report.** Complete the forms or schedules asked for. Enter the amounts from these lines on the front of your return. Fill in any other amounts needed for lines 17 through 26.

—— **Step 16.—Check the appropriate block to answer the Foreign Account Question after line 65.** See instructions for Do You Have an Account in a Foreign Country? on page 10.

—— **Step 17.—If you owe tax,** show amount on line 23. Attach check or money order for full amount when you file. Make it out to "Internal Revenue Service" and be sure to write your social security number on it. If line 23 is under $1, you do not have to pay.

—— **Step 18.—If we owe you a refund,** show amount on line 24. On line 25 or 26, show whether you want some or all of the money refunded or credited to 1974 estimated tax. If line 24 is under $1, we will send you a refund only on written request.

—— **Step 19.—Recheck Your Return.** Go over all items and make sure they are right. Also check your arithmetic.

—— **Step 20.—Sign Your Return.** It is not considered a return unless you do. Both you and your spouse must sign a joint return. If you pay someone to prepare your return, be sure that person also signs. If prepared by a firm or corporation, it should be signed in the name of the firm or corporation. If prepared by your regular, full-time employee, such as a clerk, secretary, or bookkeeper, the employee does not have to sign.

—— **Step 21.—Attachments.** Attach Forms W–2 or W–2P (copy B) to front of Form 1040. If you took an adjustment for sick pay on line 39, be sure to attach Form 2440 or statement if the sick pay is not shown on Forms W–2 and W–2P. Attach schedules in alphabetical order and forms other than W–2 or W–2P in numbered order to the back of Form 1040. If you owe tax, be sure to attach your payment to the front of Form 1040.

Note: *If you move to a new address after filing your return and you are expecting a refund, be sure to file a change of address with the post office serving your old address. Unless you do this, the post office cannot forward your check to your new address.*

Form 1040 Instructions

Where to Get Forms

In general, we mail forms and schedules directly to you based on what you filed last year. Many people will need only Form 1040. The order blank inside the tax forms package will help you get many of the forms, schedules, and publications referred to in these instructions. Many banks and post offices have the same material. However, if you don't find what you need there, please fill out the order blank and we will send them to you.

Who Must File

(See page 6 for examples of income)

File a return if you are:	And your gross income is at least:
Single or are a widow or widower, and are under 65	$2,050
Single or are a widow or widower, and are 65 or older	2,800
Single, can be claimed as a dependent on your parent's return, and have taxable dividends, interest, or other unearned income	750
Married filing jointly, living together at end of 1973 (or at date of death of spouse), and both are under 65	2,800
Married filing jointly, living together at end of 1973 (or at date of death of spouse), and one is 65 or older	$3,550
Married filing jointly, living together at end of 1973 (or at date of death of spouse), and both are 65 or older	4,300
Married filing separate return or married, but not living together at end of 1973	750
A person with income from sources within U.S. possessions	750
Self-employed and your net earnings from self-employment were at least $400	

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If income tax was withheld even though you are not required to file a return, you should file to get a refund.

The filing requirement rules are for all U.S. citizens and resident aliens, including those under 21 years of age.

Deceased Taxpayer.—If a person died in 1973, or in 1974 before filing a return for 1973, the surviving spouse or executor or administrator of the estate must file a return for the deceased.

The executor or administrator can file a joint return with the surviving spouse. If an executor or administrator has not been appointed, the survivor can still file a joint return. All the income of both husband and wife must be included on it.

If you are filing such a joint return, write in the signature area that you are filing as surviving spouse. Show the date of death in the name and address space. If a refund is due, attach Form 1310 to your return. For more information on this, get **Publication 559,** Federal Tax Guide for Survivors, Executors, and Administrators.

Rounding Off to Whole Dollars.—You may round off cents to the nearest whole dollar on your return and schedules. You can drop amounts under 50 cents—increase amounts from 50 to 99 cents to next dollar. Example, $1.39 becomes $1 and $2.69 becomes $3.

Recordkeeping Requirements.—Get Publication 552, Recordkeeping Requirements And A Guide To Tax Publications, for details.

IRS will figure your tax if your income on line 15 is $20,000 or less, was only from wages, salary and tips, dividends, interest, pensions and annuities, and you want to take the standard deduction.

All you do is:

1. Place your name and address label on your return, or fill in name, address, and social security number. Also fill in County of Residence and occupation. On a joint return, show names, numbers and occupations of both husband and wife. If you are married, give numbers of both you and your spouse even though you file separately.
2. Fill in lines 1 through 7.
3. Check box(es) on line 8 if you want to participate in the presidential election campaign fund "check-off."
4. Fill in lines 9 through 15, lines 17, 19, 21a, b, and d, if necessary. Answer the foreign accounts question after line 65.
5. On a joint return, show you and your spouse's income separately on the dotted line to the left of the line 15 entry space.
6. Sign your return. Both you and your spouse must sign a joint return.
7. File on or before April 15, 1974.

We will then figure your tax and send you a refund check if you paid too much or bill you if you did not pay enough.

Note: *If you have a retirement income credit, we will figure that also. Just attach* **Schedule R** *after you have answered the question for columns A and B, and filled in lines 2 and 5. Then write* **RIC** *on line 17 of Form 1040.*

When To File.—As soon as you can after January 1, but not later than April 15, 1974.

Where To File.—Mail your return to the Internal Revenue Service Center for the place where you live. Use the addressed envelope that came with your return.

Instructions for Page 1 of Form 1040

County of Residence

Print or type the full name (do not abbreviate) of the County ("Parish" in Louisiana; organized "borough" in Alaska) in which you live, unless you live in one of the cities listed below, or in the District of Columbia, or in Alaska but not in an organized borough.

If you live in one of the following cities, enter its name, followed by the word "City."

Baltimore City, Maryland
Carson City, Nevada
Columbus, Georgia
St. Louis City, Missouri
Certain cities in Virginia—

Alexandria	Lynchburg
Bedford	Martinsville
Bristol	Nansemond
Buena Vista	Newport News
Charlottesville	Norfolk
Chesapeake	Norton
Clifton Forge	Petersburg
Colonial Heights	Portsmouth
Covington	Radford
Danville	Richmond
Emporia	Roanoke
Fairfax	Salem
Falls Church	South Boston
Franklin	Staunton
Fredericksburg	Suffolk
Galax	Virginia Beach
Hampton	Waynesboro
Harrisonburg	Williamsburg
Hopewell	Winchester
Lexington	

If you live in Washington, D.C., enter "D.C." If you live in Alaska not within one of the organized boroughs, enter the letter "U."

Note: If your principal residence is in a State other than the one shown in the mailing address, also show in the County of Residence block the State in which you reside.

Filing Status

Decide How You Should File From the Explanations Below

Were You Married or Single?—If you were married on December 31, consider yourself married for the whole year. If you were single, divorced, or legally separated on December 31, consider yourself single for the whole year. If you were a "Married person living apart from your spouse" as described below, consider yourself single for the whole year.

If your spouse died during 1973, consider yourself married for the whole year.

Married People.—Should you file joint or separate returns?

Joint Return.—In most cases, married couples will pay less tax if they file jointly.

You and your spouse can file a joint return even if you did not live together for the full year, or if one of you was a resident alien for the whole year. But you cannot file jointly if one of you was a nonresident alien at any time during the year. Both you and your spouse are responsible for any tax due on a joint return, so if one of you does not pay, the other will have to.

Things to Remember on a Joint Return.—Use the mailing label sent you with your return if it shows names and social security numbers of both you and your spouse. If it does not, or if you did not receive a label, show first names and middle initials of both. For example: John F. and Mary L. Doe. Enter social security numbers for both. Show all income, exemptions, and deductions of you and your spouse. Both of you must sign the return.

Separate Returns.—You can file separately if both you and your spouse had income or if only one of you had income. Both you and your spouse must figure your tax the same way. This means if one itemizes deductions, the other must itemize. If one takes the percentage standard deduction, the other must take the percentage standard deduction and cannot take the low-income allowance (this is $650 for a separate return). You each report only your own income, exemptions, and deductions, and you are responsible only for the tax due on your own return. If you and your spouse live in a community property State and both itemize deductions, those paid from joint funds can be divided equally between you. See **Publication 555,** Community Property and the Federal Income Tax.

Tax Savings.—Before you file a separate return, see if you can reduce your tax by meeting the tests described below in "Were You Married and Living Apart From Your Spouse?" If so, use the Single filing status or, if you qualify, Unmarried Head of Household.

Things to Remember on a Separate Return.—Check the block on line 3, "Married filing separately." If both you and your spouse file separate returns, write your spouse's full name in space provided on line 3 and enter spouse's social security number in designated space.

Check the applicable boxes on line 6b if you can claim the exemptions for your spouse. See Instructions for Exemptions on page 5. Only the one who had income should sign the return.

Were You Married and Living Apart from Your Spouse?—Some married people can file as Single or as Unmarried Head of Household and ignore the rules for married people filing separate returns. This means that if your spouse itemizes deductions, you do not have to. You can use the standard deduction if you want. And, if you use the standard deduction to figure your tax, you can take the full amount allowed. You are not limited to $1,000. Both you and your spouse can file this way if both meet the tests.

You can file as a single person, and check the block on line 1 for Single, if you meet all of the following tests:

(1) You file a separate return.

(2) You paid more than half the cost to keep up your home for 1973.

(3) Your spouse did not live in your home at any time during 1973.

(4) For over six months of 1973, your home was the main home of your child or stepchild whom you can claim as a dependent.

You can check the block on line 4 for Unmarried Head of Household if your home in test (4), above, was the child's main home for all of 1973.

Were You an Unmarried Head of Household?—There are special tax rates for a person who can meet the tests for being an Unmarried Head of Household. See Tax Tables and Tax Rate Schedule Z.

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To use unmarried head of household tax rates, you must, on December 31, 1973, be single or legally separated, and meet test (1) or (2) below.

(1) You paid more than half the cost of keeping up a home which was the main home of your father or mother you can claim as a dependent (you did not have to live with that parent).

(2) You paid more than half the cost of keeping up your home which, except for temporary absences for vacation and school, etc., was lived in all year by one of the following:

(a) Your unmarried child, grandchild, foster child or stepchild. This person did not have to be your dependent.

(b) Any other relative you can claim as a dependent (see list under "Exemptions" on this page) provided he or she is not your dependent under a multiple support agreement (this is where two or more taxpayers supported the relative and no one gave more than half the support).

Taxpayers married to nonresident aliens can qualify as unmarried head of household under certain circumstances. See an IRS office for further information.

Were You a Widow or Widower with a Dependent Child?—You may still be able to use joint return tax rates for 1973. (See Tax Tables and Tax Rate Schedule Y.)

If your spouse died during 1972 or 1971, you can file a return for 1973 showing only your own income, exemptions, and deductions, and figure the tax at joint return rates if you meet all of the following tests:

(1) You did not remarry during 1973.

(2) You could have filed a joint return with your spouse for the year your spouse died. Whether you actually filed jointly does not matter.

(3) You have a child or stepchild you can claim as a dependent.

(4) Your home was the main home of that child during 1973, except for temporary absences for vacation and school.

Check the block on line 5 "Widow(er) with dependent child" and give year of death in the parentheses. Do not claim an exemption for your spouse. You can do this only for the year he died.

If your spouse died in 1973 and you did not remarry, read "Were You Married Or Single?" on page 4.

Exemptions ($750 for Each Exemption You Can Take)

Note: *If you take your tax from Tax Tables 1–12, do not take a separate deduction for exemptions. The deduction has already been allowed in the tax tables.*

Lines 6a and 6b—You and Your Spouse.—

For You.—You can always take one exemption for yourself. Take two exemptions if you were blind, or are 65 or older. Take three if you were both blind and 65 or older. Be sure to check all the boxes for the exemptions you can take.

Age and blindness are decided as of December 31. However, if your 65th birthday was on January 1, 1974, you can consider yourself 65 on December 31, 1973.

You can take the age and blindness exemptions for you and your spouse if your spouse does not file a separate return. Do not take these exemptions for your children or other dependents.

For Your Spouse.—If you are filing a joint return, you can take an exemption for your spouse. If you file a separate return, you can take an exemption for your spouse only if your spouse had no income and was not the dependent of someone else.

The exemptions for your spouse are like your own—one, if your spouse was neither blind nor 65 or older—two, if blind or 65 or older—three, if both blind and 65 or older.

If your spouse was a nonresident alien, you may claim your spouse's exemptions only if your spouse had no income and is not the dependent of another taxpayer. Use line 27, to claim exemption for a nonresident alien spouse instead of line 6b. Write your spouse's full name in column (a). Specify whether wife or husband in column (b). Write Nonresident Alien across columns (c) and (d). Use columns (e) and (f) to claim any additional exemptions for age or blindness. Write Blind or 65 or Over, if applicable.

In Case of Death.—If your spouse died during 1973, decide the number of exemptions you can take for your spouse at the date of death.

Proof of Blindness.—If you are completely blind, attach a statement to this effect. In cases of partial blindness, submit with your return each year a statement from an eye physician or registered optometrist that you: (a) cannot see over 20/200 with glasses or (b) your field of view does not exceed 20 degrees. If, however, this eye condition will never improve beyond the standards in (a) or (b), you may submit a certified opinion to this effect from a skilled examining eye physician. You need to attach this opinion only once to your return. In subsequent years attach only a statement referring to this opinion.

Lines 6c and 6d—Children and Other Dependents.—Show on line 6c the first names and the total number of your dependent children who lived with you during 1973.

If you claim other dependents, complete columns (a) through (f) on line 27. If the dependent died or was born during 1973, write in column (c) D for died or B for born. Enter on line 6d the total number of dependents shown on line 27.

Each person you claim as a dependent has to meet all of the following tests:

(1) Income.—Received less than $750 income. (If your child* was under 19 or was a full-time student, ignore this test.)

(2) Support.—Received over half his support from you or is treated as receiving over half of his support from you under rules for "Children of divorced or separated parents" or "Dependent supported by two or more taxpayers." If you file a joint return, the support can be from either spouse. See "Meaning of Support."

(3) Married Dependents.—Did not file a joint return with his spouse.

(4) Citizenship or Residence.—Was a citizen or resident of the U.S., a resident of Canada, Mexico, the Republic of Panama or Canal Zone, or an alien child adopted by and living with a U.S. citizen in a foreign country.

(5) Relationship.—Met one of the following tests:

(a) Was related to you in one of the following ways (if you file jointly, the dependent can be related to either you or your spouse)—

*Child	Stepbrother	Daughter-in-law
Stepchild	Stepsister	If related by
Mother	Stepmother	blood:
Father	Stepfather	Uncle
Grand- parent	Mother-in-law	Aunt
	Father-in-law	Nephew
Brother	Brother-in-law	Niece
Sister	Sister-in-law	
Grandchild	Son-in-law	

*Child includes:
Your son, daughter, stepson, stepdaughter.
A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption.
A foster child who lived in your home as a member of your family for the whole year.

(b) Was a person who lived in your home as a member of your family for the whole year.

Meaning of Support.—Support includes things like food, a place to live, clothes, medical and dental care, and education.

Generally in figuring support, you use the actual cost of these things. But if you provide a place for the dependent to live, include it at fair rental value.

Support **DOES NOT** include things like purchase of an automobile, furniture or appliances, income taxes and social security taxes, premiums for life insurance or funeral expenses for a deceased dependent.

In figuring who furnished over half of a dependent's support, include the dependent's own money used for his support, even if his money was not taxable. For example, include social security benefits, but if your child was a student, do not include amounts he received as scholarships.

Student Dependent.—Even if your child had income of $750 or more, you can claim him as a dependent if he was a full-time student and met tests (2), (3), and (4) above.

To qualify as a student, your child had to meet one of the following tests.

(1) was enrolled as a full-time student at an educational institution* during any 5 months of 1973, or

(2) took a full-time, on-farm training course during any 5 months of 1973. (The course had to be given by an educational institution* or a State, county, or local government agency.)

*Educational institution means a school that has a regular teaching staff, course of study, and body of students in attendance. It includes elementary schools, junior and senior high schools, colleges, universities, technical and mechanical schools. It also includes a night school in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school. It does not include on-the-job training courses, correspondence schools, etc.

For more information, get Publication 532, Tax Information for Students and Parents.

Children of Divorced or Separated Parents.—In most cases, the parent who has custody of the child for the greater part of the year can take the exemption. But there are exceptions. The parent who does NOT have custody (or who has the child for the shorter time), may take the exemption if:

1. he contributed at least $600 toward the child's support during 1973, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he can take the exemption, or
2. he contributed $1,200 or more for child support during 1973 (regardless of how many children), and the parent having custody cannot prove that he contributed more than the other parent contributed.

NOTE: For purpose of determining the amount of child support, the parent who has remarried and has custody may count the support furnished by the new spouse.

For exceptions and other information get **Publication 501, Your Exemptions and Exemptions for Dependents.**

Dependent Supported by Two or More Taxpayers.—If two or more taxpayers supported a person and no one gave more than half the support, get Form 2120 and Publication 501.

Birth or Death of Dependent.—Take a $750 exemption for a dependent who died or was born during 1973 if he met the tests for a dependent for the time he lived.

Line 8.—Presidential Election Campaign Fund.—You can tell us to turn over $1 of your tax to the presidential election campaign fund by checking the appropriate box on line 8. On a joint return, the election to designate or not designate is available to both spouses. For example: (1) Both may elect to designate $1 each for a total of $2. (2) Both may elect not to designate. (3) One may elect to designate $1 and the other choose not to.

If you check the box(es), it will not increase your tax or reduce your refund.

What Income To Report

Examples of Income You Must Report.—

Wages, salaries, bonuses, commissions, fees, and tips.
Dividends.
Earned income from sources outside U.S. (See Form 2555.)
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.
Interest on arbitrage bonds issued after Oct. 9, 1969, by State and local governments.
Profits from businesses and professions.
Your share of profits from partnerships and small business corporations.
Pensions, annuities, endowments.
Supplemental annuities under the Railroad Retirement Act (but not regular Railroad Retirement Act benefits).
Profits from the sale or exchange of real estate, securities, or other property.
Rents and royalties.
Your share of estate or trust income.
Employer supplemental unemployment benefits.
Alimony, separate maintenance or support payments received from and deductible by your spouse or a former spouse.
Prizes and awards (contests, raffles, etc.).
Refunds of State and local taxes (principal amounts) if they were deducted in a prior year and resulted in tax benefits.
Fees received for jury duty and precinct election board duty.
Fees received by an Executor, Administrator, or Director.
Embezzled or other illegal income.

Examples of Income You Do Not Report.—

Disability retirement payments and other benefits paid by the Veterans Administration.
Dividends on veterans' insurance.
Life insurance sums received at a person's death.
Workmen's compensation, insurance, damages, etc., for injury or sickness.
Interest on certain State and municipal bonds.
Federal social security benefits.
Gifts, money or other property you inherited or that was willed to you.
Insurance repayments that were more than the cost of your normal living expenses if you lost the use of your home because of fire or other casualty. Repayment of the amount you spent for normal living expenses must be reported as income.

Combat pay (see explanation below).

Line 9.—Wages, Salaries, Tips, etc.—Show the total of all wages, salaries, fees, commissions, tips, bonuses, and other amounts your employers paid you before they took out for taxes, insurance, etc. Include in this total:

(1) The amount shown on Form W–2 in the box "Wages, Tips and Other Compensation" in 1973. See explanation below if you received combat pay.

(2) Tips you did not report to your employer (Show any social security tax due on these tips on line 59—instructions for this are on page 9).

(3) Wages you received but do not have a Form W–2 for.

(4) Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for his convenience. If your employer provided meals where you worked and for his convenience, do not report their value. Do not report the value of living quarters if you had to accept them as a condition of employment.

(5) Strike and lockout benefits paid by a union from union dues, including both cash and the fair market value of goods received, unless the facts clearly show that such benefits were intended as a gift.

Get Publication 525, Taxable Income and Nontaxable Income, for more information on reporting income received in the form of goods, property, meals, etc.

If your employer paid you more than you spent for business expenses, see the instructions for Reporting Deductions and Excess Payments on page 9.

Service in a Combat Zone (and Prisoners of War or Missing) before July 1, 1973.—An enlisted man does not have to pay tax on wages for any month during which he served in a combat zone or qualified for Hostile Fire Pay. Furthermore, he does not have to include wages received before or after June 30, 1973, while in a hospital because of injuries or sickness resulting from combat zone service prior to July 1, 1973.

A commissioned officer does not have to pay tax on the first $500 he received for any month during which he served in a combat zone or qualified for Hostile Fire Pay. Also he does not have to pay tax on the first $500 a month received before or after June 30, 1973, while hospitalized for sickness or injury resulting from combat zone service prior to July 1, 1973.

The pay of members of the Armed Forces and civilian government employees, during the time they were prisoners of war or missing in action because of the Vietnam conflict, is not taxed.

Service in a Combat Zone (and Missing or Prisoners of War) after June 30, 1973.—Contact your payroll officer or an Internal Revenue office for information concerning the exclusion rules for periods after June 30, 1973.

If you do not know if your Form W–2 includes wages on which you do not have to pay tax, ask your payroll officer. Such pay should not have been included, but if it was, ask for a corrected Form W–2 or a certificate to show your wages when you were in the combat zone or hospital. When you get the certificate, subtract the amount on it from the amount on your W–2 and include the difference on line 9.

Gross Dividends and Other Distributions on Stock.—If you own stock, you must report as dividends any payments you receive out of the company's earnings and profits. Usually dividends are paid in cash. But if you received merchandise or other property, you have to report its fair market value. Be sure to include amounts you received through a nominee or other middle person. Also include amounts you received as a member of a partnership or beneficiary of an estate or trust.

Do Not Report as Dividends:

Mutual insurance company dividends that reduce the premiums you pay. (These are not income.)

Dividends paid by savings and loan associations, mutual savings banks, cooperative banks, and credit unions on deposits or accounts from which you could withdraw your money. (Report these as interest.)

For more information and special rules for stock dividends, liquidations, stock rights, conversions and redemptions, get **Publication 550.**

Nontaxable Distributions.—Generally a nontaxable distribution is a return of capital. You must reduce your investment cost (or other basis) by the amount of nontaxable distributions received. Include nontaxable distributions in line 10d.

Capital Gain Distributions.—All capital gain distributions should be reported on Schedule D (Form 1040) and also included in line 10d. However, if you received capital gain distributions and do not need Schedule D to report any other gains or losses or to figure the alternative tax, do not fill in that schedule. Instead, show 50 percent of your capital gain distributions on line 34 of Form 1040.

If you received a nontaxable distribution that was more than the cost (or other basis) of your stock, the difference is a capital gain distribution, even though the paying corporation called it a nontaxable distribution.

Line 10a—Dividends.—Show on this line all gross dividends received except nontaxable distributions and capital gain distributions.

Note: Enter on line 10d dividends reported on line 10a plus all nontaxable distributions and all capital gain distributions.

Line 10b—Exclusion.—You can exclude up to $100 of dividends received from qualifying domestic corporations.

If you file a joint return and both husband and wife had dividend income, each can exclude up to $100 of dividends received from qualifying corporations. However, neither can use any part of the $100 exclusion not used by the other. For example, if a husband had $300 in dividends, and his wife had $20, only $120 can be excluded.

Taxable dividends from the following corporations do not qualify for the dividends exclusion:

(a) Foreign corporations, including your share from a controlled foreign corporation.

(b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) Regulated investment companies, unless they have told you how much of such dividends qualify for the exclusion.

(d) Real estate investment trusts.

(e) Corporations receiving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business there.

(f) Actual distributions from the current earnings and profits of an electing small business corporation. However, for this purpose, current earnings and profits are limited to taxable income for the year.

Line .11—Interest Income.—Report any interest you received or which was credited to your account so you could withdraw it. (It did not have to be entered in your passbook.)

Include Interest on the Following.—

Accounts with banks, credit unions, savings and loan associations, etc.

Tax refunds.

Notes and loans.

U.S. Savings bonds. The yearly increase in the value of a bond is interest. You can report it in either of the following ways:

(1) You can report the interest when you cash your bonds, or when the bonds reach final maturity and no longer earn interest.

(2) You can report the "yearly increase" in all bonds on your return each year. (You can change to this way of reporting at any time. But if you do so, you must report in the first year you use this method the entire increase in all bonds from the date they were issued. And then report the "yearly increase" each year afterwards.)

For more information, get **Publication 576,** Tax Information on United States Savings bonds.

Bonds and debentures. Also arbitrage bonds issued after October 9, 1969, by State and local governments. But do not report interest on other State and municipal bonds and securities. If you held corporate bonds or other notes of debt originally issued at a discount after May 27, 1969, you have to include a certain portion of the discount for the part of the year you held the bond or note.

For more information about interest income, how to figure original issue bond discount, and rules for interest on industrial development bonds, get **Publication 550,** Tax Information on Investment Income and Expenses.

Should You Use the Standard Deduction (line 45(b)) or Itemize Your Deductions (line 45(a))?

You must decide whether to take the standard deduction or to itemize your actual deductions for charitable contributions, medical expenses, interest, taxes, etc. Because the standard deduction varies at different income levels, it will generally be helpful to follow these guidelines based on your adjusted gross income (line 15). (If married and filing separately, use one-half of the following dollar amounts. And be sure to use only the total of your own deductions.)

If line 15 is less than $8,667 and your itemized deductions are less than $1,300, find your tax in Tax Tables 1–12 which give you the benefit of the standard deduction. If your deductions exceed $1,300, itemize them.

If line 15 is between $8,667 and $13,333 and your itemized deductions are over 15 percent of line 15, itemize them. If under 15 percent of line 15, take the standard deduction.

If line 15 is over $13,333 and your itemized deductions are over $2,000, itemize them. If they are $2,000 or less, take the standard deduction.

If you have income other than earned income and could be claimed as a dependent on your parent's return be sure to read the blocked instruction under "Tax—Credits—Payments" on this page.

Tax—Credits—Payments

If you check the block between lines 15 and 16, follow these instructions.

NOTE: *If you could be claimed as a dependent on your parent's return and line 15 includes income other than earned income (see next paragraph for definition of earned income) figure your tax by completing Part III of Form 1040. Do NOT use Tax Tables 1–12. An example of this is an unmarried full time student (or an unmarried person under 19 years of age) who has dividend or interest income on his own return and his parents are filing a return of their own.* **If you don't itemize your deductions substitute the following instruction for line 45(b):**

45(b) If you do not itemize deductions, enter the larger of:

1. 15% of that part of line 15 that is attributable to earned income but not more than $2,000 ($1,000 if married and filing separately), or
2. $1,300 ($650 if married and filing separately), but not more than your earned income included on line 15.

"Earned Income" means wages, salaries, professional fees, etc., for personal services rendered. It does not include compensation for your services that was a distribution of earnings and profits other than a reasonable allowance for your work for a corporation. If you were engaged in a business in which both personal services and capital were material income producing factors, consider as earned income for personal services rendered, an amount not in excess of 30% of your share of net profits of the business.

Line 16—Tax—

To Figure Your Tax If You Take the Standard Deduction and the Above Instruction Isn't Applicable

If line 15 is under $10,000, find your tax in **Tax Tables 1–12.** The standard deduction has been allowed in these tables. Also, the deduction for the exemptions you claimed has already been allowed in these tables. Enter the tax on line 16.*

If line 15 is $10,000 or more, fill in lines 44 through 48. (Your standard deduction goes on line 45.) Use Tax Rate Schedule X, Y, or Z to figure your tax. Enter the tax on line 16.*

To Figure Your Tax if You Itemize Deductions

Fill in Schedule A and enter your total deductions on line 45. Fill in lines 44, 46, 47, and 48. Use Tax Rate Schedule X, Y, or Z to figure your tax. Enter the tax on line 16.*

* Include in the amount on line 16 any partial tax computed under sections 668 and 669 that is attributable to an accumulation distribution. (See Form 4970.)

Other Ways to Figure Your Tax

Schedule G, Income Averaging.—It may pay you to use the "averaging method" if after subtracting $3,000 from your 1973 taxable income (line 48), the balance is over 30 percent of the total of your taxable income for the last four years (1969 through 1972). If you use this method, fill in Schedule G. For more information, get **Publication 506,** Computing Your Tax Under the Income Averaging Method.

Schedule D, Alternative Tax.—It may pay you to use the alternative tax if you have a net long-term capital gain, or if your net long-term capital gain was more than your net short-term capital loss. See Alternative Tax Computation on Schedule D. If you use this method, fill in Schedule D.

Form 4726, Maximum Tax on Earned Income.—The tax on earned taxable income is limited to a maximum rate of 50 percent for 1973. Get **Form 4726** for more information if your earned taxable income was over:

$38,000 and you are single,
$52,000 and you are married filing jointly or are a widow(er) with dependent child, or
$38,000 and you claim unmarried head of household status.

Form 4972, Special Averaging Methods.—It may pay you to use the 5-year Special Averaging Method for Self-employed Individuals or the 7-year Special Averaging Method for Common-law Employees if you received a total distribution from a qualified employees' trust or a qualified annuity plan. For more information, get Instructions for Form 4972.

Line 21a—Federal Income Tax Withheld.—Enter the total income tax withheld as shown on your Forms W–2 or W–2P.

Line 21b—Estimated Tax Payments.—Fill in on this line any payments you made on your estimated Federal income tax for 1973.

If you and your spouse filed a joint declaration of estimated tax for 1973 but decide to file separate income tax returns for 1973, either of you can claim all the estimated tax paid. Or, you can each claim part in whatever amounts you agree to. Be sure to show the social security numbers of both on both returns.

If you and your spouse filed separate estimated tax declarations for 1973 but decide to file a joint income tax return for 1973, enter on this line the total of the amounts paid on your separate declarations. Be sure to show both social security numbers on your joint return.

Follow the above instructions even if your spouse died.

Line 21c—Extension of Time to File 1973 Return.—If you filed an application to request an automatic 2-month extension of time to file Form 1040 for 1973, enter the amount paid with Form 4868 on this line.

Line 22—Special Note for Beneficiary of a Trust.—If you have a tax credit because of the "throwback" rule, include the credit in your total for line 22 (see Form 4970). On the dotted line to the left of the line 22 entry space, write "Throwback credit," and show the amount.

Line 23—Balance Due.—In most cases, people who have income tax withheld from their wages will find that the amount withheld will be fairly close to their tax for the year. Sometimes it is not, and this is more likely to happen if both you and your spouse worked.

If you find that you need more income tax withheld for 1974, you can file a new allowance certificate, Form W–4, with your employer and claim fewer allowances. Or you can ask him to withhold more money. If you prefer, you can file a Declaration of Estimated Tax on Form 1040–ES and make installment payments. For more information, get **Publication 505,** Tax Withholding and Declaration of Estimated Tax.

Penalty for Not Paying Tax.—Generally, a penalty is charged if the balance due on Form 1040 is not paid by the date the return is due, which is April 15 this year. The penalty is one-half percent of the unpaid amount for each month or part of a month it remains unpaid—up to 25 percent of the unpaid amount. This penalty cannot be deducted on your return, and it is in addition to the interest charge of 6 percent a year on the unpaid amount.

Penalty for Not Paying Enough Tax During the Year.—Add lines 58, 59, 60 and 63. Subtract this total from line 20 and call the difference total A. Add lines 63, 21c (unless extension is filed and tax is paid before January 31, 1974) and 64. Subtract this total from line 22 and call the difference total B.

If total B is less than 80 percent (66⅔ percent for farmers and fishermen) of total A, you may owe a penalty unless you meet one or more of the exceptions explained on Form 2210 (Form 2210F for farmers and fishermen). Attach this form or a statement to your return to show how you figured the penalty or which exceptions you believe you meet.

If you owe a penalty, check the box between lines 23 and 24, and show the amount in the bottom margin on page 1 of Form 1040 and write "Penalty—estimated tax." If you owe tax on line 23, include the penalty amount in with your total. Or, if you are due a refund, subtract the penalty amount from overpayment on line 24.

Line 26—Overpayments Credited to 1974 Estimated Tax.—We will apply amounts you want credited to estimated tax to the account under your social security number, unless you attach a request to apply it to your spouse's account. The request should include the social security number of your spouse if it is not shown on the return.

Declaration of Estimated Tax

Citizens of the United States or residents of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa shall make a declaration of estimated tax if their total estimated tax is $100 or more and they:

(1) Can reasonably expect to receive more than $500 from sources other than wages subject to withholding; or,

(2) Can reasonably expect gross income to exceed—

(a) $20,000 for a single individual, a head of a household, or a widow or widower entitled to the special tax rates;

(b) $20,000 for a married individual entitled to file a joint declaration with spouse, but only if the spouse has not received wages for the taxable year;

(c) $20,000 for a married individual living apart from his spouse as described on page 4.

(d) $10,000 for a married individual entitled to file a joint declaration with spouse, but only if both spouses received wages for the taxable year; or,

(e) $5,000 for a married individual not entitled to file a joint declaration with his spouse.

See Form 1040–ES for details.

Instructions for Page 2 of Form 1040

PART I.—Income Other Than Wages, Dividends, and Interest

Miscellaneous Income

Line 33—Fully Taxable Pensions and Annuities (Not Reported on Schedule E).—See Instructions for Schedule E for information on pensions and annuities.

Use this line to report:

(1) Pensions and annuities if you paid no part of their cost.

(2) Military retirement pay from Form W–2.

(3) Disability retirement income if you are below the normal retirement age.

(4) Amounts received as annuity under the special rule (see Instructions for Schedule E) if you recovered your entire cost before January 1, 1973.

(5) Taxable ordinary income from retirement plan or profit-sharing distributions.

Line 34—50% of Capital Gain Distributions (Not Reported on Schedule D).—See instructions for Capital Gain Distributions on page 6.

Line 35—State Income Tax Refunds.—Show only that part of refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit.

Line 36—Alimony Received.—Show amounts you received as alimony or separate maintenance.

Line 37—Other.—Use this line to report and tell the source of any income you cannot find a place for on your return or other schedules. Include prizes, awards, amounts you recovered for bad debts, or other items that reduced your tax in a prior year.

Net Operating Loss.—If you lost money on a business or trade in 1973, you can subtract the loss from your 1973 income. (The loss can also be from a personal casualty or theft loss or from selling or disposing of real or depreciable property used in your trade or business.)

If your losses were more than your income, the difference may result in a "net operating loss." Generally, you can use it to reduce your income for the three years before 1973 and the five years after. This means you have to carry the loss back to 1970 and then bring any remaining loss forward to 1971, 1972, and 1974 through 1978. If you are due a refund from the "carryback," you may use **Form 1045** to get a quick refund.

If you had a loss in a prior year to carry forward to 1973, enter it as a "minus" figure on line 37. Attach a separate sheet showing how you figured the amount.

PART II.—Adjustments to Income

Line 39—Sick Pay Exclusion.—You may be able to take an exclusion for pay you received while you were absent from work because of injury or sickness. If you were covered by a sick pay plan paid for by your employer. If both you and your employer paid for the plan, you can exclude all the benefits you received from the part you paid. But there is a limit on excluding benefits you received from the part your employer paid.

A disability pension may also qualify for the sick pay exclusion.

For more information and how to figure your exclusion, get **Form 2440** and **Publication 522,** Adjustments to Income for Sick Pay.

Show the amount of your sick pay exclusion on line 39 shown on Forms W–2 and W–2P. If not shown on Form W–2 or W–2P, attach Form 2440 (or a statement showing how you figured the exclusion, when you were absent, regular weekly rate of pay, and whether you were in the hospital).

Line 40—Moving Expenses.—Employees, including new employees, and self-employed persons, including partners, can deduct certain moving expenses. The move had to be in connection with your job or business. The expenses you can deduct include the cost of moving your family, furniture and other household goods, and personal belongings. You can also deduct meals and lodging while traveling to your new home.

Up to a certain amount, you can also deduct for:

(1) Travel, meals, and lodging for house-hunting trips you made after getting the job and before you moved.

(2) Meals and lodging while in temporary quarters in the general area of your new place of work, for up to 30 days after you got the job.

(3) Expenses for selling, buying, or leasing your new or old home.

For more information, get **Form 3903** and **Publication 521,** Tax Information on Moving Expenses.

If you find you can deduct moving expenses, fill in Form 3903. Also, report on line 9 of Form 1040 all amounts you were paid or repaid for moving expenses. (If you were employed, these amounts should be included on Form 4782 and in the total of wages, tips and other compensation on the Form W–2 your employer gave you.) Then show your allowable expenses on line 40.

Line 41—Employee Business Expenses (and Employer Payments).—

Deductible Expenses and Excess Payments.—You can deduct the expenses listed below that were not paid by your employer. If you paid part of an expense and your employer paid part, you can deduct the amount you paid. If your employer paid you more than you spent, report the difference as income. (See instructions for Reporting Deductions and Excess Payments on page 9.)

(1) Travel and Transportation.—You can deduct bus, taxi, plane, or train fares or the cost of using your car in your work.

(2) Meals and Lodging.—You can deduct these if you were temporarily away on business at least overnight from the general area of your main place of work. You cannot deduct the cost of meals on daily trips where you did not need to sleep or rest.

(3) Outside Salesman.—In addition to the above, an outside salesman can generally deduct other expenses necessary in sales work. For example, selling expenses, stationery, and postage. An outside salesman is one who does all his selling away from his employer's place of business. If your main duties are service and delivery, such as a milk driver-salesman, you are not considered an outside salesman.

(4) Other Business Expenses.—If you itemize deductions on Schedule A, you can also deduct other business expenses under the heading "Miscellaneous deductions." Examples of these expenses are dues to unions and professional organizations,

and the cost of tools, materials, etc., that your employer did not pay for.

If you claim a deduction for business expenses, attach Form 2106 or a statement showing the following:

(1) The total of all amounts received from or charged to your employer and nature of your occupation.

(2) The amount of your business expenses broken down into broad subjects.

(3) The number of days away from home on business.

Even if you do not claim a deduction for your business expenses, you must attach the above information to your return unless you were required to, and did make a satisfactory accounting of them to your employer.

You are considered to have made a satisfactory accounting if:

(1) You received either a daily allowance of no more than $36 instead of actual living expenses or the maximum per diem rate authorized to be paid by the Federal Government in the locality in which the travel is performed, or a mileage allowance of no more than 15 cents a mile.

(2) Your expenses were the type necessary to carry out your employer's trade or business, and you gave him proof of the time, place, and business reason of the travel.

If you use your own car for business reasons, you can deduct what it cost you for business use. Instead of figuring your actual expenses such as gas, oil, repairs, license tags, insurance, and depreciation, you can take a fixed mileage rate.

This is figured at 12 cents a mile for the first 15,000 miles and 9 cents for each mile over 15,000. Add to this amount your parking fees and tolls.

You can change methods of figuring your cost from year to year. But you cannot change to the fixed mileage rate if you claimed depreciation and did not use the straight line method, or if you claimed additional first-year depreciation.

For more information, get Publication 463, Travel, Entertainment, and Gift Expenses.

Reporting Deductions and Excess Payments.—Report expenses and payments as explained below.

(1) If your employer paid you more than you spent, report the difference on line 37, under "Other."

(2) If you spent more than your employer paid you for travel and transportation, meals and lodging, and outside salesman expenses, you can deduct the difference on line 41. If you itemize deductions and had other business expenses your employer did not pay for, you can deduct them under "Miscellaneous deductions" on Schedule A.

(3) If your expenses equaled the payments you received (or were more than the payments but you do not want to claim a deduction for the difference), write on the bottom margin of page 2, Form 1040, "Employer payments were not more than my business expenses."

Note: *If your Form W–2 includes amounts your employer paid you for business expenses, attach Form 2106 or a statement. (See Instructions for Deductible Expenses and Excess Payments.) Include your total expense on line 41.*

Line 42—Payments as a Self-Employed Person to a Retirement Plan.—If you are self-employed and paid into a qualified pension, profit-sharing, annuity or bond purchase plan, get Form 4848.

PART IV.—Credits

Line 49—Retirement Income Credit.—See instructions for Schedule R.

Line 50.—Investment Credit.—For exceptions and conditions under which you can take an investment credit, get Form 3468.

Line 51—Foreign Tax Credit.—You can claim credit for income tax payments to a foreign country or U.S. possession only if you itemize deductions. For more information, get Form 1116.

Line 52—Credit for Contributions to Candidates for Public Office.—You may claim a tax credit on line 52, Form 1040 or an itemized deduction on line 33, Schedule A (Form 1040), **but you cannot claim both,** for political contributions paid.

If you elect to claim a credit on line 52, Form 1040, the amount of the credit is one-half of the political contributions paid, but not more than $12.50 ($25 if married and filing a joint return). This credit may not exceed the tax on lines 16, 56, 57, and 58 less the amount of credits on lines 49, 50, and 51. Make a side calculation before you enter the credit on line 52.

Definitions

"Political contributions" means a contribution or gift of money to—

(1) A person who is a candidate for nomination or election to any Federal, State, or local elective public office in any primary, general, or special election, for his use to further his candidacy.

(2) Any group organized and operated exclusively to support the nomination or election of one or more candidates seeking Federal, State, or local public office, for use by that group to further its purposes.

(3) The national committee of a national political party.

(4) The State committee of a national political party as designated by the State committee of that party.

(5) A local committee of a national political party as designated by the State committee of that party.

"Candidate" means a person who has publicly announced candidacy for nomination or election to Federal, State, or local elective public office and meets the legal qualifications to hold the office.

"National political party" means:

(1) A political party presenting candidates or electors for President or Vice President on the official ballot of ten or more States during an election year.

(2) In the case of contributions made during any other taxable year of the taxpayer, a political party that met the qualifications described in the preceding paragraph (1) in the last Presidential election.

"State" means the States and the District of Columbia.

"Local" means a political subdivision or the total of subdivisions of a State or part of it.

Line 53—Credit for Wages Paid or Incurred in Work Incentive (WIN) Program.—Employers may claim a credit of 20% of the salaries and wages paid or incurred to employees hired under a Work Incentive (WIN) Program. The credit is allowed for the salaries and wages paid or incurred for the first 12 months of employment. See Form 4874.

PART V.—Other Taxes

Line 55—Self-employment Tax.—Enter amount shown on line 20, Schedule SE.

Line 56—Tax from Recomputing Prior Year Investment Credit.—Enter the difference between the credit taken in a prior year and the credit you refigured due to disposing of the property early. Attach Form 4255.

Line 57—Tax from Recomputing a Prior Year Work Incentive (WIN) Credit.—If a WIN employee is dismissed before the end of the first 12 months of employment or during the following 12 calendar months, you must repay (with certain exceptions) any tax credit previously taken on the salaries and wages paid or incurred to that employee. (See Form 4874.)

The tax from recomputing a prior year work incentive credit may not be offset against the current year's work incentive credit.

Line 58—Minimum Tax.—If you have items of tax preference (accelerated depreciation, stock options, long-term capital gains, etc.) of more than $15,000, **attach Form 4625** even if there is no minimum tax due.

Lines 59 and 60—Tax on Tip Income.—If you received tips you failed to report to your employer, or if your wages were not enough for him to withhold social security or railroad retirement tax, you must pay these taxes with your Form 1040.

The Form W–2 your employer gives you will show any social security tax you owe on tips you reported to him. Enter that amount on line 60.

For tips you did not report but must pay social security tax on, attach Form 4137. Enter the tax on line 59. For tips you have to pay railroad retirement tax on, contact your nearest Railroad Retirement Board office for information. Include the tax on line 59. On the dotted line to the left, write "RR tax on tips."

Be sure all your tips are included as income on line 9, Form 1040.

PART VI.—Other Payments

Line 62—Excess Social Security Tax Withheld—More Than One Employer.—If you had more than one employer in 1973 and together they paid you more than $10,800 in wages, too much social security (FICA) tax may have been taken out of your wages. If too much was withheld, you can take credit for it against your income tax. Follow the steps below to figure your credit. If you are filing a joint return, you have to figure this separately for you and your spouse.

Step 1. (a)	Add all social security (FICA) tax withheld by employers from your wages as shown on all Forms W–2 for 1973. **Caution:** Do not include more than $631.80 for any employer. (See note that follows.) Enter the total here	$
(b)	Add all uncollected tax on tips, if any, as shown on all Forms W–2 for 1973. Enter the total here . .	$
Step 2. Add (a) and (b)		$
Step 3. Subtract		$631.80
Step 4. Enter this amount on Form 1040, line 62		$

Note: *If any employer took out more than $631.80 for social security tax, ask him to refund the excess amount owed you. You cannot take credit for it on your return.*

Line 63—Credit for Federal Taxes on Special Fuels, Nonhighway Gasoline and Lubricating Oil.—Enter on this line any tax credit you can take for:

(1) Gasoline used—

(a) on a farm for farming use.

(b) in vehicles and machines used off the highway, such as in boats and, generally, in commercial aircraft.

(c) in vehicles furnishing certain public transportation by land.

(2) Lubricating oil used for any purpose other than in a highway motor vehicle.

(3) Special fuels used—

(a) on a farm for farming use.

(b) in vehicles furnishing certain public transportation by land.

(c) generally, in commercial aviation or under other conditions not subject to tax.

Attach Form 4136. For more information, get Publication 225, Farmer's Tax Guide, or Publication 378, Federal Fuel Tax Credit or Refund for Nonhighway and Transit Users.

Line 64—Credit for Taxes Paid by Regulated Investment Companies.—Enter the credit on this line. Attach Copy B of Form 2439.

Excess Hospital Insurance Benefits Tax (Railroad Employees and Railroad Employee Representatives).—You may have paid too much hospital insurance tax if you received income on which you paid railroad retirement tax and wages on which you paid social security (FICA) tax. If the total of the income and wages was more than $10,800, figure your credit on Form 4469.

Do You Have an Account in a Foreign Country?—Read the question after line 65 and check the "Yes" or "No" block. If you checked the "Yes" block, attach Form 4683. Check "Yes", if you own more than 50 percent of the stock in any corporation that owns one or more foreign bank accounts.

Instructions for Schedule A (Form 1040)

Deductible Deductions

(See the blocked instruction on page 2 should you use the Standard Deduction or Optional Tax Computation.)

Medical and Dental Expenses

If you deduct deductible medical expenses, you can deduct one-half (up to $150) of the amount you paid for medical care insurance even if you have no other medical expenses.

If you had payments for medicines, doctors, hospitals, etc., not listed by blocked instructions, in lines 1 through 16 of Schedule A, follow these instructions because they show you which you can deduct. Show the amount you paid for medical and dental expenses for yourself, your spouse, and your dependents. If you had payments for medical care insurance, enter one-half (but not more than $150) of the amount you paid. Enter the total of this and all other medical expenses you paid for yourself, your spouse, and your dependents.

The medical expenses can be for you, your spouse, or any dependent who received over half his support from you, both if the dependent had income of $750 or more.

Include all amounts you paid during 1973, but do not include amounts repaid to you or paid by insurance or other health or accident insurance. And be sure to include the cost of medical insurance you paid for medical care insurance (the amount you could not deduct in line 1). Some examples of what you can and cannot deduct are given below.

Types of Expenses You Can Deduct.—Payments of physicians, dentists, nurses, and therapists; your doctor tells you to take a trip for your health; you need your own room; hospital bills; medicines and drugs you bought without a prescription; false teeth; eyeglasses; hearing aids; braces; crutches; wheelchair; guide dog or other seeing-eye animal and the cost of its food; transportation primarily for and essential to medical care; lodging away from home primarily for and essential to medical care; and insulin.

Types of Expenses You Cannot Deduct.—Payments for funerals and cemetery lots; cosmetics; toothpaste; toothpicks; dancing lessons; trips for general health; travel your doctor tells you to take for rest or change; illegal operations or drugs; cosmetic surgery; and payments for which you are entitled to reimbursement from insurance or other sources. See Medical Expenses Not Deductible in Publication 17.

Limit.—You can deduct only the amount of your medical expenses that is more than 3% of your adjusted gross income. Subtract 3% of line 15, Form 1040, from the total of lines 1(c), 2, 3, 4, 5, and 6(c), Schedule A. Enter the total amount of your allowable medical expenses, including those for your spouse and dependents.

Reimbursements.—If you received payments for medical expenses you deducted in an earlier year, you may have to report them as income. See the Tax Table on page 11.

Taxes

You Can Deduct—

Real estate taxes.

State and local income taxes.

Personal property taxes. If part of the amount you paid for your car was based on the car's value, you can deduct that part as a personal property tax. If you need more information about this, contact your local Internal Revenue office.

General sales taxes if you elect to deduct them. See the Optional State Sales Tax Tables.

The only other taxes you can deduct are those on the following:

(1) A coal, gasoline, motor home, or mobile home sold by a dealer in a new home if:

(a) the tax rate was the same as the general sales tax rate, and

(b) the seller paid the tax separately from the price of the home (but included it in the total amount you paid).

(2) A car, unless you bought it in Vermont or West Virginia. (In these states, the sales tax deduction is allowed at the 3 percent general sales tax rate.)

(3) Motor fuels, gasoline, diesel fuel, and gasohol.

(4) Taxes you paid for someone else, such as your employer, if you had to include the amount of the tax in your income.

Taxes You Cannot Deduct.—Taxes you paid for your employer; taxes you paid for someone else; taxes you paid for your spouse or dependents; taxes you paid for your tenant; taxes you paid for your servants; taxes you paid for your employees; taxes you paid for your business; taxes you paid for your partnership; taxes you paid for your estate; taxes you paid for your trust; taxes you paid for your beneficiaries; taxes you paid for your heirs; taxes you paid for your legatees; taxes you paid for your devisees; taxes you paid for your executors; taxes you paid for your administrators; taxes you paid for your guardians; taxes you paid for your trustees; taxes you paid for your agents; taxes you paid for your attorneys; taxes you paid for your accountants; taxes you paid for your bankers; taxes you paid for your brokers; taxes you paid for your dealers; taxes you paid for your manufacturers; taxes you paid for your retailers; taxes you paid for your wholesalers; taxes you paid for your suppliers; taxes you paid for your customers; taxes you paid for your clients; taxes you paid for your patients; taxes you paid for your students; taxes you paid for your pupils; taxes you paid for your wards; taxes you paid for your charges; taxes you paid for your dependents; taxes you paid for your relatives; taxes you paid for your friends; taxes you paid for your enemies; taxes you paid for your foes; taxes you paid for your allies; taxes you paid for your neighbors; taxes you paid for your colleagues; taxes you paid for your associates; taxes you paid for your partners; taxes you paid for your competitors; taxes you paid for your opponents; taxes you paid for your supporters; taxes you paid for your followers; taxes you paid for your leaders; taxes you paid for your bosses; taxes you paid for your employees; taxes you paid for your employ

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Instructions for Schedule C (Form 1040)

If you owned a business or practiced a profession, complete Schedule C. Then enter your net profit or loss on Form 1040, line 28. If you had more than one business, or if you and your spouse had separate businesses, complete a Schedule C for each business. Farmers should use Schedule F.

You have to pay the social security self-employment tax on income from any trade or business, unless specifically excluded. See Schedule SE. Generally, if you filed Form 4029 or Form 4361, do not file Schedule SE. Instead write "Exempt—Form 4029" or "Exempt—Form 4361" on line 55 of Form 1040.

If some of your expenses are part business and part personal, you can deduct the business part but not the personal part. For instance if only half of a businessman's car usage is for business, he can deduct only half of the cost of operating the car.

Sales, exchanges, or involuntary conversions of certain trade or business property are to be reported on Form 4797, Supplemental Schedule of Gains and Losses.

Accounting Methods and Records.—On your return you must use the "cash method" of reporting unless you kept books of account. If you kept such books, you can use either the "cash method," "accrual method," or other method, such as "completed contract" or "percentage of completion." You can use any of these methods or a combination of them, provided the method or methods used properly reflect your income.

"Cash method" means you generally show all items of taxable income actually or constructively received during the year (whether in cash, property, or services) and those amounts actually paid during the year for deductible expenses. Income is "constructively" received when it is credited to your account or set aside for you to draw on at any time.

"Accrual method" means you report income when earned, even if not received, and deduct expenses when incurred, even if not paid during the tax year.

Item A—Principal Business Activity and Product.—Give the one business activity that accounted for the largest percentage of gross income included in 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 C—Employer Identification Number.—An employer identification number is not needed unless you were required to file an excise, alcohol, tobacco, firearms, or employment tax return (other than on Form 942 or Form CT–2).

Item D—Business Address.—Do not use your home address as a business address unless you actually conducted the business from your home. Show street address rather than box number.

Item F—Information Returns.—You may be required to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, annuities and pensions. For more detailed information, see instructions for Forms W–3 and 1096.

Income

Line 1—Gross receipts or gross sales.—Enter gross receipts or sales from your trade or business, except those items required to be reported in line 4. (See instructions for line 4.)

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, attach to your return a schedule showing separately for 1973 and the three preceding years:

(1) gross sales,
(2) cost of goods sold,
(3) gross profit,
(4) percentage of gross profits to gross sales,
(5) amounts collected, and
(6) gross profits on amounts collected.

Line 2—Cost of goods sold, Schedule C–1.—If you were engaged in a trade or business in which the production, purchase, or sale of merchandise was an income producing factor, inventories of merchandise must be taken into account at the beginning and end of your tax year.

The inventories can be valued at:

(1) cost,
(2) cost or market, whichever is lower, or
(3) any other method approved by the Commissioner.

You must continue to use the same valuation method you adopted for the first year you took inventory unless you get permission to change your method by applying to the Commissioner of Internal Revenue, Washington, D.C. 20224. Use Form 3115 to apply for permission to change your method of valuing inventories. It must be filed with the Commissioner within 180 days after the beginning of the tax year in which you want to use the new method.

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, complete appropriate lines of Schedule C-1.

Line 4—Other Income.—Include on line 4 finance reserve income, sales of scrap, amounts recovered from bad debts, and interest, as well as other kinds of miscellaneous income from your trade or business.

Deductions

Note: That portion of payments willfully made in excess of Stabilization Guidelines are not deductible as a business expense under section 162(c)(2). (Revenue Ruling 72–236, 1972–1, C.B. 41.)

Line 6—Depreciation.—You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or property held for the production of income. The allowance is not allowed for stock in trade, inventories, land, and personal assets. See **Form 4562** for information on depreciation methods, limitations and special rules.

Class Life (ADR) System and Guideline Class Life System.—If you figure depreciation by using the Class Life (ADR) System for assets put in service after December 31, 1970, or the Guideline Class Life System for assets put in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). For more information, get **Publication 534,** Tax Information on Depreciation.

Line 9—Repairs.—You can deduct the cost of incidental repairs, including labor (but not the value of your own labor), supplies, and other items, that do not add to the value or appreciably prolong the life of the property. Amounts spent to restore or replace property are not deductible. They are chargeable to capital accounts or to depreciation reserve, depending on how depreciation is charged on your books. Include on line 9 the total amount of repairs from Form 4832.

Line 14—Amortization.—For the election to amortize expenditures for pollution control facilities, research or experimentation, a trademark or trade name, railroad rolling stock, railroad grading and tunnel bores, certain coal mine safety equipment, and on-the-job training and child care facilities, see Code sections 169, 174, 177, 184, 185, 187, and 188, respectively.

Line 15(a)—Retirement Plans, etc.—Enter the amount being claimed as a deduction for contributions to a pension, profit-sharing, or annuity plan.

Note: Every employer who has adopted a pension, profit-sharing, or other funded deferred compensation plan, regardless of whether or not the plan is qualified under the Internal Revenue Code or whether a deduction is claimed for the current taxable year, must file Form 4848 for all plans adopted. In general, Form 4848 is to be filed on or before the 15th day of the 5th month following the close of the taxable year. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 42, instead of on line 15(a) of Schedule C. (See Form 4848.)

Line 15(b)—Employee benefit program.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 15(a). Contributions to employee benefit programs that are to be reported on this line include insurance, health, and welfare programs.

Line 16—Interest on Business Indebtedness.—Do not include in line 16, interest that your trade or business paid or accrued on debts incurred to purchase or carry property held for investment. (See Code section 163(d)). You should claim this interest on investment debts on Schedule A (Form 1040). For further information, see Schedule A (Form 1040) instructions.

Line 17—Bad Debts Arising from Sales or Services.—Include debts, or portions of them arising from sales or professional services that were included in income and definitely known to be worthless; or a reasonable amount that was added during the tax year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if later collected, be included as income for the year in which collected.

Line 18—Depletion.—If a deduction is claimed on account of timber depletion, attach Form T to your return.

Line 19—Other Business Expenses.—Include all ordinary and necessary business expenses. Do not include cost of business equipment or furniture, amounts spent for replacements or permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule.—See page 9 of Form 1040 instructions for optional method of figuring deductible automobile expenses.

Schedule C–4—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 for yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule. 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 keep records as proof of amounts spent for entertainment.

Instructions for Schedule SE (Form 1040)

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Instructions for Schedule F (Form 1040)

Employer Identification Number

An employer identification number is not needed unless you were required to file an excise, alcohol, tobacco, firearms, or employment tax return (other than on Form 942 or Form CT–2).

A. Cash Receipts and Disbursements Method of Reporting

Include the following in income:

(1) Profits received from the sale of livestock and other items bought for resale.

(2) Cash and the value of merchandise or other property received from the sale of livestock and produce raised during 1973 or earlier years.

(3) Other farm income.

Your expenses are the amounts you paid during 1973, plus deductions such as depreciation.

You can elect to report crop insurance proceeds in income in the tax year following the tax year of destruction or damage if you can establish that it is your practice to report income from such crops in a following tax year. For more information, contact any Internal Revenue Service office, or get Publication 225, Farmer's Tax Guide.

B. Accrual Method of Reporting

The gross profits are figured as indicated in the summary of income and deductions on page 2 of Schedule F. Farm expenses are the actual expenses incurred during 1973, whether you paid them or not. You can value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, or you can use other methods. Farmers raising livestock can value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

C. Income

Generally, you should report all farm income in Schedule F. However, if you received rental income based on farm production or if you received crop shares based on the renting of all or part of your crop land on a crop share basis, and you did not materially participate in operating the farm, report such income on Form 4835, Farm Rental Income and Expense (such income is not subject to self-employment tax) and Schedule E. If you materially participated in the operation of a farm, the rental income you received is subject to self-employment tax and should be reported in Schedule F. Under both the cash and the accrual methods of reporting, you should report crop share rentals received in the year in which you convert them to money or its equivalent.

Report sales, exchanges, or involuntary conversions of certain trade or business property on Form 4797, Supplemental Schedule of Gains and Losses.

Anything of value received instead of cash, such as groceries in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce that you and your family used 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. ("Cash method" taxpayers, see item A.)

Cooperative Allocations, Dividends and Advances

Also include in farm income: (1) per-unit retain allocations received from cooperatives in money and qualified per-unit retain certificates (to the extent of stated dollar amounts), and (2) patronage dividends received from cooperatives in money and qualified written notices of allocation (to the extent of stated dollar amount).

Patronage dividends received in property other than written notices of allocation are includible in farm income to the extent of fair market value.

Include in farm income, line 21, Schedule F, nonpatronage distributions received from farmers' cooperative exempt from tax under section 521.

Patronage dividends are excludable from your gross income if directly attributable to: (1) the purchase of personal, living, or family items; or (2) the purchase of capital assets, or depreciable property used in your business, but only where the basis of the items purchased is adjusted downward by the amount of the dividends excluded from income.

Cash advances received from marketing cooperatives you do business with are includible in farm income.

> See Publication 225 for detailed instructions on how and when to report the receipt and redemption of nonqualified certificates and nonqualified written notices, and the receipt of patronage dividends received on purchase of assets and nonbusiness purchases.

Federal Gasoline Tax Credit

If you use the "cash method," enter in Part I, line 24 any Federal gasoline tax claimed as a credit on Form 1040 for 1972. If you use the "accrual method," enter in Part V, line 65 any Federal gasoline tax you claim as a credit on Form 1040 for 1973.

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 you received benefits 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

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 the loan in income when received. If you made this election or delivered or forfeited the pledged commodity, enter the amount received on this line. In the case of an election, attach to your return a statement showing details of the loan. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

D. Expenses and Other Deductions

Note: That portion of payments willfully made in excess of Stabilization Guidelines are not deductible as a business expense under section 162(c)(2). (Revenue Ruling 72–236, 1972–1, C.B. 41.)

Hired Labor.—You can deduct amounts paid for farm labor. Do not deduct the value of your own labor or that of your family. Deduct only that part of the board which is purchased for hired labor. The value of products furnished by the farm and used in the board of hired labor is not deductible. Do not deduct amounts paid to those who did household work except to the extent their services are used in boarding and otherwise caring for farm laborers.

Repairs and Maintenance.—You can deduct amounts paid for repairs and maintenance of farm buildings (except your dwelling), farm machinery and equipment; and the cost of ordinary tools of short life or small cost, such as shovels, rakes, etc. Include in this deduction the total amount of repairs from Form 4832.

Rent of Farm, Part of Farm, or Pasture.—You can deduct rent paid in cash. If you are a tenant farmer paying rent to your landlord in the form of crops raised on the farm under a crop share agreement, you cannot deduct as rent the value of the crop, but you can deduct amounts paid in raising the crop.

Fertilizers, Lime, etc.—These can be either capitalized or deducted as an expense.

Taxes.—You can deduct 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.

Conservation Expenses.—You can deduct certain amounts spent (including any amount paid on an assessment levied by a soil or water conservation or drainage district to recover the amount the district spent) for soil or water conservation and the prevention of erosion on land you use.

The allowable deduction for any one year cannot exceed 25 percent of your gross income from farming (excluding certain gains from sales of assets such as farm machinery or from the disposition of land). But any excess can be carried over to the following years with the same limit applying to those years. See Publication 225.

Land Clearing.—You can deduct amounts spent for clearing land to make it suitable for farming. This deduction cannot be more than 25 percent of taxable income from farming, or $5,000, whichever is less.

Retirement Plans, etc.

Line 48.—Enter the amount you are claiming as a deduction for contributions to a pension, profit-sharing, or annuity plan.

Note: Every employer who has adopted a pension, profit-sharing, or other funded deferred compensation plan, regardless of whether or not the plan is qualified under the Internal Revenue Code or whether a deduction is claimed for the current tax year, must file Form 4848 for all plans adopted. In general, Form 4848 must be filed on or before the 15th day of the 5th month following the close of the tax year. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 42, instead of on line 48 of Schedule F. (See Form 4848.)

Line 49.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 48. Contributions to employee benefit programs that are to be reported on this line include insurance, health, and welfare programs.

Automobile Expenses, Special Rule.—See page 9 of Form 1040 instructions for optional method of figuring deductible automobile expenses.

Other Farm Expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, etc.

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 you raised that died is not deductible. For animals you bought that died, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

Planting and Developing Citrus and Almond Groves.—Charge to capital account expenses for the planting, cultivation, maintenance, or development of any citrus and almond grove (or part of such grove), incurred before the close of the fourth tax year beginning with the tax year in which trees were planted. (See Publication 225.)

Depreciation.—You can deduct an allowance for the 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 in Schedule F. In figuring depreciation, do not include the value of land. Do not claim depreciation on livestock or any other property included in your inventory. You can claim depreciation on livestock not included in your inventory of livestock bought or raised for sale if you acquired them for work, breeding, or dairy purposes.

Class Life (ADR) System and Guideline Class Life System.—If you figure depreciation by using the Class Life (ADR) System for assets put in service after December 31, 1970, or the Guideline Class Life System for assets put in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). For more information, get Instructions for Form 4832, Form 5006, and Publication 534, Tax Information on Depreciation.

See instructions on the back of Form 4562 for more detailed information about methods of computing depreciation, other than the new depreciation rules mentioned above.

> Income from farming is subject to the self-employment tax. (See Schedule SE.) If you filed Form 4029, do not file Schedule SE. Instead, write "Exempt—Form 4029" on line 55, Form 1040.

Additional Information Available.—You can get Publication 225, Farmer's Tax Guide, free from your county agricultural agent or Internal Revenue Service office.

659—16—83194-1

Where To File.— Mail your return to the Internal Revenue Service Center for the place where you live. Use the addressed envelope that came with your return, or use the address below.

If you live in:	Send your return to:
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Internal Revenue Service Center 1040 Waverly Avenue Holtsville, N.Y. 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Massachusetts 01812
District of Columbia, Delaware, Maryland, Pennsylvania	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center 3651 S. Interregional Hwy. Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center 1160 West 1200 South St. Ogden, Utah 84201
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
California, Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Fresno, Calif. 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tennessee 38110

Foreign Addresses

If you are located in:	Use this address
Panama Canal Zone, American Samoa, Guam	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Puerto Rico (or if excluding income under section 933) Virgin Islands: Non-permanent residents	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Virgin Islands: Permanent residents	Department of Finance, Tax Division Charlotte Amalie, St. Thomas, Virgin Islands 00801
Foreign country and have an A.P.O. or F.P.O. address	Internal Revenue Service Center for your permanent home State
Foreign country U.S. citizen and those excluding income under section 911 or 931	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155

659—16—83194-1

1973 Tax Rate Schedules

If you do not use one of the Tax Tables, figure your tax on the amount on Form 1040, line 48, by using the appropriate Tax Rate Schedule on this page. Enter tax on Form 1040, line 16.

SCHEDULE X—Single Taxpayers Not Qualifying for Rates in Schedule Y or Z

If the amount on Form 1040, line 48, is: — Enter on Form 1040, line 16:

Not over $500.... 14% of the amount on line 48.

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+21%	$4,000
$6,000	$8,000	$1,110+24%	$6,000
$8,000	$10,000	$1,590+25%	$8,000
$10,000	$12,000	$2,090+27%	$10,000
$12,000	$14,000	$2,630+29%	$12,000
$14,000	$16,000	$3,210+31%	$14,000
$16,000	$18,000	$3,830+34%	$16,000
$18,000	$20,000	$4,510+36%	$18,000
$20,000	$22,000	$5,230+38%	$20,000
$22,000	$26,000	$5,990+40%	$22,000
$26,000	$32,000	$7,590+45%	$26,000
$32,000	$38,000	$10,290+50%	$32,000
$38,000	$44,000	$13,290+55%	$38,000
$44,000	$50,000	$16,590+60%	$44,000
$50,000	$60,000	$20,190+62%	$50,000
$60,000	$70,000	$26,390+64%	$60,000
$70,000	$80,000	$32,790+66%	$70,000
$80,000	$90,000	$39,390+68%	$80,000
$90,000	$100,000	$46,190+69%	$90,000
$100,000	.....	$53,090+70%	$100,000

SCHEDULE Y—Married Taxpayers and Certain Widows and Widowers

If you are a married person living apart from your spouse, see page 4 of the instructions to see if you can be considered to be "unmarried" for purposes of using Schedule X or Z.

Married Taxpayers Filing Joint Returns and Certain Widows and Widowers (See page 5)

If the amount on Form 1040, line 48, is: — Enter on Form 1040, line 16:

Not over $1,000.. 14% of the amount on line 48.

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

Married Taxpayers Filing Separate Returns

If the amount on Form 1040, line 48, is: — Enter on Form 1040, line 16:

Not over $500.... 14% of the amount on line 48.

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 Z—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See page 4)

If the amount on Form 1040, line 48, is: — Enter on Form 1040, line 16:

Not over $1,000.. 14% of the amount on line 48.

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+19%	$4,000
$6,000	$8,000	$1,040+22%	$6,000
$8,000	$10,000	$1,480+23%	$8,000
$10,000	$12,000	$1,940+25%	$10,000
$12,000	$14,000	$2,440+27%	$12,000
$14,000	$16,000	$2,980+28%	$14,000
$16,000	$18,000	$3,540+31%	$16,000
$18,000	$20,000	$4,160+32%	$18,000
$20,000	$22,000	$4,800+35%	$20,000
$22,000	$24,000	$5,500+36%	$22,000
$24,000	$26,000	$6,220+38%	$24,000
$26,000	$28,000	$6,980+41%	$26,000
$28,000	$32,000	$7,800+42%	$28,000
$32,000	$36,000	$9,480+45%	$32,000
$36,000	$38,000	$11,280+48%	$36,000
$38,000	$40,000	$12,240+51%	$38,000
$40,000	$44,000	$13,260+52%	$40,000
$44,000	$50,000	$15,340+55%	$44,000
$50,000	$52,000	$18,640+56%	$50,000
$52,000	$64,000	$19,760+58%	$52,000
$64,000	$70,000	$26,720+59%	$64,000
$70,000	$76,000	$30,260+61%	$70,000
$76,000	$80,000	$33,920+62%	$76,000
$80,000	$88,000	$36,400+63%	$80,000
$88,000	$100,000	$41,440+64%	$88,000
$100,000	$120,000	$49,120+66%	$100,000
$120,000	$140,000	$62,320+67%	$120,000
$140,000	$160,000	$75,720+68%	$140,000
$160,000	$180,000	$89,320+69%	$160,000
$180,000	.....	$103,120+70%	$180,000

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service

Farm Income and Expenses

(Compute social security self-employment tax on Schedule SE)

► Attach to Form 1040.
► If rental income, see instruction C before using this schedule.

1973

Name(s) as shown on Form 1040 | Social security number

Business name and address

Location of farm(s) and number of acres in each farm

Employer identification number (See instructions)

Part I Farm Income—Cash Receipts and Disbursements Method

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report such sales on Form 4797.

Sales of Purchased Livestock and Other Items Purchased for Resale

a. Description	b. Amount received	c. Cost or other basis
1 Livestock:	$	$
2 Other items:		
3 Totals	$	$
4 Profit or (loss), subtract line 3, column c from line 3, column b ►		$

Sales of Market Livestock and Produce Raised and Held Primarily for Sale and Other Farm Income

Kind	Quantity	Amount
5 Cattle		
6 Calves		
7 Sheep		
8 Swine		
9 Poultry		
10 Dairy products		
11 Eggs		
12 Wool		
13 Cotton		
14 Tobacco		
15 Vegetables		
16 Grain		
17 Fruits and nuts		
18 Other (specify):		

OTHER FARM INCOME

19 Machine work	
20 (a) Patronage dividends (See instructions)	
(b) Per-unit retains (See instructions)	
21 Nonpatronage distributions from exempt cooperatives	
22 Agricultural program payments:	
(1) Cash	
(2) Materials and services	
23 Commodity Credit loans under election (or forfeited)	
24 Federal gasoline tax credit	
25 State gasoline tax refund	
26 Other (specify):	
27 Add lines 5 through 26	$
28 Gross profit *(add lines 4 and 27) ►	$

Part II Farm Deductions—For Cash and Accrual Method Taxpayers

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 Land clearing expenses	
48 Pension and profit-sharing plans (see instructions)	
49 Employee benefit programs other than line 48 (see instructions)	
50 Other (specify):	
51 Add lines 29 through 50 ►	$
52 Depreciation (from line 59, Part III) ►	
53 Total deductions. Add lines 51 and 52 ►	$
54 Net farm profit or (loss) (subtract line 53 from 28). Enter here and on Form 1040, line 32. ALSO enter on Schedule SE, Part I, line 1(a) ►	$

* Use amount on line 28 for optional method of computing net earnings from self-employment. (See Schedule SE, Part I, line 3.)

Part III Depreciation

(Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes.) If you need more space, you may use Form 4562.

Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)-11(b)(5)(vi) and 1.167(a)-12, the provisions of Revenue Procedures 62-21 and 65-13 are not applicable for taxable years ending after December 31, 1970.

If you elected the Class Life (ADR) System this taxable year, check this box . . . . . ☐

If you elected the Guideline Class Life System this taxable year, check this box . . . . . ☐

a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
55 Total additional first-year depreciation (do not include in items below)						
56 Depreciation from Form 4832 (See Note above)						
57 Depreciation from Form 5006 (See Note above)						
58 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify):						
59 Totals				Enter here and in Part II, line 52 ►		

SUMMARY OF DEPRECIATION (Other Than Additional First-Year Depreciation)

	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
a. Depreciation from Form 4832						
b. Depreciation from Form 5006						
c. Other						

Part IV Farm Income—Accrual Method

(Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report such sales on Form 4797 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
		$		$				$		$
60 Totals (enter here and in Part V below)		$ (Enter on line 70)		$ (Enter on line 71)				$ (Enter on line 62)		$ (Enter on line 61)

Part V Summary of Income and Deductions—Accrual Method

61 Inventory of livestock, crops, and products at end of year		$
62 Sales of livestock, crops, and products during year		
63 Agricultural program payments: (1) Cash		
(2) Materials and services		
64 Commodity Credit loans under election (or forfeited)		
65 Federal gasoline tax credit		
66 State gasoline tax refund		
67 Other farm income (specify):		
68 Add lines 62 through 67		
69 Total (add lines 61 and 68)		$
70 Inventory of livestock, crops, and products at beginning of year	$	
71 Cost of livestock and products purchased during year		
72 Gross profits *(subtract the sum of lines 70 and 71 from line 69)		$
73 Total deductions from line 53, Part II, page 1		$
74 Net farm profit or (loss) (subtract line 73 from line 72). Enter here and on Form 1040, line 32. ALSO enter on Schedule SE, Part I, line 1(a)		$

* Use amount on line 72 for optional method of computing net earnings from self-employment. (See Schedule SE, Part I, line 3.)

☆ U.S. GOVERNMENT PRINTING OFFICE : 1973 O-500 2.8 73-0916750

Form **4835**
Department of the Treasury
Internal Revenue Service

Farm Rental Income and Expenses

(Crop and Livestock Shares Received by Nonparticipating Landowner (or Sub-lessor))
(Income not subject to self-employment tax) ► Attach to Form 1040.

1973

Name(s) 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

Purpose.—This form is designed to report farm rental income based on crops or livestock produced by the tenant, where the landowner (or sub-lessor) does not materially participate in the operation or management of the farm.

Under both the cash and the accrual methods of reporting, you should report livestock or crop share rentals received in the year in which you convert them to money or its equivalent. Reg. 1.61–4(a) and (b).

Note: *(1) Landowners (or sub-lessors) must not use this form to report cash rent received for pasture, or farm land, where the amount is based on a flat charge. (Report directly on Schedule E, Form 1040.)*

(2) If you report both farm rental income on line 22 of this form and cash rental income from farm property in Schedule E, Form 1040, you need not prorate the farm expenses attributable to this farm rental income. Instead, you may report the total farm rental expenses in Part II of this form.

(3) Tenants must not use this form to report farm income and expenses. (Individuals use Schedule F, Form 1040.)

(4) The instructions for Schedule F, Form 1040, are applicable for the income and deduction items in Part I and Part II.

Part I Gross Farm Rental Income—Based on Production

(Include amount converted to cash or the equivalent)

Kind	Quantity	Amount
1 Cattle		$
2 Calves		
3 Sheep		
4 Swine		
5 Poultry		
6 Dairy products		
7 Eggs		
8 Wool		
9 Cotton		
10 Tobacco		
11 Vegetables		
12 Grain		
13 Fruits and nuts		
14 Other (specify):		

OTHER FARM RENTAL INCOME

15 Patronage dividends (see Schedule F Instructions)	
16 Per-unit retains (see Schedule F instructions)	
17 Agricultural program payments: (1) Cash	
(2) Materials and services	
18 Commodity Credit loans under election (or forfeited)	
19 Federal gasoline tax credit	
20 State gasoline tax refund	
21 Other (specify):	
22 Gross farm rents (add lines 1 through 21). Enter here and in Schedule E (Form 1040), Part II, Column (b); also write "Form 4835" on the same line in column (a) of Schedule E (Form 1040)	$

Part II Deductions—Farm Rental Property

(Exclude personal and living expenses)

Items	Amount
23 Labor hired	$
24 Repairs, maintenance	
25 Interest	
26 Rent of farm, pasture	
27 Feed purchased	
28 Seed, plants purchased	
29 Fertilizers, lime	
30 Machine hire	
31 Supplies purchased	
32 Breeding fees	
33 Veterinary, medicine	
34 Gasoline, fuel, oil	
35 Storage, warehousing	
36 Taxes	
37 Insurance	
38 Utilities	
39 Freight, trucking	
40 Conservation expenses	
41 Land clearing	
42 Pension and profit sharing plans for employees	
43 Employee benefit programs other than line 42	
44 Other expenses (specify):	
45 Expenses (add lines 23 through 44). Enter here and in Schedule E (Form 1040), Part II, Column (e) on the same line used for line 22	$

Part III Gross Income from Farming or Fishing—Other than Schedule F (Form 1040)

WHEN TO USE: Complete this part only if two-thirds of your gross income is from farming or fishing.

To determine your gross farming or fishing income, enter your share from the sources below. If the total is at least two-thirds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your tax return, and pay the tax due, on or before March 1, 1974.

Source(s)	Gross farm income (your share)
1 Partnership(s)	$
2 Estate(s) and trust(s) (enter only the pro rata share of your distributable net taxable income that is from farming)	
3 Gross farm rents from line 22 above	
4 Total (add lines 1, 2 and 3)	$

Schedule for Depreciation Claimed on Farm Rental Property (Nonparticipating Landowner (or Sub-lessor))

(Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes.)

Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)–11(b)(5)(vi) and 1.167(a)–12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970.

If you elected the Class Life (ADR) System this taxable year, check this box . . . ☐
If you elected the Guideline Class Life System this taxable year, check this box . . . ☐

(a) Group and guideline class or description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Depreciation from Form 4832 (See Note above)						
3 Depreciation from Form 5006 (See Note above)						
4 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify):						
5 Totals						

Enter total of column (g) in Schedule E (Form 1040), Part II, Column (d). (Note: Enter on same line used for line 22.)

☆U.S. G.P.O. 1973-500-159 E.I. 43-0787287

Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Partnership Return of Income

FOR CALENDAR YEAR 1973 or other taxable year beginning ..... , 1973, and ending ..... , 19....

1973

A Principal business activity (See page 6 of instructions)

B Principal product or service (See page 6 of instructions)

C Enter total assets from line 13, column (D), Schedule L
$

Name

Number and street

City or town, State, and ZIP code

D Employer Identification No.

E Business Code No. (See page 6 of instructions)

F County in which located

G Date business commenced

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see Instruction P.

INCOME	1a Gross receipts or sales $ ..... 1b Less returns and allowances $ ..... Balance ►	1c		
	2 Less: Cost of goods sold and/or operations (line 34, Schedule A)	2		
	3 Gross profit	3		
	4 Ordinary income (loss) from other partnerships, syndicates, etc. (attach statement)	4		
	5 Nonqualifying dividends (attach list—see Instruction 5)	5		
	6 Interest	6		
	7 Rents (Schedule H)	7		
	8 Royalties (attach schedule)	8		
	9 Net farm profit (loss) (attach Schedule F (Form 1040))	9		
	10 Net ordinary gain (loss) (line 9, Form 4797)	10		
	11 Other income (attach schedule)	11		
	12 TOTAL income (lines 3 through 11)	12		
DEDUCTIONS	13 Salaries and wages (other than to partners)	13		
	14 Payments to partners—Salaries and interest	14		
	15 Rent	15		
	16 Interest (attach schedule)	16		
	17 Taxes (attach schedule)	17		
	18 Bad debts (Schedule I if reserve method is used)	18		
	19 Repairs	19		
	20 Depreciation (Schedule J)	20		
	21 Amortization (attach schedule)	21		
	22 Depletion (attach schedule)	22		
	23a Retirement plans, etc. (other than contributions made on partners' behalf—see Instruction 2a)	23a		
	23b Employee benefit programs (see Instruction 23b)	23b		
	24 Other deductions (attach schedule)	24		
	25 TOTAL deductions (lines 13 through 24)	25		
	26 Ordinary income (loss) (line 12 less line 25) (see General Instruction G)	26		

Schedule A—COST OF GOODS SOLD AND/OR OPERATIONS (See Instruction 2)

27	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	27		
28a	Purchases $ ..... 28b Less cost of items withdrawn for personal use $ ..... Balance ►	28c		
29	Cost of labor	29		
30	Material and supplies	30		
31	Other costs (attach schedule)	31		
32	Total of lines 27 through 31	32		
33	Less: Inventory at end of year	33		
34	Cost of goods sold. Enter here and on line 2, above	34		

Method of inventory valuation ►

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.

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 partner or member, 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 ..... Preparer's address ..... Emp. Ident. or Soc. Sec. No. ..... Date

Note: Any items specially allocated to the partners should be entered in line 16 of Schedule K instead of being reflected in the numbered lines of page 1 or Schedules D through J. (See General Instruction G)

Schedule D—CAPITAL GAINS AND LOSSES (See Instructions for Schedule D)

Part I Short-term capital gains and losses—assets held 6 months or less

	a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis and expense of sale	f. Gain or (loss) (d less e)
1						

2 Partnership's share of net short-term gain or (loss), including specially allocated items, from other partnerships and from fiduciaries

3 Net short-term gain or (loss) from lines 1 and 2. Enter here and on line 4, Schedule K of Form 1065

Part II Long-term capital gains and losses—assets held more than 6 months

	a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis and expense of sale	f. Gain or (loss) (d less e)
4						

5 Partnership's share of net long-term gain or (loss), including specially allocated items, from other partnerships and from fiduciaries

6 Capital gain distributions

7 Net long-term gain or (loss) from lines 4, 5, and 6. Enter here and on line 5, Schedule K of Form 1065

Schedule H—INCOME FROM RENTS (If more space is needed Form 4831 may be used)

a. Kind and location of property	b. Amount of rent	c. Depreciation (explain in Schedule J)	d. Repairs (attach schedule)	e. Other expenses (attach schedule)
1 Totals				

2 Net income (loss) (column b less sum of columns c, d, and e). Enter here and on page 1, line 7

Schedule I—BAD DEBTS (See Instruction 18)

a. Year	b. Trade notes and accounts receivable outstanding at end of year	c. Sales on account	Amount added to reserve: d. Current year's provision	Amount added to reserve: e. Recoveries	f. Amount charged against reserve	g. Reserve for bad debts at end of year
1968.						
1969.						
1970.						
1971.						
1972.						
1973.						

Schedule J—DEPRECIATION (See Instruction 20) If more space is needed use Form 4562.

Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, file Form 4832 (Class Life (ADR) System or Form 5008 (Guidelines Class Life System)). Except as otherwise expressly provided in income tax regulations sections 1.167(a)-11(b)(5)(vi) and 1.167(a)-12, the provisions of Revenue Procedures 62-21 and 65-13 are not applicable for taxable years ending after December 31, 1970.

Check box if partnership made an election this taxable year to use ☐ Class Life (ADR) System and/or ☐ Guideline Class Life System.

	a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
1	Total additional first-year depreciation (do not include in items below). (Enter here and on line 2 of Sch. K) ►						
2	Depreciation from Form 4832						
3	Depreciation from Form 5006						
4	Other depreciation:						
	Buildings						
	Furniture and fixtures						
	Transportation equipment						
	Machinery and other equipment						
	Other (specify)						
5	Totals						
6	Less amount of depreciation claimed in Schedules A and H						
7	Balance—Enter here and on page 1, line 20						

SUMMARY OF DEPRECIATION (Other than Additional First-Year Depreciation)

	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
1 Depreciation from Form 4832						
2 Depreciation from Form 5006						
3 Other						

Schedule K—PARTNER'S SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.

Enter the total distributive amount for each applicable item listed below. Note: Each partner's distributive share of partnership items will be entered on Schedule K–1.

List the number of partners in the partnership . . . .

Partnership's distributive share items	Total
1 Salary, interest, and ordinary income (loss) (total of lines 14 and 26, page 1)	
2 Additional first-year depreciation (line 1, Schedule J)	
3 Dividends qualifying for exclusion (attach list)	
4 Net short-term capital gain (loss) (line 3, Schedule D)	
5 Net long-term capital gain (loss) (line 7, Schedule D)*	
6 Net gain (loss) from involuntary conversions due to casualty and theft under section 1231 (line 2, Form 4797)	
7 Net gain (loss) from sale or exchange of property used in trade or business and certain involuntary conversions under section 1231 (line 4, Form 4797)	
8 Net earnings from self-employment (line 9, Schedule N)	
9 Contributions (attach list)	
10 Expense account allowance	
11 Foreign taxes (attach schedule)	
12 Taxes paid by regulated investment companies on undistributed capital gains (attach schedule)	
13 Payments by partnership to retirement plan on behalf of partners	
14 Investment in property:	
Property / Life years	
New property (enter basis) — (a) 3 or more but less than 5	
(b) 5 or more but less than 7	
(c) 7 or more	
Used property (enter cost) — (d) 3 or more but less than 5	
(e) 5 or more but less than 7	
(f) 7 or more	
15 Other (specify)	
16 Specially allocated items (attach schedule):	
(a) Short-term capital gain (loss)	
(b) Long-term capital gain (loss)*	
(c) Ordinary gain (loss)	
(d) Other	
17 Tax preference items:	
(a) Accelerated depreciation on real property	
(1) Low-income rental housing (section 167(k))	
(2) Other real property	
(b) Accelerated depreciation on personal property subject to a net lease	
(c) Amortization of certified pollution control facilities	
(d) Amortization of railroad rolling stock	
(e) Amortization of on-the-job training facilities	
(f) Amortization of child care facilities	
(g) Reserves for losses on bad debts of financial institutions	
(h) Depletion	
(i) Capital gains (losses):	
(1) Short-term (total of lines 4 and 16(a))	
(2) Long-term (total of lines 5 and 16(b))	

*Each partner must be notified as to the amount of his distributive share of long-term capital gains that may qualify as "subsection (d) gains," see section 1201(d).

Schedule L—BALANCE SHEETS (See General Instruction J)

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 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)

(Show reconciliation of each partner's capital account on Schedule K–1)

Number of partners	a. Capital account at beginning of year	b. Capital contributed during year	c. Ordinary income (loss) from line 26, page 1	d. Income not included in column c plus nontaxable income	e. Losses not included in column c, plus unallowable deductions	f. Withdrawals and distributions	g. Capital account at end of year

Schedule N—COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT (See Instruction for Schedule N)

1 Ordinary income (line 26, page 1)		
2 Add: Payments to partners—salaries and interest (line 14, page 1)		
3 Net ordinary loss (line 10, page 1)		
4 Total		
5 Less: Nonqualifying dividends (line 5, page 1)		
6 Interest (see instruction for Schedule N)		
7 Net rentals from real estate (see instruction for Schedule N)		
8 Net ordinary gain (line 10, page 1)		
9 Net earnings from self-employment. Enter on line 8, Schedule K		

	Yes	No
H Did the partnership, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities or other financial account in a foreign country? If "Yes," attach Form 4683. (For definitions see Form 4683.)		
I Was the partnership liable for filing Form 1096 for 1973? If "Yes," where filed? ►		
J Is any member of the partnership related by blood or marriage to any other member?		
K Is any member of the partnership a trust for the benefit of any person related by blood or marriage to any other member?		
L Did the partnership, during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act of 1951? If "Yes," enter the aggregate gross dollar amount billed during the year ► $		
M Did the partnership claim a deduction for expenses connected with: (1) Employee or family vacations not reported on Form W–2?		
(2) Entertainment facility (boat, resort, ranch, etc.)?		
(3) Employees' families at conventions or meetings?		
(4) Living accommodations (except employees on business)?		

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1973 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.

(References are to the Internal Revenue Code)

General Instructions

NOTE: The employer's identification number must be entered in Item D on Page 1. If the partnership does not have an employer identification number an application Form SS-4 may be obtained from a Social Security Administration office or from IRS.

A. Who must file.—Every partnership (see general instruction K(1) for exceptions) engaged in trade or business, or having income from sources within the United States shall file Form 1065, whether or not its principal place of business is outside of the United States, and whether or not all of its members are nonresident aliens. 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 to be filed for each partnership. Each copy of the partnership return that is furnished to an individual partner 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. 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
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Internal Revenue Service Center 1040 Waverly Avenue Holtsville, New York 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center 1160 West 1200 South St. Ogden, Utah 84201
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 East Bannister Road Kansas City, Missouri 64170
California, Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tenn. 38110
Delaware, District of Columbia, Maryland, Pennsylvania	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155

A partnership without a principal office or agency or principal place of business in the United States must file the return with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

C. Period to be covered by return.—The return shall be filed for the calendar year 1973 or other taxable year beginning in 1973. A partnership's 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 a new partnership's adoption of an initial taxable year, must meet the provisions of section 706(b). A change by a principal partner from one taxable year to another must meet the provisions of sections 706(b) and 442. 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 a receiver, trustee in bankruptcy, or assignee is in control of the property or business of the organization, he must sign the return.

Any person(s), firm, or corporation who prepares a partnership return for compensation must also sign to verify the return. However, a verifying signature is not required if the return is prepared by a regular, full-time employee of the partnership, such as a clerk, secretary or bookkeeper. If a firm or corporation prepares the return, it should be signed in the name of the firm or corporation.

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 any tax due.

G. Accounting methods.—Ordinary income shall be computed by the accounting method 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 of their political subdivisions or of the District of Columbia is exempt subject to certain exceptions described in section 103.

(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 excludable unless it represents a liquidation in kind of lease rentals.

I. Information returns.—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 aggregating $600 or more, shall file information returns.

For example, 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 Form 1099-INT.

Form 1096 must be used to summarize and transmit information returns to an Internal Revenue Service Center. For more information about filing information returns and exceptions, see the instructions for Form 1096.

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, instead of Schedule L, copies of their balance sheets prescribed by the Commission or State or municipal authorities, as of the beginning and end of the taxable year.

K. 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 of the Regulations. The unincorporated organization may make the election in a statement attached to Form 1065 for the first year for which an election to be excluded is desired. For more detailed information, see section 1.761 of the Regulations.

(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, section 617, relating to deduction and recapture of certain mining exploration expenditures, paid or incurred; section 57(c), relating to definition of net lease, and section 163(d), relating to limitation on interest on investment indebtedness.

(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.

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L. 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 six months; (2) gains and losses from sales and exchanges of capital assets held for more than six 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.

M. Distribution of unrealized receivables and inventory items.—If a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all or 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, it shall be allocated only to partners other than the distributee and separately taken into account under section 702(a)(8). See section 751 and related Regulations.

N. 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, 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.

O. 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 line 16 of Schedule K instead of in the other numbered lines on page 1.

P. Attachments.—You may use attachments in the preparation of your return if the lines on the form schedules are insufficient 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.

Q. Information regarding Schedule K–1.—A Schedule K–1 is to be prepared and furnished to each partner. It reflects the amounts on Schedule K that are allocated to the partner. Since all items on the Schedule K–1 are not applicable to every partnership, a substitute schedule, listing only those items which do apply, may be submitted for the official Schedule K–1. Amounts reported on the substitute must be identified by the official line number and letter designation as well as a sufficient portion of the official line title to properly identify each amount. In addition, the substitute must include all of the information on the official Schedule K–1 that relates to the partnership and partner. The title "Substitute Schedule K–1 (Form 1065)" should be placed at the top of each substitute, together with the taxable year of the partnership.

Specific Instructions

These instructions correspond with line numbers on the first page of the return, and with schedules appearing on its other pages.

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 11.

Installment sales.—If, under section 453, the installment method is used, attach a schedule showing separately for the current year and the three preceding years 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 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 180 days after the beginning of the taxable year in which it is desired to make the change.

If the partnership wants 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, and Schedule K–1.

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, complete appropriate lines of Schedule A.

4. Ordinary income (loss) from other partnerships, syndicates, etc.—Where one partnership, (partnership A) is a partner in another partnership (partnership B), partnership A will enter on this line its distributive share of ordinary income (loss) from B. If the distributive share is a loss, it must be limited to the amount of the adjusted basis of A's interest in partnership B as of the end of partnership B's year in which the loss occurred. If A's taxable year does not coincide with the annual accounting period of partnership B, include in A's return the distributive share of the ordinary income (loss) for the accounting period of partnership B ending within the period for which the return of A is filed.

Partnership A will consider its distributive share of other items (see general instruction L (1) through (7)) from partnership B as if such items were realized directly from the source from which realized by partnership B or incurred in the same manner as incurred by partnership B. For example, partnership A's distributive share of partnership B's capital gains or (losses) should be reported in lines 2 and 5 of Schedule D (Form 1065). As another example, partnership A's distributive share of partnership B's specially allocated ordinary gains or (losses) should be entered in line 8, Form 4797.

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 derived from the following sources:

(a) Corporations organized under the China Trade Act (section 941);

(b) Corporations which, for the taxable year of the corporation in which the distribution is made, or for the next preceding taxable year of the corporation, are—

(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 line 3, Schedule K.

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6. Interest.—Enter total interest from all sources except *(a)* interest exempt from tax; *(b)* interest on tax-free covenant 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 on this 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 those items requiring separate computation (see general instruction L (1) through (7)) which are required to be reported in Schedule K. (See instructions for Schedule K.) Include taxable income from annuities and insurance proceeds.

Deductions

That portion of payments willfully made in excess of Stabilization Guidelines are not deductible as a business expense under section 162(c)(2). (Revenue Ruling 72–236, 1972–1, C.B. 41.)

13. Salaries and wages.—Enter all salaries and wages not included in line 29, except salaries to partners.

14. Payments to partners—salaries and interest (guaranteed payments).—In computing ordinary income, a deduction may be taken for payments to a partner for services or the use of capital where such payments are determined without regard to the income of the partnership. Do not include distributive shares of partnership profits. Allocate the guaranteed payments to the appropriate partners in line 1, Schedule K–1 (Form 1065).

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 all 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 in which 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 given in section 267.) For information on the deduction of interest incurred on funds borrowed to purchase or carry property held for investment, see sec. 163(d).

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. 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 180 days after the beginning of the taxable year for which it is desired to make the change. (See Form 1065 instructions for Schedule D on page 4 regarding nonbusiness debts.)

19. 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.

Include in this deduction the total amount of repairs from Form 4832.

20. Depreciation.—A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents, and copyrights shall be included in Schedule J.

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.—Salvage value must be taken into account in determining the depreciation deduction except under the declining balance method, Class Life (ADR) System, or Guideline Class Life System. 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, having a useful life of three years or more. (See section 167(f).)

Depreciation Methods

The various methods of depreciation which may be used are:

(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 the asset is tangible, has an estimated useful life of three years or more, and its original use 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 five 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 that 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, 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 total amount of additional first-year depreciation must be shown in line 1 of Schedule J and line 2 of Schedule K, and allocated to each partner in Schedule K–1 (Form 1065), line 2.

Do not deduct additional first-year depreciation on page 1 of Form 1065.

(e) New section 1250 property.—The double declining balance and sum of the years-digits methods may not be used except for (1) new residential rental property (from which at least 80 percent of the gross rental income is derived from rental or residential units), (2) other new real property acquired before July 25, 1969, and (3) new real property acquired after July 24, 1969, if construction, acquisition, or permanent financing arrangements under a binding written contract were entered into before July 25, 1969. Other new real property acquired after July 24, 1969, may be depreciated only under the straight-line or 150 percent declining balance methods. (See section 167(j).)

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(f) Used section 1250 property.—Used residential rental property acquired after July 24, 1969, with a useful life of 20 years or more, may be depreciated under the 125 percent declining balance method. In the case of used real property acquired after July 24, 1969, where construction, acquisition, or permanent financing arrangements under a binding written contract were entered into before July 25, 1969, depreciation is limited to the 150 percent declining balance method. Other used real property acquired after July 24, 1969, may be depreciated only under the straight-line method. (See section 167(j).)

(g) Rehabilitation expenditures for low-income rental housing.—An election may be made to depreciate property attributable to rehabilitation expenditures for low-income rental housing incurred after July 24, 1969. Such depreciation may be claimed under the straight-line method using a useful life of 60 months. For details see section 167(k).

Class Life (ADR) System and Guideline Class Life System.—If depreciation is figured by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)–11(b)(5)(vi) and 1.167(a)–12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970. For more information, get Instructions for Form 4832, Form 5006, and Publication 534, Tax Information on Depreciation.

21. 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 line 24.

See section 169 for conditions under which the cost of certified pollution control facilities may be amortized over a five year period.

Also see section 188 for conditions under which the cost of certain expenditures for on-the-job training and child care facilities may be amortized over a period of 60 months.

For details which must be furnished in the statements of election required by these sections, consult your District Director.

22. Depletion.—If a deduction is claimed for timber depletion, attach Form T.

23(a). Retirement plans, etc.—Enter deductible contributions made by the partnership for its common-law employees under a qualified pension, profit-sharing, annuity, or bond purchase plan, and compensation under any other deferred payment plan.

Note: Every employer who has adopted a pension, profit-sharing, or other funded deferred compensation plan, regardless of whether or not the plan is qualified under the Internal Revenue Code or whether a deduction is claimed for the current taxable year, must file Form 4848 for all plans adopted. In general, Form 4848 is to be filed on or before the 15th day of the 5th month following the close of the taxable year.

23(b). Employee benefit programs.—Enter the amount of the partnership's contributions to employee benefit programs for common-law employees that are not an incidental part of retirement plans included on line 23(a). Contributions to employee benefit programs that are to be reported on this line include insurance, health and welfare programs.

24. Other deductions.—Enter any other authorized deductions for which no space is provided elsewhere on page 1 of the return, exclusive of those items requiring separate computation (see general instruction L (1) through (7)) which are 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 of it 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 to it, and items directly attributable to any class of taxable income shall be allocated to that taxable income. If an item is attributable both to taxable income and exempt income, a reasonable proportion of it, 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 as a part of its return an itemized statement 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.—Capital gains and losses.—This schedule provides for the reporting of sales or exchanges of capital assets. Every sale or exchange of property must be reported in detail even though no gain or loss is indicated. Exceptions are specially allocated gains and losses which are entered in line 16 of Schedule K and are shown in a separate schedule attached to Form 1065. (See Schedule K instructions for line 16.)

For reporting sales or exchanges of property other than capital assets including the sale or exchange of property used in the trade or business and involuntary conversions (section 1231) see Form 4797 and related instructions.

Basis.—In most cases the basis of property is its cost to the partnership. However, if the property was acquired by gift, inheritance, or in some other manner, a basis other than cost must be used. If the amount shown as the basis is other than cost, full details must be given.

"Capital assets" defined.—The term "capital assets" means property held by the partnership (whether or not connected with the trade or business) but does NOT include—

(a) stock in trade or other property of a kind properly includible in the inventory if on hand at the close of the taxable year;

(b) property held by the partnership primarily for sale to customers in the ordinary course of the trade or business;

(c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 167;

(d) real property used in the trade or business of the partnership;

(e) certain Government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding 1 year from date of issue;

(f) certain copyrights, literary, musical, or artistic compositions, letters or memorandums, or similar property; or

(g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b) above.

As to (b) above, the law allows dealers in securities capital gain or loss treatment on certain securities which were clearly identified as being held for investment. Also certain real property subdivided for sale may be treated as a capital asset. Sections 1236 and 1237.

Capital gain distributions.—Report on line 6 as long-term capital gains any amounts which a regulated investment company advises you, as a shareholder, are (a) a capital gain dividend, or (b) the partnership's share of the company's undistributed capital gains. (See line 12 of Instructions for Schedule K, Form 1065.)

Losses on securities becoming worthless.—If any securities become worthless during the taxable year and are capital assets, the loss shall be considered as a loss from the sale or exchange of capital assets as of the last day of such taxable year.

Nonbusiness debts.—If a debt, such as a personal loan, becomes totally worthless within the taxable year, the loss shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter on line 1 such loss in column (f) and describe in column (a). This does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in the trade or business.

Collapsible corporations.—Gain from the sale or exchange of stock in a collapsible corporation is not a capital gain. Section 341.

"Wash sales" losses.—Losses from the sale or other disposition of stock or securities are not deductible (unless sustained in connection with the partnership trade or business) if, within 30 days before or after the date of sale or other disposition, the partnership has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law) or has entered into a contract or option to acquire, substantially identical stocks or securities.

Installment sales.—If you sold personal property for more than $1,000 or real property regardless of amount, you may be eligible to report any gain under the installment method if (1) there are no payments in the year of sale or (2) the payments in the year of sale do not exceed 30% of the selling price. (See section 453.) Such sales must provide for 1 or more payments in each of 2 or more taxable years.

For treatment of a portion of payments as "unstated interest" on deferred payment sales, see section 483.

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Schedule K—Partners' shares of income, credits, deductions, etc.—This schedule should show complete information for all the persons who were members of the partnership, syndicate, group, etc., during any portion of the taxable year. Although the partnership is not subject to income tax, the members 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.

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 on Schedule K–1 (Form 1065) of his share of the income, deductions, credits, etc., as shown in Schedule K (lines 1 to 17 inclusive).

Line 3.—Enter the 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.)

Line 9.—Enter contributions paid by the partnership within the partnership's taxable year. (An itemized list of the partnership's charitable contributions must also be submitted.)

Line 10.—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.

It 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 Schedule K–1 (Form 1065), line 10, for the 25 highest paid partners, including limited partners. To determine the partners the information is required for, all allowances including such expense account allowances and the partner's share of ordinary income must be added to each partner's compensation. Schedule K–1 (Form 1065), line 10, need not be completed for any partner for whom the combined amount is less than $10,000.

Line 11.—Enter taxes described in section 901 which have been paid or accrued by the partnership to foreign countries or to possessions of the U.S.

Line 12.—Enter taxes paid on undistributed capital gains by the Regulated Investment Company. The partnership as a shareholder of a regulated investment company will receive notice on Form 2439 that the company paid tax on undistributed capital gains.

Line 13.—Enter payments by the partnership to a retirement plan on behalf of partners.

Line 14.—Enter the partnership's amount of investment in certain depreciable property by new and used categories, and life years. A partner is allowed a tax credit based on his pro rata share of such investment by filing Form 3468. (For information on whether property qualifies for the credit and for other information, see Form 3468.)

When property is disposed of prior to the "life-years category" assigned, each partner should be notified of the dates when property was purchased and disposed of. The partner must recompute his investment credit using as the useful life the period the property was actually held. In recomputing the credit, the partner must use the life years categories of 0–3 years; 3–5; 5–7; and 7 or more. If the credit taken (including carrybacks and carryovers) exceeds the recomputed credit, the tax for the year of disposition must be increased by the excess. For additional information, see Form 4255.

Line 15.—Enter the partnership's total for each of the applicable items in paragraphs (a) through (f). If there is not sufficient space for listing these items, see general instruction P. Each partner's distributive share of these items will be entered on Schedule K–1 (Form 1065).

(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)); deduction and recapture of certain mining exploration expenditures paid or incurred (section 617); and any income, gain, or loss to the partnership under section 751(b).

(b) The partnership's farm net losses, gains from disposition of farm property recapture (Form 4797), and other items applicable to sections 1251 and 1252.

(c) 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; *(ii)* lubricating oil used other than in a highway motor vehicle, and *(iii)* special fuels used after June 30, 1970 (A) on a farm for farming purposes, (B) in vehicles while engaged in furnishing certain public passenger land transportation service, and (C) for nontaxable uses.

Each partner should attach Form 4136 to his income tax return, to claim a credit on Form 1040 for Federal tax on such gasoline, special fuels, and lubricating oil.

(d) For taxable years beginning after 1971, enter the wages paid or incurred by the partnership under a Work Incentive (WIN) Program. The partnership must attach to Form 1065 a separate schedule showing each WIN employees' name, social security number, date employment began, and the qualified salaries and wages paid or incurred. Each partner should be given a copy of this schedule in order to claim a credit for WIN salaries and wages on Form 4874. If a WIN employee is dismissed before the end of the first 12 months of employment or during the following 12 calendar months, each partner must repay (with certain exceptions) any tax credit previously taken on the salaries and wages paid or incurred by the partnership to that employee. For additional information on claiming this credit and for recomputing prior year credit, see Form 4874.

(e) The partnership's (i) interest on investment indebtedness and (ii) applicable items of investment (A) income, (B) expenses, and (C) gains and losses from sale or exchange of such investment property. (See section 163(d).) For further information, see Schedule A (Form 1040) instructions.

(f) The gross profit from the partnership's farm and nonfarm business income that is used under the optional method to determine self-employment income.

Line 16.—Enter 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.

A partnership that is a partner includes its distributive share of specially allocated ordinary gains or losses from another partnership in line 8, Form 4797.

Line 17.—Enter items of income and deductions which enter into the computation of items of tax preferences. A partner with tax preference items may be required to file Form 4625. See that form for definitions of tax preference items, filing requirements, and tax computation.

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 a of Schedule M should agree with line 19, column (B), of Schedule L for the beginning of the taxable year, and the total of column g of Schedule M should agree with line 19, column (D), 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.

The following do not constitute rentals from real estate: 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. They are included in determining net earnings from self-employment.

Optional Methods.—A partner may now use the optional methods of computing net earnings from self-employment from both farm and nonfarm income on his individual income tax return. See Schedule SE (Form 1040) for instructions and for the computation of net earnings from self-employment.

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Codes for Principal Business Activity and Principal Product or Service

These industry titles and definitions, for use on Form 1065 partnership returns, are based on the 1972 revised Standard Industrial Classification system developed by the Office of Management and Budget, Executive Office of the President, to classify enterprises and establishments by type of activity in which engaged.

Using the list below, enter on page 1, under E, the code for the specific industry group from which the largest percentage of "total receipts" is derived. "Total receipts" means gross receipts (line 1a, page 1), plus all other income (lines 4 through 11, page 1). On page 1, under A, state the principal business activity and under B, state the principal product or service which accounts for the largest percentage of total receipts. For example, if the principal business activity is "Retail food store," the principal product or service may be "dairy products."

AGRICULTURE, FORESTRY, AND FISHING

Code

Farms:
0120 Field crop.
0150 Fruit, tree nut, and vegetable.
0180 Horticultural specialty.
0230 Livestock.
0270 Animal specialty.

Agricultural services and forestry:
0740 Veterinary services.
0750 Animal services, except veterinary.
0780 Landscape and horticultural services.
0790 Other agricultural services.
0800 Forestry.

Fishing, hunting, and trapping:
0930 Commercial fishing, hatcheries and preserves.
0970 Hunting, trapping, and game propagation.

MINING

1000 Metal mining.
1150 Coal mining.
1300 Oil and gas extraction.
1400 Nonmetallic minerals except fuel.

CONSTRUCTION

General building contractors and operative builders:
1510 General building contractors.
1531 Operative builders.

Heavy construction contractors:
1611 Highway and street construction.
1620 Heavy construction, except highway.

Special trade contractors:
1711 Plumbing, heating, and air conditioning.
1721 Painting, paper hanging, and decorating.
1731 Electrical work.
1740 Masonry, stonework, and plastering.
1750 Carpentering and flooring.
1761 Roofing and sheet metal work.
1771 Concrete work.
1781 Water well drilling.
1790 Miscellaneous special trade contractors.

MANUFACTURING

2000 Food and kindred products.
2200 Textile mill products.
2300 Apparel and other textile products.
2400 Lumber and wood products, except furniture.
2500 Furniture and fixtures.
2700 Printing, publishing and allied industries.
2800 Chemicals and allied products.
3100 Leather and leather products.
3200 Stone, clay, and glass products.
3300 Primary metal industries.
3400 Fabricated metal products.
3500 Machinery, except electrical.
3600 Electrical and electronic equipment.
3700 Transportation equipment.
3970 Other manufacturing industries.

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS AND SANITARY SERVICES

Local and interurban passenger transit:
4121 Taxicabs.
4189 Other passenger transportation.

Trucking and warehousing:
4210 Trucking, local and long distance.
4289 Public warehousing and trucking terminals.

Other transportation including transportation services:
4400 Water transportation.
4500 Transportation by air.
4722 Passenger transportation arrangement.
4723 Freight transportation arrangement.
4799 Other transportation services.
4800 Communication.
4900 Electric, gas, and sanitary services.

WHOLESALE TRADE

Durable:
5010 Motor vehicles and automotive equipment.
5030 Lumber and construction materials.
5060 Electrical goods.
5070 Hardware, plumbing and heating equipment.
5083 Farm machinery and equipment.
5089 Other machinery, equipment and supplies.
5095 Other durable goods.

Nondurable:
5129 Drugs, chemicals, and allied products.
5130 Apparel, piece goods, and notions.
5140 Groceries and related products.
5150 Farm-product raw materials.
5180 Alcoholic beverages.
5195 Other nondurable goods.

RETAIL TRADE

Building materials, hardware, garden supply, and mobile home dealers:
5220 Building materials dealers.
5251 Hardware stores.
5261 Retail nurseries and garden stores.
5271 Mobile home dealers.

General merchandise:
5331 Variety stores.
5398 Other general merchandise stores.

Food stores:
5411 Grocery stores.
5420 Meat and fish markets, and freezer provisioners.
5431 Fruit stores and vegetable markets.
5441 Candy, nut, and confectionery stores.
5460 Retail bakeries.
5480 Other food stores.

Automotive dealers and service stations:
5511 New and used car dealers.
5521 Used car dealers.
5531 Auto and home supply stores.
5541 Gasoline service stations.
5580 Boat, aircraft, and other automotive dealers.

Apparel and accessory stores:
5611 Men's and boy's clothing and furnishings.
5621 Women's ready-to-wear stores.
5631 Women's accessory and specialty stores.
5651 Family clothing stores.
5661 Shoe stores.
5681 Furriers and fur shops.
5698 Other apparel and accessory stores.

Furniture, home furnishing, and equipment stores:
5712 Furniture stores.
5718 Home furnishings except appliances.
5722 Household appliance stores.
5730 Radio, television and music stores.

Eating and drinking places:
5812 Eating places.
5813 Drinking places.

Miscellaneous retail stores:
5912 Drug stores and proprietary stores.
5921 Liquor stores.
5931 Used merchandise stores.
5941 Sporting goods stores and bicycle shops.
5942 Book stores.
5943 Stationery stores.
5944 Jewelry stores.
5945 Hobby, toy, and game shops.
5946 Camera and photographic supply stores.
5947 Gift, novelty, and souvenir shops.
5948 Luggage and leather goods stores.
5949 Sewing, needlework, and piece goods stores.
5961 Mail order houses.
5962 Merchandising machine operators.
5963 Direct selling organizations.
5980 Fuel and ice dealers.
5992 Florists.
5993 Cigar stores and stands.
5995 Other miscellaneous retail stores.

FINANCE, INSURANCE, AND REAL ESTATE

6000 Banking.
6100 Credit agencies other than banks.
Security, commodity brokers, dealers, exchanges and services:
6212 Security underwriting syndicates.
6218 Security brokers and dealers, except underwriting syndicates.
6299 Commodity contracts brokers and dealers; security and commodity exchanges; and allied services.
6411 Insurance agents, brokers, and service.

Real estate:
6511 Real estate operators (except developers) and lessors of buildings.
6520 Lessors of real property other than buildings.
6531 Real estate agents, brokers, and managers.
6541 Title abstract offices.
6552 Subdividers and developers, except cemeteries.
6553 Cemetery subdividers and developers.
6611 Combined real estate, insurance, loans, law offices.

Holding and other investment companies:
6746 Investment clubs.
6747 Common trust funds.
6748 Other holding and investment companies.

SERVICES

Hotels and other lodging places:
7012 Hotels.
7013 Motels, motor hotels, and tourist courts.
7032 Sporting and recreational camps.
7033 Trailering parks and camp sites.
7089 Other lodging places.

Personal services:
7215 Coin-operated laundries and dry cleaning.
7219 Other laundry, cleaning and garment services.
7221 Photographic studios, portrait.
7231 Beauty shops.
7241 Barber shops.
7251 Shoe repair and hat cleaning shops.
7261 Funeral service and crematories.
7299 Miscellaneous personal services.

Business services:
7310 Advertising.
7340 Services to buildings.
7370 Computer and data processing services.
7392 Management, consulting, and public relations services.
7394 Equipment rental and leasing.
7398 Other business services.

Automotive repair and services:
7510 Automotive rentals and leasing, without drivers.
7520 Automobile parking.
7531 Automobile top and body repair shops.
7538 General automobile repair shops.
7539 Other automotive repair shops.
7540 Automotive services except repair.

Miscellaneous repair services:
7622 Radio and TV repair shops.
7628 Electrical repair shops, except radio and TV.
7641 Reupholstery and furniture repair.
7680 Other miscellaneous repair shops.

Motion pictures:
7812 Motion picture production, distribution, and services.
7830 Motion picture theaters.

Amusement and recreation services:
7920 Producers, orchestras, and entertainers.
7932 Billiard and pool establishments.
7933 Bowling alleys.
7980 Other amusement and recreation services.

Medical and health services:
8011 Offices of physicians.
8021 Offices of dentists.
8031 Offices of osteopathic physicians.
8041 Offices of chiropractors.
8042 Offices of optometrists.
8048 Registered and practical nurses.
8050 Nursing and personal care facilities.
8060 Hospitals.
8071 Medical laboratories.
8072 Dental laboratories.
8098 Other medical and health services.

Other services:
8111 Legal services.
8200 Educational services.
8911 Engineering and architectural services.
8932 Certified public accountants.
8933 Other accounting, auditing, and bookkeeping services.
8999 Other services, not elsewhere classified.

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*Asterisk denotes textural reference

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